



KARNATAK UNIVERSITY, DHARWAD
ACADEMIC (S&T) SECTION
ಕರ್ನಾಟಕ ವಿಶ್ವವಿದ್ಯಾಲಯ, ಧಾರವಾಡ
ವಿದ್ಯಾಮಂಡಳ (ಎಸ್&ಟಿ) ವಿಭಾಗ



Tele: 0836-2215224
e-mail: academic.st@kud.ac.in
Pavate Nagar, Dharwad-580003
ಪಾವಟೆ ನಗರ, ಧಾರವಾಡ - 580003

NAAC Accredited
W Grade 2014

website: kud.ac.in

No. KU/Aca(S&T)/RIH-287/BOS /Comm (UG) /20-21/ 1031

Date: 19 OCT 2020

NOTIFICATION

Sub: Regarding introduction of the syllabus of B.Com & B.Com(CS) UG under C.B.C.S. w.e.f. the academic year 2020-21 & onwards.

- Ref: 1. UGC Letter DO No. 1-1/2016(SECY), dt. 10.08.2016.
2. Special BOS Res. No. 01 & 02 , dt. 14.07.2020.
3. Special Faculty Res. No. 01, dt. 04.08.2020.
4. Special Academic Council Res. No. 15, dt. 21.08.2020.
5. Vice-Chancellor's order dated 17/8/2020.

Adverting to the above, it is hereby notified to the Principals of all constituent and affiliated degree colleges coming under the jurisdiction of Karnatak University, Dharwad that the B.Com & B.Com(CS) UG syllabus for I to VI Semester which is annexed herewith in Annexure-A is introduced under C.B.C.S. from the academic year 2020-21 & onwards.

Hence, the contents of this notification may please be brought to the notice of the students and all the concerned. The prescribed C.B.C.S. syllabus may also be obtained through K.U.website (www.kud.ac.in).

Haud. 15/10/2020
(Dr. Hanumantappa K.T)
REGISTRAR

To,

1. The Chairman, Commerce (UG), Dept. of Commerce, K.U.Dharwad.
2. The Chairman, Dept. of Commerce, K.U.Dharwad.
3. The Principals of all the constituted and affiliated degree colleges under the jurisdiction of Karnatak University, Dharwad. (The same may be sent through e-mail)
4. The Registrar (Evaluation), K.U.Dharwad.

Copy fives to:

1. Dr.(Smt) A.N.Tamargundi, Dean, Faculty of Commerce, Dept. of Commerce, K.U.Dharwad.
2. The Director, IT Section, Examination Section, K.U.Dharwad for information and to upload on K.U.Website (www.kud.ac.in).

Copy to:

1. PS to Vice-Chancellor, K.U.Dharwad.
2. S.A. to Registrar, K.U.Dharwad.
3. O.S., Exam UG / Confl / QP / GAD Section, K.U.Dharwad.
4. The System Analyst, Computer Unit Exam Section, K.U.Dharwad.

Joshi
Co - ordinator
IQAC
CSI College of Commerce,
Dharwad.



K. K. Kulkarni
PRINCIPAL
C.S.I. COLLEGE OF COMMERCE
DHARWAD (KARNATAKA)



KARNATAK

UNIVERSITY

DHARWAD

REGULATIONS GOVERNING B.COM PROGRAMME UNDER
CHOICE BASED CREDIT SYSTEM (CBCS) OF KARNATAK

UNIVERSITY, DHARWAD

(As per Section 44(1)(c) of K.S.U. Act 2000)

Effective from 2020-21

REGULATIONS GOVERNING B.COM PROGRAMME UNDER
CHOICE BASED CREDIT SYSTEM (CBCS)
(As per Section 44(1)(c) of K.S.U. Act 2000)

Preamble

The University Grants Commission (UGC) has directed all the Indian Universities to bring out reforms in Indian education system by adopting the Choice Based Credit System (CBCS) for all Under Graduate Programmes as per the New Education Policy (NEP). The NEP felt that our present education system produces young minds lacking knowledge, confidence, values and skills.

