



Adamas University

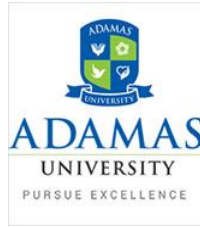
School of Business

Department of Commerce

B. Com. Curriculum
(Under CBCS)

2023-27

For students registered from
July 2023 onwards



**ADAMAS UNIVERSITY, KOLKATA
SCHOOL OF BUSINESS
DEPARTMENT OF COMMERCE**

VISION OF THE UNIVERSITY

To be an internationally recognized university through excellence in inter-disciplinary education, research and innovation, preparing socially responsible well-grounded individuals contributing to nation building.

MISSION STATEMENTS OF THE UNIVERSITY

M.S 01: Improve employability through futuristic curriculum and progressive pedagogy with cutting-edge technology.

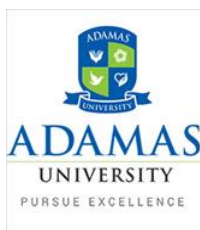
M.S 02: Foster outcomes-based education system for continuous improvement in education, research and all allied activities.

M.S 03: Instill the notion of lifelong learning through culture of research and innovation

M.S 04: Collaborate with industries, research centers and professional bodies to stay relevant and up to date.

M.S 05: Inculcate ethical principles and develop understanding of environmental and social realities.

CHANCELLOR / VICE CHANCELLOR



**ADAMAS UNIVERSITY, KOLKATA
SCHOOL OF BUSINESS
DEPARTMENT OF COMMERCE**

VISION OF THE SCHOOL

To be a new-age school maintaining international standards of industry-relevant interdisciplinary education and research in the field of business, commerce and economics, developing professionals adept at leveraging technology, and conscious of society and environment.

MISSION STATEMENTS OF THE SCHOOL

M.S 01: Focus on outcome-based curriculum enabling intellectual, personal and professional growth through life-long learning.

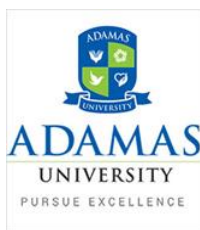
M.S 02: Integrate theory with practice to create solutions, embracing sustainability and diversity.

M.S 03: Inculcate trans-disciplinary culture through teaching and research in emerging areas.

M.S 04: Encourage students to inculcate entrepreneurial spirit, ethical and societal values, and contribute to nation-building.

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DEAN / SCHOOL CONCERNED



**ADAMAS UNIVERSITY, KOLKATA
SCHOOL OF BUSINESS
DEPARTMENT OF COMMERCE**

VISION OF THE DEPARTMENT

The vision is to emerge as a world class center of advanced learning in Economics & Commerce through promulgating interdisciplinary and research driven approach. While dissemination of knowledge in the areas related to real life issues of Economics & Commerce and other spheres of life is in the focus, building socially responsible citizens through various community service and capacity building capsules is also interwoven throughout the programs offered.

MISSION STATEMENTS OF THE DEPARTMENT

M.S 01: Improve employability of our students through futuristic curriculum and progressive pedagogy through regular interaction with 'people in practice'.

M.S 02: Adopt Interdisciplinary Approach to learning and Outcome Based Education (OBE) in developing the curricula and syllabi to ensure the goal-oriented training and also measuring its attainment.

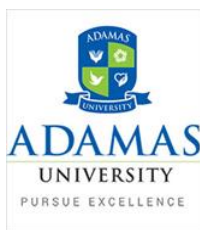
M.S 03: Prepare the minds to think in an innovative way and to look at any practical problem in real life pertaining to Business Economics, Policy Analysis, Trade & Commerce and Finance & Accounting with research orientation.

M.S 04: Amalgamation of 'theory with practice' through collaboration with industry, think tanks, policy research centers, etc. in terms of course design, delivery, and project training.

M.S 05: Instill morale, social ethics, and professional behaviour to get back to the society as a 'socially responsible citizen' and contribute to the greater agenda of 'nation building'.

HOD

DEAN / SCHOOL CONCERNED



**ADAMAS UNIVERSITY, KOLKATA
SCHOOL OF BUSINESS
DEPARTMENT OF COMMERCE**

Name of the Programme: Bachelor of Commerce (Honors)

PROGRAMME EDUCATIONAL OBJECTIVES (PEO)

PEO 01: To generate a holistic concept before the students on Trade and Commerce.

PEO 02: To develop the students with in-depth skills on Accounting and Management Accounting.

PEO 03: To acquaint the students with specific Trade and Commerce practices including Taxation, Auditing, Law, BFSI, Entrepreneurship and Management.

