



दीनदयाल उपाध्याय गोरखपुर विश्वविद्यालय  
Deen Dayal Upadhyaya Gorakhpur University  
(Accredited A++ by NAAC)  
Centre for Distance and Online Education



The Smarter Way to Learn Business  
**BACHELOR OF COMMERCE (HONS.)**  
**(ODL)**

# ABOUT DEEN DAYAL UPADHYAYA GORAKHPUR UNIVERSITY

Deen Dayal Upadhyaya Gorakhpur University, founded in 1950, is the first university in Uttar Pradesh to emerge as a leading higher-studies centre after Independence. It has earned an A++ accreditation from NAAC for its relentless pursuit of its motto, "Let the noble thoughts come to us from all directions," which reflects its openness to diverse perspectives, cultures, and values in its academic and organisational spheres.



## WHY CHOOSE US?

**75+**  
years of  
legacy

**12,000+**  
students  
enrolled

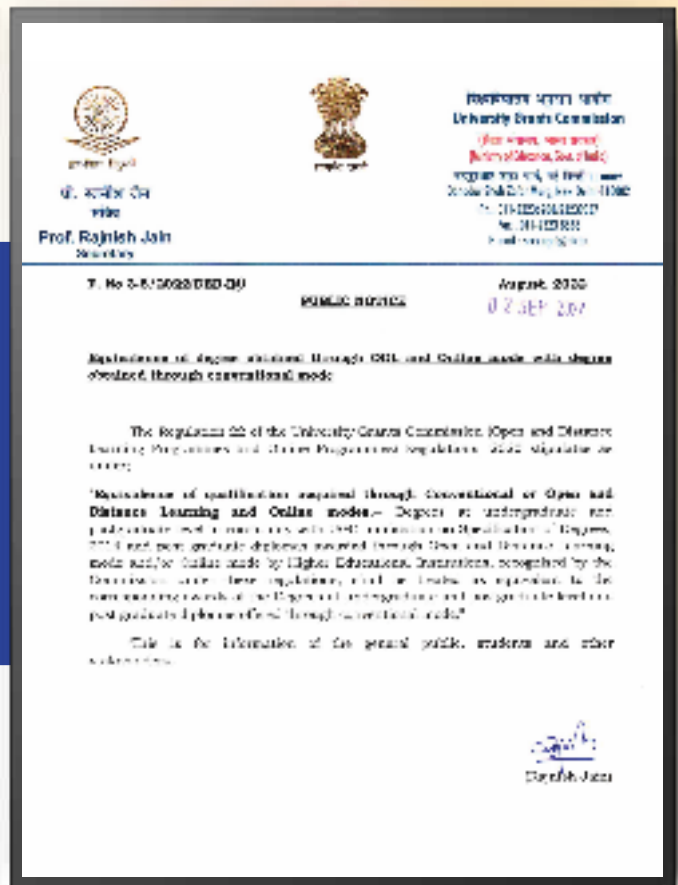
**NAAC**  
**'A++'**  
grade  
accredited  
university

**130+**  
programs  
offered

**400+**  
Teaching  
staff

# ODL DEGREE = REGULAR DEGREE

According to Regulation 22 of the UGC in 2020, ODL degrees are now considered just as valid & credible as traditional, offline degrees.



## ADDED BENEFITS OF LEARNING ODL

Flexibility & Convenience



Industry-Relevant Curriculum



Cost-Effective Learning



Access to Digital Resources



# BACHELOR OF COMMERCE (HONS.)



Duration

**04 YEARS**



Mode of Learning

**ODL**

Learning Commitment: **8-10 hours/week**  
(Recommended Hours)

## COURSE ELIGIBILITY

A candidate who has successfully passed the examination conducted by a Board/University at the 10+2 level (Class XII) of schooling in any discipline shall be eligible for admission to the programme

## COURSE DESCRIPTION

The program is designed to provide students with a strong foundation in business, finance, and economics. This program equips students with analytical and managerial skills, preparing them for careers in the corporate, banking, and financial sectors. With a well-structured curriculum covering key subjects, students gain practical insights into accounting, taxation, business laws, and financial management.

