

**St Aloysius College (Autonomous)**

**Mangaluru**

**Re-accredited by NAAC “A++” Grade**

**Course structure and syllabus of**

**B.COM.  
GENERAL**

**Under NEP Regulations, 2021**



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Re-accredited by NAAC with 'A++' Grade with CGPA 3.67/4 (Cycle 4)  
Recognised as Centre for Research Capacity Building under UGC-STRIDE Scheme  
Recognised under DBT - BUILDER Scheme, Government of India  
College with "STAR STATUS" Conferred by DBT, Government of India  
Recognised by UGC as "College with Potential for Excellence"

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Date:17-08-2022

## NOTIFICATION

Sub: Syllabus of **B.Com.** under NEP Regulations, 2021.  
(As per Mangalore University guidelines)

- Ref: 1. Decision of the Academic Council meeting held on 18-12-2021 vide  
Agenda No: 6  
2. Decision of the Academic Council meeting held on 09-07-2022 vide  
Agenda No: 14  
3. Decision of the Academic Council meeting held on 02-09-2023 vide  
Agenda No: 3  
4. Office Notification dated 21-02-2022  
5. Office Notification dated 17-08-2022  
6. Office Notification dated 26-09-2023

Pursuant to the above, the Syllabus of **B.Com.** under NEP Regulations, 2021 which was approved by the Academic Council at its meeting held on 18-12-2021, 09-07-2022 & 02-09-2023 is hereby notified for implementation with effect from the academic year **2021-22**.

**PRINCIPAL**

**REGISTRAR**

To:

1. The Chairman/Dean/HOD.
2. The Registrar Office
3. Library

Meeting of the Board Studies in Commerce held on Tuesday, 16<sup>th</sup> November 2021 at 1.30, in the conference room of Arrupe Block. The members present were;

1. Dr Shobha, Chairman, BOS in Commerce
2. Dr Sudha N Vaidhya , University Nominee, Associate Professor in Commerce, University College, Mangalore
3. Dr Santhosh Pinto, Subject Expert, Assistant Professor, Government First Grade College, Haleyangady
4. Dr Suraj Francis Noronha, Asst Professor - Senior Scale, Subject Expert, Manipal Institute of Management, MAHE, Manipal.
5. Mr. Rojer K Mathew- Special invitee, Corporate trainer- Business Intelligence, Analytics and SAP, Managing Head, Business Intelligence Lab, Mangalore
6. Dr Suresh Poojary, Dean, Research and Innovation, St Aloysius College (Autonomous), Mangalore
7. Dr Manuel Tauro, Dean, Faculty of Commerce, St Aloysius College (Autonomous), Mangalore
8. Dr. Zeena D'Souza, Head, Department of Commerce (Integrated Batches), St Aloysius College (Autonomous), Mangalore
9. C A Deepika Vasani - Faculty of KVC Academy, Mangalore
10. Mr. Preema Maria Fernandes, Student Nominee, St Aloysius College (Autonomous), Mangalore
11. Members of the Faculty of Commerce

Board of Studies discussed in detail the items of agenda, approved and passed resolutions on the following items. Resolved to authorize the Chairman to forward the resolutions passed to the Academic Council for the approval.

Meeting of the Board Studies in Commerce held on Thursday, 23<sup>rd</sup> June 2022 at 1.30PM, in the conference room of Arrupe Block. The members present were;

