

Detailed Program Scheme
Bachelor of Commerce
B.Com (Hons) Accounts & Taxation

(2025-2029)

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RNB GLOBAL UNIVERSITY
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Document Release Notice	
Program Scheme for all Semesters	
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Name of Program	Bachelor of Commerce (Hons.)
Abbreviated Program Name	B.Com (Hons) Accounts & Taxation
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Approved By	BOS

OVERVIEW

RNB Global University follows Semester System along with Choice Based Credit System as per latest guidelines of University Grants Commission (UGC). Accordingly, each academic year is divided into two semesters, **Odd (July-December)** and **Even (January-June)**. Also, the University follows a system of continuous evaluation along with regular updating in course curriculum and teaching pedagogy.

Name of Program	B.Com (Hons) Accounts & Taxation
Duration of Program	3/4 years
Number of Semesters	6/8
Total Credits of Program	154/200 Credits

DETAILED CREDIT STRUCTURE

Year 1	Semester I	23 Credits
	Semester II	23 Credits
Year 2	Semester III	27 Credits
	Semester IV	27 Credits
Year 3	Semester V	27 Credits
	Semester VI	27 Credits
Year 4	Semester VII	23 Credits
	Semester VIII	23 Credits
Total Credits		154/200 Credits

Abbreviations

1. **DSC:** Indicates 'Discipline Specific Course'
2. **DSE:** Indicates 'Discipline Specific Electives'
3. **GE:** Indicates 'General Electives'
4. **AEC:** Indicates 'Ability Enhancement Course'
5. **SEC:** Skill Enhancement Course
6. **IAPC:** 'Indicates Internship/Apprenticeship / Project/ Community Outreach'
7. **VAC:** Indicates 'Value Addition Course'

Definitions

1. Courses of study– Courses of study indicate pursuance of study in a particular discipline. Every discipline shall offer three categories of courses of study, viz. Discipline Specific Core courses (DSCs), Discipline Specific Electives (DSEs) and General Electives (GEs).

a) Discipline Specific Core (DSC): Discipline Specific Core is a course of study, which should be pursued by a student as a mandatory requirement of his/her programme of study. DSCs shall be the core credit courses of that discipline which will be appropriately graded and arranged across the semesters of study, being undertaken by the student, with multiple exit options as per NEP 2020. The DSCs specified in the framework would be identified by the concerned Department as core courses to be taught in a Programme.

For example, for award of single discipline specific Honours degree, such as B.A. (Honours) History, B.Com. (Honours), B.Sc. (Honours) Physics and similar such programmes, DSCs shall be the core courses of History, Commerce and Physics, respectively.

However, to pursue Honours degree programme in a 'Field of Multidisciplinary courses of Study' (rather than a single discipline) such as B.Sc. (Honours) Life Sciences, B.A. (Honours) Social Sciences/ Humanities, the DSCs shall comprise of core credit courses of more than one

discipline. For example, for B.Sc. (Honours) Life Sciences programme, a student shall study credit courses of three disciplines i.e., Botany, Zoology and Chemistry. DSC 1 may be of Discipline A1 (say, Botany), DSC 2 may be of Discipline B 1 (say, Zoology) and DSC 3 may be of Discipline C 1 (say, Chemistry). However, the fourth year of such honour's degree programme shall be devoted to the study of only one discipline and hence the DSC courses in the VII and VIII semesters shall be of Discipline A/B/C and not a combination of these three disciplines. Please refer to framework given as Illustration –I.

b) Discipline Specific Elective (DSE): The Discipline Specific Electives (DSEs) shall be a pool of credit courses of that discipline (single discipline programme of study) or those disciplines (multidisciplinary programme of study), as the case may be, which a student chooses to study from his/her discipline(s). There shall be a pool of DSEs from which a student may choose a course of study. The DSEs specified in the framework would be identified by the concerned Department as elective courses to be taught in a Programme.

For example, to pursue B.Sc. (Honours) Physics, DSEs chosen should be from a pool of DSEs of Physics.

Similarly, to pursue B.Sc. (Honours) Life Sciences programme, the DSEs chosen should be a pool of courses of DSEs of Botany, Zoology and Chemistry, the core subjects for this programme of study.

However, to pursue Honours degree programme in a 'Field of Multidisciplinary courses of Study' (rather than a single discipline) such as B.Sc. (Honours) Life Sciences, B.A. (Honours) Social Sciences/ Humanities, in the fourth year of such honour's degree programme in the VII and VIII semesters, the student shall be required to choose DSEs from any one of the Disciplines A/B/C and not a combination of these three disciplines. Please refer to framework given as Illustration.

c) General Elective (GE): General Electives shall be a pool of courses which is meant to provide multidisciplinary or interdisciplinary education to students. GEs shall consist of a pool of courses offered by various disciplines of study (excluding the GEs offered by the parent discipline), in groups of odd and even semesters, from which a student can choose. The GEs specified in the framework would be identified by the concerned Department as GEs to be taught in a Programme.

In case a student opts for DSEs beyond his/her discipline specific course(s) of study, such DSEs shall be treated as GEs for that student.

d) Ability Enhancement course (AEC), Skill Enhancement Course (SEC) & Value Addition Course (VAC) These three courses shall be a pool of courses offered by all the Departments in groups of odd and even semesters from which students can choose. A student who desires to make Academic Project/Entrepreneurship as Minor must pick the appropriate combination of courses of GE, SEC, VAC, & Internship/Apprenticeship/Project/Community (IAPC) which shall be offered in the form of various modules as specified in the scheme of studies.

