**F.2 B.Com--Subjects in UG**

* B.Com is a 3-year degree course in Commerce. Passing 10+2 with Mathematics and English as core subjects is the minimum eligibility. Among students, B.Com has become one of the popular undergraduate courses in India.

**2.1 B.Com (Pass)**

it imparts knowledge and overview the Commerce subjects, but in this students have no option for specializing in a particular subject.

**2.2 B.Com (Hon.)**

* By opting B.Com (Hon.) a student has the option to specialize in a particular subject like Economics, Accounting etc. It enabkes the students to grab an in-depth knowledge of subjects.

**2.3 B. Com (Hon) vocational**

* It is a skill development course and the job orientation on the basis of that particular skill is the main objective of this course. By pursuing B.Com (vocational), students can specialize in skill-based subjects.

**Specialization in skill-based subjects**

* In the past B.Com. used to be a general course, covering no. of subjects, which were commonly related to commerce sector. Students had to select a combination of subjects that they had to then pursue. At present the old B.Com. program is offered across colleges in India.
* Along with it, newly introduced specialization programs are also being offered across many Indian colleges. To specialize in a specific domain, there are various specializations that are provided to help aspirants.

**2.4 B.Com. (Management studies)**

* It is a full-time undergraduate Management course . 65% marks in 10+2 is the minimum requirement in the subject. In this course, students learn to suggest and diagnose some solutions for managerial and operational problems. Major topics include in this course are commercialization, statical research, customer demands and trade and labour market.

**2.5 B.Com Business Economics (Hon.)**

* B.Com in Business Economics is a 3-year undergraduate commerce course. It comprises of the challenges and financial issues that come in the way of organizations in market place or economy. This course enables the candidates to solve economic problems in public and the private sector.

**2.6 B.Com (Hon.) Computer Application**

* It is application software which is designed to help the user to perform specific tasks. The course aims to produce qualified and trained personnel for fields such as banking, insurance, accounting, stock markets, e-commerce and marketing besides teaching jobs in universities and colleges.

**2.7 B.Com (Hon.) Foreign Trade Management**

* It is a 3-year undergraduate program involving an advanced study of economics, business, accounts and their management. The course’s ambit includes accounting of expenditures, management of resources, study of business relations, and management of trade flow, among others.

**2.8 B.Com (Hon.) Taxation**

* It prepares the students for a professional qualification in taxation, finance and accounting and provides a solid base in the field of taxation, accounting and finance, thus making it easier to acquire leadership/managerial role in the financial sector.

**2.9 B.Com (Hon.) Banking Management**

* This course aims to create trained professionals who can handle various financial activities associated with banking sectors and operate effectively in the banking environment in the financial service sector along with handling various techniques employed in the field of banking.

**2.10 B.Com (Hon.) Accountancy**

* It is an undergraduate commerce. It puts a strong emphasis on developing analytical skills and offers a solid grounding and professional competence in all aspects of accounting.

**2.11 B.Com (Hon.) E-commerce**

* The course aims to equip eligible candidates with advanced leaning in online business practices of organizations and procedures involved in managing a business online. With internet becoming a household name, e-commerce transactions are also fast gaining popularity. Business transactions that take place over the internet are referred to as e-commerce

**Delhi based Indian School of Business and Finance (ISBF) affiliated to London School of Economics and Pol. Sc.(LSE)**

**2.12 B.Sc.(Economics and Finance)—3 years full time (Hons.) program.**

**2.13 B.Sc. Economics.**

**2.14 B.Sc. Economics and Management**

**2.15 B.Sc. Business and Management** (www.applyto.isbf.com)

The course include—financial accounting, management and behavioral process, fundamental of tourism, business economics, tourism geography, business statistics, business economics, tourism marketing

Employers-Banks, Brokerage firms, CA firms, Consultants, Audit firms, IT organizations, Ad agencies, Tourism companies, Self run business etc.

**PG COURSES**

1. **Cost and Management Accountant -- CMA**
2. **Certified Financial Planner – CFP**
3. **Integrated BBA+MBA – 5 years**

**2.16 COMPANY SECRETARY**

The Institute of Company Secretaries of India (ICSI) is a premier National Professional body established by Act of Parliament to develop and regulate the Profession of Company Secretaries.

