

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

2024



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 AND COMMERCE

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 and Related Disciplines:** Students will gain a thorough understanding of fundamental concepts, principles, and theories in commerce, accounting, finance, and associated disciplines, providing a robust foundation for professional practice.
- **Proficiency in Accounting:** Students will develop expertise in financial accounting, cost accounting, management accounting, and other specialized areas, equipping them with the skills necessary for accurate financial reporting and analysis.
- **Knowledge of Legal and Regulatory Frameworks:** Students will acquire knowledge of business law, taxation laws, banking regulations, and other legal frameworks pertinent to commerce, ensuring compliance and informed decision-making within organizational contexts.
- **Competence in Financial Management:** Students will demonstrate proficiency in financial management, budgeting, financial analysis, and investment decision-making, enabling them to manage financial resources and optimize organizational performance effectively.

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		3	3	3	3	2	3	1	6	6	Total Credits
		Major/ Core	Minor	DSE	GEC	AEC	SEC	Work shop	Field Project/ Internship	Dissertation /Research Project	
Semester	I	6	6		3	2	3				20
Semester	II	6	6		3	2	3				20
Semester	III	6	6		3	2	3				20
Semester	IV	6	6		3	2	3	1			21
Semester	V	6		9				1	6		22
Semester	VI	9		9				2			20
Semester	VII	6		9					6	6	21
Semester	VIII	6		9					6	6	21

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.

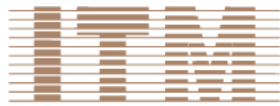
As per the academic structure aligned with the National Education Policy (NEP) 2020, the following provisions have been made for students pursuing the Bachelor of Commerce (B. Com) program:

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.



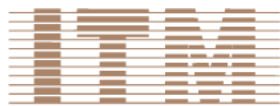
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“ CELEBRATING DREAMS ”

Category-wise distribution

3 Years B. Com Program	Total Credits = 123
4 Years B. Com (Honours) and B. Com (Honours with Research)	Total Credits = 165

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

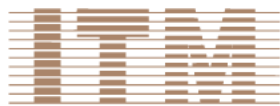


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“ CELEBRATING DREAMS ”

Semester- I					
Code	Course	Lecture	Tutorial	Practical	Credit
BBA- 101	Principles of Management	3	0	0	3
BBA- 102	Business Statistics	3	0	0	3
BBA- 103	Business Ethics	3	0	0	3
BBA- 104	Microeconomics	3	0	0	3
GEC-101	GEC Cluster	3	0	0	3
AEC- 101	AEC Cluster	2	0	0	2
SEC- 102	SEC Cluster	2	0	1	3
IKS – 101	IKS Cluster	2	0	0	2
	Total	21	0	1	20

Semester- II					
Code	Course	Lecture	Tutorial	Practical	Credit
BBA- 201	Strategic Human Resource Management	3	0	0	3
BBA- 202	Marketing Management	3	0	0	3
BBA- 203	Business Accounting	3	0	0	3
BBA- 204	Macroeconomics	3	0	0	3
GEC-102	GEC Cluster	3	0	0	3
AEC- 201	AEC Cluster	2	0	0	2
SEC- 201	SEC Cluster	2	0	1	3
IKS – 201	IKS Cluster	2	0	0	2
	Total	19	0	1	20

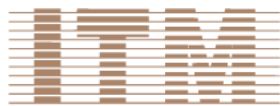


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Semester- III					
Code	Course	Lecture	Tutorial	Practical	Credit
BBA- 301	Production and Operation Management	3	0	0	3
BBA- 302	Organizational Behaviour	3	0	0	3
BBA- 303	Cost Accounting	2	0	1	3
BBA- 304	Business Law	3	0	0	3
GEC- 301	GEC Cluster	3	0	0	3
AEC- 302	AEC Cluster	2	0	0	2
SEC- 301	SEC Cluster	2	0	1	3
IKS – 301	IKS Cluster	2	0	0	2
	Total	18	0	2	20

