

# BACHELOR OF COMMERCE: SYLLABUS

## SEMESTER 1

| SL NO        | COURSE CODE | TITLE OF THE COURSE               | CATEGORY OF COURSE | TEACHING HOURS PER WEEK (L+T+P) | IA         | EA         | TOTAL      | CREDITS   |
|--------------|-------------|-----------------------------------|--------------------|---------------------------------|------------|------------|------------|-----------|
| 1            | BCM23G1L1   | ENGLISH                           | AECC               | 3+1+0                           | 40         | 60         | 100        | 3         |
| 2            | BCM23G1L2   | KANNADA                           | AECC               | 3+1+0                           | 40         | 60         | 100        | 3         |
| 3            | BCM23G1L3   | HINDI                             |                    |                                 |            |            |            |           |
| 4            | BCM23G1L4   | SANSKRIT                          |                    |                                 |            |            |            |           |
| 5            | BCM23G1C1   | FINANCIAL ACCOUNTANCY             | DSC                | 3+0+2                           | 40         | 60         | 100        | 4         |
| 6            | BCM23G1C2   | BUSINESS MANAGEMENT & STARTUPS    | DSC                | 4+0+0                           | 40         | 60         | 100        | 4         |
| 7            | BCM23G1C3   | PRINCIPLES OF MARKETING           | DSC                | 4+0+0                           | 40         | 60         | 100        | 4         |
| 8            | AEC23G1C1   | ENVIRONMENTAL STUDIES             | AECC               | 1+0+2                           | 40         | 60         | 100        | 3         |
| 9            | BAS23G1D1   | SOCIOLOGY FOR EVERYDAY LIFE       | OEC                | 3+0+0                           | 40         | 60         | 100        | 3         |
|              | BAS23G1D2   | WRITING FOR MEDIA                 |                    |                                 |            |            |            |           |
|              | BAS23G1D3   | SPOKEN ENGLISH FOR CORPORATE JOBS |                    |                                 |            |            |            |           |
|              | BCA23G1D1   | OFFICE AUTOMATION                 |                    |                                 |            |            |            |           |
| 10           | SEC23G1V1   | PHYSICAL EDUCATION – YOGA         | SEC-SB             | 0+0+2                           | 25         | -          | 25         | 1         |
| 11           | SEC23G1V2   | HEALTH AND WELLNESS               | SEC-VB             | 0+0+2                           | 25         | -          | 25         | 1         |
| <b>TOTAL</b> |             |                                   |                    |                                 | <b>330</b> | <b>420</b> | <b>750</b> | <b>26</b> |

## SEMESTER 2

| SL NO        | COURSE CODE | TITLE OF THE COURSE           | CATEGORY OF COURSE | TEACHING HOURS PER WEEK (L+T+P) | IA         | EA         | TOTAL      | CREDITS   |
|--------------|-------------|-------------------------------|--------------------|---------------------------------|------------|------------|------------|-----------|
| 1            | BCM23G2L1   | ENGLISH                       | AECC               | 3+1+0                           | 40         | 60         | 100        | 3         |
| 2            | BCM23G2L2   | KANNADA                       | AECC               | 3+1+0                           | 40         | 60         | 100        | 3         |
| 3            | BCM23G2L3   | HINDI                         |                    |                                 |            |            |            |           |
| 4            | BCM23G2L4   | SANSKRIT                      |                    |                                 |            |            |            |           |
| 5            | BCM23G2C1   | ADVANCED FINANCIAL ACCOUNTING | DSC                | 3+0+2                           | 40         | 60         | 100        | 4         |
| 6            | BCM23G2C2   | BUSINESS ETHICS               | DSC                | 4+0+0                           | 40         | 60         | 100        | 4         |
| 7            | BCM23G2C3   | BANKING INNOVATIONS           | DSC                | 4+0+0                           | 40         | 60         | 100        | 4         |
| 8            | SEC23G2C2   | DIGITAL FLUENCY               | SEC                | 1+0+2                           | 20         | 30         | 50         | 2         |
| 9            | BAS23G2D1   | SOCIETY THROUGH GENDER LENS   | OEC                | 3+0+0                           | 40         | 60         | 100        | 3         |
|              | BAS23G2D2   | BUSINESS ENVIRONMENT          |                    |                                 |            |            |            |           |
|              | BCA23G2D1   | PYTHON PROGRAMMING            |                    |                                 |            |            |            |           |
| 10           | SEC23G2V1   | SPORTS                        | SEC-SB             | 0+0+2                           | 25         | -          | 25         | 1         |
| 11           | SEC23G2V2   | NCC/NSS/R&R(S&G)/CULTURAL     | SEC-VB             | 0+0+2                           | 25         | -          | 25         | 1         |
| <b>TOTAL</b> |             |                               |                    |                                 | <b>310</b> | <b>390</b> | <b>700</b> | <b>25</b> |