ICSI imparts training in Company Secretary ship by Distance learning (by correspondence) enabling students to qualify as Company Secretaries. The Institute provides “course material” for all the subjects at the time of Registration. There is also provision for optional Oral Coaching classes.

Career as a Company Secretary is not only prestigious and financially rewarding but also carries with it a high level of job satisfaction.

***Stages to become a Company Secretary***

The student who would like to join the course after 10+2 has to undergo thee stages to pursue the Company Secretary Course i.e.

* Foundation Program
* Executive Program
* Professional Program

In addition, the student has to undergo Practical training for about 15 months which a student may opt to start after passing the executive Program

The student who would like to join the course after passing the graduation has to undergo two stages;

* Executive Program
* Professional Program

Besides the student has to undergo Practical training for about 15 months

* Foundation Program which is of 8 months duration can be pursued by 10+2 pass students of Arts, Commerce and Science streams.
* Executive Program can be pursued by a graduate of all streams except Fine Arts.

For details contact

ICSI Headquarters, ‘ICSI House’, 22- Institutional Area, Lodi Road, New Delhi- 110003

Phone no. 011-41504444, 24617321-4, 24644431-32

E-mail: [info@icsi.edu](mailto:info@icsi.edu). Website: [www.icsi.edu](http://www.icsi.edu) Duration: 3 years including training period.

**2.17 B.Com (Hon.) Industrial Management**

It deals with the people in industry, material, energy and leading towards production growth. This course is designed to develop understanding of various functions of management, role of workers and engineers and providing knowledge about safety of labour, industrial laws and management in different areas. Course is concerned with the creation and management of systems that incorporate people, materials and energy in productive ways.

**2.18 B.Com Banking and Financial Management**

This course provides basic knowledge in the field of banking and finance, such as basic banking, banking law, finance regulations, accounting etc. Graduates in this stream have a wide range of opportunities like bank, business schools, credit organizations, consultancies, economic consulting jobs, Indian Civil Services, insurance industry, securities industries and investment etc.

**2.19 Bachelor in Accounting and Finance**

**Introduction**

Bachelor of Accounting and Finance (BAf) is a 3-year undergraduate course program that offers in-depth knowledge in accounting and financial subjects by different means such as classroom teaching, seminars, projects, practical training, industrial visits, conferences, expert talks etc.

The course helps to acquire knowledge in the field of accounting, taxation, auditing, risk management, financial accounting managerial economics, business law and business communications.

**Eligibility**

* 10+2, Commerce, minimum marks—55%
* Admission to BAF program is strictly on the basis of merit/cu off list

**Institutions/colleges/universities**

* Lovely Professional University Delhi, 3,95,000 annually
* Lovely Professional University, Jaladhar, Rs. 2,37,000 annually
* Bharat University, Chinnai, 1,50,000 annually
* Mahatma Jyoti Phoole University, Jaipur, Rs. 60,000 annually
* Hem Wati Nandan Bahuguna Garhwal University, Rs. 3,750 annually

**Career options and job prospects.**

After the completion of course there are many career options to choose from. Candidates who are keen to go for studies can go for MBA in finance which is one of the most common option after graduation.

Listed below are some of the popular job roles for BAF graduates ;

* Financial consultant
* Accounting analyst
* Marketing manager
* Billing data analyst
* Accounts assistant
* Finance analyst

**Career options after BAF;**

* Chartered Accountant
* Chartered Financial Analyst (CFA)
* Company Secretary (CS)
* ATM Global Business School, Delhi.

**2.20 Economics (Hon.)**

**Introduction**

It is the social science that analyses the production, distribution and consumption of goods and services. It is a 3-year undergraduate degree course and may also be provided on part time basis by certain institutes. It is semester system based and is career orienting in nature that provides many jobs for the students.