The CBCS is a student centric having a course structure to enhance the knowledge in intra and inter discipline programmes and skill for employability. Thus, CBCS not only offers opportunities and avenues to learn core subjects but also exploring additional avenues of learning beyond the core subjects for holistic development of an individual. In general the CBCS provides an opportunity for the students to choose courses from the prescribed courses comprising core, elective/minor or skill based courses. Hence, the UGC has recommended adopting CBCS for all undergraduate programmes that will undoubtedly facilitate the young generation of our country a bench mark for our courses with best international academic practices. It is therefore, Karnatak University, Dharwad feels that this is the time to adopt the CBCS for all its under graduate programmes.

1. TITLE AND COMMENCEMENT

- a. These regulations shall be called "Regulations governing the Under Graduate Programme in the Faculty of Commerce under Choice Based Credit System (CBCS)" in Karnatak University, Dharwad.
- b. These regulations shall be as per section 44(1)(c) of K.S.U. Act 2000 for introduction of B.Com Course.
- c. As per Section 44(3) of K.S.U. Act 2000, these Regulations shall come into effect from the academic year: 2020-21 after H.E. the Chancellor's assent.

2. SEMESTER

- 2.1: The Under Graduate Degree Programme (B.Com) shall have six semesters duration.
- 2.2: Each academic year shall have two semesters: Odd and Even semesters.
- 2.3: Each semester shall have 16 weeks (06 days per week system) with 90 working days (excluding Sundays and other holidays).

3. PROGRAMME STRUCTURE

- 3.1: The Programme shall have three components, *Viz.*, Discipline Specific Courses (DSC), Elective Courses (EC), and Ability Enhancement Courses (AEC).
 - a. DSC: DSCs are compulsory core courses of the programme.
 - b. EC: Elective courses shall have two categories *viz.*, Discipline Specific Elective (DSE) Course and Generic Elective (GE) Course.
 - c. DSE: Elective courses offered under the main discipline/subject of study are referred to as Discipline Specific Elective (DSE).
 - d. Generic Elective (GE) Course: An elective course chosen from an unrelated discipline/subject, with an intention to seek exposure beyond discipline/s of choice is called a Generic Elective in B.Com. Programme.

- e. Ability Enhancement Courses (AEC): The Ability Enhancement Courses (AEC) may be of two kinds: Ability Enhancement Compulsory Courses (AECC) and Skill Enhancement Courses (SEC).
 - f. Ability Enhancement Compulsory Courses (AECC): Environmental Science, Indian constitution, English Communication and Modern Indian languages (MIL) Communications.
P.S.: 1) A deaf / spastic /mentally retarded/learning deficiency student shall be exempted from learning any one of the languages like English or MIL.
2) MIL means any one language mentioned in VIII schedule of Indian Constitution.
 - i. Skill Enhancement Courses (SEC): These courses may be chosen from a pool of courses designed to provide value-based and/or skill-based knowledge and shall contain theory and lab.
- 4.0: The Programme shall have two components (L: T/P): i) Lecturing (L) and ii) Tutorial (T) for non practical subjects and Practical (P) for practical subjects. Tutorial consists of participatory discussions, seminar presentations, desk work etc by the students of the respective subjects.
P.S: There shall not be a tutorial for Practical subjects and the courses having 2 credits.
- 4.1: Credit system of the Programme: The Programme shall have 154 credits for 06 semesters. Credit means the unit by which a course is measured.
- a) 1 hour lecture or 1 hour tutorial of session per week is equal to 1 credit and that of 2 hours practical is equal to 1 credit. Credit for each course shall be decided by BOS in Commerce.
 - b) Course (subject) of each 3 to 6 credits shall be evaluated for 100 marks and that of less than 3 credits including practical shall be evaluated for 50 marks.
5. WORKLOAD FOR TEACHERS
- 5.1: Each theory session may have 80 students and extendable to 90 students for B.Com. Programme.
- 5.2: In general there shall be
- i) one hour theory class per week is equal to one hour work load per week.
 - ii) one hour tutorial per week is equal to one hour work load per week.
6. ADMISSION PROCEDURE FOR B.Com PROGRAMME
- 6.1: Invitation of Applications: University shall issue a notification for admission to B.Com Programme for all odd semesters soon after declaration of PUC II year / 10+2 results,
- a) Notification shall include eligibility for admission to the Programme, detailed fee structure, calendar of academic events for odd and even semesters of the academic year, last date for admission with or without panel fees, remittance of fees to University etc.
 - b) Admissions shall be purely based on merit cum reservation as per the norms of Government of Karnataka issued from time to time.
 - c) Academic year normally commences in the month of June every year. Exact date for commencement of academic year shall be decided by the University.
 - d) Affiliated colleges shall admit the students for the Programme not exceeding the approved number of students. Hence, prior approval in this connection from University is mandatory.