(I). AEC courses are the courses based upon the content that leads to knowledge enhancement through various areas of study. They are Language and Literature and Environmental Science and Sustainable Development which will be mandatory for all disciplines.

(II). SEC courses are skill-based courses in all disciplines and are aimed at providing hands-on-training, competencies, skills, etc. SEC courses may be chosen from a pool of courses designed to provide skill-based instruction.

(III). VAC courses are value-based courses which are meant to inculcate ethics, culture, Indian Knowledge systems, constitutional values, soft skills, sports education, and such similar values to students which will help in all round development of students.

Features of UGCF

The below mentioned objectives have been reflected in various features of UGCF:

Holistic development of the students shall be nurtured through imparting life skills in initial years. These life skill courses shall include courses on 'Environment and Sustainable Development Studies,' 'Communication Skills,' 'Ethics and Culture,' 'Science and Society,' 'Computational Skills,' 'IT & Data Analytics,' and similar such skills which shall make the students better equipped to deal with the life's challenges.

- Flexibility to the students to determine their learning trajectories and pursuance of programmes of study has been well ingrained in the UGCF. The Framework allows students to opt for one, two, or more discipline(s) of study as a core discipline(s) depending on his/her choice. He/she has been provided the option of focusing on studying allied courses of his/her selected discipline(s) (DSEs) or diversifying in other areas of study of other disciplines. Students have also been provided with the flexibility to study SECs or opt for Internships or Apprenticeship or Projects or Research or Community Outreach at an appropriate stage. In the fourth year, students are provided flexibility to opt for writing a dissertation (on major, minor, or combination of the two) or opt for Academic Projects or Entrepreneurship depending upon their choice and their outlook, post completion of their formal education.
- Given the extent of plurality of the Indian society and the diverse background to which students belong, multiple exits and provision of re-entry have been provided at various stages of the undergraduate programme to accommodate their requirement and facilitate them to complete their studies depending upon their priorities of life. The earning and accumulation of credits in the Academic Bank of Credit (ABC), and the flexibility to redeem the requisite credit for award of appropriate Certificate / Diploma/Degree, as the per the norms laid down by the UGC and the University, shall be made available to the students to provide the opportunity for lifelong learning as well as for availing academic outreach beyond the superstructure of the programme of study in another University / Institution at the national /international level depending upon individual choice of the student(s).
- UGCF has incorporated multidisciplinary education by embedding within the framework the need to opt for at least four elective papers from any other disciplines other than the one opted as core discipline(s). In fact, if a student desires to obtain (minor) in a particular discipline other than the core discipline (for students pursuing single-core discipline programme), he/she can do so by earning at least 28 credits in that discipline.
- The framework does not maintain/support hierarchy among fields of study/disciplines and silos between different areas of learning. If a student fulfils the pre-requisites of a course of study, he/she shall be able to study it. Modules or systems of study shall be meaningfully

laid down to guide the students in choosing the track/academic paths for the desired outcome.

- One of the significant hallmarks of the framework is a provision of pursuing multilingualism while studying any other discipline as core subject(s), which has no bearing with any language and linguistics. I and II semesters of the programme provides an opportunity to the students to study languages which are enshrined under the eighth schedule of the Constitution of India, thereby allowing the students for their holistic development, including the ability to acquire proficiency in a language beyond their mother tongue.
- The framework provides a mandatory programme on research methodologies as one of the general elective courses at the VI & VII semester for students who opt for writing dissertation on major/ minor at VII and VIII semesters. Further, provision for internship / apprenticeship/ project/ community outreach right from the III semester up to VI semester provides ample opportunity to the students to explore areas of knowledge / activity beyond the four walls of the classroom and reach out to the world outside without any dilution of the academic feature of the course of study, he/she is pursuing. This also acts a precursor for the students to take up academic project or entrepreneurship at a later stage in VII & VIII semester. Such an initiative will help in skill development and laying a strong foundation for research and thus contribute towards overall national development through the development of skilled manpower and innovation.
- Intra and inter University mobility of students is another element of critical importance which has been ingrained in the framework. A student, by virtue of such mobility, will be able to make lateral movement within the University as well as from the University to any other Institution and vice-versa. Such an attribute allows a student maximum flexibility in terms of pursuance of education with special reference to higher education and enables him/ her to achieve goal of life, the way he/she perceived it.

Note

1. Entry level eligibility: The general feeder category for entry into Level 5 is the Secondary School Leaving Certificate obtained after successfully completing Grade 12. A programme of study leading to entry into the first year of the Bachelor's degree is open to those students who have met the entrance requirements, including specified levels of attainment at the secondary level of education mentioned in the programme admission regulations. Admission to the Bachelor degree programme of study is based on the evaluation of documentary evidence (including the academic record) of the applicant's ability to undertake and complete a Bachelor's degree programme which is specified in the UGC Guidelines for Multiple Entry and Exit Scheme in Academic Programmes Offered in Higher Education.