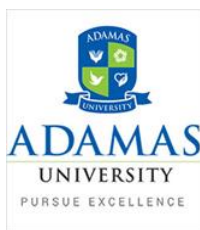
PEO 04: To impart specialised knowledge to the students on various facets of Accounting and Management Accounting or Marketing or Capital Markets.

PEO 05: To provide with the concepts and analytical skills to the students for participation in the decision-making process of business execution and research.

HOD

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DEAN / SCHOOL CONCERNED



**ADAMAS UNIVERSITY, KOLKATA
SCHOOL OF BUSINESS
DEPARTMENT OF COMMERCE**

Name of the Programme: Bachelor of Commerce (Honors)

GRADUATE ATTRIBUTE / PROGRAMME OUTCOME (PO)

GA1 / PO1: Holistic overview on Trade and Commerce - Students will acquaint with the different facets of Trade and Commerce.

GA2 / PO2: Expertise in Accounting and Management Accounting - Students will acquire expertise on Accounting and Management Accounting.

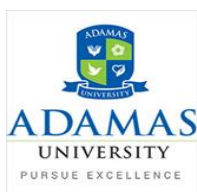
GA3 / PO3: Specific Trade and Commerce practices - Students will develop knowledge on specific Trade and Commerce practices including Taxation, Auditing, Law, BFSI, Entrepreneurship and Management.

GA4 / PO4: Knowledge on BIFS - Students will acquire specialised knowledge to the students on various facets of Accounting and Management Accounting or Marketing or Capital Markets.

GA5 / PO5: Analytical skills for Decision Making and Research - Students will develop analytical skills for participation in the decision-making process of business execution and research.

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DEAN / SCHOOL CONCERNED



Programme Structure: Bachelor of Commerce (Honors) 2023-27 (167 Credits)								
SL. No.	TYPE OF COURSE	COURSE CODE	TITLE OF THE COURSE	L	T	P	C	REMARKS
SEMESTER-I								
1	CC	COM101	Principles of Accounting	3	1	0	4	CC-1
2	CC	COM102	Business Law	3	1	0	4	CC-2
3	MDC						3	
4	AEC						3	
5	Minor						4	
6	VAC						2	
Semester Credits							20	
SEMESTER-II								
7	CC	COM103	Financial Accounting	3	1	0	4	CC-3
8	CC	COM104	Cost and Management Accounting	3	1	0	4	CC-4
9	MDC			3			3	
10	SEC			1	0	1	2	
11	VAC				0	0	2	
12	AEC						3	
13	Minor			3	1	0	4	
Semester Credits							22	
SEMESTER-III								
14	CC	COM201	Corporate Accounting	3	1	0	4	CC-5
15	CC	COM202	Advanced Cost and Management Accounting	3	1	0	4	CC-6
16	MDC						3	
17	Minor						4	
18	AEC						2	
19	SEC						2	
20	VAC						2	
Semester Credits							21	
SEMESTER-IV								
21	CC	COM203	Direct Tax Law	3	1	0	4	CC-7
22	CC	COM204	Advanced Corporate Accounting	3	1	0	4	CC-8
23	CC	COM205	Indian Financial System	3	1	0	4	CC-9
24	SEC						2	
25	Minor						4	
26	VAC						2	
Semester Credits							20	

SEMESTER-V								
27	CC	COM301	Indirect Tax Law	3	1	0	4	CC-10
28	CC	COM302	Financial Management	3	1	0	4	CC-11
29	CC (Specialization in Accounting and Finance)	COM303	Financial Statement Analysis & Reporting	3	1	0	4	CC-12
30	CC (Specialization in Capital Market)	COM304	Capital Market Operations	3	1	0	4	CC-12
31	CC (Specialization in Marketing)	COM305	Consumer Behaviour	3	1	0	4	CC-12
32	CC (Specialization in Taxation)	COM306	Advanced Direct Tax Law-I	3	1	0	4	CC-12
33	Minor			3	1	0	4	
34	SEC						2	
35	INT		Internship				4	
Semester Credits							22	
SEMESTER-VI								
36	CC	COM307	Auditing	2	1	1	4	CC-13
37	CC	COM308	Business Data Analytics	3	1	0	4	CC-14
38	CC (Specialization in Accounting and Finance)	COM309	Securities Analysis & Portfolio Management	3	1	0	4	CC-15
39	CC (Specialization in Capital Market)							
40	CC (Specialization in Marketing)	COM310	Services Marketing	3	1	0	4	CC-15
41	CC (Specialization in Taxation)	COM311	Advanced Direct Tax Law-II	3	1	0	4	CC-15
42	Minor						4	
43	SEC						2	
44	Project						4	
Semester Credits							22	
SEMESTER-VII								
45	CC	COM401	Operations Management	3	1	0	4	CC-16
46	CC	COM402	Strategic Management	3	1	0	4	CC-17
47	CC (Specialization in Accounting and Finance)	COM403	Indian Accounting Standards	3	1	0	4	CC-18
48	CC (Specialization	COM404	Fundamental Analysis	3	1	0	4	CC-18