**Eligibility**

10+2

Admission in DU is merit

**Institutes/colleges**

* SRCC and many other colleges of DU
* JMI
* AMU
* School of Distant Education, DU
* IGNOU
* Delhi based Indian School of Business and Finance (ISBF) AFFILIATED TO LONDON School of Economics and Pol. Science

**Benefits of studying Economics**

* Teaching at schools and colleges
* Banking and related sectors
* Indian Economic Services Reserve Bank of India
* Planning commission, Ministry of Economics and other Govt. departments
* Agriculture companies
* Economics research Institutes
* Stock exchange
* Banks/ credit unions
* International trade companies
* Statistical research firms
* Sales analyst
* Securities analyst trainees
* Investment analyst
* And many other institutions

**2.21 B.Sc. Economics and Management**

**Introduction**

**Bachelor of Science in Economics or B.Sc. Economics** is an undergraduate program. It imparts the relevant knowledge about Economic analysis, Economic fundamentals and principles. After completion of the course candidates are equipped with the knowledge of how economic principles are applied in society, family, government and private sector, business and science. While pursuing this degree, candidates learn how economic development is important for us and the ways it should be practiced in different sectors such as optimal use of natural resources, consumption of goods and services in their best way, equilibrium of demand and supply in the market etc.

**Eligibility**

* 10+2,
* Candidates should have critical thinking skills, analytical skills, time management and problem solving skills to pursue this course. In addition to this they should focus on detail orientation and presentation of data.

**Courses**

* Undergraduate 3-year program
* M.Sc. Economics

**Institutions/colleges**

* Various colleges of DU offer the course.
* Achrya Narender dev college, Delhi
* Shiv Nader University, Greater Noida
* DAV school of Management, Faridabad, Haryana.

**2.22 B.Sc. Business and Management**

**Introduction**

* Business and Management studies course provides students with an awareness of broad range of knowledge required in modern management and equip them with specialized knowledge to tailor the degree to meet their own individual needs and career plans. The course aims at developing the analytical and behavioral skills which students require to make effective use of knowledge after graduation
* The course includes—financial accounting, management and behavioral process , fundamentals of tourism, business economics, tourism geography, business statistics, business economics, tourism marketing etc.
* **Employers;**

Banks, brokerage firms, CA firms, consultants, audit firms, IT organizations, ad agencies, tourism companies, self-run business etc.

**Eligibility**

10+2 with commerce as a subject of study.

**Courses**

B.Sc. business and Management and other related Post Graduate courses

**Institutions/colleges**

IILM Undergraduate Business School, Delhi

Indian School of Business and Finance, New Delhi.

**2.23 B.Sc. Hon. (Economics and Finance)**

**(3 years full time program)**

(www.applyto.isbf.com)

The course include—financial accounting, management and behavioral process, fundamental of tourism, business economics, tourism geography, business statistics, business economics, tourism marketing

Employers-Banks, Brokerage firms, CA firms, Consultants, Audit firms, IT organizations, Ad agencies, Tourism companies, Self run business etc.

**2.24 Bachelor of Business Studies (BBS)**

**Introduction**

* It is an undergraduate course in **Commerce.** The field of Business Studies combines the elements of accountancy, finance, marketing, organizational studies, and Economics. The course facilitates the combination of academic knowledge and practical work.
* BBS is somewhat similar in format and structure to B.Com, BBA, and Bachelor of Business Science (BBusSci)
* BBS is aimed at helping students develop business-based intellectual and interpersonal skills.
* The course involves lesions in business-related courses and combines two courses—Business and Finance.
* The Business section includes subjects focusing on Organizational Studies, Marketing, Economics, Human resources etc. and the Finance section deals with the subject that are related to topics like, Organizational Finance Studies, Computing and Accounting.

**Eligibility**

* 10+2 Commerce
* Admission through entrance test conducted either at the National level or by the University
* Average tution fee Rs. 6000/- to Rs 1,00,000

**Course**

* BBS
* MA, M. Phil, Ph. D, MBA,

**Institutions/colleges/universities**

* Shaheed Sukhdev College of Business Studies, New Delhi
* Indian Institute of Management (IIM) Rohtak, Haryana
* New Delhi Institute of Management, New Delhi
* Bharat Vidyapeeth Institute of Management, new Delhi
* YMCA University of Science and technology, Faridabad
* Many more.