2. Number of hours of a credit course shall be defined by its component of lecture, tutorial and practical.

3. Every student must study "Environmental Science and Sustainable Development" courses I and II of two credits each in the first year (I/II semester) and the second year (III/IV semester), respectively. The AEC pool will also consist of credit courses in languages listed in the Eighth Schedule of the Constitution of India, as updated from time to time. The University of Delhi shall

extend necessary support to those Colleges (where faculty is not available) which may require it in course of teaching learning in these languages.

4. Design of degrees: Students shall be able to design their own degrees according to their mission and aspiration for a future befitting to their ability and attainment, rather than following the conventional pathway.

5. A student who pursues three years undergraduate degree programme in a specific discipline as a Core course [for example, B.A. (Honours) English, B. Com (Honours), B.Sc. (Honours) Physics and such other Programmes] will earn at least 80 credits in that discipline (from 18 DSCs and at least 2 DSEs of that discipline) and shall be awarded Honours degree in that discipline, if he/she exits after completion of VI semester.

6. A student who pursues three years undergraduate degree programme in more than one discipline as core courses of study (for example B.A. in Social Sciences/ Humanities, B.Sc. in Life Sciences, B.Sc. in Physical Sciences, B.Sc. in Mathematical Sciences, Bachelor in Commerce Studies and such other programmes) he/she shall be awarded Bachelor's degree in that field of multidisciplinary course of study, if he/she exits after completion of VI semester.

7. If a student wishes to pursue four years Honours Degree with research, he/she shall compulsorily opt for a Research Methodology course in either VI Semester or VII Semester as GE.

8. Dissertation/Academic Project/Entrepreneurship in the 4th year shall commence from VII semester and conclude in VIII semester. Detailed outcomes of each track chosen out of these three options shall be notified and assessment at the end of VII and VIII semesters shall be done accordingly.

9. Dissertation may be written in the Major or Minor or Interdisciplinary (combination of Major and Minor) discipline.

10. If a student mentioned at (6) above continues or re-enters the fourth year for pursuing an Honours degree in that field of multidisciplinary study, he/she has to choose only one of the disciplines he/she had studied as core courses of study in the previous six semesters and earn credits from the 2DSCs and 6DSEs of that chosen discipline in the VII and VIII semesters and write dissertation or opt for Academic Project or Entrepreneurship.

11. If a student mentioned at (5) above, continues or re-enters to study the VII and VIII semesters in the same discipline, and writes dissertation mentioned at (9) above, but no Minor discipline is made out (i.e., credits earned in the GEs of any one discipline is less than 28 credits), then he/she shall be awarded 'Honours with Research' with Major in that discipline on successful completion of VIII Semester.

12. A student mentioned at (6) above, shall be awarded 'Honours' degree in that field of multidisciplinary study on successful completion of VIII semester. For example, B.A. (Honours) Social Sciences/ Humanities, B.Sc. (Honours) Life Sciences, B.Sc. (Honours) Physical Sciences, B.Sc. (Honours) Mathematical Sciences and Bachelor in Commerce Studies (Honours). Major and Minor shall be indicated on fulfilment of the conditions mentioned above at III(2)(b) and III(3)(b), respectively. For instance, a student who pursues four years B.A. (Honours) in Social Sciences/ Humanities with History, Political Science and Hindi as core courses, shall get Major in History, on successful completion of VIII semester, if he/she earns minimum 80 credits in

History from 8DSCs and at least 9 DSEs of History and writes dissertation on a topic related to History. Such a student shall get a Minor in Political Science/Hindi, if he/she earns minimum 28 credits from 6 DSCs and one DSE of Political Science/Hindi.

13. Only a student mentioned at (5) above who opts to write a dissertation in the Major/Minor subject in VII and VIII semesters in the fourth year, shall be awarded 'Bachelor of Field of Study/Discipline (Honours with Research) in Discipline'. For instance, a student who pursues B.Sc. (Honours) in Physics and writes a dissertation on a topic relating to Physics or the Minor in VII and VIII semesters shall be awarded 'Bachelor of Science (Honours with Research) Physics. Major and Minor shall be indicated on fulfilment of the conditions mentioned above at III(2)(a) and III(3)(a), respectively.

14. A student who opts for 'Academic Project' or 'Entrepreneurship' in VII and VIII semesters, instead of writing dissertations, and has earned 28 credits in the relevant GEs, SECs, AECs & IAPC, shall be awarded Minor in Academic Project or Entrepreneurship, as the case may be. 'Bachelor of Field of Study/Discipline (Honours with Academic Project/ Entrepreneurship) in Discipline (Major)& Academic Project/ Entrepreneurship (Minor).' If he/she is unable to earn the requisite 28 credits, he/she shall be awarded 'Bachelor of Field of Study/Discipline (Honours with Academic Project/ Entrepreneurship) in Discipline (Major).

15. A student who pursues four-year undergraduate degree programme shall be awarded after completion of the VIII semester an appropriate degree.

16. Exit Options: The minimum credit to be earned by a student per semester is 22 credits and the maximum is 26 credits. However, students are advised to earn 23 credits per semester. This provision is meant to provide students the comfort of the flexibility of semester-wise academic load and to learn at his/her own pace. However, the mandatory number of credits must be secured for the purpose of award of Undergraduate Certificate/ Undergraduate Diploma/ Appropriate Bachelor's Degree in the field of Study/Discipline, to a student who chooses to exit at the end of even semesters (details provided in the table below).

