AKAL UNIVERSITY

TALWANDI SABO

(Established under Punjab State Act No. 25 of 2015)

Bachelor of Commerce

or

Bachelor of Commerce (Hons.) Commerce (Major)

and Discipline-2 (Minor)

or

Bachelor of Commerce (Hons.) Commerce

with Research (Major) and Discipline-2 (Minor)

(Based on NEP – 2020)

FACULTY OF COMMERCE AND MANAGEMENT

DEPARTMENT OF COMMERCE

Scheme & Syllabi

(Academic Year 2024-25)

CURRICULUM AND CREDIT FARMWORK FOR UNDERGRADUATE PROGRAMME

Sem-ester	Major Courses		Minor Courses (MI) (4 credit)	Multi-disciplinary courses (MDC) (4 credit)	Ability Enhancement Courses (AEC) (2 credit)	Skill Enhancement Courses (SEC) (3 credit)	Value-Added Courses VAC (2 credit)	Total Credit
	DSC	DSE (4 credit)						
I	DSC-1 [4] DSC-2 [4]	-	MI-1	MDC-1	AEC-1	SEC-1	VAC-1	23
II	DSC-3 [4] DSC-4 [4]	-	MI-2	MDC-2	AEC-2	SEC-2	VAC-2	23
Students exiting the programme after securing 46 credits will be awarded UG Certificate in Commerce provided they secure 4 credits in work based vocational courses offered during summer term or internship /Apprenticeship in addition to 6 credits from skill-based courses earned during first and second semester.								**46**
III	DSC-5 [4]	DSE-1 or DSE-2 or DSE-3	MI-3	MDC-3	AEC-3	SEC-3	-	21
IV	DSC-6 [4] DSC-7 [4]	DSE-4 or DSE-5 or DSE-6	MI-4	-	AEC-4		VAC-3	20
Students exiting the programme after securing 87 credits will be awarded UG Diploma in Commerce provided they secure additional 4 credit in skill based vocational courses offered during first year or second year summer term.								**87**
V	DSC-8 [4] DSC-9 [4] DSC-10 [4]	DSE-7 or DSE-8 or DSE-9	MI-5	-				20
VI	DSC-11 [4] DSC-12 [4] Internship[4]	DSE-10 or DSE-11 or	MI-6	-				20

		DSE-12						
Students who want to undertake 3-year UG programme will be awarded UG Degree in Commerce upon securing 127 credits								**127**
VII	DSC-13 [4] DSC-14 [4] DSC-15 [4]	DSE-13 or DSE-14 or DSE-15	MI-7	-				20
VIII	DSC-16 [4] DSC-17 [4] DSC-18 [4]	DSE-16 or DSE-17 or DSE-18	MI-8	-				20
Students will be awarded Bachelor of Commerce (Hons.) Commerce (Major) and Discipline-2 (Minor) provided they secure 167 credits								**167**
VII	DSC-19 [4] DSC-20 [4] DSC-D [4]	DSE-13 or DSE-14 or DSE-15	MI-7	-				20
VIII	DSC-21 [4] DSC-D [8]	DSE-16 or DSE-17 or DSE-18	MI-8	-				20
Students will be awarded Bachelor of Commerce (Hons.) Commerce with Research (Major) and Discipline-2 (Minor) provided they successfully completed the dissertation work and secure 167 credits								**167**

1. SEMESTER-WISE DISTRIBUTION OF MAJOR COURSES

A student will have study compulsory Discipline Specific Core Courses in each Semesters. The semester wise distribution and credit details of DSC courses over eight semesters is listed below:

7.1 Discipline Specific Core (DSC)

Semester	Course Code	Title of the Course	Schedule of Teaching (Credits-wise)			Total Credits
			Theory	Tutorial	Practical	
I	COMS05C101	Financial Accounting	3	1	0	4
	COMS05C102	Business Laws	3	1	0	4
II	COMS05C201	Corporate Laws	3	1	0	4
	COMS05C202	Business Statistics	3	1	0	4
III	COMS05C301	Income-Tax Law and Practice	3	1	0	4
IV	COMS05C401	Corporate Accounting	3	1	0	4
	COMS05C402	Goods and Services Tax	3	1	0	4
V	COMS05C501	Cost Accounting	3	1	0	4
	COMS05C502	Principles of Marketing	3	1	0	4
	COMS05C503	Entrepreneurship	3	1	0	4
VI	COMS05C601	Fundamentals of Financial Management	3	1	0	4
	COMS05C602	Corporate Governance	3	1	0	4
VII	COMS05C701	Management Accounting	3	1	0	4
	COMS05C702	Financial Institutions and Markets	3	1	0	4
	COMS05C703	Financial Services	3	1	0	4
VIII	COMS05C801	Human Resource Management	3	1	0	4
	COMS05C802	Fundamentals of Investment	3	1	0	4
	COMS05C803	Financial Literacy	3	1	0	4
B.Com. (Hons.) with Research						
VII	COMS05C701	Contemporary issues in Business	3	1	0	4
	COMS05C702	Research and Publication Ethics	3	1	0	4
	-	Dissertation (Synopsis)	0	0	0	4
VIII	COMS05C802	Academic Writing	3	1	0	4

	-	Dissertation (Submission)	0	0	0	8

7.2 Discipline Specific Elective (DSE)

The Discipline Specific Electives (DSEs) are a pool of credit courses of Commerce from which a student will choose to study based on his/ her interest. A student of Bachelor of Science (Hons.) Commerce will have to study one DSE each III to VIII. The semester wise distribution of DSE courses over six semesters.

