Bachelor of Commerce (B.Com) and B.Com (Hons.)

Bachelor of Commerce (B.Com) is a three-year programme spread over six semesters. B.Com (Hons) under NEP will be a four-year programme spread over eight semesters. The programme aims at honing the existing skills, knowledge and abilities of the students who intend to obtain Graduate Degree in Commerce. It would nevertheless fulfil the self-aspirational needs of the individuals who are looking to upgrade their professional qualifications in line with the market needs. The course is useful to the students who are pursuing CA/CS or want to take up any other kind of competitive examination. The programme would also make the students eligible to enrol in M.Com / MBA programme.

- **Programme's Mission & Objectives**

The Mission of the B.com and B.com. (Hons.) Course is to provide practical, professional, and procedural knowledge required for carrying out various professions including knowledge required for undertaking self-employment initiatives, and knowledge and mindset required for entrepreneurship involving enterprise creation, improved product development, or a new mode of organization.

The objective of this course is to provide deeper understanding of the disciplinary, interdisciplinary and value-added courses with practical orientation to make the students ready to make a mark in the industry with strong human and moral values. Also to develop communication skills and build confidence to face the challenges of the corporate world.

- **Relevance of The Program with HEI's Mission and Goals:**

The relevance of the programme with HEI's lies in its contribution to attain the goal of education with excellence by ensuring universal access, learning resources, nutritional support, matters of student safety and well-being, adequate numbers of teachers and staff, teacher development, and support for all key initiatives towards equitable high-quality education for underprivileged and socioeconomically disadvantaged groups.

- **Nature of Prospective Target Group of Learners:**

The course is suitable to the students who are either self employed or pursuing CA/CS/ICWA or looking for a career in the domain of banking, insurance, finance and those who are in new venture planning and business communications etc. The programme would also make the students eligible for Master Programmes and B.Ed.

- **Appropriateness of Programme to be Conducted in Open and Distance Learning Mode to Acquire Specific And Competence:**

The appropriateness of B.com. and B.com (Hons.) as per NEP Programme through distance learning lies in the fact programmes will aim to be equivalent to the highest quality in-class programmes available to enhance the academic credentials and career prospects of commerce graduates which is one of the most sought-after degrees. Norms, standards, and guidelines for systemic development, regulation, and accreditation of ODL are prepared in alignment with the Regular course framework. In ODL mode students will aim to achieve global standards of quality education.

- **Instructional Design:**

The first component of the programme is the Study Material of each subject whether core subjects, multidisciplinary, skill enhancement or value-added course prepared by the expert faculty in Self Learning Mode (SLM).

The second component is the Personal Contact Programme (PCP) of six days duration for thestudentswherebylecturesinallthesubjectsaredeliberatedbytheexpertfaculty.

The third component is the online assignments for 20 marks in major and minor subjects and 5 marks assessment in Compulsory subject.

The fourth component is the internship in semester 5th which is compulsory for all.

- **Procedure For Admissions, Curriculum Transaction and Evaluation:**

All the procedure related to admission, curriculum transaction and evaluation is taken care of as per the guidelines of the Panjab University. The Online admission process is being followed in the department.

- **Eligibility**

- **Course Structure**

- **Evaluation**

- **Teaching-Learning Process**

- **PCP Dates**

- **Fee**

- **Contact**

B. Com. Semester-I & II

Eligibility

(1) Admission to the first semester of B.Com Degree course shall be open to a student/learner who has passed one of the following examinations conducted by a recognized Board/Council/University:

    (a) +2 examination or B.Com Part-I (old scheme) of Panjab University with three of the following subjects securing at least 45 per cent marks in the aggregate: -

