

PROGRAM STRUCTURE
Scheme of Teaching and Evaluation for B. Com (Basic/Hons)
with Commerce as Core Subject

I SEMESTER B.COM									
Sl. No.	Course Code	Title of the Course	Category of Courses	L+T+P	Teaching Hours per week	SEE	CIE	Total Marks	Credits
1	Lang 1.1	Language – I	AECC	3+1+0	4	60	40	100	3
2	Lang 1.2	Language - II.	AECC	3+1+0	4	60	40	100	3
3	B.Com 1.1	Financial Accounting	DSC	3+2+0	4	60	40	100	4
4	B.Com 1.2	Management Principles and Applications	DSC	4+0+0	4	60	40	100	4
5	B.Com 1.3	Principles of Marketing	DSC	4+0+0	4	60	40	100	4
6	B.Com 1.4	Digital Fluency	SEC-SB	1+0+2	2	50	50	100	2
7	B.Com 1.5	A. Accounting for Everyone* B. Financial Literacy* C. Banking theory and Practice* D. Business Environment* *Students can choose any one	OEC	3+0+0	3	50	50	100	3
	Sub-Total (A)				25	400	300	700	23
	II SEMESTER B.COM								
8	Lang 2.1	Language –I	AECC	3+1+0	4	60	40	100	3
9	Lang 2.2	Language –II	AECC	3+1+0	4	60	40	100	3
10	B.Com 2.1	Advanced Financial Accounting	DSC	3+2+0	4	60	40	100	4
11	B.Com 2.2	Business Mathematics OR Corporate Administration	DSC	4+0+0	4	60	40	100	4
12	B.Com 2.3	Law and Practice of Banking	DSC	4+0+0	4	60	40	100	4
13	B.Com 2.4	Health Wellness/Social and Emotional Learning	SEC-VB	1+0+2	2	-	100	100	2
14	B.Com 2.5	Environmental Studies	AECC	1+2+0	3	30	20	50	2
15	B.Com 2.6	A. Financial Environment** B. Investment in Stock Markets** C. Secretarial Practice** D. Human Resource Management** *Students can choose any one	OEC	3+0+0	3	50	50	100	3
	Sub-Total (B)				28	380	370	750	25

EXIT OPTION WITH CERTIFICATION – with ability solve well defined problems.

Note: *BA, B.SC and BCA students of First Semester can choose any one of the following

- A. Accounting for Everyone*
- B. Financial Literacy*
- C. Banking theory and Practices*
- D. Business Environment*

Note: ** BA, B.SC and BCA students of Second Semester can choose any one of the following

- A. Financial Environment
- B. Investment in Stock Markets
- C. Secretarial Practice
- D. Human Resource Management

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III SEMESTER B.COM								
Sl. No.	Course Code	Title of the Course	Category of Courses	Teaching Hours per Week (L+T+P)	SEE	CIE	Total Marks	Credits
16	Lang.1.1	Language-I	AECC	3+1+0	60	40	100	3
17	Lang.1.2	Language-II	AECC	3+1+0	60	40	100	3
18	B.Com.3.1	Corporate Accounting	DSC	3+0+2	60	40	100	4
19	B.Com.3.2	Business Statistics	DSC	3+0+2	60	40	100	4
20	B.Com.3.3	Cost Accounting	DSC	3+0+2	60	40	100	4
21	B.Com.3.4	Financial Education & Investment Awareness	SEC	1+0+2	30	20	50	2
22	B.Com.3.5	Sports/NCC/NSS/others (If any)	SEC-VB	1+0+2	-	100	100	2
23	B.Com.3.6	A. Advertising Skills B. Entrepreneurial Skills C. Professional Skills D. Marketing Management. (Students can choose any one)	OEC	3+0+0	50	50	100	3
Sub-Total(C)					380	370	750	25

IV SEMESTER B.COM

Sl. No.	Course Code	Title of the Course	Category of Courses	Teaching Hours per Week (L+T+P)	SEE	CIE	Total Marks	Credits
24	Lang.1.1	Language-I	AECC	3+1+0	60	40	100	3
25	Lang.1.2	Language-II	AECC	3+1+0	60	40	100	3
26	B.Com.4.1	Advanced Corporate Accounting	DSC	3+0+2	60	40	100	4
27	B.Com.4.2	Costing Methods & Techniques	DSC	3+0+2	60	40	100	4
28	B.Com.4.3	Business Regulatory Framework	DSC	4+0+0	60	40	100	4
29	B.Com.4.4	Constitution of India	AECC	2+0+0	50	50	100	2
30	B.Com.4.5	Artificial Intelligence	SEC	1+0+2	50	50	100	2
31	B.Com.4.6	A. Business Ethics B. Corporate Governance C. International Business D. Digital Marketing (Students can choose any one)	OEC	3+0+0	50	50	100	3
Sub – Total(D)					450	350	800	25

EXIT OPTION WITH DIPLOMA – Ability to solve broadly defined problems.