S.NO	Type of Award	Stage of exit	Mandatory credits to be secured for the award
1	Undergraduate Certificate in the field of Study/Discipline	After successful completion of Semester II	46
2	Undergraduate Diploma in the field of Study/Discipline	After successful completion of Semester IV	100
3	Bachelor of (field of Multidisciplinary course of study) (for multiple core disciplines courses Honours Discipline)	After successful completion of Semester VI	154
4	Bachelor of (field of study Honours Discipline) for single core discipline course of study	After successful completion of Semester VI	154
5	Bachelor of (field of multidisciplinary causes of study) (Honours)	After successful completion of Semester VIII	200
6	Bachelor of (field of study discipline) (Honours with research academic project entrepreneurship) (Discipline for single core discipline course of study)	After successful completion of Semester VIII	200

PROGRAM OBJECTIVE

B.Com (Hons) Accounts & Taxation Program has four key learning objectives, which are embedded in the curriculum and pedagogy. These objectives help in providing a holistic learning experience to the students. Following are the learning goals of the Under Graduate Program in Management:

1. **Interpersonal Awareness and Working in Teams:** Each student shall demonstrate an ability to work effectively in a team, exhibiting behaviour that reflects an understanding of the importance of individual roles and tasks, and the ability to manage conflict and compromise, so that team goals are achieved.
2. **Critical and Integrative Thinking:** Each student shall be able to identify key issues in a business setting, develop a perspective that is supported with relevant information and integrative thinking, to draw and assess conclusions.
3. **Awareness of Global Issues Affecting Business:** Each student shall be able to identify key relevant global factors, and be able to analyse the impact of the global environment on business issues, as compared with domestic factors.
4. **Effective Oral Communication:** Each student shall be able to communicate verbally in an organised, clear, and persuasive manner, and be a responsive listener.

DURATION OF THE PROGRAM/MAXIMUM DURATION

The B.Com (Hons) Accounts & Taxation Program shall be of three/ four years with six/eight semesters. A student will be required to complete the program within minimum 3/4 years and maximum a duration of 5/6 years from the date of first registration in the first Semester.

The student shall be required to undergo 5-6 weeks Summer Internship at the end of the Second year (4th Semester) & submit its report in the 5th Semester. Also, the student shall complete a **Mini Project** during the program, in the 6th semester during the final/ third year.

An academic year consists two semester, Odd Semester (July-Dec) and Even Semester (Jan-June). Duration of Each semester can increase or decrease. Generally, each semester has 15-18 weeks of academic works.

The examination for the I, III, V and VII semesters shall ordinarily be held in the month of November/December and of the II, IV, VI and VIII semesters in the month of April/May or on such dates as may be fixed by the University.

REGISTRATION AT THE START OF EVERY SEMESTER

Every semester, students admitted to a program should register him/her for the next Semester. The student must also register for the elective courses, if any, (both discipline specific and open electives) that he/she wishes to take in that semester (especially in the final year/last 2 semesters).

PROMOTION FROM 1ST YEAR TO 2ND YEAR

A student is eligible for promotion to next year, if he/she meets the below mentioned minimum CGPA Criteria (by combining odd and even semester).

- For promotion from 1st Year to 2nd Year, Minimum CGPA of 4.0
- For promotion from 2nd Year to 3rd Year, Minimum CGPA of 4.5
- For promotion from 3rd Year to 5th Year, Minimum CGPA of 4.5

Meaning: If for a Student, if CGPA is 4.0 (**Minimum 40% marks are required to get promoted**) or more than 4.0 in 1st year having any number of subject backlog/fail, he/she shall be promoted to next year. That, it is his/her choice to clear his/her backlog in summer semester or with semester end examination as per ODD backlog with ODD semester and EVEN Backlog in EVEN Semester.

If student CGPA is less than 4.0, having any number of backlog in the 1st year and CGPA is less than 4.5 in 2nd year, he/she must be appeared in summer semester to clear backlog papers.

For promotion to 3rd Year, a student must have to clear all his/her paper of 1st year. Student cannot carry internal backlog to next year, he/she must clear his/her internal backlog before commencement of next year session.

TEACHING PEDAGOGY

The modern case-based pedagogy pursued at RNBGU helps build a real business scenario within the campus premises. This help students absorb facts and theories, at the same apply leadership skills, amidst real life business situations. This stimulating environment and approach gives a strong grounding to the students and prepares them to take up challenging situations, going forward. The faculty largely plays the role of a facilitator, a guiding light that directs the flow of discussions and helps develop a problem-solving approach among the participants. Steady exposures to different case studies make our participants adapt at managing challenging business situations with confidence.

In the networking world of today, communication skills are becoming very important. A manager's main role is to communicate his/her vision and strategy to others and get them to

work with him/her towards that vision. RNBGU places special importance on the communication and interpersonal skills of students by imparting subjects like 'Ability & Skill Enhancement.'

Teaching Pedagogy includes:

- Classroom interactions by qualified and experienced faculty members using modern teaching aids such as power-point presentations and high-quality video film aided sessions.
- Guest lectures by industry executives.
- Intensive objective-oriented skill and knowledge-based demonstrations and practical sessions in the state-of-the-art in-house practical facilities.
- High level of integration of academics and industry through live training at affiliated companies.
- Soft-Skills and Personality Development sessions by in-house faculty and external experts to improve the employability of the students.
- Field trips and industrial tours.
- Well planned assignments, group activities, presentations, role plays and projects to encourage industry centric learning.