- Accountancy/Book Keeping and Accountancy
- Accounting for Business
- Advance and Foreign Exchange
- Advanced Mathematics & Computer Applications
- Applied Mathematics
- Auditing
- Banking
- Banking and Trade
- Book Keeping and Accountancy
- Business Economics & Quantitative Methods
- Business Mathematics
- Business Organization / Management/Theory and Practice of Management Business Studies
- Business Studies
- Business Studies II
- Capital Market Operations
- Commerce/Theory of Commerce/Foundation course in Commerce
- Commercial Geography
- Computerized Accounting II
- Cost Accounting
- Derivative Market Operation
- Economics Geography
- Economics
- E-Commerce
- Elements of Accounting

- Elements of Cost Accounting
- Elements of Cost Accounting And Auditing
- Entrepreneurship
- Factory Organisation/Office Administration
- Financial Accounting
- Financial Market Management
- Fundamental of E-Business
- Human Resource Management
- Income Tax
- Informatics Practices
- Insurance/General
- Insurance/Life Insurance
- Introduction to Financial Markets
- Investment Management
- Legal Studies
- Management and Marketing of Insurance
- Management of Bank office
- Management of Resources
- Marketing
- Marketing and Salesmanship
- Marketing Management and Retail Business
- Material Management
- Mathematics
- Mathematics (B)
- Mercantile Law/Company Law
- Modern Office Practice –II
- Office Communication
- Office Management and Secretarial Practice and Management
- Office Procedures and Practices
- Organization of Commerce
- Principles and Practices of Life Insurance
- Principle of Management & Economics
- Retailing
- Secretarial Practices and Accounting
- Shorthand: English/Hindi/Punjabi
- Statistics
- Store Accounting
- Taxation
- Theory and Practice of Commerce
- Typewriting: Punjabi/ English/Hindi
- Typewriting and Stenography
- Typewriting and Computer Applications
- Typewriting and Computer Applications English
- Typewriting and Computer Applications Hindi

(b) +2 Examinations with at least two of the subjects mentioned in (a) securing at least 50% marks in aggregate.

(c) +2 Examinations who does not covered in (a) and (b) securing at least 55% marks.

(d) Any other examination recognized by the University as equivalent to (a) or (b) or (c) as given above with requisite percentage of marks given under each clause.

Provided that a candidate seeking admission to the Semester-I of B. Com. should have passed in the subject of English at the +2 examination and in cases where passing in English is not necessary according to the regulations of certain Boards/Bodies/Councils/Universities in India, the admission of the candidate shall be provisional and will be confirmed only after he has cleared the subject of English as a deficient subject from the parent Board/Body/Council/University in two consecutive chances subsequent to his admission. In case a candidate does not clear the relevant subject at any of the two consecutive chances allowed to him subsequent to the date of his admission, his provisional admission to the course shall stand cancelled.

Provided further that:

A Candidate who has been placed under compartment in the +2 examination conducted by a Board/Bodies/Councils/University in India shall be eligible to seek admission to the First year of B.Com/B.Com (Hons) course, provided the candidate fulfills the following conditions: -

(i) should have been placed in compartment in one subject only.

(ii) should have obtained at least 20% marks in the subject in which the candidtate had been placed in compartment; and

(iii) should have obtained the requisite percentage of marks in the aggregate of the examination as laid down in the relevant regulations.

The admission of the candidate with a compartment as indicated above shall be provisional and will be confirmed only after the candidate has cleared the compartment in one consecutive chance subsequent to the qualifying examination. In case the candidate does not clear the compartment at one chance allowed to candidate subsequent to the date of the qualifying examination, the provisional admission of the candidate to the course shall stand cancelled.

Explanation : In case of a compartment candidate, eligibility shall be determined by including the marks of the subjects in which the candidate has been placed in Compartment.

Note: The candidates securing less than 20% marks in the subject of compartment at the +2 examination be made eligible to join B.Com Semester-I, if they cleared their compartment subject/s in the supplementary Examination held in July/August on or before last date for admission with late fee with the permission of the Vice-Chancellor, provided the seat/s is/are available

The following categories of students shall be entitled to take the option of History and Culture of Punjab in lieu of Punjabi as compulsory subject

1. Students who are not domiciled in Punjab and have not studied Punjabi up to 10th/12th.
2. Ward of/and defence Personal and Central Govt. employees who are transferable on an all India basis.