IA: INTERNAL ASSESSMENT (MARKS) , EA: EXTERNAL ASSESSMENT (MARKS), L: LECTURE, T: TUTORIAL, P: PRACTICAL

### SEMESTER 3

| Sl No.                   | Course Code                        | Title of the Course  | Category of courses | Teaching hours per week (L+T+P) | SEE        | CIE        | Total Marks | Credits   |
|--------------------------|------------------------------------|--|---------------------|---------------------------------|------------|------------|-------------|-----------|
| 1                        | Lang.3.1                           | Language – I   | AECC                | 3+1+0                           | 60         | 40         | 100         | 3         |
| 2                        | Lang.3.2                           | Language – II  | AECC                | 3+1+0                           | 60         | 40         | 100         | 3         |
| 3                        | B.Com. 3.1                         | Corporate Accounting   | DSC                 | 4+0+0                           | 60         | 40         | 100         | 4         |
| 4                        | B.Com. 3.2.1<br>Or<br>B.Com. 3.2.2 | Business Mathematics & Statistics<br>Or<br>Indian Financial Services | DSC                 | 3+0+2                           | 60         | 40         | 100         | 4         |
| 5                        | B.Com. 3.3                         | Company Law & Administration   | DSC                 | 4+0+0                           | 60         | 40         | 100         | 4         |
| 6                        | B.Com. 3.4                         | Constitution of India  | AECC                | 2+0+0                           | 30         | 20         | 50          | 2         |
| 7                        | B.Com. 3.5                         | Sports   | SEC-SB              | 0+0+2                           | -          | 25         | 25          | 1         |
| 8                        | B.Com. 3.6                         | NCC/NSS/others (if any)  | SEC-VB              | 0+0+2                           | -          | 25         | 25          | 1         |
| 9                        | B.Com. 3.7.1<br>Or<br>B.Com. 3.7.2 | Entrepreneurship Skills<br>Or<br>Investments in Stock Market         | OEC                 | 3+0+0                           | 60         | 40         | 100         | 3         |
| <b>Sub - Total ( C )</b> |                                    |  |                     |                                 | <b>390</b> | <b>310</b> | <b>700</b>  | <b>25</b> |

## SEMESTER 4

| S. No.                   | Course Code                        | Title of the Course  | Category of courses | Teaching hours per week (L+T+P) | SEE        | CIE        | Total Marks | Credits   |
|--------------------------|------------------------------------|--|---------------------|---------------------------------|------------|------------|-------------|-----------|
| 1                        | Lang.4.1                           | Language – I   | AECC                | 3+1+0                           | 60         | 40         | 100         | 3         |
| 2                        | Lang.4.2                           | Language – II  | AECC                | 3+1+0                           | 60         | 40         | 100         | 3         |
| 3                        | B.Com. 4.1                         | Advanced Corporate Accounting                                  | DSC                 | 4+0+0                           | 60         | 40         | 100         | 4         |
| 4                        | B.Com. 4.2                         | Cost Accounting  | DSC                 | 3+0+2                           | 60         | 40         | 100         | 4         |
| 5                        | B.Com. 4.3                         | Business Regulations   | DSC                 | 4+0+0                           | 60         | 40         | 100         | 4         |
| 6                        | B.Com. 4.4                         | Artificial Intelligence  | SEC                 | 2+0+0                           | 30         | 20         | 50          | 2         |
| 7                        | B.Com. 4.5                         | Sports   | SEC-SB              | 0+0+2                           | 30         | 20         | 50          | 2         |
| 8                        | B.Com. 4.6                         | NCC/NSS/others (if any)  | SEC-VB              | 0+0+2                           | -          | 25         | 25          | 1         |
| 9                        | B.Com. 4.7.1<br>Or<br>B.Com. 4.7.2 | Corporate Governance<br>Or<br>Investments in Commodity Markets | OEC                 | 3+0+0                           | 60         | 40         | 100         | 3         |
| <b>Sub - Total ( D )</b> |                                    |  |                     |                                 | <b>390</b> | <b>310</b> | <b>700</b>  | <b>25</b> |

