

**University of Calcutta**  
**B.Com. General Course Structure under Semesterised CBCS 2017 -18**

**Year I: Semester I**

		Marks	Credit Hours	
AECC 1.1Chg	<b>Language:</b> Communicative English - 50 Indian Language - 50	<b>100</b>	<b>2</b>	
GE 1.1 Chg	Microeconomics I & Statistics	<b>100</b>	<b>6</b>	
CC 1.1 Chg	Business Laws	<b>100</b>	<b>6</b>	
CC 1.2 Chg	Principles of Management	<b>100</b>	<b>6</b>	
CC 1.1 Cg	Financial Accounting - I	<b>100</b>	<b>6</b>	

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**Year 1: Semester II**

		Marks	Credit Hours	
GE 2.1 Chg	E-Commerce & Business Communication (50+50)	<b>100</b>	<b>6</b>	
CC 2.1 Chg	Company Law	<b>100</b>	<b>6</b>	
CC 2.2 Chg	Marketing Management & Human Resource Management	<b>100</b>	<b>6</b>	
CC 2.1Cg	Cost and Management Accounting I	<b>100</b>	<b>6</b>	

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**Year 2: Semester III**

		Marks	Credit Hours	
SEC 3.1 Chg	Information Technology & Its Application in Business (Theory -50 + Practical- 50)	<b>100</b>	<b>4</b>	
GE 3.1 Chg	Business Mathematics & Statistics	<b>100</b>	<b>6</b>	
CC 3.1 Cg	Financial Accounting II	<b>100</b>	<b>6</b>	

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### Year 2: Semester IV

		Marks	Credit Hours	
GE 4.1 Chg	Microeconomics II & Indian Economy (50+50)	100	6	
CC 4.1 Chg	Entrepreneurship Development and Business Ethics	100	6	
CC 4.1 Cg	Taxation I	100	6	
CC 4.2 Cg	Cost and Management Accounting -II	100	6	

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### Year 3: Semester V

		Marks	Credit Hours	
CC 5.1 Cg	Auditing & Assurance	100	6	
DSE 5.1 A*	Taxation II	100	6	
DSE 5.2 A*	Corporate Accounting	100	6	

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### Year 3: Semester VI

		Marks	Credit Hours	
AECC 6.1Chg	Environmental Studies	100	2	
SEC 6.1 Chg	Computerised Accounting and e-Filing of Tax Returns	100	4	
DSE 6.1 A**	Financial Reporting and Financial Statement Analysis	100	6	
DSE 6.2 A**	Financial Management	100	6	

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**Chg:** Common for Honours and General; **Cg:** Core Course for General