

# Bachelor of Commerce (B.Com)



Affiliated to Bangalore University & Recognised by Govt. of Karnataka  
 Eligibility: A pass in PUC / 12th grade / 'A' level/ +2/ISC  
 Duration: 6 Semesters / 3 Years

## Career Scope

To provide a strong foundation in the functioning of business organisations and of various specialised operations such as Accounting, Finance, Capital Markets by offer a comprehensive coverage of subjects. To develop, as much as possible, professional knowledge in Accounting Finance, Taxation through compact study materials. To provide the opportunity for students to pursue professional studies like CA, ICWA, CS CFA by including foundational courses in the curriculum.

## Career Opportunities

Commercial Assistant or Manager in Manufacturing or Trading Firm • Staff Selection Commission examination related to commerce and Trade • Entry level jobs in Broking and security analysis firms • Entry level jobs in KPOs • Banking Entrance Examinations

### First Semester

- 1.1 **Language:** Kannada / Sanskrit / Urdu / Tamil / Telugu / Additional English / Marathi / Hindi
- 1.2 **Language:** English
- 1.3 Financial Accounting
- 1.4 Marketing Behaviour and Cost Analysis
- 1.5 Organizational Management
- 1.6 Corporate Administration / Methods & Techniques for Business Decisions

### Second Semester

- 2.1 **Language-I:** Kannada / Sanskrit / Urdu / Tamil / Telugu / Additional English/Marathi Hindi
- 2.2 **Language-II:** English
- 2.3 Advance Financial Accounting
- 2.4 Marketing and Services Management
- 2.5 Indian Financial System
- 2.6 Quantitative Analysis for Business Decisions-I
- 2.7 Environmental Studies

### Third Semester

- 3.1 **Language:** Kannada/Sanskrit/Urdu/Tamil/Telugu/ Additional English/Marathi/Hindi
- 3.2 **Language-II:** a) English b) Soft Skills for Business
- 3.3 Corporate Accounting
- 3.4 Financial Management
- 3.5 Banking Law and Operations
- 3.6 Quantitative Analysis for Business Decisions-II
- 3.7 Computer Fundamentals

### Fourth Semester

- 4.1 **Language:** Kannada/Sanskrit/Urdu/Tamil/Telugu/ Additional English/Marathi/Hindi
- 4.2 **Language-II:** a) English b) Corporate Communication
- 4.3 Advance Corporate Accounting
- 4.4 Cost Accounting
- 4.5 e-Business and Accounting
- 4.6 Stock and Commodity Markets
- 4.7 Indian Constitution

### Fifth Semester

- 5.1 Entrepreneurship Development
- 5.2 International Business
- 5.3 Income Taxes – I
- 5.4 Cost Management
- 5.5 Electives: Paper I
- 5.6 Electives: Paper II

### Sixth Semester

- 6.1 Business Regulations
- 6.2 Principles and Practice of Auditing
- 6.3 Income Taxes – II
- 6.4 Management Accounting
- 6.5 Electives: Paper III
- 6.6 Electives: Paper IV

### Elective-I: Accounting and Taxation Group

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|-----------------------|--------|---|
| <b>Semester No V</b>  | AC.5.5 | International Financial Reporting Standards |
| <b>Semester No V</b>  | AC.5.6 | Business Taxation-I                         |
| <b>Semester No VI</b> | AC.6.5 | Business Taxation-II                        |
| <b>Semester No VI</b> | AC.6.6 | Accounting and Business Decision & IFRS     |

### Elective-II Finance Group

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|-----------------------|--------|-------------------------------------|
| <b>Semester No V</b>  | FN.5.5 | Advanced Financial Mgmt.            |
| <b>Semester No V</b>  | FN.5.6 | International Finance               |
| <b>Semester No VI</b> | FN.6.5 | Corporate Financial Policy          |
| <b>Semester No VI</b> | FN.6.6 | Security Analysis & Portfolio Mgmt. |

### Elective-III Marketing Group

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|-----------------------|--------|----------------------|
| <b>Semester No V</b>  | MK.5.5 | Consumer Behaviour   |
| <b>Semester No V</b>  | MK.5.6 | Marketing Research   |
| <b>Semester No VI</b> | MK.6.5 | Advtg. & Media Mgmt. |
| <b>Semester No VI</b> | MK.6.6 | Retail Management    |

### Elective-IV Information & technology groups

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|-----------------------|--------|--------------------------------|
| <b>Semester No V</b>  | LT 5.5 | Accounting Information Systems |
| <b>Semester No V</b>  | LT 5.6 | Enterprise Resource Planning   |
| <b>Semester No VI</b> | LT 6.5 | Information Technology & Audit |
| <b>Semester No VI</b> | LT 6.6 | Banking Technology & Mgmt.     |

### Elective-V Human Resource Group

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| <b>Semester No V</b>  | HR.5.5 | Strategic HR Mgmt.               |
| <b>Semester No V</b>  | HR.5.6 | HR Development                   |
| <b>Semester No VI</b> | HR.6.5 | Labour Welfare & Social Security |
| <b>Semester No VI</b> | HR.6.6 | Industrial Regulations           |

### Elective-VI Human Resource Group

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| <b>Semester No V</b>  | BI.5.5 | International Banking & Forex Management |
| <b>Semester No V</b>  | BI.5.6 | Life and General Insurance               |
| <b>Semester No VI</b> | BI.6.5 | Risk Management                          |
| <b>Semester No VI</b> | BI.6.6 | Marketing of Insurance Products          |