



# **UNIVERSITY OF CALCUTTA**

## **Notification No. CSR/54/2025**

It is notified for the information of all concerned that the Syndicate at its meeting held on 22.07.2025 (Item No. 5 & 6) approved the amended Course Structure for 4-year and 3-year B.Com. Courses of Studies after incorporating amendments in the Course Structure of Semester-5,6,7 & 8, pertaining to the Admission Regulations (CSR/06/2023, dt. 23.06.2023) and Syllabus (CSR/13/2023, dt. 12.07.2023 & CSR/40/2024, dt.12.07.2024) for 4-year and 3-year B.Com. Courses of studies under CCF, 2022 under this University. The detail Course Structure (semester-1 to 8) including credit distributions and examination modalities of semester-8 papers are laid down in the accompanying pamphlets.

The above shall take effect for the 4-year & 3-year B.Com. Courses of studies under CCF, 2022 which was introduced from the academic session 2023-2024.

SENATE HOUSE

KOLKATA-700 073

13.08.2025

  
Prof.(Dr.) Debasis Das

Registrar

**4-Year B.Com. (Honours / Honours with Research)**  
**Course Structure**  
**for the 4-Year Under Graduation (B.Com.) Programme under NEP, 2020**  
**recommended by UGBOS in Commerce, C.U.**

Semester (I – VIII)	DSC (Major)	Minor	Inter Disciplinary	AEC**	SEC	VAC*	Intern- ship	Dissertation + Research Internship / Project	Total Credit
I	1x4 =4	1x4=4	1x3=3	1x2=2 (Eng 1)	1x4=4	2+2=4			21
II	1x4 =4	1x4=4	1x3=3	1x2=2 (Eng 2)	1x4=4	2+2=4	3 #		21 + 3 #
III	2x4=8	1x4=4	1x3=3	1x2=2 (MIL 1)	1x4=4				21
IV	4x4=16	1x4=4		1x2=2 (MIL 2)			3 #		22 + 3 #
V	3x4=12	2x4=8							20
VI	4x4=16	2x4=8					3 #		24 + 3 #
VII	5x4=20								20
VIII ( With Research)	2x4=8 Research Methodology							Research Internship = 4 Credits, Dissertation= 8 Credits	20
VIII (Without Research)	4x4=16							Project= 4 Credits	20
Total for 8 Semesters (With Research)	22 x 4 = 88	8 x 4 = 32	3 x 3 = 9	4 x 2 = 8	3 x 4 = 12	2 x 4 = 8	3 #	12	169 + 3 #= 172
Total for 8 Semesters (WithoutResearch)	24x4 =96	8 x 4 = 32	3 x 3 = 9	4 x 2 = 8	3 x 4 = 12	2 x 4 = 8	3 #	4	169 + 3 #= 172

**\*\*AEC and VAC Papers are Common for All UG Programmes (B.A., B.Sc., B.Com)**

**VAC: Semester 1 -- ENVS + Constitutional Values (2+2);**

**Semester 2 – ENVS + one from pool of subjects (2+2)**

**In Semester VIII, 4 Year B.Com (Honours with Research) Course includes 2 DSC papers: RM-1 and RM-2 of 4 Credits each.**

**In Semester VIII, 4 Year B.Com (Honours without Research) Course includes 4 DSC papers of 4 Credits each including RM-1 and RM-2 and 1 paper on Project (4 Credits)**

**# Students are to complete Internship before exitas per CSR/132/2024 dated 14.11.2024.**

**4-Year B.Com. Course (under CCF, 2022)**  
**Distribution of Courses across the Semesters**  
**Total Credits :172 (169 + Internship 3) over 4 Years (8 Semesters)**  
**Semester I**

(Semester 1 & 2 Structure and Syllabi have been notified through CSR/13/2023)

Sl.No.		Paper / Subject	Credit of the Paper	Total Credit
1	DSC (Major) 1 Paper	Financial Accounting I (3 TH + 1 TU)	4	4
2	Minor 1 paper	Principles and Practice of Management (3 TH + 1 TU)	4	4
3	Inter-Disciplinary 1 paper	Microeconomics (2 TH + 1 TU)	3	3
4	Ability Enhancement Course (AEC)	English – 1*	2	2
5	Skill Enhancement Course (SEC)	Entrepreneurship Development (3 TH + 1 TU)	4	4
6	Value Added Course (VAC)*	Environmental Studies*- 2 Constitutional Values - 2	4*	4*
7	Summer Internship	--	---	---
			<b>21</b>	<b>21</b>

\*AEC and VAC are common to all UG Programme (BA, BSc, BCom).

