

**B. COM. : THREE-YEAR (ANNUAL) HPU CBCS PROGRAMME STRUCTURE**

SEMESTER/ YEAR	COURSE TYPE	COURSE CODE	CREDITS	TITLE OF THE COURSE
B.Com 1 <sup>st</sup> Year	Ability- Enhancement Compulsory Course (AECC)-1		4	Environmental Studies
	Core Course C-1	BC 1.1	6	Financial Accounting
	Core Course C-2	BC 1.2	6	Business Organization and Management
	Core Course C-3		6	English– 1 Core English (Compulsory for B.A./B.Com)
	Ability- Enhancement Compulsory Course (AECC)-2		4	Language: English/Hindi/Modern Indian Language
	Core Course C-4	BC 1.3	6	Business Law
	Core Course C-5	BC 1.4	6	Business Statistics and Mathematics
	Core Course C-6		6	Hindi-I / Modern Indian Language
B.Com 2 <sup>nd</sup> Year	Core Course C-7	BC 2.1	6	Company Law
	Core Course C-8	BC 2.2	6	Income Tax Law and Practice
	Core Course C-9		6	English-II
	Skill-Enhancement Elective Course (SEC)-1	BC 2.3	4	Computer Applications in Business
	Core Course C-10	HIND 400	6	Hindi-II
	Core Course C-11	BC 2.4	6	Corporate Accounting
	Core Course C-12	BC 2.5	6	Cost Accounting
	Skill-Enhancement Elective Course (SEC)-2	BC 2.6	4	E-Commerce
B.Com 3 <sup>rd</sup> Year	Discipline Specific Elective (DSE)-1	BC 3.1	6	Any <i>one</i> of the following  a. Human Resource Management  b. Principles of Marketing  c. Fundamentals of Financial Management
	Discipline-Specific Elective (DSE)-2	BC 3.2	6	Any <i>one</i> of the following  a. Corporate Governance &

				Auditing b. Goods and Services Tax (GST)
Skill-Enhancement Elective Course (SEC)-3	BC 3.3	4	4	Entrepreneurship
Generic Elective (GE)-1	ECONA313	6	6	Economy of Himachal Pradesh
Specific Elective (DSE)-3	BC 3.5	6	6	Any <i>one</i> of the following Discipline- a. Corporate Tax Planning b. Banking and Insurance c. Management Accounting d. Computerised Accounting System
Specific Elective (DSE)-4	BC 3.6	6	6	Any <i>one</i> of the following Discipline- a. International Business b. Office Management and Secretarial Practice c. Fundamentals of Investment d. Consumer Protection
Skill-Enhancement Elective Course (SEC)-4	BC 3.7	4	4	Personal Selling and Salesmanship
Generic Elective (GE)-2	ECONA314	6	6	Indian Economy

**(Note: The Course Design is may change from time-to-time as per the stipulations of HP University, Shimla)**

**Note: 1. For Practical Lab based papers Annual System:**

- a. Core Course papers BC1.1 (Financial Accounting) and BC2.2 (Income-tax law and Practice), there shall be 2 classes for theory and 1 Practical Period per week per group of 20 students in the Practical Lab and one period for Tutorials (per group).
- b. Discipline Specific Elective paper 3.5(d) (Computerised Accounting System), there shall be 2 classes for theory and 2 Practical Periods per week per group of 20 students in the Practical Lab.
- c. Skill Enhancement Elective Course SEC-2 paper BC2.6 (E-Commerce), there shall be 2 classes for theory and One Practical Period per week per group in the Practical Lab.
- d. Skill Enhancement Elective Course SEC-2 paper BC 2.3 (Computer Applications in Business), there shall be 2 theory classes and 2 Practical Periods per week per group in the Practical Lab.