# COURSE STRUCTURE

SEMESTER	COURSE CODE	COURSE TITLE	CREDIT
<b>SEMESTER-I</b>			
<b>Major Courses</b>			
1	ODBCOM101	Business Organization	6+0
	ODBCOM102	Business Statistics	6+0
	<b>Minor Multidisciplinary Course</b>		
	ODBCOM103	Business Communication	6+0
	<b>Skill Enhancement Courses/ Vocational (SEC)</b>		
	ODUGSEC1	Soft skills and personality Development	3+0
	<b>Ability Enhancement Courses /Co-Curricular (AEC)</b>		
	ODUGAEC1	Communicative English	2+0
		<b>TOTAL CREDITS (SEMESTER-I)</b>	<b>23</b>

SEMESTER	COURSE CODE	COURSE TITLE	CREDIT
<b>SEMESTER-II</b>			
<b>Major Courses</b>			
2	ODBCOM201	Business Management	6+0
	ODBCOM202	Financial Accounting	4+0
	ODBCOM203	Computerised Accounting	0+2
	<b>Minor Multidisciplinary Course</b>		
	ODBCOM204	Business Economics	6+0
	<b>Skill Enhancement Courses/ Vocational (SEC)</b>		
	ODUGSEC2	Introduction to E-Commerce	3+0
	<b>Ability Enhancement Courses /Co-Curricular (AEC)</b>		
	ODUGAEC2	Basics of Digital Marketing	2+0
			<b>TOTAL CREDITS (SEMESTER-II)</b>

**Note:**

Select one course from the Ability Enhancement Course (AEC) and one course from the Skill Enhancement Course (SEC) categories, from the pool of courses offered at the university level.

SEMESTER	COURSE CODE	COURSE TITLE	CREDIT
<b>SEMESTER-III</b>			
<b>Major Courses</b>			
<b>3</b>	ODBCOM301	Company Law	6+0
	ODBCOM302	Cost Accounting	6+0
	<b>Minor Multidisciplinary Course</b>		
	ODBCOM303	Business Regulatory Framework	6+0
	<b>Skill Enhancement Courses/ Vocational (SEC)</b>		
	ODUGSEC3	Chat GPT and Gen AI	3+0
	<b>Ability Enhancement Courses /Co-Curricular (AEC)</b>		
	ODUGAEC3	Financial Literacy	2+0
		<b>TOTAL CREDITS (SEMESTER-III)</b>	<b>23</b>

SEMESTER	COURSE CODE	COURSE TITLE	CREDIT
<b>SEMESTER-IV</b>			
<b>Major Courses</b>			
<b>4</b>	ODBCOM401	Income Tax Law & Accounts	6+0
	ODBCOM402	Fundamentals of Marketing	4+0
	ODBCOM403	Digital Marketing	0+2
	ODBCOM404	Research Project/Dissertation/Internship/Field Work/Survey	0+3
	<b>Minor Multidisciplinary Course</b>		
	ODBCOM405	Fundamentals of Entrepreneurship	6+0
	<b>Ability Enhancement Courses /Co-Curricular (AEC)</b>		
	ODUGAEC4	Business and professional Skills	2+0
		<b>TOTAL CREDITS (SEMESTER-IV)</b>	<b>23</b>

Note:

Select one course from the Ability Enhancement Course (AEC) and one course from the Skill Enhancement Course (SEC) categories, from the pool of courses offered at the university level.

SEMESTER	COURSE CODE	COURSE TITLE	CREDIT
<b>SEMESTER-V</b>			
<b>Major Courses</b>			
<b>5</b>	ODBCOM501	Corporate Accounting	5+0
	ODBCOM502	Goods & Services Tax	5+0
	<b>Any TWO of the following</b>		
	ODBCOM503	Business Finance	5+0
	ODBCOM504	Monetary Theory & Banking in India	5+0
	ODBCOM505	Principles & Practices Of Insurance	5+0
		<b>TOTAL CREDITS (SEMESTER-V)</b>	

SEMESTER	COURSE CODE	COURSE TITLE	CREDIT
<b>SEMESTER-VI</b>			
<b>Major Courses</b>			
<b>6</b>	ODBCOM601	Accounting for Managers	5+0
	ODBCOM602	Auditing	5+0
	<b>Any TWO of the following</b>		
	ODBCOM603	Personnel Management	5+0
	ODBCOM604	Financial Institutions & Markets	5+0
	ODBCOM605	Business Ethics & Corporate Governance	5+0
		<b>TOTAL CREDITS (SEMESTER-VI)</b>	

**Note:**

Select one course from the Ability Enhancement Course (AEC) and one course from the Skill Enhancement Course (SEC) categories, from the pool of courses offered at the university level.

