Scheme
for
Undergraduate Degree
in
Bachelor of Commerce
B. Com./B. Com. (Honours)/B. Com. (Honours with Research)

2025

School of Management

ITM University

Leonardo da Vinci Block, ITM University, NH-44, Bypass Turari, Jhansi Road Gwalior (M.P.) 475001 (INDIA)

https://itmuniversity.ac.in/school-of-management

SCHOOL OF MANAGEMENT
Bachelor of Commerce
B. Com. (3 Years)/ B. Com. (Hons.) or B. Com. (Hons. with Research) (4 Years)

Program Outcomes:

Upon completion of the B. Com / B. Com (Hons.) program, students will:

- **Comprehensive Understanding of Commerce Principles:** Students will demonstrate an in-depth understanding of core principles of commerce, including accounting, finance, taxation, and business operations, to effectively address challenges in diverse commercial environments.

- **Proficiency in Financial and Statistical Analysis:** Students will apply quantitative tools and financial techniques to evaluate business data and trends, enabling sound decision-making and strategic planning.

- **Economic Insight and Application:** Students will develop a solid foundation in microeconomics and macroeconomics, understanding their implications on trade, markets, and business strategies in a dynamic economic landscape.

- **Adherence to Ethical Standards:** Students will uphold ethical values and professional integrity in commerce and business practices, fostering transparency, accountability, and corporate social responsibility.

- **Effective Communication and Teamwork:** Students will enhance their ability to communicate complex ideas effectively and work collaboratively within diverse teams, contributing to organizational success.

- **Technological Adaptability in Commerce:** Students will integrate modern technologies, including financial software and data analytics, to optimize business operations and remain competitive in evolving markets.

- **Global Trade and Business Acumen:** Students will gain an understanding of international trade practices, global markets, and cross-cultural management, enabling them to adapt strategies to succeed in the global business environment.

- **Critical Thinking and Problem-Solving Skills:** Students will cultivate analytical skills to evaluate business challenges critically and propose innovative, practical solutions for organizational growth.

- **Commitment to Sustainability and Inclusivity:** Students will incorporate sustainable practices and inclusivity into commerce and business strategies, aligning with global goals for environmental and social well-being.

- **Research and Lifelong Learning Orientation:** Students will engage in research-based learning to explore contemporary issues in commerce and business, fostering intellectual growth and a commitment to ongoing professional development.

GENERAL COURSE STRUCTURE & THEME

Definition of credits

S. No.	Components	Hours	Credit
1.	Theory	15	1
2.	Practical	30	1
3.	Project	60	1
4.	Internship	10	1

Course code and definition

S. No.	Components	Definition
a.	GEC	Generic Elective Cluster
b.	AEC	Ability Enhancement Cluster
c.	SEC	Skill Enhancement Cluster
d.	IKS	Indian Knowledge System
e.	ITR	Summer Internship
f.	IDR	Dissertation/Research Report
g.	VAC	Value Added Course

Generic Elective Cluster: The Generic Elective Cluster consists of a group of interdisciplinary courses offered to students across different disciplines. These courses are designed to provide a broad-based education and help students explore subjects outside their core area of study. The purpose of the Generic Elective Cluster is to promote holistic education by encouraging students to gain knowledge and skills in diverse fields. This approach helps in the overall development of students by fostering critical thinking, creativity, and a well-rounded understanding of various subjects.

Ability Enhancement Cluster: The Ability Enhancement Cluster comprises courses aimed at improving students' fundamental abilities, such as communication, writing, analytical reasoning, and environmental awareness. These courses are essential for developing the core competencies needed for academic success and personal growth. They focus on enhancing students' basic skills that are crucial for lifelong learning and adaptability in various professional and social contexts.

Skill Enhancement Cluster: The Skill Enhancement Cluster includes courses specifically designed to equip students with practical and industry-relevant skills. These courses often focus on hands-on training, technical skills, and application-based learning. The objective of the Skill Enhancement Cluster is to prepare students for the workforce by providing them with the skills

required in their chosen career paths. These courses bridge the gap between academic knowledge and practical application, thereby enhancing employability.

Indian Knowledge System: The Indian Knowledge System (IKS) courses focus on India's rich and diverse traditional knowledge systems. These courses cover various aspects such as philosophy, science, arts, culture, and heritage rooted in Indian traditions. The inclusion of IKS courses in the curriculum aims to foster an understanding and appreciation of India's intellectual and cultural heritage. It encourages students to connect with their roots and apply traditional knowledge in contemporary contexts, promoting a sense of pride and responsibility toward preserving and integrating this knowledge with modern education.

Value-Added Course: Value-added courses (VACs) are additional courses offered alongside the regular curriculum to provide students with extra knowledge, skills, and certifications that complement their main field of study. VACs are designed to enhance students' academic and professional profiles by offering specialized training or knowledge in specific areas. These courses are often short-term and focus on practical, industry-oriented skills, thus adding value to the students' overall educational experience and improving their employability.

