

**BANGALORE UNIVERSITY**  
**B.COM (CBCS) SEMESTER SCHEME -- 2014 – 15**  
**COURSE MATRIX**

**I SEMESTER**

	Subjects	Paper	Instruction hrs/week	Duration of Exam(hrs)	Marks			Credits
					IA	Exam	Total	
Part 1 Languages	Language - I: Kannada/Sanskrit/Urdu/Tamil/ Telugu/Malayalam/Additional English / Marathi/ Hindi	1.1	4	3	20	80	100	2
	Language – II : English	1.2	4	3	20	80	100	2
Part 2 Optional	Financial Accounting	1.3	4	3	30	70	100	2
	Indian Financial System	1.4	4	3	30	70	100	2
	Marketing and Services Management	1.5	4	3	30	70	100	2
	A. Corporate Administration <b>OR</b> B. Methods and Techniques for Business Decisions. (Students can choose any one)	1.6	4	3	30	70	100	2
Part 3	Foundation Course*		3	3	20	80	100	2
	CC & EC*				50		50	1
<b>Total Credits</b>								<b>15</b>

**II SEMESTER**

	Subjects	Paper	Instruction hrs/week	Duration of Exam(hrs)	Marks			Credits
					IA	Exam	Total	
Part 1 Languages	Language - I: Kannada/Sanskrit/Urdu/Tamil/ Telugu/Malayalam/Additional English / Marathi/ Hindi	2.1	4	3	20	80	100	2
	Language – II : English	2.2	4	3	20	80	100	2
Part 2 Optional	Advanced Financial Accounting	2.3	4	3	30	70	100	2
	Retail Management	2.4	4	3	30	70	100	2
	Banking Law and Operations	2.5	4	3	30	70	100	2
	Quantitative Analysis for Business Decisions – I	2.6	4	3	30	70	100	2
Part 3	Foundation Course*		3	3	20	80	100	2
	CC & EC*				50		50	1
<b>Total Credits</b>								<b>15</b>

### III SEMESTER

	Subjects	Paper	Instruction hrs/week	Duration of Exam(hrs)	Marks			Credits
					IA	Exam	Total	
Part 1 Language	Language: I Kannada/Sanskrit/Urdu/Tamil/ Telugu/Malayalam/Additional English / Marathi/ Hindi	3.1	4	3	30	70	100	2
	Language – II:English	3.2	3	3	30	70	100	2
Part 2 Optional	Corporate Accounting	3.3	4	3	30	70	100	2
	Financial Management	3.4	4	3	30	70	100	2
	Business Ethics	3.5	4	3	30	70	100	2
	Quantitative Analysis for Business Decisions –II	3.6	4	3	30	70	100	2
	Public Relations and Corporate Communication	3.7	3	3	30	70	100	2
Part 3	Foundation Course*		3	3	30	70	100	2
	CC & EC*				50		50	1
<b>Total Credits</b>								<b>17</b>

### IV SEMESTER

	Subjects	Paper	Instruction hrs/week	Duration of Exam(hrs)	Marks			Credits
					IA	Exam	Total	
Part 1 Language	Language - I: Kannada/Sanskrit/Urdu/Tamil/ Telugu/Malayalam/Additional English / Marathi/ Hindi	4.1	4	3	30	70	100	2
	Language – II: English	4.2	3	3	30	70	100	2
Part 2 Optional	Advanced Corporate Accounting	4.3	4	3	30	70	100	2
	Cost Accounting	4.4	4	3	30	70	100	2
	E-Business and Accounting	4.5	4	3	30	70	100	2
	Stock and Commodity Markets	4.6	4	3	30	70	100	2
	Principles of Event Management	4.7	3	3	30	70	100	2
Part 3	Foundation Course*		3	3	30	70	100	2
	CC & EC*				50		50	1
<b>Total Credits</b>								<b>17</b>