1. Dr Shobha, Chairman, BOS in Commerce
2. Dr Sudha N Vaidhya , University Nominee, Associate Professor in Commerce, University College, Mangalore
3. Dr Santhosh Pinto, Subject Expert, Assistant Professor, Government First Grade College, Kavooru.
4. Dr Suraj Francis Noronha, Subject Expert, Asst Professor - Senior Scale, , Manipal Institute of Management, MAHE, Manipal.
5. Mr. Rojer K Mathew- Special invitee, Corporate trainer- Business Intelligence, Analytics and SAP, Managing Head, Business Intelligence Lab, Mangalore
6. Dr Suresh Poojary, Dean, Research and Innovation, St Aloysius College (Autonomous), Mangalore
7. Dr Manuel Tauro, Dean, Faculty of Commerce, St Aloysius College (Autonomous), Mangalore
8. Dr. Zeena D'Souza, Head, Department of Commerce (Integrated Batches), St Aloysius College (Autonomous), Mangalore
9. C A Deepika Vasani - Faculty of KVC Academy, Mangalore
10. Ms Nanda devi, -Asst Manager, Business Relations and Operation (ISDC Representative)
11. C A Lovel Reston Monteiro, Alumuns of the Department.
12. Mr. Preema Maria Fernandes, Student Nominee, St Aloysius College (Autonomous), Mangalore
13. Members of the Faculty of Commerce and faculty deputed from economics and mathematics.

Board of Studies discussed in detail the items of agenda, approved and passed resolutions on the following items. Resolved to authorize the Chairman to forward the resolutions passed to the Academic Council for the approval.

Meeting of the Board Studies in Commerce held on 17<sup>th</sup> February 2023 at 2 PM, in the conference room of Arrupe Block. The members present were:

1. Dr Shobha, Chairman, BOS in Commerce.
2. Dr Suresh Poojary, Associate Professor, Dean, Research and Innovation, St Aloysius College (Autonomous), Mangalore.
3. Dr Manuel Tauro, Associate Professor, Dean, Faculty of Commerce, St Aloysius College (Autonomous), Mangalore.
4. Dr. Zeena D'Souza, Head, Department of Commerce (Integrated Batches), St Aloysius College (Autonomous), Mangalore.
5. Dr. Abbokar Siddiq, University Nominee, Professor and Coordinator, Dept. of P G Studies in Commerce, University College, Mangalore.
6. Dr Mathew Thomas Gil, Subject Expert, Asst Professor, Sr Scale, Department of Commerce, MIT Campus. Manipal Academy of Higher Education.
7. C A Anantesh Prabhu, Representative from Industry, Managing partner in Aruna Industries, Manufacturer of food products under the brand name ARUNA.
8. C A Chaitra P, C A, Meritorious Alumnus, CAIIB, BCom, Chief Manager, Regd & Head Office, Karnataka Bank Ltd, Pumpwel, Mangalore,
9. Ms Blanche Rodrigues, Student Representative , Class: II BCom Section: B, Reg No: 213272,
10. Ms Nanda devi, -Asst Manager, Business Relations and Operation (ISDC Representative)
11. C A Deepika Vasani - Faculty of KVC Academy, Mangalore
12. Mr. Rojer K Mathew- Special invitee, Corporate trainer- Business Intelligence, Analytics and SAP, Managing Head, Business Intelligence Lab, Mangalore
13. Members of the Faculty of Commerce and faculty deputed from economics and mathematics.

## **Programme Outcomes**

On completion of three years BCom Degree Programme successfully, the graduate will be able to:

PO 1: Develop a thorough understanding of various fundamental concepts of commerce, finance and economics and apply them in real life situations.

PO 2: Apply knowledge, understanding and skill to identify the unsolved problems in rapidly changing business environment and analyse and assess these problems using appropriate methodology.

PO 3: Develop a good value system leading to high ethical and moral conduct, to meet the expectations of established legal practices in the field of Commerce.

PO 4: Stand with the requirement of business sector seeking youth fit for employment in the world of work, with the acquired competencies and attitudes.

PO 5: Build a strong footing for advanced studies in Commerce and its allied areas on multiple disciplines concerned with commerce.

PO 6: Engage in the process of reflective, independent and pragmatic thinking by understanding the concepts in every area of commerce and business.

PO 7: Acquire various soft skills like communication, analytical and computer literacy required to manage complete business situation as well as life situations.

