


Structure of Three Year B. Com. (Financial Accounting)
(Effective from Academic Year 2020-2021)

1. **Nomenclature:** The three-year Bachelor's Degree Programme “B.Com. (Financial Accounting)” will run in six semesters (two semesters in each academic year) according to the provisions applicable for B.Com. (Honours) programme of Kumaun University Nainital.
2. **The Medium of Instruction:** Hindi and English.
3. **The Medium of Examination:** Either Hindi or English.
4. **Intake:** Maximum 60 seats or as per approval of the university for affiliated Colleges / Institute.
5. **Eligibility to apply for Admission:** Minimum eligibility for admission to B.Com. (Financial Accounting) program is Intermediate (10+2) or an equivalent qualification with 40% marks in aggregate in any discipline from a recognized board. Relaxation in eligibility for SC/ST candidates shall be given as per Kumaun University/Government of Uttarakhand rules. Relaxation to candidates belonging to reserved categories will be permissible as per the University rules.
6. **Semesters:**
Odd Semester (I, III & V Semester): Tentatively from August to December.
Even Semester (II, IV & VI Semester): Tentatively from January to June.
(Subjected to changes as notified by University)
7. **Attendance:** Every student is required to have a minimum of 75% attendance in Lectures, Tutorials, Practicals and other prescribed curricular & co-curricular activities. However, as a special case the Head / Dean / Principal / Director/ VC of the University may allow relaxation to the extent as mentioned for B.Com. (Honours) programme of Kumaun University.
8. **Fee structure;** As per University norms for the Kumaun University Campuses and the self-finance Colleges / Institutes will have to decide their fee structure for the course as per norms.
9. **Examination and Evaluation:** Examination schedule shall be decided by University. Evaluation/Promotion will be the same as applicable for B.Com. (Honours) Program.
10. **Grading system:** As per University rules.
11. **Eligibility for the Award of Degree:** A candidate shall be eligible for the award of the B.Com. (Financial Accounting) Degree only if they have undergone in the prescribed course of study for a period of not less than three academic years, passed the examinations of all the six semesters prescribed and also fulfilled such conditions as may have been prescribed thereof.

B.Com. (Financial Accounting) Three Year (6 Semester) Programme (Revised)

Semester I	
BCFA 101	INTRODUCTION OF ACCOUNTING
BCFA 102	BUSINESS COMMUNICATION & ENGLISH LANGUAGE
BCFA 103	PARTNERSHIP ACT & ACCOUNTS
BCFA 104	BUSINESS ENVIRONMENT
BCFA 105	BUSINESS REGULATORY FRAMEWORK
Semester II	
BCFA 201	ADVANCE FINANCIAL ACCOUNTING
BCFA 202	QUANTITATIVE TECHNIQUES
BCFA 203	CORPORATE LEGAL FRAMEWORK
BCFA 204	COSTING METHODS
BCFA 205	BUSINESS ECONOMICS
Semester III	
BCFA 301	BANKING LAW & ACCOUNTS
BCFA 302	BUSINESS ORGANIZATION & MANAGEMENT
BCFA 303	BUSINESS MATHEMATICS
BCFA 304	INCOME TAX (PART-I)
BCFA 305	SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT
Semester IV	
BCFA 401	INCOME TAX (PART-II)
BCFA 402	FINANCIAL DECISION MAKING
BCFA 403	AUDITING
BCFA 404	MANAGEMENT ACCOUNTING
BCFA 405	COMPREHENSIVE VIVA
Semester V	
BCFA 501	FIANCIAL REPORTING SYSTEM IN INDIA
BCFA 502	CORPORATE ACCOUNTING
BCFA 503	INSURANCE LAW & ACCOUNTS
BCFA 504	ENTREPRENEURSHIP DEVELOPMENT AND BUSINESS ETHICS
BCFA 505	COMPUTER APPLICATION AND E-BUSINESS
Semester VI	
BCFA 601	ADVANCE CORPORATE ACCOUNTING
BCFA 602	ADVANCE COST ACCOUNTING
BCFA 603	MONETARY THEORY & PRACTICE
BCFA 604	INTERNATIONAL BUSINESS
BCFA 605	PROJECT REPORT* & VIVA

*B.Com. (Financial Accounting) students will prepare a report with an applied focus on accounting-related Topics/Themes


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