**Semester II**

(Semester 1 & 2 Structure and Syllabi have been notified through CSR/13/2023)

Sl.No.		Paper / Subject	Credit of the Paper	Total Credit
1	DSC (Major) 1 Paper	Cost Accounting I(3 TH + 1 TU)	4	4
2	Minor 1 paper	Marketing Management and Human Resource Management (3 TH + 1 TU)	4	4
3	Inter-Disciplinary 1 paper	Macroeconomics (2 TH + 1 TU)	3	3
4	Ability Enhancement Course (AEC)	English -2 *	2	2
5	Skill Enhancement Course (SEC)	IT & its Application in Business (2 TH + 2 P)	4	4
6	Value Added Course (VAC)*	Environmental Studies – 2 Any one from the pool of subjects – 2	4	4
7	Summer Internship**		3#	3#
			<b>21+ 3#</b>	<b>21+ 3#</b>

\*AEC and VAC are common to all UG Programmes

\*\* Summer Internship as per CSR/132/2024 , dated 14.11.2024

### Semester III

Sl.No.		Paper / Subject	Credit of the Paper	Total Credit
1	DSC (Major) 2 Papers	Cost Accounting -II (3 Th+ 1TU) Direct Tax I(3 TH + 1 TU)	4 4	8
2	Minor 1 paper [M1 or eB1]	M1: Consumer Behaviour (3 Th+ 1TU) OR e-B1: Fundamentals of Information System (3 TH + 1 TU)	4 or 4	4
3	Inter-Disciplinary 1 paper	Indian Economic Environment (2 Th+ 1TU)	3	3
4	Ability Enhancement Course (AEC)	MIL – 1	2	2
5	Skill Enhancement Course (SEC)	Computerized Accounting and Introduction to Data Science (Practical- 4 P)	4	4
6	Value Added Course (VAC)*	--	--	--
7	Summer Internship	--	---	---
			21	21

\*AEC common to all UG Programme

### Semester IV

Sl.No.		Paper / Subject	Credit of the Paper	Total Credit
1	DSC (Major) 4 Papers	Financial Accounting II (3 TH + 1 TU) Direct Tax – II and e-filing of Tax Return (3 TH + 1 P) E-Commerce &Business Communications(3 TH + 1 TU) Business Regulatory Framework (3 TH + 1 TU)	4 4 4 4	16
2	Minor 1 paper [ M2 or eB2]	M2: Sales Management (3TH + 1 TU) OR e-B2: Functional e-Business System (3TH + 1 TU)	4 or 4	4
3	Inter-Disciplinary	-----	--	--
4	Ability Enhancement Course (AEC)	MIL – II	2	2
5	Skill Enhancement Course (SEC)	-----	-----	-----
6	Value Added Course (VAC)	-----	-----	-----
7	Summer Internship		3#	3#
			22+ 3#	22+ 3#

## Semester V

Sl. No.		Paper / Subject	Credit of the Paper	Total Credit
1	DSC (Major) 3 Papers	Corporate Accounting (3 TH + 1 TU) * Business Mathematics and Statistics (3 TH + 1 TU) Company Law(3 TH + 1 TU)	4 4 4	12
2	Minor 2 papers [M3& M4] OR [eB3 & eB4]	M3:Product & Pricing Management(3 TH + 1 TU) M4:Marketing Communications (3 TH + 1 TU)  OR eB3:Internet, Cyber Crimes & Business (3 TH + 1 TU) eB4:Data Base Management System and its Application in e-Business (3 TH + 1 TU)	4 4  or 4  4	8
3	Inter-Disciplinary	----	----	---
4	Ability Enhancement Course (AEC)	----	----	----
5	Skill Enhancement Course (SEC)	--	--	--
6	Value Added Course (VAC)	-----	----	---
7	Summer Internship	---	---	----
			20	20