	in Capital Market)							
49	CC (Specialization in Marketing)	COM405	Retail Marketing	3	1	0	4	CC-18
50	CC (Specialization in Taxation)	COM406	Income Tax Filing	2	1	1	4	CC-18
51	CC (Research*)	COM407	Research Methodology (should start working on dissertation topic)	3	1	0	4	CC-19 (Research)
52	CC (Without Research)	COM408	Corporate Governance	3	1	0	4	CC-19 (without Research)
53	Minor						4	
Semester Credits							20	
SEMESTER-VIII								
54	CC (Specialization in Accounting and Finance)	COM409	Indian Accounting Standards	3	1	0	4	CC-20
55	CC (Specialization in Capital Market)	COM410	Technical Analysis	2	1	1	4	CC-20
56	CC (Specialization in Marketing)	COM411	Digital Marketing	3	1	0	4	CC-20
57	CC (Specialization in Taxation)	COM412	Tax Planning	3	1	0	4	CC-20
58	CC (Without Research)	COM409	Performance Management	3	1	0	4	CC-21 (without Research)
59	CC (Without Research)	COM410	Financial Markets and Services	3	1	0	4	CC-22 (without Research)
60	Minor						4	
61	Minor (Without Research)	300-399					4	
62	Dissertation (Research*)	400-499	Project/Dissertation	12	0	0	12	
Semester Credits							20	
Total Credits of the Program after 4th Year							167	

*Research is only allowed for Students *who secure 75% marks and above in the first six semesters*

Minors to be offered by Department Commerce

1. Principles of Accounting (COM105) – SEMESTER I.
2. Cost and Management Accounting (COM106) – SEMESTER II.
3. Introduction to Financial Management (COM206) – SEMESTER III.
4. Direct Tax (COM207) – SEMESTER IV.
5. Financial Management (COM309) – SEMESTER V.

6. Corporate Accounting (COM310) – SEMESTER VI.
7. Indian Financial System (COM411) – SEMESTER VII.
8. Business Data Analytics (COM412) – SEMESTER VIII.

MDC Course to be offered by Department Commerce

1. Fundamentals of Banking (COM111) – SEMESTER I.
2. Basics of Insurance (COM121) – SEMESTER II.
3. Basics of Custom Law (COM211) – SEMESTER III.

SEC Course to be offered by Department Commerce

1. Basics of Stock Market (SEC164)- (SEMESTER II & SEMESTER III).
2. Introduction to GST (SEC165)- (SEMESTER IV & SEMESTER V).



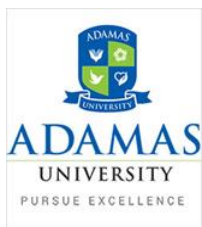
Adamas University
School of Business & Economics

Department of Economics and Commerce

B.Com (Hons) Curriculum
Specialisation in
Accountancy / Marketing / Capital Markets
(under CBCS)

2022-25

For students registered from
July, 2022 onwards



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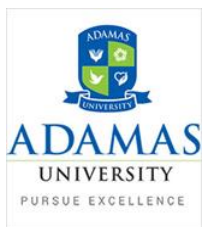
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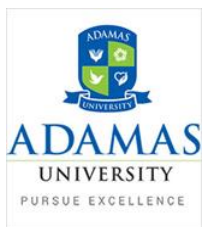
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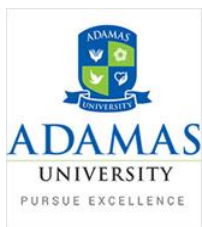
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DEPARTMENT OF ECONOMICS AND COMMERCE**

Name of the Programme: B.Com (Hons)

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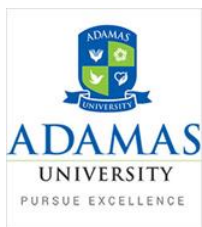
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Programme Structure - B.Com (Hons)– 2022-25 (138 Credits)