### V SEMESTER

	Subjects	Paper	Instruction hrs/week	Duration of Exam(hrs)	Marks			Credits
					IA	Exam	Total	
Part 2 Optional	Entrepreneurship Development	5.1	4	3	30	70	100	3
	International Business	5.2	4	3	30	70	100	3
	Income Tax – I	5.3	4	3	30	70	100	3
	Cost Management	5.4	4	3	30	70	100	3
	Elective – I	5.5	4	3	30	70	100	3
	Elective – II	5.6	4	3	30	70	100	3
Part 3	SDC		3	3	30	70	100	2
<b>Total Credits</b>								<b>20</b>

### VI SEMESTER

	Subjects	Paper	Instruction hrs/week	Duration of Exam(hrs)	Marks			Credits
					IA	Exam	Total	
Part 2 Optional	Business Regulations	6.1	4	3	30	70	100	3
	Principles and Practice of Auditing	6.2	4	3	30	70	100	3
	Income Tax – II	6.3	4	3	30	70	100	3
	Management Accounting	6.4	4	3	30	70	100	3
	Elective – I	6.5	4	3	30	70	100	3
	Elective – II	6.6	4	3	30	70	100	3
Part 3	SDC		3	3	30	70	100	2
<b>Total Credits</b>								<b>20</b>

### ELECTIVE GROUPS

#### 1. ACCOUNTING & TAXATION GROUP

Semester No.	Paper No.	Title of the Paper
V	AC. 5.5	Advanced Accounting
	AC.5.6	Business Taxation - I
VI	AC.6.5	Business Taxation - II
	AC.6.6	Accounting for Business Decisions and IFRS

#### 2. FINANCE GROUP

Semester No.	Paper No.	Title of the Paper
V	FN.5.5	Advanced Financial Management
	FN.5.6	International Finance
VI	FN.6.5	Corporate Financial Policy
	FN.6.6	Security Analysis & Portfolio Management

### 3. INFORMATION & TECHNOLOGY GROUP

Semester No.	Paper No.	Title of the Paper
V	I.T 5.5	Accounting Information Systems
	I.T 5.6	Enterprise Resource Planning
VI	I.T 6.5	Information Technology and Audit
	I.T 6.6	Banking Technology and Management

### 4. BANKING & INSURANCE GROUP

Semester No.	Paper No.	Title of the Paper
V	BI 5.5	International Banking & Forex Management
	BI 5.6	Life & General Insurance
VI	BI 6.5	Risk Management
	BI 6.6	Marketing of Insurance Products

**Note:** VII and VIII Semester Syllabus as per Bangalore University 1<sup>st</sup> Year M.Com Course.

#### 1. Foundation, Skill Development or Interdisciplinary Courses (Foundation Course\*)

(Common for all programmes):

- Constitution of Indian and Human Rights
- Environment and Public Health
- Computer Applications and Information Technology
- Business Entrepreneurship and Management
- Philosophy, Psychology and Life Skills
- Personality Development and Leadership / Integrating Mind, Body and Heart
- Indian History, Culture and Diversity
- Research Methodology
- Education and Literacy / Science and Life
- Human Resource Development Management
- One of the Foreign Languages such as German, French etc.
- Any other Course prescribed by the University from time to time
- Commodity & Stock Market
- Mathematics in finance.

#### 2. Co-and Extra – Curricular Activities (CC& EC\*)

A student shall opt for any one of the following activities in the first four semesters offered in the college

- N.S.S / N.C.C./Rotary Activities / Rovers and Rangers
- Sports and Games / Activities related to Yoga
- A Small project work concerning the achievements of Indian in different fields
- Evolution of study groups/seminar circles on Indian thoughts and ideas
- Interaction with local communities in their neighborhood and learn about and from them
- Exploring different aspects of Indian civilizations
- Other activities such as Cultural Activities as prescribed by the University.

Evaluation of Co-and Extra Curricular Activities is as per the procedure evolved by the University from time to time.