

# ***St Joseph's College of Commerce***

(Autonomous)

163, Brigade Road, Bangalore – 560 025

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## **BACHELOR OF COMMERCE**

### **Eligibility:**

Candidates successful in the two-year Pre University Course of the P.U. Directorate, Government of Karnataka, with Commerce and Accountancy as optional subjects or an equivalent recognized by the Bangalore University may apply.

### **Academic Programme:**

With Autonomy, the College will have the freedom to determine its own courses of study and syllabi, prescribe rules of admission, evolve methods of evaluation and conduct examinations. The Bangalore University will award the Degrees with the name of the College mentioned in its certificates.

### **Curricular Programme:**

The B.Com. Course is divided into 6 semesters. Each semester comprises of 18 weeks including the period of preparation for the semester examination. Right through the semester the student will be evaluated on a continuous basis. The Continuous Internal Assessment (CIA) will carry a weightage of 50% of the marks on which the student is evaluated. The End Semester Exam (ESE) constitutes the other 50%. There is an exception in the case of languages where the ratio between the continuous internal assessment and end semester exam is 30:70.

### **Core Subjects:**

In each semester, core commerce subjects are offered with varying credits for each paper. A credit is a yardstick to measure the weightage given to a subject. The number of lecture hours per week is indicative of the credits attached to each subject. In the fifth and sixth semester, students are given a choice of four electives. They may choose to specialise in either Accounting, Finance, Marketing or Human Resource. Each elective will have four papers, two in the fifth semester and two in the sixth semester.

All students joining the fifth semester will have to undergo an internship for a minimum period of four to six weeks. This period of internship will enable the students to get a practical exposure to the working of the industry. It would also help them to substantiate their classroom learning with practical experience. The opportunity to undertake a research project under the guidance of the teaching faculty is also available in the fifth semester. Internship or Project work is allocated two credits.

A student is required to take up a minimum of 151 credits (including language and foundation courses) in order to qualify for the B.Com. degree.

### **Language Course:**

In semester I, II, III & IV the study of English is compulsory for all. In addition the student may opt for any of the following languages: Kannada, Hindi or Additional English. (Additional English is offered only to those who have not studied any Indian language at the +2 level).

### **Foundation Course:**

In order to be eligible to obtain the degree a student should also complete the papers in the Foundation Course offered in Semesters I, II, III & IV. A student is expected to participate in Extension and Extra curricular activities organised by the college such as NSS, NCC, AICUF, Sports and Games, Cultural and other allied programmes.

### **Cumulative Grade Points System of Evaluation:**

In keeping with the suggestions of the UGC & NAAC, the College has adopted the Cumulative Grade Point Average System for evaluation and grading. The modalities and operational details of the credit system are follows.

- Papers are marked in the conventional way for 100 marks.
- The Percentage obtained by a student is multiplied by the standard grade to obtain the Product.
- The Total of the Products of all the subjects is divided by the total of all the Grades. This gives the Average Grade Point.
- For the sake of more common understanding the Average Grade Point is then converted into Grades of *Outstanding*, *Excellent*, *Good*, *Average* and *Satisfactory*.

The following Grading Table is to be adopted:

| Percentage   | Grade | Interpretation | Standard Grades |
|--------------|-------|----------------|-----------------|
| 80 and above | O     | Outstanding    | 5               |
| 70 to 79     | A     | Excellent      | 4               |
| 60 to 69     | B     | Good           | 3               |
| 50 to 59     | C     | Average        | 2               |
| 40 to 49     | D     | Satisfactory   | 1               |

The Cumulative Grade Point Average system permits greater weightage to be given in terms of teaching hours, course content and grades to the core commerce subjects.