PO 8: Apply their knowledge necessary to address complex environmental, gender related and legal issues at local, regional and global scale.

PO 9: Write analytically in a variety of formats, including essays, research papers, reflective writing, and critical reviews of secondary sources using language skills.

## **Programme Specific Outcomes:**

After the successful completion of the BCom Degree Programme, the graduates will be able to:

PSO-1: Understand various concepts and theories providing strong academic foundation in the field of economics and business.

PSO-2: Acquaint and demonstrate practical skills in areas of Marketing, Banking, Business Management, Taxation and Human Resource Management.

PSO-3: Acquire practical skills to work as tax consultant, audit consultant, investment consultant and other financial supporting services.

PSO-4: Apply the practical skills in Accounting and Costing and able to handle independently accounts and costing functions in the business.

PSO-5: Exhibit gender sensitivity with the knowledge gained from the aspects related to gender equity.

PSO-6: Apply various technical ICT tools to explore, analyse and use the information for business purposes.

## CBCS – B Com. Degree Programme Structure

### NEP SCHEME – 2021-22      B.COM. – I SEMESTER

| COURSE CODE   | TITLE OF THE COURSE  | CATEGORY OF THE COURSE | TEACHING HOURS PER WEEK (L + T + P) | Internal Marks | External Marks | TOTAL MARKS | CREDITS |
|---|--|------------------------|-------------------------------------|----------------|----------------|-------------|---------|
| G 735 LA1.1   | <b>Language – I</b><br>English   | AECC                   | 3+1+0                               | 40             | 60             | 100         | 3       |
| G 736 LA3.1/<br>G 740 LA7.1/<br>G 137 LA2.1/<br>G 739 LA8.1/<br>G 750 LA6.1/<br>G 751 LA5.1/<br>G 538 LA4.1 | <b>Language – II</b><br>Hindi/<br>Additional English/<br>Kannada/<br>Konkani/<br>French/<br>Malayalam/<br>Sanskrit | AECC                   | 3+1+0                               | 40             | 60             | 100         | 3       |
| G 310 DC1.1   | Financial Accounting   | DSC                    | 3+0+2                               | 40             | 60             | 100         | 4       |
| G 310 DC2.1   | Management Principles and Applications   | DSC                    | 4+0+0                               | 40             | 60             | 100         | 4       |
| G 310 DC3.1   | Principles of Marketing  | DSC                    | 4+0+0                               | 40             | 60             | 100         | 4       |
| G 310 OE1.1/<br>G 310 OE2.1/<br>G 310 OE3.1   | Managerial Economics/<br>Accounting for Everyone/<br>Financial Literacy  | OEC                    | 3+0+0                               | 40             | 60             | 100         | 3       |
| G 707 SB1.1<br>OR<br>G 702 AE1.2  | Digital Fluency<br>OR<br>Environmental Studies and Value Education   | SEC-SB                 | 1+0+2                               | 20             | 30             | 50          | 2       |
| G 705 VB1.1   | Physical Education - Yoga  | SEC-VB                 | 0+0+2                               | -              | 25             | 25          | 1       |
| G 706 VB2.1   | Health and Wellness  | SEC-VB                 | 0+0+2                               | -              | 25             | 25          | 1       |
|   |  |                        |                                     |                |                | 70<br>0     | 25      |

