

(Established by Government of Gujarat)

## School of Commerce and Management

REVISED SYLLABUS FOR  
BACHELOR OF COMMERCE (B. COM.)

June – 2020



**B.Com. Programme**  
**Revised Syllabus 2017 Onwards**  
(As per UGC Model Curriculum)

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## **School of Commerce & Management**

**Course Structure of Bachelor of Commerce (B.Com.)  
(2020-2021)**

### **• Introduction:**

Dr. Babasaheb Ambedkar Open University aims to provide the knowledge and understanding of the fundamental concepts and technical aspects of faculty of commerce. The faculty of commerce, Dr. Babasaheb Ambedkar Open University aims to demonstrate an understanding of student's personal interests, abilities, strengths, and weaknesses as they pursue to professional career fields.

Students will get basic understanding of career options available to them and will be able to determine their career objectives. Students will be able to make decisions wisely and will also be able to solve problems independently. Keeping this in mind, the Syllabus of Bachelor of Commerce (B.Com) has been designed.

### **• Objectives:**

- To provide students with a wide range of managerial skills along with building competence in a particular area of business.
- To develop an understanding of commerce and accounting and also utilize skills and knowledge in a business organization in order to increase productivity of organization and individual growth.
- To equip students with domain knowledge of commerce and accounting principles which then can be applied to contemporary business practices through financial planning, decision-making and control in organization.
- To make the student familiar with different aspect of the commerce domain. Students pursuing the course will learn how business and trading takes place and will also enable the graduates to successfully overcome every challenge.
- To excel and grow along with the organization by utilizing knowledge and acquired skill towards fulfillment of organization vision.

### F. Y. B.Com.

Sr. No.	Course Type	Subject	Subject Code	Credit
1.	Core	કોમર્શિયલ કોમ્યુનિકેશન - I (Commercial Communication - I)	BCCCO101	4
2.	Core	Compulsory English ( English Text)	BCENG102	4
3.	Core	નાણાકીય હિસાબી પદ્ધતિ ( Financial Accounting)	BCFAC103	4
4.	Core	ધંધાકીય વ્યવસ્થા અને સંચાલન (Business Organization & Management)	BCBOM104	4
5.	Core	એકમલક્ષી (સુક્ષ્મ) અર્થશાસ્ત્ર (Micro Economics)	BCECO105	4
6.	Elective (Any One)	1) સેક્રેટરીયલ પ્રેક્ટિસ (Secretarial Practice)	BCSEP106	4
		2) માનવ પર્યાવરણ (Human Environment)		
7.	Elective (Any One)	1) ધંધાકીય સંચાલન - I (Business Management - 1)	BCBMG108	4
		2) એકાઉન્ટિંગ & ફાઇનાન્સ - I (Accounting & Finance - I)		
8.	Soft Skill	યોગવિજ્ઞાન અને જીવનદર્શન	AYS-01	4
કુલ				32

### S. Y. B.Com.

Sr. No.	Course Type	Subject	Subject Code	Credit
1.	Core	કોમર્શિયલ કોમ્યુનિકેશન - II) (Commercial Communication - II)	BCCCO201	4
2.	Core	સમગ્રલક્ષી અર્થશાસ્ત્ર ( Macro Economics)	BCECO202	4
3.	Core	પડતર હિસાબી પદ્ધતિ (Cost Accounting)	BCCAC203	4
4.	Core	કંપનીના હિસાબો (Company Accounting)	BCCOA204	4
5.	Core	આવકવેરો & જી.એસ.ટી. (Income Tax & GST)	BCTAX205	4
6.	Core	કંપની કાયદો (Company Law)	BCCOL206	4
7.	Elective (Any One)	1) ધંધાકીય સંચાલન - II (Business Management - II)	BCBMG207	4
		2) એકાઉન્ટિંગ & ફાઇનાન્સ - II (Accounting & Finance - II)		
8.	Soft Skill	પર્સનાલીટી ડેવલોપમેન્ટ	BCPDA210	4
કુલ				32