6.2: ELIGIBILITY:

A candidate who has passed two years Pre University Course (PUC) Examination conducted by Pre University Board, Government of Karnataka, Bengaluru or 10+2 Examination conducted by CBSE or equivalent examinations by other states or any other recognized Boards / Departments shall be eligible for admission to first semester U.G. Programme. Further,

For B.Com Programme, a candidate who has passed two years PUC / 10+2 with Commerce/Science / Arts or 3 years *Diploma or 2 years *JOC/ *ITI with commerce related subjects shall be eligible. Further,

i. The successful candidates of 3 years *Diploma in Commercial Practice run by the Department of Technical Education, Govt. of Karnataka are eligible to seek admission directly to B.Com. III Semester subject to compliance with other regulations applicable to candidates of B.Com Semester I and II who seek admission to B.Com Semester III. This is not applicable for other Diploma courses and such candidates shall get admission for I semester.

ii. A candidate of PUC / 10+2 with Science / Arts shall have to study additional subjects as prescribed by BoS.

6.3: Admissions for higher Semesters:

- a) The U G. Programme shall have carryover system.
- b) 75% attendance shall be mandatory for each semester and for each paper to appear for semester end examination. Further, 20% attendance shall be condoned for the students involved in co curricular/ curricular activities through NCC/NSS/ Sports/ Cultural activities/ Study tours/ field work/ attending seminars with the due permission from the principal in writing.
- c) A candidate shall be eligible to move to higher semester whether the candidate passes / fails in such semester end examination conducted by the University.
- d) If the candidate fails to appear for the semester end examination but make application to appear for the examination by maintaining 75 % attendance is also eligible to get the admission to immediate next higher semester.

P.S: 1) Mere submission of application by the candidate to appear for examination without maintaining 75% attendance shall not be eligible for higher semester.

2) If candidate maintains 75% attendance but fails to submit the application to appear for semester end examination shall not be eligible for higher semester.

- e) If the candidate appears for I semester end examination and discontinued for II semester and wishes to take admission for II semester in future, such candidates shall not be allowed for II semester directly. Such candidate shall get the admission to I semester only by surrendering his/her I semester marks card to University. This is also applicable to other even semesters like IV and VI semesters wherein candidate shall get admission to III semester and V if discontinued to IV and VI semesters respectively.
- f) If the candidate appears for II semester end examination and discontinued for III semester and wishes to take admission for IV semester in future, such candidates shall not be allowed for IV semester. Such candidate shall get the admission to III semester as per University schedule. This is also applicable to other odd semester like V semester wherein candidate gets admission to V semester if discontinued at VI.

- g) A candidate who does not satisfy the requirement of attendance even in one course (subject / paper) shall not be permitted to take the whole University examination of that semester and he/she shall seek re-admission to that Semester in a subsequent year as per University schedule.

6.4: Medium of instruction:

i. The medium of instruction shall be Kannada / English as decided by the concerned BOS. However, the candidate can write the examination either in English or Kannada.

ii. Eligibility to Teach other than DSC and DSE:

a) For Indian Constitution (AECC): Any candidate possessing M.A (Political Science), M.Com with LLB/LLM qualification is eligible.

b) For Environmental Science (AECC): Any candidate possessing M.Sc. in Environmental Science is eligible.

c) For Computer related Papers (SEC): Any candidate possessing M.C.A/ M.Sc., (Computer Science)/ M.Com is eligible.

d) For Commercial Arithmetic/Statistics (SEC): Any candidate possessing M.Sc., (Statistics)/ M.Com is eligible.

e) For Economics related Papers (GEC): Any candidate possessing M.A (Economics)/ M.Com is eligible.

6.5: Change of Programme:

The U. G. Programme is specific in nature and hence, there shall not be any provision to change the programme.

6.6: Change of subject / DSC

- a) The MIL subject studied by the candidate in I semester shall be the same for all other semesters and hence, there shall not be any provision to change the MIL subject.