### NEP SCHEME – 2021-22      B.COM. – II SEMESTER

| COURSE CODE   | TITLE OF THE COURSE  | CATEGORY OF THE COURSE | TEACHING HOURS PER WEEK (L + T + P) | Internal Marks | External Marks | TOTAL MARKS | CREDITS |
|---|--|------------------------|-------------------------------------|----------------|----------------|-------------|---------|
| G 735 LA1.2   | <b>Language-I</b><br>English   | AECC                   | 3+1+0                               | 40             | 60             | 100         | 3       |
| G 736 LA3.2/<br>G 740 LA7.2/<br>G 137 LA2.2/<br>G 739 LA8.2/<br>G 750 LA6.2/<br>G 751 LA5.2/<br>G 538 LA4.2 | <b>Language-II</b><br>Hindi/<br>Additional English/<br>Kannada/<br>Konkani/<br>French/<br>Malayalam/<br>Sanskrit | AECC                   | 3+1+0                               | 40             | 60             | 100         | 3       |
| G 310 DC1.2   | Advanced Financial Accounting  | DSC                    | 3+0+2                               | 40             | 60             | 100         | 4       |
| G 310 DC2.2/<br>G 310 DC3.2   | Business Mathematics/<br>Corporate Administration  | DSC                    | 3+0+2                               | 40             | 60             | 100         | 4       |
| G 310 DC4.2   | Law & Practice of Banking  | DSC                    | 4+0+0                               | 40             | 60             | 100         | 4       |

|   |   |        |       |    |    |     |    |
|---|---|--------|-------|----|----|-----|----|
| G 310 OE1.2/<br>G 310 OE2.2/<br>G 310 OE3.2 | Public Finance/<br>Financial Environment/<br>Investing in Stock Markets | OEC    | 3+0+0 | 40 | 60 | 100 | 3  |
| G 702 AE1.2<br><br>OR<br><br>G 707 SB1.1    | Environmental Studies and<br>Value Education<br><br>Digital Fluency     | AECC   | 1+0+2 | 20 | 30 | 50  | 2  |
| G 703 VB1.2                                 | Physical Education-Sports   | SEC-VB | 0+0+2 | -  | 25 | 25  | 1  |
| G 704 VB2.2                                 | Co-curricular & Extra<br>Curricular Activities                          | SEC-VB | 0+0+2 | -  | 25 | 25  | 1  |
|   |   |        |       |    |    | 700 | 25 |

**NEP SCHEME – 2021-22  
B.COM. – III SEMESTER**

| COURSE CODE | T<br>I<br>T<br>L<br>E<br>O<br>F<br>T<br>H<br>E<br>C<br>O<br>U<br>R<br>S<br>E      | CATEGORY OF THE COURSE | T<br>E<br>A<br>C<br>H<br>I<br>N<br>G<br>H<br>O<br>U<br>R<br>S<br>P<br>E<br>R<br>W<br>E<br>E<br>K<br>(<br>L<br>+<br>T<br>+<br>P<br>) | Internal<br>Marks | E<br>x<br>t<br>e<br>r<br>n<br>a<br>l<br>M<br>a<br>r<br>k<br>s | TOTAL MARKS | CREDI<br>TS |
|-------------|---|------------------------|---|-------------------|---|-------------|-------------|
| G 735 LA1.3 | L<br>a<br>n<br>g<br>u<br>a<br>g<br>e<br>-<br>I<br>E<br>n<br>g<br>l<br>i<br>s<br>h | AECC                   | 3<br>+<br>1<br>+<br>0   | 40                | 6<br>0  | 100         | 3           |
|             | L<br>a<br>n<br>g<br>u<br>a<br>g<br>e  | AECC                   | 3<br>+<br>1   | 40                | 6<br>0  | 100         | 3           |



|              |   |        |  |  |
|--------------|---|--------|--|--|
| G 736 LA3.3/ | e<br>-<br>I<br>I<br>H<br>i<br>n<br>d<br>i<br>/<br>A<br>d<br>d<br>i<br>t<br>i<br>o<br>n<br>a<br>l<br>E<br>n<br>g<br>l<br>i<br>s<br>h<br>/<br>K<br>a<br>n<br>n<br>a<br>d<br>a<br>/<br>K<br>o<br>n<br>k<br>a<br>n<br>i<br>/<br>F<br>r<br>e<br>n<br>c<br>h<br>/<br>M<br>a<br>l<br>a<br>y<br>a<br>l<br>a | +<br>0 |  |  |
| G 740 LA7.3/ |   |        |  |  |
| G 137 LA2.3/ |   |        |  |  |
| G 739 LA8.3/ |   |        |  |  |
| G 750 LA6.3/ |   |        |  |  |
| G 751 LA5.3/ |   |        |  |  |