Semester	**Course Code**	**Title of the Course**	**Schedule of Teaching (Credits-wise)**			**Total Credits**
			Theory	**Tutorial**	**Practical**	
III	COMS05E301	Business Mathematics	3	1	0	4
	COMS05E302	Organizational Behaviour	3	1	0	4
	COMS05E303	Project Management	3	1	0	4
IV	COMS05E401	Management Principles and Applications	3	1	0	4
	COMS05E402	Advertisement Management	3	1	0	4
	COMS05E403	Export/Import Procedures	3	1	0	4
V	COMS05E501	Business Economics	3	1	0	4
	COMS05E502	Labour and Industrial Laws	3	1	0	4
	COMS05E503	Awareness of Custom laws and Practices	3	1	0	4
VI	COMS05E601	International Business	3	1	0	4
	COMS05E602	Foreign Exchange Management	3	1	0	4
	COMS05E603	Business Ethics	3	1	0	4
VII	COMS05E701	Principles and Practices of Banking & Insurance	3	1	0	4
	COMS05E702	Risk Management	3	1	0	4
	COMS05E703	Business Ethics	3	1	0	4
VIII	COMS05E801	Consumer Behaviour	3	1	0	4
	COMS05E801	Customer Relationship	3	1	0	4

		Management				
	COMS05E803	Brand Management	3	1	0	4
B.Com. (Hons.) with Research						
VII	COMS05E704	Research Methodology	3	1	0	4
	COMS05E705	Business Analytics	3	1	0	4
	COMS05E706	Practices in Academic Research				
VIII	COMS05E804	Software Computing	3	1	0	4
	COMS05E805	Tools for Plagiarism Detection	3	1	0	4
	COMS05E806	Report Writing	3	1	0	4

7.3 List of Courses offered as Minors

All UG students are required to undergo eight minor courses of 04 credit each from the minor discipline which helps them to gain a broader understanding beyond the major discipline. These courses will be offered as generic elective for Multi-disciplinary programme.

Semester	**Code**	**Course Title**	**Schedule of Teaching (Credit-wise)**			**Credits**
			Theory	**Tutorial**	**Practical**	
Semester-I	COMS05MI101	Accounting for Everyone	3	1	0	4
Semester-II	COMS05MI201	Finance for Everyone	3	1	0	4
Semester-III	COMS05MI301	Basics of Personal Tax Planning	3	1	0	4
Semester-IV	COMS05MI401	Basics of GST and its Implications	3	1	0	4
Semester-V	COMS05MI501	Introduction to Banking Operations	3	1	0	4
Semester-VI	COMS05MI601	Business Environment	3	1	0	4
Semester-VII	COMS05MI701	Financial Modelling Using Excel	2	0	2	4
Semester-VII	COMS05MI801	Investing in Stock Market	3	1	0	4

7.4 List of Courses offered as Multi-disciplinary Course

All UG students are required to undergo 3 introductory-level multi-disciplinary courses relating to any of the broad disciplines other than chosen major.

Semester	Code	Course Title	Schedule of Teaching (Credit-wise)			Credits
			Theory	Tutorial	Practical	
Sem-I	COMS05M101	Fundamentals of Finan Management	3	1	0	4
Sem- II	COMS05M201	Personal Financial Planning	3	1	0	4
Sem-III	COMS05M301	Financial Statement Analysis	3	1	0	4

7.5 List of Courses offered as Skill Enhancement Courses

To improve the skills essential for advanced studies, research, and employability, students will be offered a variety of Skill Enhancement as listed in Table below:

Semester	Code	Course Title	Schedule of Teaching (Credit-wise)			Credits
			Theory	Tutorial	Practical	
Sem-I	COMS05S101	Computer Applications in Business	2	0	1	3
Sem-II	COMS05S201	Basics of Auditing	2	1	0	3
Sem-III	COMS05S301	Filings of Income Tax Returns	2	0	1	3

Note: Additionally, students can select Skill Enhancement Courses, Ability Enhancement Courses (AECs) and Value-Added Courses (VACs) from the pool of courses provided by university.

2. CREDIT DISTRIBUTION OF DIFFERENT TYPE OF COURSES

Subjects	B.Com.	B.Com. (Hons.) (Major) and Disipline-2 (Minor)	B.Com. (Hons.) with Research (Major) and Disipline-2 (Minor)
Major [DSC + DSE]	64	96	84

Minor	24	32	32
Multi-disciplinary Course	12	12	12
Ability Enhancement Course	8	8	8
Skill Enhancement Course	9	9	9
Internship	4	4	4
Value Added Course	6	6	6
Dissertation in Major	-	-	12
Total Credits	127	167	167