SL. No.	TYPE OF COURSE	COURSE CODE	TITLE OF THE COURSE	L	T	P	C	REMARKS
SEMESTER-I								
1	CC	FAC11003	Principles of Accounting	3	1	0	4	
2	GE	ECO11001	Microeconomics	3	1	0	4	
3	GE	MTH11514	Business Mathematics	3	1	0	4	
4	CC	MGT11001	Principles of Management	3	1	0	4	
5	AECC	ENG11049	Communicative English	2	0	0	2	
6	AECC	EVS11113	Environmental Studies	1	1	0	2	
7	SEC	DGS11001	Design Thinking	2	0	0	2	
SUB-TOTAL							22	
SEMESTER-II								
8	CC	FAC11036	Financial Accounting	3	1	0	4	
9	SEC	FAC11038	IT and its Application in Business	3	1	0	4	
10	GE	ECO11031	Macroeconomics	3	1	0	4	
11	GE	ECO11007	Basic Statistics	3	1	0	4	
12	CC	MKT11001	Principles of Marketing	3	1	0	4	
13	GE	LWJ11015	Business Regulatory Framework	3	1	0	4	
14	SEC	EIC11001	Venture Ideation	2	0	0	2	
SUB-TOTAL							26	
SEMESTER-III								
15	CC	FAC11039	Corporate Accounting	3	1	0	4	
16	CC	FAC11040	Cost and Management Accounting	3	1	0	4	
17	CC	FAC11041	Basic Banking Operations	3	1	0	4	
18	GE	ECO11507	Indian Economy	3	1	0	4	
19	CC	OBH11012	Human Resource Management	3	1	0	4	
20	EC	SOC14100	Community Service	0	0	1	1	
21	EC	IDP14001	Inter Disciplinary Project	0	0	3	3	
SUB-TOTAL							24	
SEMESTER-IV								
22	CC	FAC11023	Direct Tax Law	3	1	0	4	
23	CC	FAC11027	Indian Financial System	3	1	0	4	
24	CC	FAC11042	Insurance Concepts and Products	3	1	0	4	
25	CC	FAC11043	Advanced Corporate Accounting	3	1	0	4	
26	CC	FAC11044	Advanced Cost and Management Accounting	3	1	0	4	
27	CC	FAC11046	Auditing	3	1	0	4	
28	GE	PSG11021	Human Values and Professional Ethics	2	0	0	2	
SUB-TOTAL							26	
SEMESTER-V								
29	CC	FAC11032	Indirect Tax Law	3	1	0	4	

30	CC	FAC11045	Financial Management	3	1	0	4	
31	SEC	FAC14030	Internship (6 weeks) – to be done in Summer before Semester V starts	0	0	6	6	
Specialisation: Accountancy								
32	DSE	FAC11048	Accounting Standards	3	1	0	4	
33	DSE	FAC11049	Capital Market Operations	3	1	0	4	
34	DSE	FAC11052	Financial Statement Analysis and Reporting	3	1	0	4	
Specialisation: Marketing								
32	DSE	MKT11005	Services Marketing	3	1	0	4	
33	DSE	MKT11006	Consumer Behaviour	3	1	0	4	
34	DSE	MKT11020	B to B Marketing	3	1	0	4	
Specialisation: Capital Markets								
32	DSE	FAC11049	Capital Market Operations	3	1	0	4	
33	DSE	FAC11052	Financial Statement Analysis and Reporting	3	1	0	4	
34	DSE	IST12004	Technical Analysis-I (Practical and Live Project based)	0	0	4	4	
SUB-TOTAL							22	
(Out of DSE Courses students have to choose any 2 out of 3 courses from their respective specialisation)								
SEMESTER-VI								
35	CC	LWJ55127	IT Offences	3	1	0	4	
36	CC	FAC14034	Project	0	0	6	6	
Specialisation: Accountancy								
37	DSE	FAC11033	Security Analysis & Portfolio Management	3	1	0	4	
38	DSE	FAC11050	Project Finance	3	1	0	4	
39	DSE	FAC11047	Advanced Financial Management	3	1	0	4	
Specialisation: Marketing								
37	DSE	MKT11008	Advertising and Sales Management	3	1	0	4	
38	DSE	MKT11009	Retail Management	3	1	0	4	
39	DSE	MKT11022	Sales and Distribution Management	3	1	0	4	
Specialisation: Capital Markets								
37	DSE	FAC11033	Security Analysis & Portfolio Management	3	1	0	4	
38	DSE	FAC11050	Project Finance	3	1	0	4	
39	DSE	IST12005	Technical Analysis-II (Practical and Live Project based)	0	0	4	4	
SUB-TOTAL							18	
(Out of DSE Courses students have to choose any 2 out of 3 courses from their respective specialisation)								
GRAND TOTAL							138	

CC: Core Course

GE: Generic Elective

DSE: Discipline Specific Elective

AECC: Ability Enhancement Compulsory Course

SEC: Skill Enhancement Elective Course

EC: Elective Course