Note: * BA, B.SC and BCA students of Third Semester can choose any one of the following

- A. Advertising Skills *
- B. Entrepreneurial Skills *
- C. Professional Skills *
- D. Marketing Management *

Note: ** BA, B.SC and BCA students of Fourth Semester can choose any one of the following

- A. Business Ethics
- B. Corporate Governance
- C. International Business
- D. Digital Marketing

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V Semester								
Sl. No.	Course Code	Title of the Course	Category of Courses	Teaching Hours per Week (L + T + P)	SEE	CIE	Total Marks	Credits
32	COM 5.1	Financial Management	DSC-13	3+0+2	60	40	100	4
33	COM 5.2	Income Tax Law and Practice-I	DSC-14	3+0+2	60	40	100	4
34	COM 5.3	Principles and Practice of Auditing	DSC-15	4+0+0	60	40	100	4
35	COM 5.4	Elective 1	DSE-1	3+0+0	60	40	100	3
36	COM 5.5	Elective 2	DSE-2	3+0+0	60	40	100	3
37	COM 5.6	A. GST- Law &Practice B. DigitalMarketing	Vocational-1 Anyone to be chosen	2+0+2	50	50	100	3
38	COM 5.7	Cyber Security/ Empolyability Skills	SEC - SB	2+0+2	50	50	100	3
Sub –Total (D)					400	300	700	24

Elective Groups and Courses:

Discipline Specific Electives – V Semester (5.4/5.5)										
Sl. No	Course Code	Accounting	Course Code	Finance	Course Code	Marketing	Course Code	Human Resources	Course Code	Information Systems
1	A1	Indian Accounting Standards- I	F1	Financial Institutions and Markets	M1	Retail Management	H1	Human Resources Development	I1	Basics of Business Analytics

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V Semester								
Sl. No.	Course Code	Title of the Course	Category of Courses	Teaching Hours per Week (L + T + P)	SEE	CIE	Total Marks	Credits
32	COM 5.1	Financial Management	DSC-13	3+0+2	60	40	100	4
33	COM 5.2	Income Tax Law and Practice-I	DSC-14	3+0+2	60	40	100	4
34	COM 5.3	Principles and Practice of Auditing	DSC-15	4+0+0	60	40	100	4
35	COM 5.4	Elective 1	DSE-1	3+0+0	60	40	100	3
36	COM 5.5	Elective 2	DSE-2	3+0+0	60	40	100	3
37	COM 5.6	C. GST- Law &Practice D. DigitalMarketing	Vocational-1 Anyone to be chosen	2+0+2	50	50	100	3
38	COM 5.7	Cyber Security/ Empolyability Skills	SEC - SB	2+0+2	50	50	100	3
Sub –Total (D)					400	300	700	24

Elective Groups and Courses:

Discipline Specific Electives – V Semester (5.4/5.5)										
Sl. No	Course Code	Accounting	Course Code	Finance	Course Code	Marketing	Course Code	Human Resources	Course Code	Information Systems
1	A1	Indian Accounting Standards- I	F1	Financial Institutions and Markets	M1	Retail Management	H1	Human Resources Development	I1	Basics of Business Analytics

Note:

1. Under DSE, Dual Specialization to be offered, students should choose two elective groups from the above elective groups. Same elective groups should be continued in the 6th Semester also.

VI Semester								
Sl. No.	Course Code	Title of the Course	Category of Courses	Teaching Hours per Week (L + T + P)	SEE	CIE	Total Marks	Credits
39	COM 6.1	Advanced Financial Management	DSC-16	3+0+2	60	40	100	4
40	COM 6.2	Income Tax Law and Practice-II	DSC-17	3+0+2	60	40	100	4
41	COM 6.3	Management Accounting	DSC-18	3+0+2	60	40	100	4
42	COM 6.4	Elective 1	DSE-3	3+0+0	60	40	100	3
43	COM 6.5	Elective 2	DSE-4	3+0+0	60	40	100	3
44	COM 6.6	A. Assessment of persons other than- Individuals & Filing of ITRs B. E-Commerce	Vocational-2 Anyone to be chosen	2+0+2	50	50	100	3
45	COM 6.7	Internship	I-1	4 to 5 weeks		100	100	3
Sub –Total (D)					350	350	700	24

Elective Groups and Courses:

Discipline Specific Electives – VI Semester (6.4/6.5)										
Sl. No.	Course Code	Accounting	Course Code	Finance	Course Code	Marketing	Course Code	Human Resources	Course Code	Information Systems
1	A2	Indian Accounting Standards-2	F2	Investment Management	M2	Customer Relationship Management	H2	Cultural Diversity at Work Place	I2	HR Analytics

Note:

- Under DSE, Dual Specialization to be offered, students should choose two elective groups from the above elective groups. Same elective groups should be continued in the 6th Semester also.
- The students shall undergo 4 to 5 weeks of internship programme in any business

organization immediately after completion of 5th Semester Examination but before the commencement of 6th Semester classes.

PROGRAM STRUCTURE

Revised NEP BCOM

I SEMESTER

Course	Title	Type	Credits	MARKS		
				C1	C2	C3
Major1	FUNDAMENTALSOFFINANCIALACCOUNTING	Theory	5	10	10	80
Major2	BUSINESSMATHEMATICS	Theory	5	10	10	80
Major3	BANKINGLAWANDPRACTICE	Theory	5	10	10	80
Language1	KANNADA	Theory	3	10	10	80
Language2	ENGLISH	Theory	3	10	10	80
Compulsory1	CONSTITUTIONALVALUES	Theory	2	5	5	40
Total			23			

II SEMESTER

Course	Title	Type	Credits	MARKS		
				C1	C2	C3
Major4	ADVANCED FINANCIAL ACCOUNTING	Theory	5	10	10	80
Major5	BASICSOFCOST ACCOUNTING	Theory	5	10	10	80
Major6	COMPANYLAWAND PRACTICE	Theory	5	10	10	80
Language1	KANNADA	Theory	3	10	10	80
Language2	ENGLISH	Theory	3	10	10	80
Compulsory1	CONSTITUTIONALVALUES	Theory	2	5	5	40
Total			23			