|             |                                       |     |                       |    |        |     |   |
|-------------|---------------------------------------|-----|-----------------------|----|--------|-----|---|
| G 538 LA4.3 | m / S a n s k r i t                   |     |                       |    |        |     |   |
| G 310 DC1.3 | C o r p o r a t e A c c o u n t i n g | DSC | 3<br>+<br>0<br>+<br>2 | 40 | 6<br>0 | 100 | 4 |
| G 310 DC2.3 | B u s i n e s s S t a t i s t i c s   | DSC | 3<br>+<br>0<br>+<br>2 | 40 | 6<br>0 | 100 | 4 |
| G 310 DC3.3 | C o s t A c c o u n t i               | DSC | 3<br>+<br>0<br>+<br>2 | 40 | 6<br>0 | 100 | 4 |

|             |  |     |                       |    |        |     |   |
|-------------|--|-----|-----------------------|----|--------|-----|---|
|             | n g  |     |                       |    |        |     |   |
| G 350 SB2.4 | C<br>o<br>n<br>s<br>t<br>i<br>t<br>u<br>t<br>i<br>o<br>n<br>o<br>f<br>I<br>n<br>d<br>i<br>a<br>&<br>V<br>a<br>l<br>u<br>e<br>E<br>d<br>u<br>c<br>a<br>t<br>i<br>o<br>n | OEC | 3<br>+<br>0<br>+<br>0 | 40 | 6<br>0 | 100 | 3 |
| G 702 AE1.4 | F<br>i<br>n<br>a<br>n<br>c<br>i<br>a<br>l<br>E<br>d<br>u<br>c<br>a<br>t<br>i   | SEC | 1<br>+<br>0<br>+<br>2 | 20 | 3<br>0 | 50  | 2 |

|             |  |        |                       |   |        |         |
|-------------|--|--------|-----------------------|---|--------|---------|
|             | o<br>n<br>a<br>n<br>d<br>I<br>n<br>v<br>e<br>s<br>t<br>m<br>e<br>n<br>t<br>A<br>w<br>a<br>r<br>e<br>n<br>e<br>s<br>s |        |                       |   |        |         |
| G 703 VB1.3 | P<br>h<br>y<br>s<br>i<br>c<br>a<br>l<br>E<br>d<br>u<br>c<br>a<br>t<br>i<br>o<br>n<br>-<br>S<br>p<br>o                | SEC-VB | 0<br>+<br>0<br>+<br>2 | - | 2<br>5 | 25<br>1 |

|             |   |        |                       |   |        |     |        |
|-------------|---|--------|-----------------------|---|--------|-----|--------|
|             | r<br>t<br>s   |        |                       |   |        |     |        |
| G 704 VB2.3 | C<br>o<br>-<br>c<br>u<br>r<br>r<br>i<br>c<br>u<br>l<br>a<br>r<br>&<br>E<br>x<br>t<br>r<br>a<br>C<br>u<br>r<br>r<br>i<br>c<br>u<br>l<br>a<br>r<br>A<br>c<br>t<br>i<br>v<br>i<br>t<br>i<br>e<br>s | SEC-VB | 0<br>+<br>0<br>+<br>2 | - | 2<br>5 | 25  | 1      |
|             |   |        |                       |   |        | 700 | 2<br>5 |
| G 701.3     | H<br>u<br>m<br>a<br>n<br>R<br>i<br>g<br>h<br>t<br>s<br>a<br>n<br>d<br>V   |        |                       |   |        |     |        |

