



**Dev Group of Institutions**  
*Leading a New Era of Education*

## **B.Com.**

### **Bachelor of Commerce**

<b>Duration:</b>	<b>3 Years</b>
<b>Level:</b>	<b>Graduation</b>
<b>Type:</b>	<b>Degree</b>
<b>Eligibility:</b>	<b>10+2 or Equivalent</b>

**B.Com.** stands for **Bachelor of Commerce**. The course can be pursued either as a Full Time Graduate Course or Part Time Graduate Course i.e. through Correspondence or Distance Education depending upon one's choice. B.Com. (General) is often referred as simply B.Com. or B.Com. Pass Course. It is General in the sense that it is not Subject Specific and one can choose many combinations of subjects, apart from 1-2 Compulsory Subjects. These combinations vary from institute to institute. B.Com. degree programs generally last 3 to 4 years depending upon the country. Mostly the duration of Bachelor of Commerce Degree spans over a period of 3 years. A person seeking the Commerce Degree needs to study 5-7 subjects. One can opt for various combinations depending upon the availability of choices in various Institutes. Those candidates who are unable to clear it in 3 years can clear it in certain number of years depending upon the education policy of an institute. Most of the Institutes offer change of Elective Subjects in the 2nd year depending upon one's performance or choice. Certain Institutes admit students who have passed 1st or 2nd year from another institute depending upon fulfilment of the institutes rules and regulations. Bachelor of Commerce is considered as the second most preferred option for those who are not able to get admission in Science and those who think that Arts Degree is a lesser cousin of a Commerce Course. Bachelor of Commerce course is offered in many different disciplines to train candidates in a field. The degree provides the students with a wide



range of managerial skills and competence in an area of Commerce. It equips students with the knowledge of accounting principles, export and import laws, economic policies and other aspects that impacts trade and business.

### **Bachelor of Commerce Subjects**

- Accountancy
- Cost Account
- Statistics
- Management
- Human Resource
- Computer
- Economics
- English
- Law
- Marketing
- Finance

### **Bachelor of Commerce Specialisations**

- 1. B. Com. - Advertising & Sales Management:** In this program students are taught about the important aspects of Advertising and Sales Management. It is beneficial for students who want to work in marketing and advertising industry.
- 2. B. Com. - Computer Application:** In this program students are taught about computer application, software development and operating procedures, along with regular commerce subjects like accounts, economics, statistics, etc.
- 3. B. Com. - Foreign Trade:** In this program students are taught about the foreign trade procedures and transactions, along with regular B. Com. subjects. It is beneficial for students who want to work in a company involved in import and /or export activities.
- 4. B. Com. - E-Commerce:** In this program students are taught to effectively manage e-commerce business like online shops, or business portals along with technical and legal issues associated with it. It is beneficial for those students who have a knack for Commerce in the Electronic form.



**5. B. Com. - Honours:** B. Com (H) is an extensive form of General or Pass Course B. Com. Many colleges run these courses in semester system like in Engineering, MBA or other courses. Students are taught all the subjects in more detailed form than they are covered in normal B. Com. Besides this, students are allowed to choose one subject for specialization in their final year. For example, one can opt for specialization in Accounts, Cost Account, Management, Computer, Economics or any other subject.

**6. B. Com - Office Management:** In this program students are taught about computer applications, office administration, communication skills, work ethics and corporate culture. It is beneficial for those students who are interested in managing an office.

**7. B. Com - Tax Procedure:** In this program students are taught tax procedures and essentials, along with other commercial subjects. It is beneficial for students who want to work in Accounts or Tax department of any company or those who want to start their own tax consultancy firm.

### **B.Com. Course Eligibility**

- Students with 50% in H.S.C. examinations (10 + 2) from a recognised Education Board with Science, Arts or Commerce stream can opt for Bachelor of Commerce.
- Students who have studied Commerce in 10+2 are given preference over others.

### **B.Com. Syllabus**

Syllabus of Bachelor of Commerce as prescribed by various Universities and Colleges.

#### **Year I**

##### **Sr. No.**

##### **Subjects of Study**

- 1 Major Indian Language
- 2 Communicative English
- 3 Financial Accounting I
- 4 Business Regulatory Framework
- 5 Principle and Practice of Management and Business



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6 Communication

7 Economics

### **Year II**

1 Information Technology and its Application in Business

2 Principles of Marketing

3 Financial Accounting II

4 Direct and Indirect Taxation

5 Cost and Management Accounting I

6 Auditing

### **Year III**

#### **A Elective Group: Accounting & Finance**

1 Financial Accounting

2 Cost and Management Accounting

3 Financial Management

4 Environmental Studies

#### **B Elective Group: Marketing**

1 Consumer Behaviour and Sales Management

2 Product and Price Management and Rural Marketing

3 Retail Management and Marketing of Services

4 Environmental Studies

#### **C Elective Group: Taxation**

1 Direct Tax: Laws and Practices

2 Indirect Tax: Laws and Practices

3 Text Planning and Procedures

4 Environmental Studies

#### **D Elective Group: Computer Applications and e-business**

1 Fundamentals of Computer

2 Data Communication and Networking and Financial e-business

3 Computer Applications and e-business Applications (practical)

4 Environmental Studies

### **B.Com. Course Colleges**

- [University of Delhi - DU](#), Delhi
- [Narsee Monjee College of Commerce and Economics](#), Mumbai
- [Loyola College](#), Chennai



- [Symbiosis Centre for Management Studies Under Graduate - SCMS UG, Pune](#)

### **B.Com. Course Suitability**

- 1 Student with a wide range of managerial skills while at the same time builds competence in a area are suitable for it.
- 2 They should have skills related to sectors like financial services, banking, business, industry, management, entrepreneurial ventures, law, hotel management and government services are suitable for the course.
- 3 It is suitable for Commerce students; they can take up CA, CWA, CSS and other courses easily. There are novel courses like foreign trade and advertising for those who want to do graduation.

### **How is B.Com. Course Beneficial?**

- Candidates who have completed B.Com. have a High Employment Rate as there is no business which does not require a Manager or a Commerce Specialist to manage the financial aspects of their respective businesses. All the companies registered under the Companies Act, are required to get their accounts audited only by practising Chartered Accountants because of which accountants never run out of job.
- A qualified Chartered Accountant also has the option of joining the Government Service, Public Sector undertakings or taking up a lucrative assignment in the private sector.
- As the businesses are expanding globally with the use of latest technology, there is growing requirement for qualified and trained individuals to look after day to day business operations successfully.

### **B.Com. Employment Areas**

- Banks
- Budget Planning Bodies
- Business Consultancies
- Educational Institutes
- Foreign Trade Centres
- Industrial Houses
- Investment Banking Sectors
- Marketing Companies



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- Merchant Banking Centres
- Public Accounting Firms
- Working Capital Management
- Policy Planning Bodies
- Public Accounting Firms
- Treasury and Forex Departments

### **B.Com. Job Types**

- Auditor
- Budget Analyst
- Business Consultant
- Certified Public Accountant
- Chartered Management Accountant
- Chief Financial Officer
- Cost Estimator
- Finance Manager
- Financial Analyst
- Stock Broker

### **Advance Courses in B.Com.**

- [M.B.A. \(e-Commerce\)](#)
- [M.Com.](#)

**After completing B.Com. you can become:**

[Accountant](#)