

# Your Foundation for **Business Success**

**Bachelor of Commerce**  
**(Online BCom)**



UGC  
Entitled



NAAC A+  
Accredited



# Table Of Contents

01. Introduction to the Online BCom Program
02. Program Delivery
03. About SMU
04. Program Structure
05. eLearning: An Overview
06. Academic Processes
07. Application Process
08. Degree



## Eligibility

- Candidates who have completed 10+2 education or graduate level education outside India must produce a certificate of equivalence issued by the Association of Indian Universities.

## Duration

Minimum 2 years (divided into four semesters)

## Bachelor of Commerce

# Online BCom

Gain a comprehensive understanding of commerce, finance, and business management. The curriculum covers key areas such as financial and corporate accounting, taxation, auditing, and financial markets, along with exposure to international finance and e-business.

Build essential skills in marketing, HR management, entrepreneurship, and business law. With added focus on digital fluency, communication, and leadership, the program ensures holistic development.



# Bachelor of Commerce Fees

Nationals	Semester Fee	Semester Fee
Indian & Nepalese Nationals	INR 12,500	INR 75,000
Other Nationals	USD 170	USD 1,020

**Non-refundable application fee:** INR 500 for Indian and Nepalese nationals



# Program Delivery

Quality education, delivered seamlessly through state-of-the-art technology, so learning never slows down.

- ◆ Online program entitled by UGC
- ◆ 24x7 learning with best-suited content
- ◆ Expert faculty and mentors
- ◆ Industry expert sessions, webinars and projects
- ◆ Scholarships for deserving candidates
- ◆ Foundation courses



# About SMU

Established in 1995, Sikkim Manipal University (SMU) is an NAAC A+ accredited institution offering UGC-entitled degrees. With a strong legacy of academic excellence, SMU leverages state-of-the-art technology to deliver accessible, industry-relevant programs, ensuring students gain quality education.

SMU's distance education arm, founded in 2001, is a premiere provider of professional programs in India, educating over 500,000 students. Recognized as the 'Most Preferred Distance Education University Among Students', SMU now delivers affordable online degree programs, further extending its commitment to accessible education.

“

Give an individual  
a professional education  
and you have given him  
a lifestyle. ”

Padma Shri Dr. T.M.A. Pai

1898 - 1979  
Founder - Manipal Group



Dr GK Prabhu  
Vice Chancellor,  
Sikkim Manipal University



Prof (Dr) Sourav Dhar  
Director, Centre for Distance  
& Online Education

Prospectus 2025-26 • Program-BCom



# Sikkim Manipal University (SMU) Accolades

ACCREDITED



Accredited A+ Grade By  
National Assessment and  
Accreditation Council (NAAC)

ACCREDITED



UGC-entitled Online Degrees  
Equivalent to On-campus  
Degree

RANKED 151-200



Amongst India's  
Top #151-200 Universities  
in 2025



AICTE Norms  
Compliant

RANKED 06



Among India's top  
multidisciplinary universities  
in East Zone (2024)

RANKED 01



Amongst Top Private  
Universities in North East (2024)

RANK 15



Among Top Leading  
Universities Showcasing  
Entrepreneurial Spirit

Online

# BCom

# Program Structure

## First Semester

- ◆ Financial Accounting-I
- ◆ Business Organization and Management
- ◆ Corporate Legal Environment
- ◆ Digital Fluency
- ◆ Communicative English

## Second Semester

- ◆ Financial Accounting-II
- ◆ Financial Literacy
- ◆ Economic Theory
- ◆ Environmental Studies
- ◆ Functional English

## Third Semester

- ◆ Corporate Accounting
- ◆ Principles of Marketing
- ◆ Corporate Governance and Corporate Social Responsibilities
- ◆ Basics of Statistics & Mathematics
- ◆ Personality Development and Leadership

## Fourth Semester

- ◆ Cost Accounting
- ◆ Financial Markets, Institutions and Services
- ◆ Entrepreneurship Development
- ◆ Management Accounting
- ◆ E-Business

## Fifth Semester

- ◆ Direct Taxation and GST Law & Practice
- ◆ Human Resource Management
- ◆ Principles and Practice of Auditing
- ◆ Fundamentals of Financial Management
- ◆ International Financial Reporting Standards

## Sixth Semester

- ◆ Investment Options & Mutual Funds
- ◆ Strategic Financial Management
- ◆ International Finance
- ◆ Business Research Methodology
- ◆ Project Work

- ◆ Total credits: 120
- ◆ Each semester carries a total of 20 credits
- ◆ Each subject including Project Work carries 4 credits

Note: SMU reserves the right to change the program curriculum, eligibility, fee structure, number of sessions, duration, certificate format, admission process, and other terms in the program and can incorporate any such changes deemed necessary by the institute without prior intimation.

# eLearning: The Future Is Now!

The eLearning material will be made available to you on the Learning Management System (LMS) based on the four-quadrant approach, as per UGC (Credit Framework for online learning courses through SWAYAM) Regulations, 2016.

Video Lectures



Virtual Classrooms



Virtual Simulation



eText Materials



Interactive Material



Discussion Forums



# The More You Know

## Evaluation

The assessment system has been conceived, developed, and administered on a rigorous and fair basis to bring out the best in you and prepare you for a challenging career. Your performance evaluation will be based on both continuous evaluation and term-end examinations.

## Results

The results will be published on the student portal. If you fail to clear any of the papers (either in TEE or CA or both), you have to re appear for the relevant paper by applying to the university through the resitting application along with relevant fees, within the due date.

## Jurisdiction

All disputes relating to university program and activities are subject to local jurisdiction (Sikkim) only.