**2.25 Bachelor of Business Management (BBM)**

**Introduction**

* Industry oriented Management Course
* Undergraduate management Course, focuses on the management aspect of the company
* Nurture Interpersonal Communication skills
* Emphasizes on Entrepreneur skills
* Wide scope and job opportunities

**Eligibility**

10+2 in Commerce

**Admission procedure**

* Take up Entrance Exam
* Candidates will be short listed as per merit score
* Clear Group-discussion and Personal interview

**Institutions/colleges/universities**

* Shaheed Sukhdev College of Business Studies, New Delhi
* Indian Institute of Management (IIM) Rohtak, Haryana
* New Delhi Institute of Management, New Delhi
* YMCA University of Science and technology, Faridabad
* Chandigarh University
* Punjab College of Technical Education Ludhiana
* Lovely Professional University, Jalandhar

**Courses available after BBM**

* Computer Science Engineering
* Mechanical Engineering
* Civil Engineering
* Electronics and Communication Engineering
* Aeronautical Engineering
* Aerospace Engineering
* Information Technology
* Electrical Engineering

**Job opportunities for graduates in BBM**

* Teacher and Lecturer
* Business Development Manager
* Quality Assurance Analyst
* Business Consultant
* Trainer employee/human Resource.

**2.26 Chartered Accountant (CA)**

**Introduction**

* In Scotland, Chartered Accountants were the first to form a professional Accounting Body in 1854.

***The Edinburgh Society of Accountants 1854,***

***The Glasgow Institutes of Accountants and Actuaries 1854, and***

***The Aberdeen Society of Accountants 1867,*** were each granted a Royal character almost from their inception.

* The title is an internationally recognized professional designation.
* Women were able to become Chartered Accountant only following Sex Disqualification (Removal) Act, 1919, after which,
* In 1920, **Mary Harris Smith** was recognized by the **Institute of Chartered Accountants in England and Wales** and became the first woman Chartered Accountant in the world.
* CA work in all fields of business and finance, including auditing, taxation, financial and general management. Some are engaged in public practice work, other work in the private sector and some are employed by the government bodies.
* Chartered Accountants’ Institutes require members to undertake a minimum level of continuingprofessional development to stay professional competitive.
* They provide support to members by offering advisory services, technical help lines and technical libraries.
* They also offer opportunities for professional networking, career and business development.

**What is Chartered Accountancy**

* It is a designation given to an accounting professional who has received certification from a statutory body that he/she is qualified to take care of the matters related to accounting and taxation of a business, like file tax returns, audit financial statements and business practices, maintaining records of investments, preparing and reviewing financial reports and documents. A **Chartered Accountant** is also qualified to offer advisory services to clients who include companies and individuals.

**Eligibility**

* 10+2 in any stream with just passing marks.
* But, most of the students from commerce stream prefer to choose it.

**How to become a Chartered Accountant**

Becoming a Chartered Accountant requires completion of 3-levels of training designed by the *Institute of Chartered Accountants of India* (**ICAI**).

* **ICAI** is a statutory body which maintains the profession of Chartered Accountancy in India.
* **ICAI** was established on July 1, 1949 through an act of Parliament.
* It conducts CA exams and certifies a candidate as a **qualified Chartered Accountant** on successful completion of the three level/courses.

**Examinations conducted to acquire a CA degree are;**

1. Common proficiency test **(CPT)**—is the entry level exam for CA course. It is conducted twice a year, in **June and December.**
2. Intermediate (integrated Professional competence) Examination. **(IPCC).**
3. **Final Examination;**

***Intermediate and Final examinations are conducted in May and November***

**Entry Routes for CA**

1. *Foundation course route after passing 12th class or Common proficiency test (CPT)*
2. *Direct entry is for those who have completed Graduation (IPCC)*

(or after completing CPT)

**A. Steps under Foundation course Route Entry**

* Register with Board of Studies (BoS) after appearing in or clearing class 12th examination
* Complete 4 months study period (bi-annual registration till: 30th June/31st December)
* Appear for foundation examination in November/May.
* Qualify Foundation course.

**CPT covers 4 basic subjects divided into two sessions**

1. Accounting (60 marks) + Mercantile Law (40 marks)
2. Economics (50 marks) + Quantitative Aptitude (Math and Statics--50 marks)

*Total aggregate pass marks requirement is 50% and 33% marks requirement for individual subject.*

1. It consists of an objective type examination and of 200 multiple choice questions.
2. It is to be remembered that negative marking is there.

For students of commerce stream, no coaching is required as such. They can easily clear the Foundation course (CPT), but students from Arts and Science stream may require coaching.