### T.Y. B.Com.

Sr. No.	Course Type	Subject	Subject Code	Credit
1.	Core	કોમર્શિયલ કોમ્યુનિકેશન - III) (Commercial Communication - III)	BCCCO301	4
2.	Core	ભારતીય અર્થશાસ્ત્ર (Indian Economics)	BCECO302	4
3.	Core	સંચાલકીય હિસાબી પદ્ધતિ (Management Accounting)	BCMAC303	4
4.	Core	ઓડિટીંગ (Auditing)	BCAUD304	4
5.	Core	વેપારી કાયદો (Business Law)	BCBLA305	4
6.	Core	આંકડાશાસ્ત્ર (Statistic)	BCSTA306	4
7.	Elective (Any One)	1) ધંધાકીય સંચાલન - III (Business Management - III )	BCBMG307	4
		2) એકાઉન્ટિંગ & ફાઇનાન્સ - III (Accounting & Finance - III)		
8.	Soft Skill	સ્ટ્રેસ મેનેજમેન્ટ	BCSMG310	4
કુલ				32



## School of Commerce & Management

Course Structure of Bachelor of Commerce (B.Com.)  
(2020-2021)

### Outline of the Program:

- The code for this course is B.Com.
- For every year and for every subject the codes will be different.
- This course is divided in to three years namely, First Year, Second year and Third year.
- The student is entitled to get 4 credits of one subject.
- The whole B.Com course will have a total of 96 credits i.e. 32 credits each year.
- The course is divided in to 3 parts.
  - Core Subjects
  - Elective Subjects
  - Soft Skills Subjects
- The students will have to study five compulsory papers from the core subject in the 1<sup>st</sup> year B.Com. and in the 2<sup>nd</sup> and 3<sup>rd</sup> year students will be learning six core papers each year. Any one Elective paper will be selected from each year. Moreover students will get an opportunity to study one soft skill paper in every year.
- The students are required to pass in total 24 subjects (In three years) including core, Elective and soft skill subjects. In each year, students have to passed 8 subjects.
- Eligibility for Admission: Minimum entry level is 12<sup>th</sup> pass OR Bachelor Preparatory Programme (BPP) from BAOU / IGNOU OR Any Diploma course relevant to this course.
- Duration of Course: Minimum 3 years and Maximum 8 years.
- Course fee: Girls – Rs.1200/- , Boys – Rs.1800/- = 1<sup>st</sup> year  
Girls – Rs.1200/- , Boys – Rs.1800/- = 2<sup>nd</sup> year  
Girls – Rs.1200/- , Boys – Rs.1800/- = 3<sup>rd</sup> year
- Centers : Recognized/Approved study centers of University
- SLM (Self learning Material): It will be provided to all Enrolled students.

- Counseling sessions: Saturday and Sunday at all approved centers.
- Students are required to submit two assignments to the study center for the evaluation purpose. For their assignments submission, they must follow the deadlines assigned by the university.
- Yearly Exams: January/ February & June/ July

### Assessment:

Assessment of Student	
Continuous Evaluation	Based on the Assignment (30%)
Yearly Exams	Based on Yearly Exams (70%)
Standard of Success	To Pass 35% marks in Assignment and yearly Evaluation

### Facilities:

- Counselling sessions at the respective Learner Support Centre.
- ICT Support: ICT support is a major component of any ODL system of education. Our University has as such given emphasis on this. Some ICT-based support systems provided by the University for the learners of are listed below:
  - o Website: [www.baou.edu.in](http://www.baou.edu.in)
  - o E - Self Learning Material
  - o Swadhyaya TV
  - o VANDE Gujarat – Dedicated VANDE Gujarat Channel Number 16
  - o Virtual Classroom
  - o Online Admission
  - o Secured Examination
  - o Cash-Less Campus
  - o ASK-ME kiosk
  - o Educational Apps

### Course Outcomes:

- B.Com curriculum will be useful for preparing business persons and will be useful to society.
- Through this syllabus, a student can provide suitable skills in the industrial, commercial and academic world.
- Specialized human resources can be prepared by higher education through advanced education.
- Every student can cope up with the latest developments in contemporary, national and global level through effective transaction of the curricular and co-curricular aspects.