\* In place of Financial Management (notified earlier by CSR/40/2024 dated 12.07.2024)

## Semester VI

Sl.No.		Paper / Subject	Credit of the Paper	Total Credit
1	DSC (Major) 4 Papers	Indirect Tax (3 TH + 1 TU) Auditing & Assurance(3 TH + 1 TU) *Financial Management (3 TH + 1 TU) Indian Financial System (3 TH + 1 TU)	4 4 4 4	16
2	Minor 2 papers [M5 & M6] or [e-B5 & e-B6]	M5:Retail Management and Marketing of Services (3 TH + 1 TU) M6: Rural Marketing and International Marketing (3 TH + 1 TU) OR eB5: System Analysis and Design (3 TH + 1 TU) eB 6: e-Business Applications(Practical- 4P)	4  4 or 4 4	8
3	Inter-Disciplinary	----	--	--
4	Ability Enhancement Course (AEC)	----	----	--
5	Skill Enhancement Course (SEC)	----	----	--
6	Value Added Course (VAC)	----	----	--
7	Summer Internship	--	3#	3#
			24 +3#	24 + 3#

\* In place of Business Mathematics and Statistics (notified earlier by CSR/40/2024 dated 12.07.2024)

**Semester VII**  
(Same for With Research and Without Research)

Sl.No.		Paper / Subject	Credit of the Paper	Total Credit
1	DSC (Major) 5 Papers	Accounting Theory and Regulations (3 TH + 1 TU) Advanced Corporate Accounting & Reporting (3 TH + 1 TU) Management Accounting (3 TH + 1 TU) Banking and Insurance (3 TH + 1 TU) Financial Statement Analysis (3 TH + 1 TU)	4 4 4 4 4	20
2	Minor	----	----	----
3	Inter-Disciplinary	----	----	----
4	Ability Enhancement Course (AEC)	----	----	--
5	Skill Enhancement Course (SEC)	----	----	----
6	Value Added Course (VAC)	----	----	--
7	Summer Internship	---	----	---
			20	20

**Semester VIII**  
(Without Research)

Sl.No.		Paper / Subject	Credit of the Paper	Total Credit
1	DSC (Major) 5 Papers	Research Methodology -I (3 TH + 1 TU) Research Methodology -II (3 TH + 1 TU) Business Ethics and Corporate Governance (3 TH + 1 TU) International Business (3 TH + 1 TU) Project Work (3 Report + 1 Viva)	4 4 4 4 4	20
2	Minor	----	----	----
3	Inter-Disciplinary	----	----	----
4	Ability Enhancement Course (AEC)	----	----	----
5	Skill Enhancement Course (SEC)	----	----	----
6	Value Added Course (VAC)	----	----	----
7	Summer Internship	----	----	----
			20	20

Total Credits: 169 + 3#

Sem 1 : 21,      Sem 2 : 21 +3#,      Sem 3 : 21,      Sem 4 : 22 + 3#

Sem 5 : 20 ,      Sem 6 : 24 + 3#,      Sem 7 : 20,      Sem 8 : 20.

Semester-end Examinations of Research Methodology will be MCQ based as recommended by the UGBOS in Commerce. The question pattern will be as follows:

(15 questions x 3 marks) + (15 questions x 2 marks) =75 marks (+25 Tutorial)

## Semester VIII (With Research)

Sl.No.		Paper / Subject	Credit of the Paper	Total Credit
1	DSC (Major) 2 Papers	Research Methodology -I (3 TH + 1 TU) Research Methodology -II (3 TH + 1 TU)	4 4	8
2	Minor	----	----	----
3	Inter-Disciplinary	----	----	----
4	Ability Enhancement Course (AEC)	----	----	----
5	Skill Enhancement Course (SEC)	----	----	----
6	Value Added Course (VAC)	----	----	----
7	Research Internship	Research Internship (3 Report + 1 Viva)	4	4
8	Research Project	Dissertation (6 Report + 2 Viva)	8	8
			20	20