Semester- IV					
Code	Course	Lecture	Tutorial	Practical	Credit
BBA- 401	International Business	3	0	0	3
BBA- 402	Strategic Management	3	0	0	3
BBA- 403	Financial Management	3	0	0	3
BBA- 404	Intellectual Property Rights	3	0	0	3
BBA- 405	Effective Communication Skills Workshop	0	0	1	1
GEC- 401	GEC Cluster	3	0	0	3
AEC- 401	AEC Cluster	2	0	0	2
SEC- 401	SEC Cluster	2	0	1	3
IKS – 401	IKS Cluster	2	0	0	2
	Total	16	0	4	21



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Semester- V					
Code	Course	Lecture	Tutorial	Practical	Credit
BBA- 501	Supply Chain Management	3	0	0	3
BBA- 502	Management Information System	3	0	0	3
BBA- 503	Discipline Elective- 1	3	0	0	3
BBA- 504	Discipline Elective- 2	3	0	0	3
BBA- 505	Discipline Elective- 3	3	0	0	3
BBA- 506	Presentation Skills Workshop	0	0	1	1
ITR- 501	Summer Internship	6	0	0	6
	Total	19	0	1	22

Note: Discipline Elective in Accounting.

Semester- VI					
Code	Course	Lecture	Tutorial	Practical	Credit
BBA- 601	Entrepreneurship	3	0	0	3
BBA- 602	Project Management	3	0	0	3
BBA- 603	Business for Sustainable Development	3	0	0	3
BBA- 604	Discipline Elective- 4	3	0	0	3
BBA- 605	Discipline Elective- 5	3	0	0	3
BBA- 606	Discipline Elective- 6	3	0	0	3
BBA- 608	Data Analytics Workshop	0	0	1	1
BBA- 609	Soft Skill Workshop	0	0	1	1
IKS – 601	IKS Cluster	2	0	0	2
	Total	20	0	1	20

Note: Discipline Elective in Accounting.

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

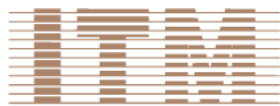
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Semester- VII					
Code	Course	Lecture	Tutorial	Practical	Credit
BBA- 701	Research Methodology	3	0	0	3
BBA- 702	Sustainable Business Development	3	0	0	3
BBA- 703	Discipline Elective- 7	3	0	0	3
BBA- 704	Discipline Elective- 8	3	0	0	3
BBA- 705	Discipline Elective- 9	3	0	0	3
ITR- 701	Internship	0	0	6	6
IDR- 701	Dissertation/Research Project	0	0	6	6
IKS – 701	IKS Cluster	2	0	0	2
	Total	12	0	12	21

Note:

- a. **Discipline Elective in Accounting.**
- b. **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.**



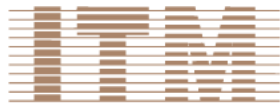
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Semester- VIII					
Code	Course	Lecture	Tutorial	Practical	Credit
BBA- 801	Multivariate Analysis	3	0	0	3
BBA- 802	Discipline Elective- 10	3	0	0	3
BBA- 803	Discipline Elective- 11	3	0	0	3
BBA- 804	Discipline Elective- 12	3	0	0	3
SEC- 801	SEC Cluster	2	0	1	3
ITR- 801	Internship	0	0	6	6
IDR- 801	Dissertation/Research Project	0	0	6	6
IKS – 801	IKS Cluster	2	0	0	2
	Total	14	0	7	21

Note:

- a. **Discipline Elective in Accounting.**
- b. **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.**



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Department/Subject Specific Elective (DSE)

S. No.	Accounting	Credit
1.	Financial Accounting	3
2.	Cost Accounting	3
3.	Management Accounting	3
4.	Corporate Accounting	3
5.	Taxation and Compliance	3
6.	Auditing and Assurance	3
7.	Banking and Insurance	3
8.	International Accounting	3
9.	Public Sector Accounting	3
10.	Forensic Accounting	3
11.	Accounting Information Systems	3
12.	Investment Accounting	3
13.	E-Commerce and Digital Accounting	3
14.	Financial Statement Analysis	3
15.	Goods and Service Tax	3

SCHOOL OF MANAGEMENT AND COMMERCE

ELECTIVE CLUSTERS

(Other than DSE)

Each elective subject has been designed to foster critical thinking, problem-solving skills, creativity, and practical application. Furthermore, we have integrated interdisciplinary elements to encourage holistic learning and equip students with a well-rounded skill set essential for success in today's dynamic world.

