

VIJAYANAGARA SRI KRISHNADEVARAYA UNIVERSITY

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VSKUB Curricular and Credits Structure under Choice Based Credit System [CBCS] for the Four Years Multidisciplinary Bachelor of Commerce Undergraduate Honors Program with effect from 2021-22

THIRD YEAR: SEMESTER-6: B.Com Subjects Curricular and Credits Structure without Practical											
Objective: Understanding, Exploration & Ability to Solve Well Defined Problems											
Category	Teaching Department	Course code	Title of the Paper	Marks			Teaching hours/week			Credit	Duration of exams (Hrs)
				IA	SEE	Total	L	T	P		
DSC16	Commerce	21BCOM6C16	Advanced Financial Management	40	60	100	4	-	-	4	2
DSC17	Commerce	21BCOM6C17	Income Tax Law and Practice –II	40	60	100	4	-	-	4	2
DSC18	Commerce	21BCOM6C18	Management Accounting	40	60	100	4	-	-	4	2
DSE3 and DSE 4 (Choose any Two)	Commerce	21BCOM6EA2	Indian Accounting Standards – II	40	60	100	3	-	-	3	2
		21BCOM6EF2	Investment Management	40	60	100	3	-	-	3	2
		21BCOM6EM2	Customer Relationship Management	40	60	100	3	-	-	3	2
		21BCOM6EH2	Cultural Diversity at Work Place	40	60	100	3	-	-	3	2
		21BCOM6EI2	Human Resource Analytics	40	60	100	3	-	-	3	2
VOC2	Commerce	21BCOM6V2A	Assessment of Persons other than Individuals and Filing of ITRs	50	50	100	-	2	2	3	2
		21BCOM6V2B	E-Commerce	50	50	100	3	-	-	3	2
SEC	Commerce	21BCOM6INT/ 21BCOM6PW	Internship/Project Work	-	-	100	3	-	-	3	2
Semester Credits										24	

Note: Students should any two papers from the Elective Groups (DSE 3 and 4) an they should be the same as the ones opted in the V- Semester.



Concept Note, Abbreviation Explanation and Coding:

Concept Note:

1. CBCS is a mode of learning in higher education which facilitates a student to have some freedom in selecting his/her own choices, across various disciplines for completing a UG/PG program.
2. A credit is a unit of study of a fixed duration. For the purpose of computation of workload as per UGC norms the following is mechanism be adopted in the university:
One credit (01) = One Theory Lecture (L) period of one (1) hour; One credit (01) = One Tutorial (T) period of one (1) hour;
One credit (01) = One practical (P) period of two (2) hours.
3. Course: paper/subject associated with AECC, DSC, DSEC, SEC, VBC, OEC, VC, IC and MIL
4. In case of OEC, a candidate is not allowed to choose course/subject of home departments (DSCs).
5. Wherever there is a practical there will be no tutorial and vice-versa
6. Vocational course is a course that enables individual to acquire skills set that are required for a particular job.

Abbreviation Explanations:

1. DSC: Discipline Specific Core Course;
2. SEC: Skill Enhancement Course;
3. VBC: Value Based Course;
4. OEC: Open/Generic Elective Course;
5. VC: Vocational Course;
6. LTP: L=Lecture; T=Tutorial; P=Practical;

Program Coding:

1. Code 21: Year of Implementation.
2. Code BCOM: B.Com Program under the faculty of Business Studies of the university.
3. Code 3: Third Semester of the Program, (2 to 6 represent higher semesters).
4. Code A: AECC, (C for DSC, S for SEC, V for VBC and O for OEC).