**NEP SCHEME – 2021-22**  
**B.COM. – IV SEMESTER**

| COURSE CODE | T<br>I<br>T<br>L<br>E<br>O<br>F<br>T<br>H<br>E<br>C<br>O<br>U<br>R<br>S<br>E      | CATEGORY OF THE COURSE | T<br>E<br>A<br>C<br>H<br>I<br>N<br>G<br>H<br>O<br>U<br>R<br>S<br>P<br>E<br>R<br>W<br>E<br>E<br>K<br>(<br>L<br>+<br>T<br>+<br>P<br>) | Internal<br>Marks | E<br>x<br>t<br>e<br>r<br>n<br>a<br>l<br>M<br>a<br>r<br>k<br>s | TOTAL MARKS | CREDI<br>TS |
|-------------|---|------------------------|---|-------------------|---|-------------|-------------|
| G 735 LA1.4 | L<br>a<br>n<br>g<br>u<br>a<br>g<br>e<br>-<br>I<br>E<br>n<br>g<br>l<br>i<br>s<br>h | AECC                   | 3<br>+<br>1<br>+<br>0   | 40                | 6<br>0  | 100         | 3           |
|             | L<br>a<br>n<br>g<br>u<br>a  | AECC                   | 3<br>+  | 40                | 6<br>0  | 100         | 3           |

|              |  |             |  |  |  |
|--------------|--|-------------|--|--|--|
| G 736 LA3.4/ | g<br>e<br>-<br>I<br>I<br>H<br>i<br>n<br>d<br>i<br>/<br>A<br>d<br>d<br>i<br>t<br>i<br>o<br>n<br>a<br>l<br>E<br>n<br>g<br>l<br>i<br>s<br>h<br>/<br>K<br>a<br>n<br>n<br>a<br>d<br>a<br>/<br>K<br>o<br>n<br>k<br>a<br>n<br>i<br>/<br>F<br>r<br>e<br>n<br>c<br>h<br>/<br>M<br>a<br>l<br>a<br>y<br>a | 1<br>+<br>0 |  |  |  |
| G 740 LA7.4/ |  |             |  |  |  |
| G 137 LA2.4/ |  |             |  |  |  |
| G 739 LA8.4/ |  |             |  |  |  |
| G 750 LA6.4/ |  |             |  |  |  |
| G 751 LA5.4/ |  |             |  |  |  |

|             |   |     |                       |    |        |     |   |
|-------------|---|-----|-----------------------|----|--------|-----|---|
| G 538 LA4.4 | l<br>a<br>m<br>/<br>S<br>a<br>n<br>s<br>k<br>r<br>i<br>t  |     |                       |    |        |     |   |
| G 310 DC1.4 | A<br>d<br>v<br>a<br>n<br>c<br>e<br>d<br>C<br>o<br>r<br>p<br>o<br>r<br>a<br>t<br>e<br>A<br>c<br>c<br>o<br>u<br>n<br>t<br>i<br>n<br>g | DSC | 3<br>+<br>0<br>+<br>2 | 40 | 6<br>0 | 100 | 4 |
| G 310 DC2.4 | C<br>o<br>s<br>t<br>i<br>n<br>g<br>M<br>e<br>t<br>h<br>o<br>d<br>s<br>&<br>T<br>e<br>c<br>h<br>n                                    | DSC | 3<br>+<br>0<br>+<br>2 | 40 | 6<br>0 | 100 | 4 |



|   |   |      |                       |    |        |     |   |
|---|---|------|-----------------------|----|--------|-----|---|
|   | i<br>q<br>u<br>e<br>s   |      |                       |    |        |     |   |
| G 310 DC3.4                                       | B<br>u<br>s<br>i<br>n<br>e<br>s<br>s<br>R<br>e<br>g<br>u<br>l<br>a<br>t<br>o<br>r<br>y<br>F<br>r<br>a<br>n<br>c<br>h<br>i<br>s<br>e<br>w<br>o<br>r<br>k | DSC  | 4<br>+<br>0<br>+<br>0 | 40 | 6<br>0 | 100 | 4 |
| G 310<br>OE1.3/<br>G 310<br>OE2.3/<br>G 310 OE3.3 | E<br>n<br>t<br>r<br>e<br>p<br>r<br>e<br>n<br>e<br>u<br>r<br>i<br>a<br>l<br>S<br>k<br>i<br>l<br>l<br>s<br>/<br>A<br>d<br>v                               | AECC | 3<br>+<br>0<br>+<br>0 | 40 | 6<br>0 | 100 | 3 |