S.No.	Clusters of Courses	Nature of Credit
1.	Generic elective courses	Academic
2.	Ability enhancement courses	Academic
3.	Skill enhancement courses	Academic
4.	Value added courses	Audit
5.	Training and augmentation courses	Audit
6.	Indian Knowledge System courses	Academic/Audit, depending on their approved nature.
7.	Performer's courses	Academic/Audit, depending on their approved nature

Generic Elective Courses		
Subject Code	Subject	Credit
GMC- 101	Cross Culture Management	3
GMC- 102	Disaster Management	3
GMC- 103	Event Management	3
GMC- 104	Small and Medium Enterprises	3
GMC- 105	Leadership and Management	3
GMC- 106	Corporate Governance	3
GMC- 107	Innovation and Design Thinking	3



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Ability Enhancement Courses		
Subject Code	Subject	Credit
AEC- 101	Business Mathematics	3
AEC- 102	Business Communication	3
AEC- 103	Environmental Management	3
AEC- 104	Corporate Social Responsibility	3
AEC- 105	Stress Management	3
AEC- 108	Time Management and Productivity	3

Skill Enhancement Courses		
Subject Code	Subject	Credit
SEC-101	Introduction to Python	3
SEC-102	Data science using Python	3
SEC-103	Disaster Management	3
SEC-104	Sustainable Development	3
SEC-105	Microsoft Office Suit	3
SEC-106	Database Management System	3
SEC-107	Data Visualization/Business Intelligence	3
SEC-108	Corporate Tax Planning	3
SEC-109	Income Tax Law and Practices	3
SEC-110	Application of Tally	3
SEC-111	Cyber Security Management	3
SEC-112	Project Management	3
SEC-113	Computer Applications in Management	3
SEC-114	Financial Literacy	3

Value-Added Courses		
Subject Code	Subject	Hours
VAC- 101	Writing Business Plan	30
VAC- 102	SPSS for Data Analysis	30
VAC- 103	Financial Modelling through Excel	30
VAC- 104	Use of EViews in Financial Modelling	30
VAC- 105	Introduction to R	30
VAC- 106	Social Entrepreneurship	30
VAC- 107	Statistics with Python	30

Training & Augmentation Courses

Offered in arrangement with Industries

Indian Knowledge System Courses

Subject Code	Subject	Credit
IKS – 101	Indian Economic Thought and Practices	2
IKS – 102	Gandhian Philosophy and Sustainable Business Practices	2
IKS – 103	Indian Philosophical Foundations of Management	2
IKS – 104	Folklore and Cultural Traditions in Marketing	2
IKS – 105	Indigenous Entrepreneurship Models in India	2
IKS – 106	Indian Philosophy and Business Ethics	2
IKS – 107	भारतीय दर्शन : प्रमुख अवधारणाएँ	2
IKS – 108	भारतीय सामाजिक अवधारणाएँ	2
IKS – 109	भारतीय राजनतिक चिन्तन-परम्परा	2
IKS – 110	भारतीय साहित्य परम्परा	2
IKS – 111	भारतीय चिन्तन में अहिंसा	2
IKS – 112	वैकल्पिक प्रौद्योगिकी (तकनीकी)	2
IKS – 113	मानवाधिकार	2
IKS – 114	स्वराज्य	2
IKS – 115	भारत का विज्ञान एवं तकनीकी परम्परा	2

Performer's Courses

MOOC/NPTEL/SWAYAM courses as approved by the School/Faculty every year.