## **B.COM. COURSE STRUCTURE**

### **CORE SUBJECTS**

| Sem No       | Subject Code | Title of the Paper          | Lecture Hrs per week | Marks      |            | Total Marks | Grade / Credits |
|--------------|--------------|-----------------------------|----------------------|------------|------------|-------------|-----------------|
|              |              |                             |                      | CIA        | ESE        |             |                 |
| I            | COM103       | Financial Accounting – I    | 05                   | 50         | 50         | 100         | 05              |
|              | COM104       | Mathematics for Managers    | 05                   | 50         | 50         | 100         | 05              |
|              | COM105       | Principles of Management    | 04                   | 50         | 50         | 100         | 04              |
|              | COM106       | Business Economics – I      | 04                   | 50         | 50         | 100         | 04              |
| <b>Total</b> |              |                             | <b>18</b>            | <b>200</b> | <b>200</b> | <b>400</b>  | <b>18</b>       |
| II           | COM203       | Financial Accounting – II   | 05                   | 50         | 50         | 100         | 05              |
|              | COM204       | Computer Applications & MIS | 04                   | 50         | 50         | 100         | 04              |
|              | COM205       | Business Law                | 03                   | 50         | 50         | 100         | 03              |
|              | COM206       | Business Economics – II     | 04                   | 50         | 50         | 100         | 04              |
| <b>Total</b> |              |                             | <b>16</b>            | <b>200</b> | <b>200</b> | <b>400</b>  | <b>16</b>       |

| Sem No       | Subject Code | Title of the Paper  | Lecture Hrs per week | Marks      |            | Total Marks | Grade / Credits |
|--------------|--------------|---|----------------------|------------|------------|-------------|-----------------|
|              |              |   |                      | CIA        | ESE        |             |                 |
| III          | COM303       | Corporate Accounting – I                                  | 05                   | 50         | 50         | 100         | 05              |
|              | COM304       | Financial Management                                      | 05                   | 50         | 50         | 100         | 05              |
|              | COM305       | Theory & Practice of Banking                              | 04                   | 50         | 50         | 100         | 04              |
|              | COM306       | Marketing Management & Business Ethics                    | 04                   | 50         | 50         | 100         | 04              |
|              | COM307       | Business Communication                                    | 02                   | 25         | 25         | 50          | 02              |
| <b>Total</b> |              |   | <b>20</b>            | <b>225</b> | <b>225</b> | <b>450</b>  | <b>20</b>       |
| IV           | COM403       | Corporate Accounting –II                                  | 05                   | 50         | 50         | 100         | 05              |
|              | COM404       | Cost Accounting   | 05                   | 50         | 50         | 100         | 05              |
|              | COM405       | Business Statistics & Research Methodology                | 05                   | 50         | 50         | 100         | 05              |
|              | COM406       | Financial Markets & Services                              | 04                   | 50         | 50         | 100         | 04              |
|              | COM407       | Business Communication                                    | 02                   | 25         | 25         | 50          | 02              |
| <b>Total</b> |              |   | <b>21</b>            | <b>225</b> | <b>225</b> | <b>450</b>  | <b>21</b>       |
| V            | COM501       | Income Tax – I  | 05                   | 50         | 50         | 100         | 05              |
|              | COM502       | Management Accounting                                     | 05                   | 50         | 50         | 100         | 05              |
|              | COM503       | Principles and Practices of Insurance and Risk Management | 03                   | 50         | 50         | 100         | 03              |
|              | COM504       | Company Law & Secretarial Practice                        | 05                   | 50         | 50         | 100         | 05              |
|              | COM505       | Elective – Paper I  | 04                   | 50         | 50         | 100         | 04              |
|              | COM506       | Elective – Paper II                                       | 04                   | 50         | 50         | 100         | 04              |
|              | <b>Total</b> |   |                      | <b>26</b>  | <b>300</b> | <b>300</b>  | <b>600</b>      |
| VI           | COM601       | Income Tax – II   | 05                   | 50         | 50         | 100         | 05              |
|              | COM602       | Operation Research  | 04                   | 50         | 50         | 100         | 04              |
|              | COM603       | Service Management  | 03                   | 50         | 50         | 100         | 03              |
|              | COM604       | Course Integration  | 02                   | 50         | 50         | 100         | 02              |
|              | COM605       | Elective – Paper III                                      | 04                   | 50         | 50         | 100         | 04              |
|              | COM606       | Elective – Paper IV                                       | 04                   | 50         | 50         | 100         | 04              |
|              | COM607       | Internship / Project Viva Voce                            |                      |            |            | 100         | 02              |
| <b>Total</b> |              |   | <b>22</b>            | <b>300</b> | <b>300</b> | <b>700</b>  | <b>24</b>       |

CIA – CONTINUOUS INTERNAL ASSESSMENT

ESE – END SEMESTER EXAM

### GROUP OF ELECTIVE SUBJECTS

#### ELECTIVE – 1: ACCOUNTING

- ✚ Paper I : ACC 505 Accounting & Information Systems
- ✚ Paper II: ACC 506 Advanced Financial Accountancy
- ✚ Paper III: ACC 605 Principles & Practice of Auditing
- ✚ Paper IV: ACC 606 Accounts of Other Companies