|             |   |     |                       |    |        |    |   |
|-------------|---|-----|-----------------------|----|--------|----|---|
|             | e<br>r<br>t<br>i<br>s<br>i<br>n<br>g<br>S<br>k<br>i<br>l<br>l<br>s<br>/<br>M<br>o<br>d<br>e<br>r<br>n<br>B<br>a<br>n<br>k<br>M<br>a<br>n<br>a<br>g<br>e<br>m<br>e<br>n<br>t |     |                       |    |        |    |   |
| G 350 SB1.3 | A<br>r<br>t<br>i<br>f<br>i<br>c<br>i<br>a<br>l<br>I<br>n<br>t<br>e<br>l<br>l<br>i<br>g<br>e<br>n<br>c<br>e  | SEC | 2<br>+<br>0<br>+<br>1 | 20 | 3<br>0 | 50 | 2 |

|             |  |        |                       |   |        |    |   |
|-------------|--|--------|-----------------------|---|--------|----|---|
|             | /<br>C<br>y<br>b<br>e<br>r<br>S<br>e<br>c<br>u<br>r<br>i<br>t<br>  |        |                       |   |        |    |   |
| G 703 VB1.4 | P<br>h<br>y<br>s<br>i<br>c<br>a<br>l<br>E<br>d<br>u<br>c<br>a<br>t<br>i<br>o<br>n<br>-<br>S<br>p<br>o<br>r<br>t<br>s | SEC-VB | 0<br>+<br>0<br>+<br>2 | - | 2<br>5 | 25 | 1 |
| G 704 VB2.4 | C<br>o<br>-<br>c<br>u<br>r<br>r<br>i<br>c<br>u<br>l<br>a<br>r<br>&<br>E<br>x<br>t<br>r<br>a<br>C                     | SEC-VB | 0<br>+<br>0<br>+<br>2 | - | 2<br>5 | 25 | 1 |

|   |  |  |  |  |  |     |    |
|---|--|--|--|--|--|-----|----|
| u<br>r<br>r<br>i<br>c<br>u<br>l<br>a<br>r<br>A<br>c<br>t<br>i<br>v<br>i<br>t<br>i<br>e<br>s |  |  |  |  |  |     |    |
|   |  |  |  |  |  | 700 | 25 |