## 4<sup>TH</sup> YEAR (HONOURS)

SEMESTER	COURSE CODE	COURSE TITLE	CREDIT
<b>SEMESTER-VII</b>			
<b>Major Courses</b>			
7	ODBCOM701	Managerial Economics	4+0
	ODBCOM702	Statistical Analysis & Research Methodology	4+0
	ODBCOM703	Organizational Behaviour	4+0
	ODBCOM704	Monetary Theory & Banking in India	4+0
	ODBCOM705	Essentials of E-Commerce	4+0
		<b>TOTAL CREDITS (SEMESTER-VII)</b>	

SEMESTER	COURSE CODE	COURSE TITLE	CREDIT	
<b>SEMESTER-VIII</b>				
<b>Major Courses</b>				
8	ODBCOM801	Financial Management	4+0	
	ODBCOM802	Human Resource Management	4+0	
	ODBCOM803	Marketing Management	4+0	
	ODBCOM804	International Business	4+0	
	<b>Any ONE of the following</b>			
	ODBCOM805/F1	Accounting Theory	4+0	
	ODBCOM805/HR1	Talent Management	4+0	
	ODBCOM805/M1	Consumer Behaviour & Marketing Research	4+0	
		<b>TOTAL CREDITS (SEMESTER-VIII)</b>		<b>20</b>

**Note:**

Select one course from the Ability Enhancement Course (AEC) and one course from the Skill Enhancement Course (SEC) categories, from the pool of courses offered at the university level.

## 4<sup>TH</sup> YEAR (HONOURS WITH RESEARCH)

(For students who secure minimum 75% marks (7.5 CGPA) in previous six semesters)

SEMESTER	COURSE CODE	COURSE TITLE	CREDIT
<b>SEMESTER-VII</b>			
<b>Major Courses</b>			
7	ODBCOM701	Managerial Economics	4+0
	ODBCOM702	Statistical Analysis Research Methodology	4+0
	ODBCOM703	Organizational Behaviour	4+0
	ODBCOM704	Essentials of E-Commerce	4+0
	ODBCOM705	Business Environment 4+0	4+0
		<b>TOTAL CREDITS (SEMESTER-VII)</b>	

SEMESTER	COURSE CODE	COURSE TITLE	CREDIT	
<b>SEMESTER-VIII</b>				
<b>Major Courses</b>				
8	ODBCOM804/R	Major Research Project/Dissertation	0+12	
	<b>Any ONE of the following</b>			
	ODBCOM801	Financial Management	4+0	
	ODBCOM805/F1	Accounting Theory	4+0	
	OLBCOM802	Human Resource Management	4+0	
	OLBCOM805/HR1	Talent Management	4+0	
	ODBCOM803	Marketing Management	4+0	
	ODBCOMH805/M1	Consumer Behaviour & Marketing Research	4+0	
		<b>TOTAL CREDITS (SEMESTER-VIII)</b>		<b>20</b>