CONTINUOUS ASSESSMENT

A continuous assessment system in semester system (also known as internal assessment/comprehensive assessment) is spread throughout the duration of the course and is done by the teacher teaching the course/subject. The student gets an opportunity to learn more using the continuous learning method. The students do not keep the things for last one month and would learn throughout the semester. The continuous assessment provides feedback on teaching learning process. The feedback after being analysed is passed on to the concerned student for implementation and subsequent improvement. As a part of concurrent evaluation, the learners shall be evaluated on a continuous basis by the University to ensure that student learning takes place in a graded manner.

Students can refer to the semester/year wise “Program Assignment chart” to get a better idea on the format/style & number of assignments they need to take in a particular semester/year. The assignments are designed in such a way that helps in the holistic growth of the students along with creating confidence & bettering the communication skills.

ASE- ABILITY AND SKILL ENHANCEMENT

Ability and Skill Enhancement (ASE) is the umbrella under which various spikes like training modules on communication skills, business etiquettes, technical terminology, vertical study, understanding requirements of various specializations and many such topics are taught which render in helping the students prepare for the Global Entrant. ASE has been conceptualized with a view to explore the dynamics and techniques of effective interpersonal communication and to reinforce confidence in students by concentrating on what works about the individual. We believe that students need to not only develop academically but develop the ability to survive in the modern world.

Aim of ASE is:

1. To convert the conceptual understanding of communication into everyday practice and to train students to apply concepts/ideas in their own experience.
2. To create a learner-language interface enabling students to exercise control over language use.

3. To exercise control over language use and sensitize students to the nuances of the four basic communication skills – Listening, Speaking, Reading, and Writing.
4. To give them the skill sets that would help them grow professionally.

Along with imparting education and academic proficiency to students, we prepare them for situations beyond academics also. Inclusion of co-curricular and extracurricular activities under ASE is facilitating a comprehensive development of students. ASE focuses on body language, communication interpersonal and presentation skills by teaching them the art of developing, creating and executing their presentation with a professional approach and attitude.

ASE Modules I To IV are specifically designed to gradually increase the learning approach of the student, helping students train their mind keeping themselves in the realistic world. It enables a student to develop key professional qualities.

ASE helps in achieving the University's mission to promote 'True Learning' and discourage 'Rot Learning.' Use of tutorials, assignments, debates, quizzes, presentations, case studies, projects, practical test, viva voce and many more modern tools promotes the learning quotient among the students.

This is one of the exclusive features of RNBGU's skill enhancement efforts.

WORKSHOPS & SEMINARS

Going beyond the horizons of textbooks and making something innovative is certainly a measure to improve an individual in practical terms. Workshops, seminars, and conferences held at regular intervals do perform the same motive for a student. In such sessions, top officials from corporate sector and big industrialists along with faculties from institute of repute are invited.

Students get an opportunity to connect their theoretical knowledge with practicing managers. It enhances the confidence level of student's aspiring their dreams. It is always a nice option to exercise the textbook tools with technological knowhow. Students attending such workshops, seminars can demonstrate their capabilities and can further more update their knowledge through such platforms.

Seminars offer students the opportunity to interact with top industry leaders, experienced business managers, entrepreneurs, venture capitalists, and small-business owners. Designed to introduce students to different aspects of business and industry, the series also includes information on career opportunity and development. A post-seminar interaction allows students to talk one-on-one with speakers and network with their peers.

Workshops allow students to further develop marketable business skills in an intensive, interactive environment. Topics are selected through input from industry, program administrators, and students.

This is one of the key features of RNBGU's learning pedagogy.

SUMMER INTERNSHIP

The purpose of Summer Internship Program (SIP) is to assist the student's development of employer-valued skills such as teamwork, communications, and attention to current industry requirements & exposure. SIP is designed to achieve the following objectives:

- Expose the student to the environment and expectations of performance on the part of management in professional practice, private/public companies, or government entities.
- Enhance and/or expand the student's knowledge of a particular area(s) of management.

- Expose the student to professional role models or mentors who will provide the student with support in the early stages of the internship and provide an example of the behaviours expected in the intern's workplace.

Internships are taken after the end of the 4th semester for a period of 4-5 weeks. It carries 6 credits & the student needs to submit his/her Summer Internship Report in the 5th semester. For the ease of students understanding, summer internship is evaluated for a total of 150 marks for Weekly Reports, Project Report, and Presentation & Viva Voce & later converted into grade & grade points as per the University Examination Policy.

Complete document/guidelines are available for the help/assistance of the students for SIP. **Students can refer to the B.Com (Hons) Accounts & Taxation Summer Internship & Project Instructions & Assistance Document** to get a better idea on the Formats, Style, Project reports, Marks breakup & scoring criteria, etc; enabling students a better perspective & understanding on benefiting the maximum from such dedicated & sincere efforts by RNB Global University for organizing such Summer Internship program for its students.

The complete SIP reporting & evaluation pattern is again a unique & well-structured industry academia learning efforts of RNBGU.