6.7: Change of College/ Transfer

- a) Candidate shall be permitted for change of college only for the odd semesters by admitting within the stipulated period mentioned in the admission notification with the due consent from both the colleges. There shall not be any provision for transfer / change of college for even semesters. Further, lower semester examination failure / MPC candidates are not eligible for transfer / change of college within the Karnatak University's affiliated colleges.
- b) The same shall be applicable for the candidate seeking transfer from the colleges of other University within or outside the state or country by producing the eligibility certificate issued by Karnatak University with the confirmation of similarity of the programmes with each other. Other conditions shall be same as in 6.7(a).
- c) Such transfer of admission shall be within the intake capacity of the respective class/ subject of the respective College.

7: Examination

7.1: Course (subject) of each 3 to 6 credits shall be evaluated for 100 marks and that of less than 3 credits including practical shall be evaluated for 50 marks.

7.2: There shall be a continuous assessment mode for the student. For this purpose, semester examinations are divided in to two components viz.

- i) Internal assessment written examinations conducted at college level for 20% of maximum marks allotted for each course (paper/subject) and

ii) Semester end written examination conducted by University after 16th week of the commencement of every semester for 80% of maximum marks allotted for each course (paper/subject).

7.3: Internal assessment (IA) examinations:

- i. Theory Papers: The College shall conduct IA examination for theory subjects in the 8th week for 10% and 12th week for remaining 10% of maximum marks allotted for each paper/subject. Duration of examination shall be 1hr. each.
- ii. Practical: The College shall conduct IA examination for practical paper (Computers) in the 14th week for 20% of maximum marks allotted for the paper/subject. Duration of examination shall be 2hr.
- iii. Concerned teacher shall display the marks on notice board within 4 days after IA examination and allow the student for verification of IA Booklet if he wishes. Grievances, if any, shall be solved by the concerned teachers, further if any by the Principal/ representative of Principal as per internal mechanism of the College.
- iv. There shall not be any provision for makeup examination for IA examinations for improvement of IA marks or remaining absent. However, IA exam shall be conducted for the students remained absent due to participation in the events related to co curricular / curricular activities conducted by recognized organizations.
- v. College shall submit the IA marks to the University if student satisfies 75% attendance in the semester and shall be eligible to appear for semester end examination.

7.4: Semester end examination:

Semester end examination shall be conducted by University after 16th week of the commencement of every semester for 80% of maximum marks allotted for each paper. Further, the University shall conduct the semester end examination of the respective semesters only; may be odd or even but not both odd and even semesters simultaneously unless specified otherwise.

- i. Duration of theory examination shall be 03 hours for 100 marks subject/ paper/ course (including IA marks) having the credit 3 to 6.
- ii. Duration of theory examination shall be 1.5 hours for 50 marks subject /paper / course(including IA marks) having the credit less than 3.
- iii. The BOS in Commerce (UG) shall decide the pattern of question paper for uniformity for all the core courses and elective courses.
- iv. Question papers shall be prepared by team of members of respective Board of Examiners (BOE).
- v. Question paper for theory course papers/subjects shall be both in English and Kannada medium. However, for other course papers/subjects (problem oriented / practical/ Quantitative Technique based) shall be only in English.
- vi. Concerned BOE shall decide the scheme of valuation of both theory and practical course papers.
- vii. There shall be a single valuation for course papers from the members of concerned BOE under the supervision of moderator who is in turn under the supervision of Chairman of BOE.

7.5: Passing criteria

- a) Candidate has to score 40% in each course (subject) including the IA marks for passing the course (subject) subject to the condition that:

- i. No minimum marks or separate passing for the IA examination, but candidate has to score minimum 40% from the semester end examination for its 80% of the maximum marks and fulfils the minimum 40% for maximum marks of the course (subject)(Ex. for 100 marks paper; 20 IA + 80 sem end exam and hence, minimum 32 marks for sem end exam). If candidate scores 40% by cumulating marks from IA and semester end examination but fails to score 40% from the semester end examination, such candidate shall be declared fail.
- ii. In all cases of failure in particular course (subject), IA marks shall be protected and carried forward; and the candidate need not reappear for IA examinations in such cases.
- b) On successful scoring of minimum 40% in all courses (Subject), the candidate shall be declared pass in the programme in that semester.
- c) On successful scoring of minimum 40% in all courses (Subject) and all the semesters, the candidate shall be declared pass in the entire programme.