Course Structure

The duration of the course leading to the degree of Bachelors of Commerce (B.Com) is 3 academic years. Each year is divided into two semesters. The course curriculum of B.Com is divided into 6 semesters. Each semester will consist of 24 credits. **In Semester 1st and 2nd** there will be three core subjects out of which 2 will be major and 1 minor. Along with core subjects there will be one Multidisciplinary subject, Ability Enhancement subject, Compulsory subject (Punjabi/HCP), Skill Enhancement subject, Common Value-Added subject. Each subject will have different credits.

Note: A student who secures 75% or more marks in aggregate till semester 6th (upto 3 years degree) shall be eligible for B.Com (Hons.)

Link for B.Com Course outline:

https://puchd.ac.in/includes/syllabus/2024/20240708110612-b.commajorminor1.pdf?2025

Evaluation

The evaluation has two components; the internal assessment and the end semester exam.

Every candidate shall be examined in the subjects as laid down in the syllabus prescribed from time to time where 80% marks will be based on theory papers and 20% marks will be based on online/written assessment to be submitted by the students.

The Online Assessment: Internal assessment of 20 marks in major and minor subjects is mandatory, failing which they will not be issued roll numbers for end semester exams in each semester.

External evaluation is done on the basis of a theory paper in each subject which is conducted by the University.

NEP 2020 COLLEGES <u>COMMERCE</u> TEMPLATE: STUDENT OPTING FOR <u>INTERDISCIPLINARY</u>B.COM, B.COM. (HONOURS) AND B.COM. (HONOURS) WITH RESEARCH

SEM	COURSE LEVEL	CORE SUBJECTS			AEC/MIL	SEC	MDSC	VAC	INTERNSHIP	PBI/HCP	TOTAL CREDITS
		(A)	(B)	(C)							
		4 Credits	4 Credits	4 Credits	2 Credits	3 Credits	3 Credits	2 Credits	2 Credits	2 Credits	
I	100	NBCM 101	NBCM 102	NBCM 103	ENG (AEC) - 030	COM/BBA(SEC) – 101/ 101A/101 B/101C/ 101D	COM/ BBA(MDSC) – 101/10 1A	VAC – OPTIONS^6		PBI/ HCP	24
II	100	NBCM 201	NBCM 202	NBCM 203	ENG (AEC) - 031	COM/BB A (SEC) – 201/201A. /201B/201 C/ 201D	COM/ BBA (MDSC) – 201/20 1A	VAC – OPTIONS^6		PBI/ HCP	24
A student may exit after 1 year and will be given UG certificate subject to Completion of one 4-credit onsite vocational / internship / apprenticeship (in addition to 6 credits from Skill based course) during summer vacation of Year 1											
III	200	NBCM 301 NBCM 302	NBCM 303	NBCM 304	AEC/MIL	COM/BBA (SEC) – 301/301A/ 301B	COM/ BBA (MDSC) – 301/3 01A				24
IV	200	NBCM 401	NBCM 402 NBCM 403	NBCM 404 NBCM 405	AEC/MIL			VAC – OPTIONS^6			24
A student may exit after 2nd year and a UG Diploma subject to Completion of one 4-credit onsite vocational/ internship / apprenticeship (in											
addition to 09 credits from Skill based course) course during summer vacation of Year 2											
V	300	NBCM 501 NBCM 502	NBCM 503 NBCM 504	NBCM 505				VAC – OPTIONS^6	INTERN		24
VI	300	NBCM 601 NBCM 602	NBCM 603 NBCM 604	NBCM 605 NBCM 606							24
3 YEAR BCOM DEGREE		36	36	32	08	09	09	08	02	04	144
VII	400	NBCM 701 NBCM 702	NBCM 703 NBCM 704	NBCM 705 NBCM 706							24
VIII	400	NBCM 801 NBCM 802	NBCM 803 NBCM 804	NBCM 805 NBCM 806							24
4 YEAR DEGREE B COM Honours		52	52	48	08	09	09	08	02	04	192

