

**Bachelor of Commerce (B.Com.) Programme  
Under Choice Based Credit System (CBCS)  
NEP Course Structure**

**T.Y.B.Com.**

Course Code	Semester V	Credits	Course Code	Semester VI	Credits
	<i>School Specific Courses (SSC)</i>			<i>School Specific Courses (SSC)</i>	
	<i>Major Mandatory</i>			<i>Major Mandatory</i>	
25_UCOM501	Financial Accounting and Auditing V (T)	04	25_UCOM601	Financial Accounting and Auditing VI (T)	04
25_UCOM502	Commerce V (T)	04	25_UCOM602	Commerce VI (T)	04
25_UCOM503	Business Economics V (T)	02	25_UCOM603	Business Economics VI (T)	02
	<i>Major Electives (Any 1)</i>			<i>Major Electives (Any 1)</i>	
25_UCOM504	Income Tax (T)	04	25_UCOM604	Goods and Service Tax (T)	04
25_UCOM505	Cost Accounting I (T)		25_UCOM605	Cost Accounting II (T)	
	<i>Minor</i>			<i>Minor</i>	
25_UCOM506	Business Law IV (T)	04	25_UCOM606	Business Law V (T)	04
	<i>Vocational Skill Course (VSC)</i>			<i>Vocational Skill Course (VSC)</i>	
25_UCOM507	Management Accounting II (T)	02			
	<i>Field Project (FP)</i>			<i>On Job Training (OJT)</i>	
25_UCOM508	Field Project (P)	02	25_UCOM607	On Job Training (P)	04
<b>Total Credits</b>		<b>22</b>	<b>Total Credits</b>		<b>22</b>

(T): Theory Course; (P): Practical Course