7.6: Percentage and Grading

- a) If P is the percentage of marks secured (IA + semester end score) by the candidate in a course(subject) which is rounded off to the nearest integer, the grade(G) earned by the candidate in that course(subject) will be given as below:

| Percentage(P) | Grade(G) | Percentage(P) | Grade(G) |
|---------------|----------|---------------|----------|
| 40-49 | 5.0 | 75-79 | 8.0 |
| 50-59 | 6.0 | 80-84 | 8.5 |
| 60-64 | 6.5 | 85-89 | 9.0 |
| 65-69 | 7.0 | 90-94 | 9.5 |
| 70-74 | 7.5 | 95-100 | 10.0 |

Grade point of less than 5 shall be considered as fail in the course (subject). Hence, G=0 and G=0 for the absent also.

- b) A student's level of competence shall be categorized by grade point (GP), Semester Grade Point Average (SGPA) and Cumulative Grade Point Average (CGPA) of the programme (Annexure 4:Ex. Score card) .
- c) Semester Grade Point Average (SGPA): The SGPA is a ratio of sum of the number of Credit grade points scored from all the courses (subject) of given semester to the total credits of such semester in which the candidate studied.
(Credit grade points of each course (subject) = Credit x GP)
- d) Cumulative Grade Point Average (CGPA): It is calculated as below for 6 semester programme:

$$CGPA = \frac{\text{a) } \{(Credit_1 \times SGPA_1) + (Credit_2 \times SGPA_2) + (Credit_3 \times SGPA_3) + (Credit_4 \times SGPA_4) + (Credit_5 \times SGPA_5) + (Credit_6 \times SGPA_6)\}}{\text{Total credits of programme (sum of credits of all semesters)}}$$

$$\text{Or } CGPA = \frac{\text{Total credit grade points of all the courses(subjects) in the programme}}{\text{Total credits of programme}}$$

class, First class, and Distinction along with grade letter as under.

| CGPA of the programme(degree) | Class obtained | Grade Letter |
|-------------------------------|----------------|--------------|
| 9.5 to 10.00 | Distinction | A+ + |
| 9.00 to 9.49 | | A+ |
| 8.00 to 8.99 | | A |

| | | |
|---------------|--------------|----|
| 7.00 to 7.99 | First class | B+ |
| 6.00 to 6.99 | | B |
| 5.00 to 5.99 | Second class | C |
| Less than 5.0 | fail | D |

7.7. CRITERIA FOR AWARD OF DEGREE

On successful scoring of minimum 5 grade points in all courses of the programme, the B.Com degree shall be awarded for the candidates. The University shall issue the final grade card (Marks card) consisting of grade points along with marks of all courses successfully completed, SGPA for all the semesters, CGPA with Grade letter of the entire programme and Class obtained.

The degree shall be awarded in the Annual / Special convocation. The Degree certificate shall consist of CGPA of the programme and Class obtained.

7.8: Recounting, revaluation, challenge valuation, photo copying of answer papers
There shall be provision for recounting of marks, revaluation, challenge valuation and photo copying of answer papers. The University shall invite applications for such purpose immediately after announcing the results for every semester by giving 10 days time to apply for the same online as per the existing ordinance and regulations and process the same accordingly.

7.9: Rank and Gold medals.

Students shall be considered for Ranks and/or Gold medals for only those who are completing all the credits in 6 semesters without break in the examination. However, this is not applicable for the award of classes like, second/first class/distinction to the students.

7.10: Makeup Examination.

- a) There shall be no immediate makeup examination for all semesters to the courses where candidate failed to score minimum 40% for semester end examination unless specified otherwise as in (c).
- b) However, such candidate shall appear for examination during the regular schedule of examination conducted by the University.
- c) There shall be a makeup examination for the V and VI semesters immediately after declaring the final semester results of the programme.

8. Provision for improvement of the marks (Grade Point)

Improvement of the marks (Grade Point): There shall be a provision for candidates to reappear for the examination for the concerned course of theory papers only (subject) in which candidate wishes for improvement of his/ her grade point of SGPA in general and CGPA in total of the programme subject to the condition that:

- i. The candidate shall be eligible to reappear for improvement of grade points only after successfully passing the programme.
- ii. The candidate may opt for the examination for any number of courses (subject / paper) of the programme for improvement of grade point but not more than three times for each course (subject / paper) as per the prevailing syllabus of the examination conducted in the regular schedule of University examinations.
- iii. All such provisions are there within 03 years from successful completion of the programme but not exceeding the period of double the duration of completion of the programme.
- iv. In all such cases grade points are considered if there is a progress in such improvements, otherwise original grade points shall be retained.
- v. No such candidates shall be eligible for the award of Rank, Gold Medal, Cash Prize, etc.