Course levels and durations

Undergraduate / Three or Four years/6 or 8 Semesters with a single entry and multiple exits. The following options will be available to the students joining the B. Com. Honours/Research Program:

1. Three years:
   a. Bachelor of Commerce (B. Com.)

2. Four years:
   a. Bachelor of Commerce with Honours: B. Com. (Honours)
   b. Bachelor of Commerce Honours with Research: B. Com. (Honours with Research)

Minimum eligibility for B. Com. (Honours/Honours with Research)

The student who takes an exit after the third year with an award of B. Com. may be allowed to re-enter into the Seventh Semester for completion of the B. Com. (Honours) or B. Com. (Honours with Research) Program as per the School of Management, ITM University schedule after earning the requisite credits in the Third year.

SEMESTER-WISE CREDIT DISTRIBUTION OF B. Com. [B. Com. (HONOURS) AND B. Com. (HONOURS WITH RESEARCH)] PROGRAM

COURSE STRUCTURE OF B. COM (HONOURS)/ B. COM (HONOURS WITH RESEARCH)										
Credit per Subject		6	4	3	4	2	2	3	2	12	
		Major/ Core	Minor	MD	DSE	VAC	AEC	SEC	Internship/ Project	Research Project	Total Credits
Semester	I	1	1	1			1	1	1		20
Semester	II	2	1			1	1				20
Semester	III	1	1	1	1	1	1	1			24
Semester	IV	2	1		1		1	1	1		27
Semester	V	2	1	1		1	1		1		25
Semester	VI	2			1	1	1				20
Semester	VII	2	2								20
Semester	VIII		1		1					1	20
Total		**11**	**8**	**3**	**5**	**4**	**6**	**3**	**3**	**12**	**176**

Note: The Field Project/Internship will be offered to B. Com (Honours) students, while the Dissertation/Research Project will be mandatory for B. Com (Honours with Research) students in the VII and VIII semesters.

As per the academic structure aligned with the National Education Policy (NEP) 2020, the following provisions have been made for students pursuing the Bachelor of Commerce (B. Com) program:

Field Project/Internship for B. Com (Honours):

B. Com (Honours) students must undertake a Field Project or Internship during the VII and VIII semesters. This component provides practical exposure and hands-on experience in a real-world business environment. The Field Project/Internship will enable students to apply the theoretical knowledge gained during their coursework to actual industry scenarios, enhancing their practical skills and professional readiness.

Dissertation/Research Project for B. Com (Honours with Research):

For students pursuing the B. Com (Honours with Research) program, a Dissertation or Research Project will be an integral part of the curriculum in the VII and VIII semesters. This academic exercise will involve in-depth research on a chosen topic within the field of business administration. The Dissertation/Research Project will require students to demonstrate their ability to conduct independent research, analyze data, and contribute original insights to their study area. This component is crucial for students pursuing higher studies or careers in research and academia.

Category-wise distribution

3 Years B. Com Program	**Total Credits = 136**
4 Years B. Com (Honours) and B. Com (Honours with Research)	**Total Credits = 176**

Note: Students can take extra credit courses from their own school/department or from another school/department as per the ITM University norms.

Semester- I					
Code	Course	Lecture	Tutorial	Practical	Credit
BCC- 101	Financial Accounting	6	0	0	6
BCC- 102	Business Environment	4	0	0	4
BCC- 103	Business Law	3	0	0	3
AEC- 101	Business Mathematics	2	0	0	2
SEC- 101	Computer Applications	3	0	0	3
ITR- 101	Internship/ Project	0	0	2	2
IKS- 101	IKS Cluster	1*	0	0	1*
	Total	**18**	**0**	**2**	**20**

Note:

a. **Students need to earn 1 IKS audit credit in the semester (0.25 credits per IKS event) for progression; these credits do not affect SGPA/CGPA but are mandatory.**

Semester- II					
Code	Course	Lecture	Tutorial	Practical	Credit
BCC- 201	Cost Accounting	6	0	0	6
BCC- 202	Financial Management	6	0	0	6
BCC- 203	Indian Financial System	4	0	0	4
AEC- 201	Business Communication and Business Drafting	2	0	0	2
VAC- 201	E-Commerce and Dropshipping	2	0	0	2
IKS- 201	IKS Cluster	1*	0	0	1*
	Total	**20**	**0**	**0**	**20**

Note:

a. **Students need to earn 1 IKS audit credit in the semester (0.25 credits per IKS event) for progression; these credits do not affect SGPA/CGPA but are mandatory.**