### Acronyms Expanded

AECC : Ability Enhancement Compulsory Course  
 DSC © : Discipline Specific Core (Course)  
 SEC-SB/VB : Skill Enhancement Course-Skill Based/Value Based  
 OEC : Open Elective Course  
 DSE : Discipline Specific Elective  
 SEE : Semester End Examination  
 CIE : Continuous Internal Evaluation  
 L+T+P: Lecture + Tutorial + Practical(s)

## SEMESTER 5

| <b>B.com Regular-Semester V</b> |             |  |                                     |                                     |            |            |             |           |
|---------------------------------|-------------|--|-------------------------------------|-------------------------------------|------------|------------|-------------|-----------|
| Sl. No.                         | Course Code | Title of the Course                            | Category of Courses                 | Teaching Hours per Week (L + T + P) | SEE        | CIE        | Total Marks | Credits   |
| 1                               | COM 5.1     | Financial Management                           | DSC-13                              | 3+0+2                               | 60         | 40         | 100         | 4         |
| 2                               | COM 5.2     | Income Tax Law and Practice-I                  | DSC-14                              | 3+0+2                               | 60         | 40         | 100         | 4         |
| 3                               | COM 5.3     | Principles and Practice of Auditing            | DSC-15                              | 4+0+0                               | 60         | 40         | 100         | 4         |
| 4                               | COM 5.4     | Elective 1                                     | DSE-1                               | 3+0+2                               | 60         | 40         | 100         | 3         |
| 5                               | COM 5.5     | Elective 2                                     | DSE-2                               | 3+0+2                               | 60         | 40         | 100         | 3         |
| 6                               | COM 5.6     | A. GST- Law & Practice<br>B. Digital Marketing | Vocational-1<br>Anyone to be chosen | 3+0+2                               | 60         | 40         | 100         | 3         |
| 7                               | COM 5.7     | Cyber Security/<br>Employability Skills        | SEC - SB                            | 2+0+2                               | 60         | 40         | 100         | 3         |
| <b>Sub –Total (D)</b>           |             |  |                                     |                                     | <b>420</b> | <b>280</b> | <b>700</b>  | <b>24</b> |

### Elective Groups and Courses:

| <b>Discipline Specific Electives – V Semester (5.4 / 5.5)</b> |             |                               |             |                                    |             |                   |             |                             |             |                              |
|---|-------------|-------------------------------|-------------|------------------------------------|-------------|-------------------|-------------|-----------------------------|-------------|------------------------------|
| S. 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 |

## SEMESTER 6

| <b>Semester VI</b>    |             |  |                                      |                                     |            |            |             |           |
|-----------------------|-------------|--|--------------------------------------|-------------------------------------|------------|------------|-------------|-----------|
| Sl. No.               | Course Code | Title of the Course  | Category of Courses                  | Teaching Hours per Week (L + T + P) | SEE        | CIE        | Total Marks | Credits   |
| 1                     | COM 6.1     | Advanced Financial Management  | DSC-16                               | 3+0+2                               | 60         | 40         | 100         | 4         |
| 2                     | COM 6.2     | Income Tax Law and Practice-II   | DSC-17                               | 3+0+2                               | 60         | 40         | 100         | 4         |
| 3                     | COM 6.3     | Management Accounting  | DSC-18                               | 3+0+2                               | 60         | 40         | 100         | 4         |
| 4                     | COM 6.4     | Elective 1   | DSE-3                                | 3+0+2                               | 60         | 40         | 100         | 3         |
| 5                     | COM 6.5     | Elective 2   | DSE 4-                               | 3+0+2                               | 60         | 40         | 100         | 3         |
| 6                     | COM 6.6     | A. Assessment of persons other than Individuals filing of ITRs<br>B. E- Commerce | Vocational -2<br>Anyone to be chosen | 3+0+2                               | 60         | 40         | 100         | 3         |
| 7                     | COM 6.7     | Internship   | I-1                                  | 4 to 5 weeks                        |            | 100        | 100         | 3         |
| <b>Sub –Total (D)</b> |             |  |                                      |                                     | <b>360</b> | <b>340</b> | <b>700</b>  | <b>24</b> |

### Elective Groups and Courses:

| <b>Discipline Specific Electives – VI Semester (6.4/6.5)</b> |             |                               |             |                       |             |                                  |             |                                 |             |                     |
|--|-------------|-------------------------------|-------------|-----------------------|-------------|----------------------------------|-------------|---------------------------------|-------------|---------------------|
| S. 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 Workplace | I2          | HR Analytics        |