#### ELECTIVE – II: FINANCE

- ✚ Paper I : FIN 505 International Finance
- ✚ Paper II: FIN 506 Advanced Financial Management
- ✚ Paper III: FIN 605 Security Analysis and Portfolio Management.
- ✚ Paper IV: FIN 606 Tax Planning for Business Decisions

**ELECTIVE – III: MARKETING MANAGEMENT**

|              |         |   |
|--------------|---------|---|
| ✚ Paper I:   | MKT 505 | Creative Advertising and Media Management |
| ✚ Paper II:  | MKT 506 | Consumer Behaviour                        |
| ✚ Paper III: | MKT 605 | International Marketing                   |
| ✚ Paper IV:  | MKT 606 | Retail and Logistic Management            |

**ELECTIVE – IV: HUMAN RESOURCE MANAGEMENT**

|              |        |   |
|--------------|--------|---|
| ✚ Paper I:   | HRM505 | Industrial Relations                            |
| ✚ Paper II:  | HRM506 | Labour Welfare Legislations and Social Security |
| ✚ Paper III: | HRM605 | Human Resources Development                     |
| ✚ Paper IV:  | HRM606 | Industrial Psychology                           |

**LANGUAGE COURSE STRUCTURE**

| Sem No | Subject Code | Title of the Paper | Lecture Hrs per week | MARKS     |           | Total Marks | Grade / Credits |
|--------|--------------|--------------------|----------------------|-----------|-----------|-------------|-----------------|
|        |              |                    |                      | CIA       | ESE       |             |                 |
| I      | KAN101       | Kannada            | 03                   | 30        | 70        | 100         | 03              |
|        | HIN101       | Hindi              | 03                   | 30        | 70        | 100         | 03              |
|        | ADE101       | Additional English | 03                   | 30        | 70        | 100         | 03              |
|        | ENG102       | English            | 03                   | 50        | 50        | 100         | 03              |
|        |              | <b>Total</b>       |                      | <b>06</b> | <b>80</b> | <b>120</b>  | <b>200</b>      |
| II     | KAN201       | Kannada            | 03                   | 30        | 70        | 100         | 03              |
|        | HIN201       | Hindi              | 03                   | 30        | 70        | 100         | 03              |
|        | ADE201       | Additional English | 03                   | 30        | 70        | 100         | 03              |
|        | ENG202       | English            | 03                   | 50        | 50        | 100         | 03              |
|        |              | <b>Total</b>       |                      | <b>06</b> | <b>80</b> | <b>120</b>  | <b>200</b>      |
| III    | KAN301       | Kannada            | 03                   | 30        | 70        | 100         | 03              |
|        | HIN301       | Hindi              | 03                   | 30        | 70        | 100         | 03              |
|        | ADE301       | Additional English | 03                   | 30        | 70        | 100         | 03              |
|        | ENG302       | English            | 02                   | 25        | 25        | 50          | 02              |
|        |              | <b>Total</b>       |                      | <b>05</b> | <b>55</b> | <b>95</b>   | <b>150</b>      |
| IV     | KAN401       | Kannada            | 03                   | 30        | 70        | 100         | 03              |
|        | HIN401       | Hindi              | 03                   | 30        | 70        | 100         | 03              |
|        | ADE401       | Additional English | 03                   | 30        | 70        | 100         | 03              |
|        | ENG402       | English            | 02                   | 25        | 25        | 50          | 02              |
|        |              | <b>Total</b>       |                      | <b>05</b> | <b>55</b> | <b>95</b>   | <b>150</b>      |

**FOUNDATION COURSE STRUCTURE**

| Sem. No | Subject Code | Title of the Paper                             | Lecture Hrs per Week | Total Marks | Grade / Credits |
|---------|--------------|--|----------------------|-------------|-----------------|
| I       | FC107        | Holistic Development (Life Skills)             | 01                   | 100         | 01              |
| II      | FC207        | Holistic Development (Understanding Religions) | 01                   | 100         | 01              |
|         |              | <b>Total</b>                                   | <b>02</b>            | <b>200</b>  | <b>02</b>       |
| III     | FC308        | Environmental Studies                          | 01                   | 100         | 01              |
| IV      | FC408        | Indian Constitution                            | 01                   | 100         | 01              |
|         |              | <b>Total</b>                                   | <b>02</b>            | <b>200</b>  | <b>02</b>       |