9. Duration for completion of the U. G. Programme

Minimum duration for completion of the U.G. Programme shall be 3 years for 6 semester programme from the date of admission to I semester, but the maximum duration shall be 6 years, i.e., double the duration of programme.

10. REPEAL AND SAVINGS FOR UG PROGRAMME

All the existing Regulations governing three years Bachelor degree Programme in the discipline of Commerce under semester and non semester schemes or any ordinances or regulations or guidelines issued or adopted earlier by the University in this matter for constituent and affiliated colleges of Karnatak University are hereby repealed.

However, the above Regulations shall continue to be in force for the students who have been admitted to the degree Programme before the enforcement of these new regulations.

Provided that the said repeal shall not affect the previous operation of the said regulations / ordinances or anything duly done or suffered there under or affect any right, liability or obligation acquired, accrued or incurred under the said regulations.

11. Removal of Difficulties:

Any issue not specifically mentioned in these Regulations shall be decided by the Vice Chancellor as per K.S.U 2000 Act.

Annexure: 1A: Programme structure: B.Com.

| Semest r | *Core | | | | Elective | | | | Ability Enhancement Course | | | | Total Credi t | |
|-------------|--------|-------|--------|--------|----------|--------|--------|--------|----------------------------|--------|-------|--------|---------------------|--------|
| | DSC | | **DSE | | GE | | ***SEC | | AEEC | | L+T+P | | | Credit |
| | Course | L+T+P | Credit | Course | L+T+P | Credit | Course | L+T+P | Credit | Course | L+T+P | Credit | | |
| I | DSC-1A | 3+1+0 | 3+1=4 | | GE-1A | 2+1+0 | 2+1=3 | | English-1 | 2+1+0 | 2+1=3 | | 27 | |
| | DSC-2A | 3+1+0 | 3+1=4 | | | | | | MIL-1 | 2+1+0 | 2+1=3 | | | |
| | DSC-3A | 3+1+0 | 3+1=4 | | | | | | ENVIRONMENTAL SCIENCE | 2+0+0 | 2+0=2 | | | |
| | DSC-4A | 3+1+0 | 3+1=4 | | | | | | | | | | | |
| II | DSC-1B | 3+1+0 | 3+1=4 | | GE-1B | 2+1+0 | 2+1=3 | | English-2 | 2+1+0 | 2+1=3 | | 27 | |
| | DSC-2B | 3+1+0 | 3+1=4 | | | | | | MIL-2 | 2+1+0 | 2+1=3 | | | |
| | DSC-3B | 3+1+0 | 3+1=4 | | | | | | CONSTITUTION OF INDIA | 2+0+0 | 2+0=2 | | | |
| | DSC-4B | 3+1+0 | 3+1=4 | | | | | | | | | | | |
| III | DSC-1C | 3+1+0 | 3+1=4 | | GE-1C | 2+1+0 | 2+1=3 | SEC-1C | 2+1+0 | 2+1=3 | 2+1+0 | 2+1=3 | 24 | |
| | DSC-2C | 3+1+0 | 3+1=4 | | | | | | English-3 | 2+1+0 | 2+1=3 | | | |
| | DSC-3C | 3+1+0 | 3+1=4 | | | | | | MIL-3 | 2+1+0 | 2+1=3 | | | |
| | DSC-4C | 3+1+0 | 3+1=4 | | | | | | | | | | | |
| IV | DSC-1D | 3+1+0 | 3+1=4 | | GE-1D | 2+1+0 | 2+1=3 | SEC-1D | 2+1+0 | 2+1=3 | 2+1=0 | 2+1=3 | 24 | |
| | DSC-2D | 3+1+0 | 3+1=4 | | | | | | English-4 | 2+1=0 | 2+1=3 | | | |
| | DSC-3D | 3+1+0 | 3+1=4 | | | | | | MIL-4 | 2+1=0 | 2+1=3 | | | |
| | DSC-4D | 3+1+0 | 3+1=4 | | | | | | | | | | | |
| V | DSC-1E | 3+1+0 | 3+1=4 | DSE-E | 3+1+0 | 3+1=4 | GE-1E | 2+1+0 | SEC-1E | 2+0+1 | 2+1=3 | | 26 | |
| | DSC-2E | 3+1+0 | 3+1=4 | DSE-E | 3+1+0 | 3+1=4 | | | | | | | | |
| | DSC-3E | 3+1+0 | 3+1=4 | | | | | | | | | | | |
| | DSC-4E | 3+1+0 | 3+1=4 | DSE-F | 3+1+0 | 3+1=4 | GE-1F | 2+1+0 | SEC-1F | 2+0+1 | 2+1=3 | | | |
| VI | DSC-2F | 3+1+0 | 3+1=4 | DSE-F | 3+1+0 | 3+1=4 | | | | | | | 26 | |
| | DSC-3F | 3+1+0 | 3+1=4 | | | | | | | | | | | |
| | | | | | | | | | | | | | | |
| TOTAL | | | 80 | | | 16 | | | | 12 | | 28 | 154 | |