MINI PROJECT

Every student needs to take up a Mini Project in the 6th semester. It carries 4 credits. The projects are mainly Industry oriented either on Primary Research with a local Industry or secondary research of a company of national or international repute.

The project is to be pursued by him / her under the supervision of an Internal Faculty supervisor, which is to be appointed by the Dean.

Prior to starting a research, students must go through the proposal stage, during which students will develop their proposal and have it reviewed by his/her research advisor.

The student needs to submit his Mini Project report in duplicate at least four weeks prior to the commencement of the End Term Examination of the Sixth Semester.

For the ease of students understanding, Mini Project is evaluated for a total of 150 marks of which 50 marks are for 5 Working Reports of 10 marks each (minimum duration between 2 reports is 1 week & maximum duration between 2 reports is 1 fortnight), 50 marks for final Project Report, & 50 marks towards Presentation & Viva Voce. Marks obtained are later converted into grade & grade points as per the University Examination Policy.

50 marks based on the 5 working reports will be evaluated internally by the Supervising Faculty. Project Report along with Presentation & Viva Voce shall be evaluated by an External Examiner appointed by the University for a total of 100 marks (50 marks for Project Report & 50 marks for Presentation & Viva Voce).

RESEARCH PROJECT & DISSERTATION

Research projects and dissertations at the BSc level prepare students to develop the habit of inquisitiveness and evolve them to become self-learners. Students inculcate better communication skills and present himself or herself effectively in scientific companies, and government jobs to convince about his/her emerging ideas.

An undergraduate dissertation (or Bachelor's dissertation) is essentially an extended piece of research and writing on a single subject. It is typically completed in the final year of a degree program and the topic is chosen based on a student's area of interest. It allows the student to explore a narrow topic in greater

depth than a traditional module. The student works with a single supervisor chosen from their departmental faculty, and this individual provides guidance and support throughout the course of the research.

The dissertation is optional, which can be taken in place of any one discipline elective/subject of 6 credits in the 7th& 8thSemester.

SEMESTER WISE COURSE DETAILS

Semester-I

S No.	Course Code	Category	Course Name	L	T	P	Credits
1.	BCHC21100	DSC-1	Micro Economics	3	1	0	4
2.	BCHC21101	DSC-2	Principles of Financial Accounting	3	1	0	4
3.	BCHC22102	DSC-3	Management Principles and Applications	3	1	0	4
4.		GE-1	Business Communication (One from the pool of GE- Group A)	3	1	0	4
5.	AECH55002	AEC-1	Hindi –I	2	0	0	2
6.	SEC077001	SEC-1	Ability & Skill Enhancement –I	2	0	0	2
7.		VAC-1	Electoral Literacy (One from the pool of VAC- Group A)	2	0	0	2
8.	WHNN99000		Workshops/Seminars/Human Values/Social Service/ NCC/NSS	-	-	-	1
				18	4	0	23

Semester-II

S No.	Course Code	Category	Course Name	L	T	P	Credits
1.	BCHC21150	DSC-4	Macro Economics	3	1	0	4
2.	BCHC21151	DSC-5	Fundamentals of Cost Accounting	3	1	0	4
3.	BCHC22152	DSC-6	Principles of Marketing	3	1	0	4
4.		GE-2a	Computer Application & Computer Application Lab (One from the pool of GE- Group B)	2	0	0	2
		GE-2b		0	0	4	2
5.	AECE55001	AEC-2	Study of Ecosystem & Natural Resources (EVS-I)	2	0	0	2
6.	SEC077002	SEC-2	Ability & Skill Enhancement –II	2	0	0	2
7.		VAC-2	Human Values & Professional Ethics (One from the pool of VAC- Group B)	2	0	0	2
8.	WHNN99000		Workshops/Seminars/Human Values/Social Service/ NCC/NSS	-	-	-	1
				17	3	4	23

UG Certificate: Students who opt to exit after completion of the first year and have secured 46 credits will be awarded a UG certificate

Semester-III

S No.	Course Code	Category	Course Name	L	T	P	Credits
1.	BCHC22200	DSC-7	Human Capital Management	3	1	0	4
2.	BCHC22201	DSC-8	Essentials of Business Law	3	1	0	4
3.	BCHC21202	DSC-9	Fundamentals of Financial Management	3	1	0	4
4.	BAGC34203	DSC-10	Money & Banking	3	1	0	4
5.		GE-3	E-Commerce (One from the pool of GE -Group A)	3	1	0	4
6.	AECH55003	AEC-3	Hindi II	2	0	0	2
7.	SEC077003	SEC-3	Ability & Skill Enhancement –II	2	0	0	2
8.		VAC-3	Basics of Goods & Service Tax (One from the pool of VAC- Group A)	2	0	0	2
9.	WHNN99000		Workshops/Seminars/Human Values/Social Service/ NCC/NSS	-	-	-	1
				21	5	0	27