**Steps Under Direct Route Entry** (or after clearing CPT) **to IPCC**

* As soon as you clear CPT, you are eligible for Intermediate or IPCC.
* Register with BoS for the Intermediate Course
* Its examination is held in May and November
* Along with IPC you can do your regular college. It is not difficult for sure.
* Generally it happens that students clear their IPC during their college time and wait in 3rd year for exams of their regular graduation
* After appearing at 3rd year exam, they start Article ship.
* Complete 8 months of study course
* It is a written examination.
* It consists of two Groups having four and three papers respectively

**Group I**

Paper1. Accountancy

Paper2. Business Law, Ethics and communication

Paper3. Cost Accounting and Financial Management

Paper4. Taxation

**Group II**

Paper 1. Advanced Accounting

Paper 2. Auditing and Assurance

Paper 3. Information Technology and Strategic Management

* Each paper carry 100 marks i.e. Total 700 marks.
* For each paper 40 is the pass percentage and aggregate for clearing each group is 50%.
* Appear and pass in either or both groups of Intermediate Course.
* Register for 3 years practical training on passing either or both the groups of Intermediate Course.
* Register for the final course after qualifying both the groups of Intermediate Course.
* Complete Four Weeks Advanced Integrated Course on Information Technology and Soft Skills (AICITSS) after clearing it during the last 2 years of Practical Training (Articleship) but, before appearing for Final Examination.
* Appear in Final Examination during last 6 months of practical training (Article ship).
* Articleship is the spinal-cord of this training
* It is of 3-year duration.
* There is an option
* If you clear, if you clear a Group of IPCC you can start Articleship. But, it is advisable for starting the Articleship—join it only after clearing both the Groups.

**Article ship in CA firms**

* When you complete 2 and a half year of your Articleship you are eligible to appear for CA Finals
* You may join your Articleship with;

1. Big CA firms,
2. Mediocre firms or
3. With any individual CA practitioner.

* Your exposure and experience in these firms will determine your future progress and Income. So, think hundred times before joining any firm for your Articleship.

**CA Final Examination**

**Group I**

Paper 1. Financial reporting

Paper 2. Strategic Financial management

Paper 3. Advanced Auditing and Professional Ethics

Paper 4. Corporate and Allied Laws

**Group II**

Paper 1. Advanced Management Accounting

Paper 2. Information System Control and Audit

Paper 3. Direct Tax Laws

Paper 4. Indirect Tax Laws

**For passing the Final Exam Criteria is as under**

* 40% in individual papers and 50% in aggregate.

**How difficult is to be Chartered Accountant**

* It all depends upon the candidate. If you are really serious about CA then you would love to be CA. However, if there is no interest inside you then it is really hard to become a CA.
* Only one out of 10 candidates is able to become a CA. It is very tough because, if you are short of getting even 1 mark then you might not clear the exam.
* So, it is really tough

**Final thought**

* It is said that, if one is really interested then go for CA. You love accounting ang auditing then CA is for you.
* Otherwise you can leave it and choose other line of work.
* You also need to make a final decision when you want to take a plunge. The right timing is very important.
* Whether you want to start the course right after 10th or 12th, you must be sure.
* But, if you are serious about CA then don’t wait for your graduation, join right after 10+2.

**Normal reading hours for IPCC are:** 4-5 hours or more

**Result:** IPCC-10 TO 12 Percent and **Final:** Generally below 10 percent

**2.27 PRPFESSIONAL COURSES AFTER 12TH IN COMMERCE**

There are plenty of courses to opt for in the stream. One need to choose career options that provide good scope in future and at the same time develops interest to pursue it among students. Selecting a career option is one of the major decisions in a student’s life. Thus it must be made wisely after proper attention and understanding the field.

1. Journalism and Mass Com
2. Hotel Management
3. Bachelor of Statistics
4. Diploma in Digital Management.
5. BFA
6. Bachelor of hotel management (BHM).
7. Bachelor of interior designing
8. Bachelor of design (accessory)
9. Bachelor of design (leather)
10. Bachelor of textile design
11. Bachelor of product design
12. Furniture and interior design course
13. Teachers’ training (B. Ed; M. Ed; M.A. education)
14. Diploma in Elementary Education
15. B. P. Ed (bachelor of physical education)
16. NTTE

**Specialized M.A. Courses in Economics**

1. M.A. Mathematical economics and Econometrics—Gujrat University, Ahmedabad.
2. M.Sc. in applied Econometrics—Bharathiar University, Coimbatore
3. M.A. Econometrics—Madras University
4. MS in quantitative Economics—Indian Statical Institute, Kolkatta, Delhi. The course includes Econometrics methods.