**Total Credits: 169 + 3#**

**Sem 1 : 21,      Sem 2 : 21 +3#,      Sem 3 : 21,      Sem 4 : 22 + 3#**

**Sem 5 : 20 ,      Sem 6 : 24 + 3#,      Sem 7 : 20,      Sem 8 : 20.**

**Semester-end Examinations of Research Methodology will be MCQ based as recommended by the UGBOS in Commerce. The question pattern will be as follows:**

**(15 questions x 3 marks) + (15 questions x 2 marks) =75 marks (+25 Tutorial)**

**3-Year B.Com. (MDC) Course Structure**  
**for the 3-Year Under Graduation (B.Com.) Programme under NEP, 2020**  
**Recommended by UGBOS in Commerce, C U**

Semester (I – VI)	MDC (Major)	MDC (Minor)	Multi- Disciplinary	AEC**	SEC	VAC **	Internship	Total Credit
I	1x4 =4	1x4=4	1x3=3	1x2=2 (Eng 1)	1x4=4	2+2 =4		21
II	1x4 =4	1x4=4	1x3=3	1x2=2 (Eng 2)	1x4=4	2+2 =4	3 #	21 + 3 #
III	2x4=8	1x4=4	1x3=3	1x2=2 (MIL 1)	1x4=4			21
IV	4x4=16	1x4=4		1x2=2 (MIL 2)			3 #	22 + 3 #
V	4x4=16	1x4=4						20
VI	4x4=16	1x4=4					3 #	20 + 3 #
<b>Total for 6 Semesters</b>	<b>16 x 4 = 64</b>	<b>6 x 4 = 24</b>	<b>3 x 3 = 9</b>	<b>4 x 2 = 8</b>	<b>3 x 4 = 12</b>	<b>2 x4 = 8</b>	<b>3 #</b>	<b>125 + 3 #= 128</b>

**\*\*AEC and VAC Papers are Common for All UG Programmes (B.A., B.Sc., B.Com)**

**VAC: Semester 1 -- ENVS + Constitutional Values (2+2);**

**Semester 2 – ENVS + one from pool of subjects (2+2)**

**# # Students are to complete Internship before exit as per CSR/132/2024 dated 14.11.2024.**



**3-Year B.Com. Course (under CCF, 2022)**  
**Distribution of Courses across the Semesters**  
**Total Credits :128 (125 + Internship 3) over 3 Years (6 Semesters)**

**Semester I**

(Semester 1 & 2 Structure and Syllabi have been notified through CSR/13/2023)

Sl.No.		Paper / Subject	Credit of the Paper	Total Credit
1	MDC (Major) 1 Paper	Financial Accounting I (3 TH + 1 TU)	4	4
2	MDC (Minor) 1 paper	Principles and Practice of Management (3 TH + 1 TU)	4	4
3	Multi-Disciplinary 1 paper	Microeconomics (2 TH + 1 TU)	3	3
4	Ability Enhancement Course (AEC)	English – 1*	2	2
5	Skill Enhancement Course (SEC)	Entrepreneurship Development (3 TH + 1 TU)	4	4
6	Value Added Course (VAC)*	Environmental Studies*- 2 Constitutional Values - 2	4*	4*
7	Summer Internship	-----	-----	-----
			21	21

\*AEC and VAC are common to all UG Programme (B.A, B.Sc, B.Com).

**Semester II**

(Semester 1 & 2 Structure and Syllabi have been notified through CSR/13/2023)

Sl.No.		Paper / Subject	Credit of the Paper	Total Credit
1	MDC (Major) 1 Paper	Cost Accounting I(3 TH + 1 TU)	4	4
2	MDC (Minor) 1 paper	Marketing Management and Human Resource Management (3 TH + 1 TU)	4	4
3	Multi-Disciplinary 1 paper	Macroeconomics (2 TH + 1 TU)	3	3
4	Ability Enhancement Course (AEC)	English -2 *	2	2
5	Skill Enhancement Course (SEC)	IT & its Application in Business (2 TH + 2 P)	4	4
6	Value Added Course (VAC)*	Environmental Studies – 2 Any one from the pool of subjects – 2	4	4
7	Summer Internship**		3#	3#
			21+ 3#	21+ 3#