Semester-IV

S No.	Course Code	Category	Course Name	L	T	P	Credits
1.	BCHC21250	DSC-11	Essentials of Corporate Law	3	1	0	4
2.	BBAC22300	DSC-12	Management Information Systems	3	1	0	4
3.	BCHC21252	DSC-13	Fundamentals of Management Accounting	3	1	0	4
4.	BCHC21350	DSC-14	Auditing & Corporate Governance	3	1	0	4
5.		GE-4	Entrepreneurship (One from the pool of GE -Group B)	3	1	0	4
6.	AECE55002	AEC-4	Biodiversity & Environmental Conservation (EVS-II)	2	0	0	2
7.	SEC077004	SEC-4	Ability & Skill Enhancement –II	2	0	0	2
8.		VAC-4	Business & Managerial Ethics (One from the pool of VAC- Group B)	2	0	0	2
9.	WHNN99000		Workshops/Seminars/Human Values/Social Service/ NCC/NSS	-	-	-	1
				21	5	0	27

UG Diploma: Students who opt to exit after completion of the second year and have secured 92 credits will be awarded the UG diploma

Semester-V

S No.	Course Code	Category	Course Name	L	T	P	Credits
1.	BCHC21300	DSC-15	Dynamics of Financial Markets and Institutions	3	1	0	4
2.	BCHC22301	DSC-16	International Business	3	1	0	4
3.	BCHC22302	DSC-17	Strategic Management	3	1	0	4
4.	BCHE21017	DSC-18	Management of Financial Institutions & Services	3	1	0	4
5.		DSE-1	One from pool of DSE- Group A	3	1	0	4
6.		GE-5	Management Learnings from Bhagavad Gita (One from the pool of GE -Group A)	3	1	0	4
7.	IAPC99349	IAPC-3	Internship /Apprenticeship / Project/Community Outreach	0	0	4	2
8.	WHNN99000		Workshops/Seminars/Human Values/Social Service/ NCC/NSS	-	-	-	1
				18	6	4	27

Semester-VI

S No.	Course Code	Category	Course Name	L	T	P	Credits
1.	BCHC22351	DSC-19	Fundamentals of Investment	3	1	0	4
2.	BCHC21352	DSC-20	Business Accounting	3	1	0	4
3.	BCHE21019	DSC-21	Insurance & Risk Management	3	1	0	4
4.	BCHE21020	DSC-22	Service Marketing	3	1	0	4
5.		DSE-2	One from the pool of DSE- Group B	3	1	0	4
6.		GE-6	Research Methodology (One from the pool of GE- Group B)	3	1	0	4
7.	IAPC99399	IAPC-4	Internship/Apprenticeship / Project /Community Outreach	-	0	4	2
8.	WHNN99000		Workshops/Seminars/Human Values/Social Service/ NCC/NSS	-	-	-	1
				18	6	4	27

3-year UG Degree: Students who wish to undergo a 3-year UG programme will be awarded UG Degree in the Major discipline after successful completion of three years, securing 138 credits and satisfying the minimum credit requirement as given in table 2 (Section 5)

Semester-VII

S No.	Course Code	Category	Course Name	L	T	P	Credits
1.	BCHC22400	DSC-23	Industrial and Employee Relations Law	3	1	0	4
2.		DSE-3	One from the pool of DSE Group A	3	1	0	4
3.		DSE-4/GE-7	One from the pool of DSE Group A / One from the pool of GE -Group A	3	1	0	4
4.		DSE-5/GE-8	One from the pool of DSE Group B/ One from the pool of GE - Group A	3	1	0	4
5.	DAPE99449	Research Project-1	Dissertation/ Academic Project / Entrepreneurship (Optional)	1	0	10	6
6.	WHNN99000		Workshops/Seminars/Human Values/ Social Service/NCC/NSS	-	-	-	1
				13	4	10	23

Semester -VIII

S No.	Course Code	Category	Course Name	L	T	P	Credits
1.	BCHC22450	DSC-24	Event Planning and Coordination	3	1	0	4
2.		DSE-6	One from the pool of DSE Group B	3	1	0	4
3.		DSE-7/GE-9	One from the pool of DSE Group B / One from the pool of GE -Group B	3	1	0	4
4.		DSE-8/GE-10	One from the pool of DSE Group A/ One from the pool of GE - Group B	3	1	0	4
5.	DAPE99499	Research Project-2	Dissertation/ Academic Project / Entrepreneurship (Optional)	1	0	10	6
6.	WHNN99000		Workshops/Seminars/Human Values/ Social Service/NCC/NSS	-	-	-	1
				13	4	10	23

4-year UG Degree (Honours): A four-year UG Honours degree in the major discipline will be awarded to those who complete a four-year degree program with 184 credits.

4-year UG Degree (Honours with Research): Students who secure 75% marks and above in the first six semesters and wish to undertake research at the undergraduate level can choose a research stream in the fourth year. They should do a research project or dissertation under the guidance of a faculty member of the University/College. The research project/dissertation will be in the major discipline. The students who secure 186 credits, including 12 credits from a research project/dissertation, are awarded UG Degree (Honors with Research).

Note: * Honors students' not undertaking research will opt 3DSE courses for 12 credits in lieu of a research project / Dissertation.