L+T+P= Lecturing in Theory + Tutorial + Practical Hours per Week

*Each semester may have more than three core (DSC) subjects but not exceeding 18 credits for each Semester

** The DSE group shall have FOUR papers in Fifth and Sixth Semesters and the student shall choose any two papers from the DSE group.

Note: 1. Each DSC/DSE /GE/ SEC Shall have 45-60hrs syllabus / semester for 100 marks in theory (80 Sem. End exam +20 IA Exam)

2. English/MIL Shall have 45 hrs syllabus / semester for 100 marks in theory (80 Sem. End exam +20 IA Exam).

3. Environmental Science/ Constitution of India shall have 30 hrs syllabus / semester for 50 marks in theory/ Practical (40 Sem. End exams +10 IA Exam).

PART-B

Detailed Course Structure of the B.Com Programme

| Semester | Course Title | Course type | Max. Marks | | Total Marks | Hrs/ week | Credits |
|----------|---|-------------|------------|---------------|-------------|-----------|---------|
| | | | IA | Sem. end Exam | | | |
| I | English-1 | AECC | 20 | 80 | 100 | 03 | 03 |
| | MIL-1 | AECC | 20 | 80 | 100 | 03 | 03 |
| | Financial Accounting-I | DSC - 1A | 20 | 80 | 100 | 04 | 04 |
| | Business Environment | DSC - 2A | 20 | 80 | 100 | 04 | 04 |
| | Entrepreneurship Development | DSC - 3A | 20 | 80 | 100 | 04 | 04 |
| | Financial Markets and Institutions | DSC - 4A | 20 | 80 | 100 | 04 | 04 |
| | Business Economics-I | GE-1A | 20 | 80 | 100 | 03 | 03 |
| | Environmental Science | AECC | 10 | 40 | 50 | 02 | 02 |
| | Compulsory Paper (to be studied by students joining B.Com Course from Non-Commerce Stream) | | | | | | |
| | Fundamentals of Accounting and Commerce I | | | | | | |
| II | English-2 | AECC | 20 | 80 | 100 | 03 | 03 |
| | MIL-2 | AECC | 20 | 80 | 100 | 03 | 03 |
| | Financial Accounting-II | DSC – 1B | 20 | 80 | 100 | 04 | 04 |
| | Business Correspondence and Reporting | DSC – 2B | 20 | 80 | 100 | 04 | 04 |
| | Fundamentals of Marketing | DSC – 3B | 20 | 80 | 100 | 04 | 04 |
| | Company Law and Secretarial Practice | DSC – 4B | 20 | 80 | 100 | 04 | 04 |
| | Business Economics-II | GE-1B | 20 | 80 | 100 | 03 | 03 |
| | Indian Constitution | AECC | 10 | 40 | 50 | 02 | 02 |
| | Compulsory Paper (to be studied by students joining B.Com Course from Non-commerce stream) | | | | | | |
| | Fundamentals of Accounting and Commerce II | | | | | | |
| III | English-3 | AECC | 20 | 80 | 100 | 03 | 03 |
| | MIL-3 | AECC | 20 | 80 | 100 | 03 | 03 |
| | Company Accounts –I | DSC – 1C | 20 | 80 | 100 | 04 | 04 |
| | Banking Law and Practice | DSC – 2C | 20 | 80 | 100 | 04 | 04 |
| | Human Resource Management | DSC – 3C | 20 | 80 | 100 | 04 | 04 |
| | Money and Banking | GE- – 1C | 20 | 80 | 100 | 03 | 03 |
| | Business Statistics-I (to be studied by students who have not studied Statistics at PUC level) | SEC-1C | 20 | 80 | 100 | 03 | 03 |
| | Commercial Arithmetic-I (to be studied by students who have studied Statistics at PUC level) | SEC-1C | 20 | 80 | 100 | 03 | 03 |
| | | | | | | | |