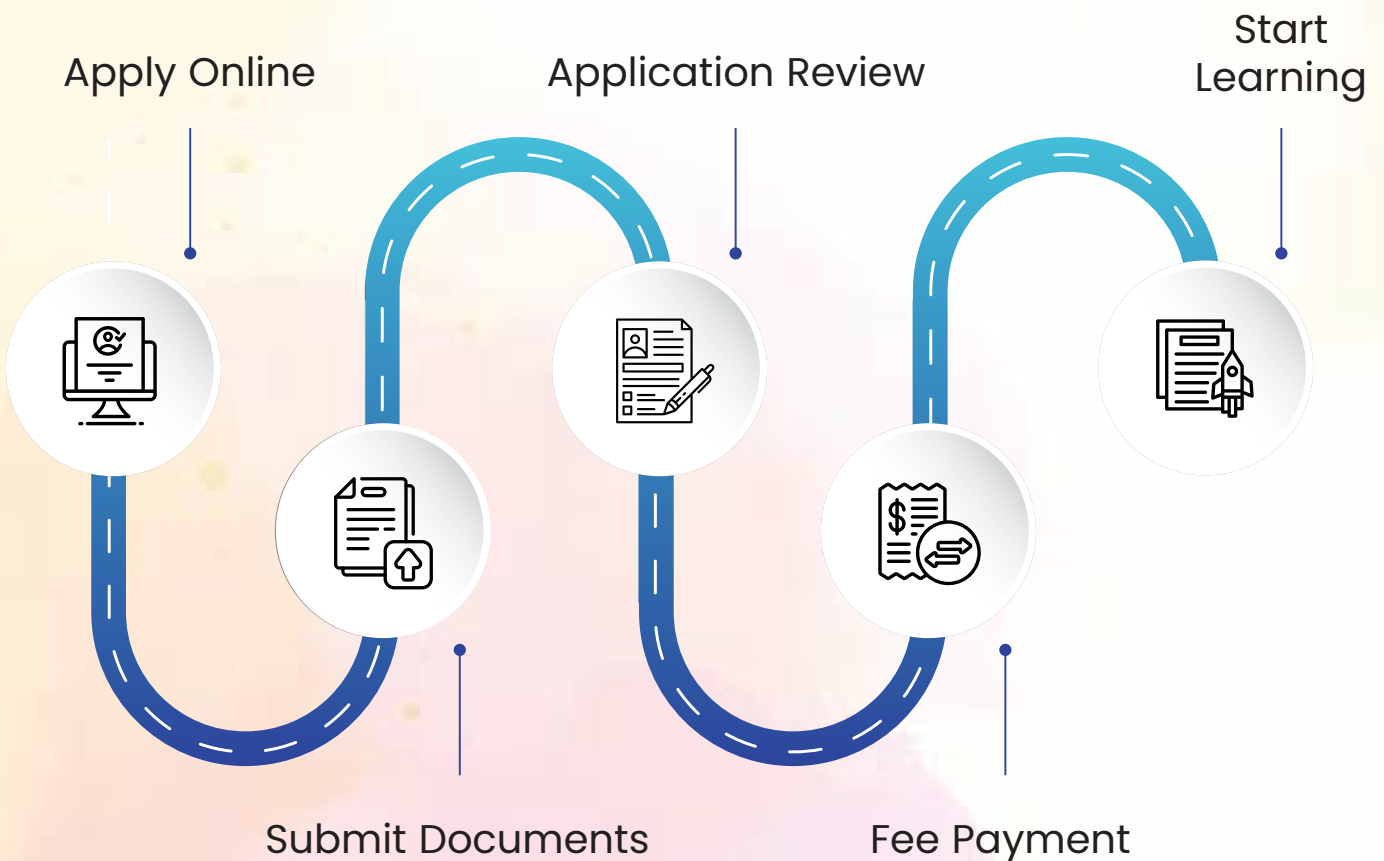
**Note:**

Select one course from the Ability Enhancement Course (AEC) and one course from the Skill Enhancement Course (SEC) categories, from the pool of courses offered at the university level.

# FEE STRUCTURE

ODL B.Com	1st Year Fees	2nd Year Fees	3rd Year Fees	4th Year Fees
Registration Fee	Rs. 500/-	-	-	-
Course Fee	Rs. 6,000/-	Rs. 6,000/-	Rs. 6,000/-	Rs. 6,000/-
Exam Fee	Rs. 3,000/-	Rs. 3,000/-	Rs. 3,000/-	Rs. 3,000/-
Total Yearly Fee	Rs. 9,500/-	Rs. 9,000/-	Rs. 9,000/-	Rs. 9,000/-
Total Fees	Rs. 36,500/-			

# ADMISSION PROCESS





## CAREER OPPORTUNITIES AFTER **B.COM (HONS)**

Graduates of this program have diverse career opportunities like:

Accountant



Tax Consultant



Investment Advisor



Financial Analyst



Banking Professional



Business Development Executive



Students who complete their ODL B.Com(Hons) can also pursue higher education, such as M.Com, MBA, or professional certifications like CA, CS, and CFA, to enhance their career prospects.



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with

**DEEN DAYAL UPADHYAYA  
GORAKHPUR UNIVERSITY**



For more information contact:



**08045680297**