## Examination

The university semester-end examinations will be held digitally viz. computer-based and online proctored. You can appear for the exams from the comfort and safety of your homes. A laptop or desktop computer with a functioning webcam connected to the Internet is required to appear for the exams. The details of the examination schedule will be made available in the photo admit card issued for appearing for the term end theory examinations. The university will share all examination details via the student portal.

## Theory papers

The theory part is assessed by performance based on continuous assessment (CA) through assignments and term-end examinations (TEE). The assessment ratio for (TEE) to CA is 70:30. The CA is based on assignments prepared by the university. TEE will comprise descriptive and multiple-choice type questions. You must score at least 40% in both CA and TEE to be declared as pass.

## Right to amend rules

The university reserves the right to add / delete / change / amend the syllabi, program structure, rules and regulations wherever considered necessary and appropriate without any prior notice. You are advised to go through the website frequently where all circulars and important information will be hosted from time to time. Promulgation of any such information on the website in the form of circulars / notices is considered to be adequate.

## Awards and degree

Successful students, on satisfying all criteria stipulated by the university, will be awarded the respective degrees by the university.

# Enrol Now

## Program Registration

Fill in your basic, education & work experience-related details and pay the application fee to register.

## Fee Payment

Pay the admission fee for the first semester/year or full program.

## Document Upload

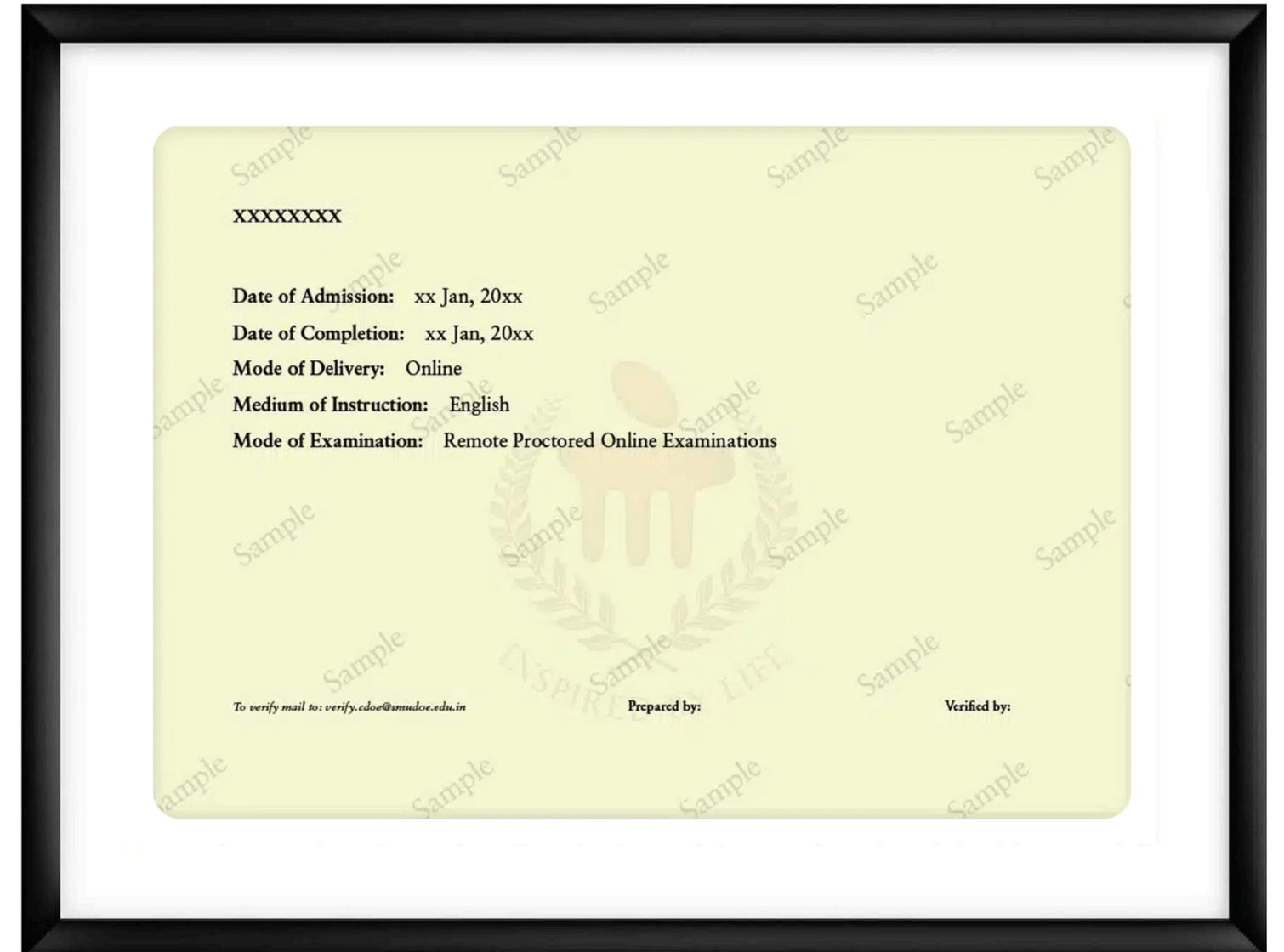
Upload supporting documents & submit your application.

## University Approval

The university will evaluate your documents to confirm your admission.



# Your Degree





**SMU** SIKKIM  
MANIPAL  
UNIVERSITY

Established under Govt. of Sikkim, Act 9 of 1995, recognised under 2(f) of the UGC Act, 1956

**Online MANIPAL**

**Sikkim Manipal University**

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