Semester- III					
Code	**Course**	**Lecture**	**Tutorial**	**Practical**	**Credit**
BCC- 301	Management Accounting	6	0	0	6
BCC- 302	Financial Statement Analysis	4	0	0	4
BCC- 303	Business Law	4	0	0	4
BCC- 304	Startup Innovation	3	0	0	3
AEC- 301	Environmental Studies	2	0	0	2
SEC- 301	Jamovi	2	0	1	3
VAC- 301	Stock Market and Investment Basics	1	0	1	2
IKS- 301	IKS Cluster	1*	0	0	1*
	Total	**22**	**0**	**2**	**24**

Note:

a. **Students need to earn 1 IKS audit credit in the semester (0.25 credits per IKS event) for progression; these credits do not affect SGPA/CGPA but are mandatory.**

Semester- IV					
Code	**Course**	**Lecture**	**Tutorial**	**Practical**	**Credit**
BCC- 401	Income Tax Law and Practice	6	0	0	6
BCC- 402	Company Law	6	0	0	6
BCC- 403	Corporate Governance and Business Ethics	4	0	0	4
BCC- 404	Management Information System	4	0	0	4
AEC- 401	Professional Ethics and Corporate Social Responsibility	2	0	0	2
SEC- 401	Tally	3	0	0	3
ITR- 401	Internship/ Project	0	0	2	2
IKS – 401	IKS Cluster	1*	0	0	1*
	Total	**25**	**0**	**2**	**27**

Note:

a. **Students need to earn 1 IKS audit credit in the semester (0.25 credits per IKS event) for progression; these credits do not affect SGPA/CGPA but are mandatory.**

Semester- V					
Code	**Course**	**Lecture**	**Tutorial**	**Practical**	**Credit**
BCC- 501	Corporate Tax and Planning	6	0	0	6
BCC- 502	Capital Market Operations	6	0	0	6
BCC- 503	Investment Management	4	0	0	4
BCC- 504	International Business	3	0	0	3
AEC- 501	MSME Ecosystem & Support Policies	2	0	0	2
VAC- 501	Digital Marketing and Analytics	2	0	0	2
ITR- 501	Summer Internship	0	0	2	2
IKS- 501	IKS Cluster	1*	0	0	1*
	Total	**23**	**0**	**2**	**25**

Note:
a. **Students need to earn 1 IKS audit credit in the semester (0.25 credits per IKS event) for progression; these credits do not affect SGPA/CGPA but are mandatory.**

Semester- VI					
Code	**Course**	**Lecture**	**Tutorial**	**Practical**	**Credit**
BCC- 601	Banking and Financial Services	6	0	0	6
BCC- 603	Strategic Management	6	0	0	6
BCC- 604	International Financial Reporting Standards	4	0	0	4
AEC- 601	Emotional Intelligence	2	0	0	2
VAC- 601	Data Analysis using Excel/ Power BI	0	0	2	2
IKS- 601	IKS Cluster	1*	0	0	1*
	Total	**18**	**0**	**2**	**20**

Note:
a. **Discipline Elective in Accounting.**
b. **Students need to earn 1 IKS audit credit in the semester (0.25 credits per IKS event) for progression; these credits do not affect SGPA/CGPA but are mandatory.**

B. Com (Honours)/B. Com (Honours with Research)

Minimum eligibility for B. Com (Honours/Honours with Research)

The student who takes an exit after the third year with an award of BBA may be allowed to re-enter into the Seventh Semester for completion of the B. Com (Honours) or BA (Honours with Research) Program as per the School of Management, ITM University schedule after earning the requisite credits in the Third year.

Semester- VII					
Code	**Course**	**Lecture**	**Tutorial**	**Practical**	**Credit**
BCC- 701	E-Commerce	6	0	0	6
BCC- 702	Corporate Accounting	6	0	0	6
BCC- 703	Auditing and Assurance	4	0	0	4
BCC- 704	Industrial Relations and Labor Laws	4	0	0	4
IKS- 801	IKS Cluster	1*	0	0	1*
	Total	**20**	**0**	**0**	**20**

Note:
   c. **Students need to earn 1 IKS audit credit in the semester (0.25 credits per IKS event) for progression; these credits do not affect SGPA/CGPA but are mandatory.**

Semester- VIII					
Code	**Course**	**Lecture**	**Tutorial**	**Practical**	**Credit**
BCC- 801	International Taxation	4	0	0	4
BCC- 802	Fundamentals of Business Analytics	4	0	0	4
BCC- 803	Research Project	0	0	12	12
IKS- 801	IKS Cluster	1*	0	0	1*
	Total	**8**	**0**	**12**	**20**

Note:
   a. **Students need to earn 1 IKS audit credit in the semester (0.25 credits per IKS event) for progression; these credits do not affect SGPA/CGPA but are mandatory.**

Performer's Courses
MOOC/NPTEL/SWAYAM courses as approved by the School/Faculty every year.