\*AEC and VAC are common to all UG Programmes

\*\* Summer Internship as per CSR/132/2024 dated 14.11.2024

### Semester III

Sl.No.		Paper / Subject	Credit of the Paper	Total Credit
1	MDC (Major) 2 Papers	Cost Accounting -II (3 Th+ 1TU) Direct Tax I(3 TH + 1 TU)	4 4	8
2	MDC (Minor) 1 paper [M1 or eB1]	M1: Consumer Behaviour (3 Th+ 1TU) OR e-B1: Fundamentals of Information System(3 TH + 1 TU)	4 or 4	4
3	Multi-Disciplinary 1 paper	Indian Economic Environment (2 Th+ 1TU)	3	3
4	Ability Enhancement Course (AEC)*	MIL – 1	2	2
5	Skill Enhancement Course (SEC)	Computerized Accounting and Introduction to Data Science (Practical- 4 P)	4	4
6	Value Added Course (VAC)	-----	-----	-----
7	Summer Internship	-----	-----	-----
			21	21

\*AEC common to all UG Programmes

### Semester IV

Sl.No.		Paper / Subject	Credit of the Paper	Total Credit
1	MDC (Major) 4 Papers	Financial Accounting II (3 TH + 1 TU) Direct Tax – II and e-filing of Tax Return (3 TH + 1 P) E-Commerce & Business Communications(3 TH + 1 TU) Business Regulatory Framework (3 TH + 1 TU)	4 4 4 4	16
2	MDC (Minor) 1 paper [ M2 or eB2]	M2: Sales Management (3TH + 1 TU) OR e-B2: Functional e-Business System (3TH + 1 TU)	4 or 4	4
3	Multi-Disciplinary	-----	--	--
4	Ability Enhancement Course (AEC)	MIL – II	2	2
5	Skill Enhancement Course (SEC)	-----	-----	-----
6	Value Added Course (VAC)	-----	-----	-----
7	Summer Internship		3#	3#
			22+ 3#	22+ 3#

### Semester V

Sl. No.		Paper / Subject	Credit of the Paper	Total Credit
1	MDC (Major) 4 Papers	Corporate Accounting (3 TH + 1 TU) * Business Mathematics and Statistics (3 TH + 1 TU) Company Law (3 TH + 1 TU) Accounting Theory and Regulations (3 TH + 1 TU)	4 4 4 4	16
2	MDC (Minor) 1 paper [M3 Or eB3]	M3:Product& Pricing Management (3 TH + 1 TU) OR eB3:Internet, Cyber Crimes & Business (3 TH + 1 TU)	4 or 4	4
3	Multi-Disciplinary	-----	-----	-----
4	Ability Enhancement Course (AEC)	-----	-----	-----
5	Skill Enhancement Course (SEC)	-----	-----	-----
6	Value Added Course (VAC)	-----	-----	-----
7	Summer Internship	-----	-----	-----
			20	20

\* In place of Financial Management (notified earlier by CSR/40/2024 dated 12.07.2024)

### Semester VI

Sl.No.		Paper / Subject	Credit of the Paper	Total Credit
1	MDC (Major) 4 Papers	Indirect Tax (3 TH + 1 TU) Auditing & Assurance (3 TH + 1 TU) * Financial Management (3 TH + 1 TU) Indian Financial System (3 TH + 1 TU)	4 4 4 4	16
2	MDC (Minor) 1 paper [M4 or e-B4]	M4:Marketing Communications (3 TH + 1 TU) OR eB4: e-Business Applications (Practical- 4P)	4 or 4	4
3	Multi-Disciplinary	-----	-----	-----
4	Ability Enhancement Course (AEC)	-----	-----	-----
5	Skill Enhancement Course (SEC)	-----	-----	-----
6	Value Added Course (VAC)	-----	-----	-----
7	Summer Internship		3#	3#
			20+3#	20 + 3#

\* In place of Business Mathematics and Statistics (notified earlier by CSR/40/2024 dated 12.07.2024)

Total Credits: 125 + 3#

Sem 1 : 21,                      Sem 2 : 21 + 3#,                      Sem 3 : 21,                      Sem 4 : 22 + 3#

Sem 5 : 20 ,                      Sem 6 : 20 + 3#