LIST OF ELECTIVE COURSES

General Electives (GE)						
Sr.No	Course Code	Course Name				
Group A-Odd Semester			L	T	P	Credits
1.	GEC066001	Business Communication (GE-1)	3	1	0	4
2.	GEC066002	E-Commerce (GE-3)	3	1	0	4
3.	GEC066004	Management Learnings from Bhagavad Gita (GE-5)	3	1	0	4
4.	GEC066003	Intellectual Property Rights	3	1	0	4
5.	GEC066005	Research Problem, Interpretation and Report Writing	3	1	0	4
6.	GEC066006	English Communication	3	1	0	4
7.	GEC066007	Principles of Management	3	1	0	4
8.	GEC066008	Women Studies	3	1	0	4
9.	GEC066009	Financial Management	3	1	0	4
10.	GEC066010	Artificial Intelligence	3	1	0	4
Group B-Even Semester						
11.	GEC066011	Computer Applications (GE-2a)	2	0	0	2
	GEC066012	Computer Applications LAB (GE-2b)	0	0	4	2
12.	GEC066022	Research Methods in Business Management (GE-4)	3	1	0	4
13.	GEC066013	Entrepreneurship (GE-6)	3	1	0	4
14.	GEC066015	Understanding Indian Knowledge System	3	1	0	4
15.	GEC066016	Basics of Indian Constitution	3	1	0	4
16.	GEC066017	Indian Culture and Civilization	3	1	0	4
17.	GEC066020	Rural Marketing	3	1	0	4
18.	GEC066018	Research Methodology	3	1	0	4
19.	GEC066019	Machine Learning	3	1	0	4
20.	GEC066021	Gender Justice	3	1	0	4

Value Added Courses (VAC)						
	Course Code	Course Name				
S. No.	Group A- Odd Semester		L	T	P	Credits
1	VAC088001	Electoral Literacy (VAC-1)	2	0	0	2
2	VAC088004	Basics of Goods and Services Tax (VAC-3)	2	0	0	2
3	VAC088006	Introduction to Digital Marketing	2	0	0	2
4	VAC088003	Introduction to Computers and IT	2	0	0	2
5	VAC088002	Basic Instrumentation Skills for Biotech	2	0	0	2
6	VAC088005	Principles of Accounting	2	0	0	2
7	VAC088007	Understanding Gandhi	2	0	0	2
8	VAC088008	Understanding Sardar Patel	2	0	0	2
9	VAC088009	Sports for Life	2	0	0	2
10	VAC088010	Biological Databases and their Management	2	0	0	2
11	VAC088012	Ability & Skills Enhancement-V	2	0	0	2
Group B- Even Semester						
12	VAC088014	Human Values & Professional Ethics (VAC-2)	2	0	0	2
13	VAC088015	Business & Managerial Ethics (VAC-4)	2	0	0	2
14	VAC088016	Family Business Management	2	0	0	2
15	VAC088011	Application of IT Skills in Sciences	1	0	1	1
16	VAC088012	Application of IT Skills in Sciences Lab	0	0	2	1
17	VAC088013	Renewable Energy and Energy Harvesting	2	0	0	2
18	VAC088017	Emotional Intelligence	2	0	0	2
19	VAC088018	Yoga- Philosophy & Practice	2	0	0	2
20	VAC088019	Pancha kosha- Holistic Development of Personality	2	0	0	2
21	VAC088020	Digital Empowerment	2	0	0	2
22	VAC088024	Ability and Skill Enhancement VI	2	0	0	2
23	VAC088025	Banking and Insurance	2	0	0	2

Discipline Specific Electives (DSE)

S. No.	Course Code	Course Name	L	T	P	Credits
Group A						
1	BCHE22001	Advertising (DSE-1)	3	1	0	4
2	BCHE21002	Computerized Accounting System	3	1	0	4
3	BCHE22003	Consumer Affairs and Customer Care	3	1	0	4
4	BCHE21004	Business Tax Procedures & Management	3	1	0	4
Group B						
5	BCHE21005	Income Tax Law and Practice (DSE-2)	3	1	0	4
6	BCHE22006	Rural Development and Co-operation	3	1	0	4
7	BCHE22007	Business Innovation and Sustainability	3	1	0	4
8	BCHE22008	Digital Marketing	3	1	0	4

EVALUATION SCHEME

The evaluation of the B.Com (Hons) Accounts & Taxation program would be based on Internal and External Assessments. Internal Assessment would consist of 50% of the marks (50 marks) and external assessment (in form of End Term Exam) would consist of remaining 50% marks (50 marks). Detailed scheme of Internal and External Assessments as follows:

Internal Assessment-

Type	Details	Marks
Mid Term	One Mid-term Sessional	25
Quiz	Quiz based on MCQs	5
Marks obtained in various Tests, Assignments, Presentations, Quiz, Tutorials, etc.	Average of marks obtained	15
Academic Performance including Attendance	Eligibility >75% Attendance	5
TOTAL		50

External Assessment – Semester I- VIII

Type	Marks
Theory	50

EVALUATION SCHEME- WORKSHOPS & SEMINARS AND HUMAN VALUES & SOCIAL SERVICE/NCC/NSS

1. The evaluation of Workshops & Seminar and Human Values & Social Service/NCC/NSS will be completed from Semester I – Semester VIII. It will be evaluated internally by the various Forums & Schools Concerned. The credit for this will be given at the end of each Semester.
2. The students must join club/clubs/Forums with the active participation in different activities of club. The students would be continuously assessed from Semester-I to Semester-VIII and credits and marks would be given after the end of each Semester
3. The evaluation of Dissertation/Academic Project/Entrepreneurship of Semester VII and VIII will be done separately. The dissertation report will be evaluated by departmental faculty followed by presentation and viva voce to be evaluated by external expert

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