| NEP SCHEME - 2021-22   |  |                                    |                                     |                |                |             |           |
|--|--|------------------------------------|-------------------------------------|----------------|----------------|-------------|-----------|
| B.COM. - V SEMESTER  |  |                                    |                                     |                |                |             |           |
| COURSE CODE  | TITLE OF THE COURSE                                  | CATEGORY OF THE COURSE             | TEACHING HOURS PER WEEK (L + T + P) | Internal Marks | External Marks | TOTAL MARKS | CREDITS   |
| G 310 DC1.5  | Financial Management                                 | DSC                                | 3+0+2                               | 40             | 60             | 100         | 4         |
| G 310 DC2.5  | Income Tax Law and Practice-I                        | DSC                                | 3+0+2                               | 40             | 60             | 100         | 4         |
| G 310 DC3.5  | Principles and Practice of Auditing                  | DSC                                | 3+0+2                               | 40             | 60             | 100         | 4         |
| G 310 DE1.5  | Elective 1   | DSE-1                              | 4+0+0                               | 40             | 60             | 100         | 3         |
| G 310 DE2.5  | Elective 2   | DSE-2                              | 4+0+0                               | 40             | 60             | 100         | 3         |
| G310VOC1.5 / G310VOC2.5  | A. GST- Law & Practice<br>OR<br>B. Digital Marketing | Vocational-1                       | 2+0+2                               | 40             | 60             | 100         | 3         |
|  | Employability Skills                                 | SEC-SB                             | 2+0+2                               | 40             | 60             | 100         | 3         |
|  |  |                                    |                                     | <b>280</b>     | <b>420</b>     | <b>700</b>  | <b>24</b> |
| <b>Elective Groups and Courses- Discipline Specific Electives - V Semester</b> |  |                                    |                                     |                |                |             |           |
| Sl No  | Elective group                                       | Course title                       | Course Code                         |                |                |             |           |
| 1  | Finance  | Financial Institutions and Markets | G 310 DE1a.5/ G 310 DE2a.5          |                |                |             |           |
| 2  | Marketing  | Retail Management                  | G 310 DE1b.5/ G 310 DE2b.5          |                |                |             |           |
| 3  | Human Resources                                      | Human Resources Development        | G 310 DE1c.5/ G 310 DE2c.5          |                |                |             |           |
| 4  | Information Systems                                  | Basics of Business Analytics       | G 310 DE1d.5/ G 310 DE2d.5          |                |                |             |           |
| 5  | Accounting   | Indian Accounting Standards- I     | G 310 DE1e.5/ G 310 DE2e.5          |                |                |             |           |
|  |  |                                    |                                     |                |                |             |           |

**NEP SCHEME - 2021-22  
B.COM. - VI SEMESTER**

| COURSE CODE                     | TITLE OF THE COURSE                         | CATEGORY OF THE COURSE | TEACHING HOURS PER WEEK (L + T + P) | Internal Marks | External Marks | TOTAL MARKS | CREDITS   |
|---------------------------------|---|------------------------|-------------------------------------|----------------|----------------|-------------|-----------|
| G 310 DC1.6                     | Advanced Financial Management               | DSC                    | 3+0+2                               | 40             | 60             | 100         | 4         |
| G 310 DC2.6                     | Income Tax Law and Practice-II              | DSC                    | 3+0+2                               | 40             | 60             | 100         | 4         |
| G 310 DC3.6                     | Management Accounting                       | DSC                    | 3+0+2                               | 40             | 60             | 100         | 4         |
| G 310 DE3.6                     | Elective 1                                  | DSE-3                  | 4+0+0                               | 40             | 60             | 100         | 3         |
| G 310 DE4.6                     | Elective 2                                  | DSE-4                  | 4+0+0                               | 40             | 60             | 100         | 3         |
| G310VOC1.6/<br>OR<br>G310VOC2.6 | A. Business Taxation<br>OR<br>B. E-Commerce | Vocational-2           | 2+0+2                               | 40             | 60             | 100         | 3         |
|                                 | Internship                                  | SEC                    | 2+0+2                               | 20             | 30             | 50          | 2         |
|                                 |   |                        |                                     | <b>260</b>     | <b>390</b>     | <b>650</b>  | <b>23</b> |

**Elective Groups and Courses- Discipline Specific Electives - VI Semester**

| Sl No | Elective group      | Course title                     | Course Code                |
|-------|---------------------|----------------------------------|----------------------------|
| 1     | Finance             | Investment Management            | G 310 DE3a.6/ G 310 DE4a.6 |
| 2     | Marketing           | Customer Relationship Management | G 310 DE3b.6/ G 310 DE4b.6 |
| 3     | Human Resources     | Cultural Diversity at workplace  | G 310 DE3c.6/ G 310 DE4c.6 |
| 4     | Information Systems | HR Analytics                     | G 310 DE3d.6/ G 310 DE4d.6 |
| 5     | Accounting          | Indian Accounting Standards-2    | G 310 DE3e.6/ G 310 DE4e.6 |

**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.**