Course Outline for B.Com, B.Com Honours as per NEP2020 w.e.f. Session 2025-26

SEMESTER-I

Sr. No.	Paper Code	Type of Course	Subject Name	Credits	Marks
1	NBCM101	Core Subject	Principles of Financial Accounting	4	100
2	NBCM102	Core Subject	Psychology for Managers	4	100
3	NBCM103	Core Subject	Business Economics-I	4	100
4	COM– MDSC 101	Multidisciplinary Course	Commercial Law	3	**75**
5	ENG(AEC)-030	Ability Enhancement courses	English	2	50
6	PUN121/HCP I	Compulsory Subject	Punjabi/ HCP	2	50
7	COM-SEC	Skill Enhancement Courses*	Digital Markteting	3	75
8	COM-VAC	Common Value-Added courses**	Issues in Indian Commerce	2	50
			***Environment Science		
		Total Credits		24	600

*   offered by CDOE (SEC option)

** offered by CDOE (VAC option)

*** Environment Science paper to be cleared by all students.

SEMESTER-II

Sr. No.	Paper Code	Type of Course	Subject Name	Credits	Marks
1	NBCM201	Core Subject	Corporate Accounting	4	100
2	NBCM202	Core Subject	Human Resource Management	4	100
3	NBCM203	Core Subject	Macro Economics	4	100
4	COM-MDSC201	Multidisciplinary Course	Business Law	3	75
5	ENG(AEC) - 030	Ability Enhancement Courses	English	2	50
6	PUN 122/ HCP II	Compulsory Subject	Punjabi/ HCP	2	50
7	COM-SEC	Skill Enhancement Courses*	Personality Development Communication	3	75
8	COM -VAC	Common Value-Added courses**	Financial Literacy	2	50
	Total Credits			24	600

*   offered by CDOE (SEC option)

** offered by CDOE (VAC option)

Teaching - Learning Process

The teaching learning process encompasses three components whereby the students will be provided ample support from the department in terms of guidance and counseling by the faculty.

The first component of the programme is the **Study Material** in each subject prepared by the expert faculty in Self Learning Mode (SLM)

The second component is **Personal Contact Programme (PCP)** for the students where lectures are delivered by expert faculty.

The third component is **Internal assessment** which is done through MCQs based assignments in all semesters (20% weightage).

The fourth component is the **Internship** which every student has to undergo as per requirement of the semester.

The marks secured by the student in Internal assessment will be uploaded on CDOE E-Notice Board for meeting any discrepancy before the final result is sent to the result branch. Thereafter no communication will be entertained with regards to the internal assessment.

Medium of Study Material

The study material will be provided in English only for all the papers (except for Punjabi) in all the semesters.

Medium of Examination

Students are free to write their examination in English/Hindi/Punjabi.

PCP Dates

Semester –I (NEP)	Semester -II
27-10-2025(Mon) to 01-11-2025(Sat)	16-02-2026(Mon) to 21-02-2026(Sat)
03-11-2025(Mon) to 09-11-2025(Sun)	23-02-2026(Mon) to 28-02-2025(Sat)
*Holiday on Account of Guru Nanak Jayanti on 05-11-2025	

Fee & Fee Code: C0020

Semester I	16046
Semester II	5571

Contact

Faculty Coordinator: Prof. Geeta Bansal
Room No. 412, Third Floor, Department of Commerce and Management Studies, CDOE
Ph. 9779131972
Email.:coordcomm@pu.ac.in, os2usoladmission@gmail.com
Office Incharge Ms Jenny 9878550720
(Admission/Exam Queries)