| | | | | | | | |
|----|--|----------|----|----|-----|----|-----|
| IV | English-4 | AECC | 20 | 80 | 100 | 03 | 03 |
| | MIL-4 | AECC | 20 | 80 | 100 | 03 | 03 |
| | Company Accounts-II | DSC – 1D | 20 | 80 | 100 | 04 | 04 |
| | Commercial Law | DSC – 2D | 20 | 80 | 100 | 04 | 04 |
| | Fundamentals of Financial Management | DSC – 3D | 20 | 80 | 100 | 04 | 04 |
| | International Trade and Institutions | GE- – 1D | 20 | 80 | 100 | 03 | 03 |
| | Business Statistics-II (to be studied by students who have not studied Statistics at PUC level) | SEC-1D | 20 | 80 | 100 | 03 | 03 |
| | Commercial Arithmetic-II (to be studied by students who have studied Statistics at PUC level) | SEC-1D | 20 | 80 | 100 | 03 | 03 |
| V | Cost Accounting-I | DSC – 1E | 20 | 80 | 100 | 04 | 04 |
| | Income Tax-Law and Practice-I | DSC – 2E | 20 | 80 | 100 | 04 | 04 |
| | Auditing and Assurance | DSC – 3E | 20 | 80 | 100 | 04 | 04 |
| | Indian Economic Environment | GE-1E | 20 | 80 | 100 | 03 | 03 |
| | Computer Applications in Business | SEC-1E | 20 | 80 | 100 | 03 | 03 |
| | DSE | DSE | 20 | 80 | 100 | 04 | 04 |
| | DSE | DSE | 20 | 80 | 100 | 04 | 04 |
| VI | Cost Accounting-II | DSC – 1F | 20 | 80 | 100 | 04 | 04 |
| | Income Tax-Law and Practice-II | DSC – 2F | 20 | 80 | 100 | 04 | 04 |
| | Goods and Service Tax (GST) | DSC – 3F | 20 | 80 | 100 | 04 | 04 |
| | Industry and Finance | GE-1F | 20 | 80 | 100 | 03 | 03 |
| | E-Commerce | SEC-1F | 20 | 80 | 100 | 03 | 03 |
| | DSE | DSE | 20 | 80 | 100 | 04 | 04 |
| | DSE | DSE | 20 | 80 | 100 | 04 | 04 |
| | Total Credits | | | | | | 154 |
| | | | | | | | |

| DISCIPLINE SPECIFIC ELECTIVE GROUPS (DSE) (The Students shall choose any two papers from DSE group) | | | | | | |
|--|-------------------------------------|----|---------------------|-------------|-----------|---------|
| DSE FOR FIFTH SEMESTER | | | | | | |
| Course Type | Course Title | IA | Sem. end Exam marks | Total Marks | Hrs/ week | Credits |
| DSE-1E | Financial Services | 20 | 80 | 100 | 04 | 04 |
| DSE-2E | Principles of Management Accounting | 20 | 80 | 100 | 04 | 04 |
| DSE-3E | Bank Management | 20 | 80 | 100 | 04 | 04 |
| DSE-4E | Principles of Insurance | 20 | 80 | 100 | 04 | 04 |
| DSE FOR SIXTH SEMESTER | | | | | | |
| DSE-1F | Banking in India | 20 | 80 | 100 | 04 | 04 |
| DSE-2F | Insurance in India | 20 | 80 | 100 | 04 | 04 |
| DSE-3F | Principles of Foreign Exchange | 20 | 80 | 100 | 04 | 04 |
| DSE-4F | Services Marketing | 20 | 80 | 100 | 04 | 04 |

[Handwritten Signature]

**Co - ordinator
IQAC
CSI College of Commerce,
Dharwad.**



[Handwritten Signature]

**PRINCIPAL
C.S.I. COLLEGE OF COMMERCE
DHARWAD (KARNATAKA)**