



**VIJAYANAGARA SRI KRISHNADEVARAYA UNIVERSITY**  
 Jnanasagara campus, Vinayakanagara, Cantonment, Bellary.-583105

**VSKUB SEP Curriculum and Credits Structure for Undergraduate Programme under Choice Based Credit System [CBCS] Scheme for the Three Years B.Com Programme with effect from 2024-25 (Mono Specialization)**

<b>THIRD YEAR; SEMESTER-V</b>											
Category	Department	Course code	Title of the Paper	Marks			Teaching hours/week			Credit	Duration of exams (Hrs)
				IA	SEE	Total	L	T	P		
DCC	B.Com General	24COMGC517	Contemporary Auditing	20	80	100	4	-	-	4	3
DCC	B.Com General	24COMGC518	Human Resource Management	20	80	100	4	-	-	4	3
DCC	B.Com General	24COMGC519	Financial Management	20	80	100	4	-	-	4	3
DCC	B.Com General	24COMGC520	Income tax – I	20	80	100	4	-	-	4	3
DEC	B.Com General	24COMGC521	Indian Accounting Standards – I	20	80	100	4	-	-	4	3
		24COMGC522	Goods and Services Tax	20	80	100	4	-	-	4	3
		24COMGC523	Digital Banking	20	80	100	4	-	-	4	3
		24COMGC524	Consumer Behaviour	20	80	100	4	-	-	4	3
		24COMGC525	Indian Financial Markets	20	80	100	4	-	-	4	3
SEC	B.Com General	24COMGS503	Business Research Methods	20	80	100	2	1	2	4	3
<b>Total Credits: 24</b>											

<b>List of Discipline Specific Electives (DSEs)</b>					
(one course to be selected from the list of electives and the same stream is to be continued in the 6th Semester)					
Stream of Electives	Accounting	Taxation	Banking and Insurance	Marketing	Finance
Fifth Semester	Indian Accounting Standards – I	Goods and Services Tax	Digital Banking	Consumer Behaviour	Indian Financial Markets
Sixth Semester	Indian Accounting Standards – II	Customs Duties	Insurance and Risk Management	Contemporary Issues in Marketing	Financial Services

### THIRD YEAR; SEMESTER-VI

Category	Department	Course code	Title of the Paper	Marks			Teaching hours/week			Credit	Duration of exams (Hrs)
				IA	SEE	Total	L	T	P		
DCC	B.Com General	24COMGC621	Entrepreneurship Development	20	80	100	4	-	-	4	3
DCC	B.Com General	24COMGC622	Principles and Practice of Insurance	20	80	100	4	-	-	4	3
DCC	B.Com General	24COMGC623	Management Accounting	20	80	100	4	-	-	4	3
DCC	B.Com General	24COMGC624	Income tax – II	20	80	100	4	-	-	4	3
DEC	B.Com General	24COMGE602	Indian Accounting Standard-II	20	80	100	4	-	-	4	3
		24COMGE603	Customs Duties	20	80	100	4	-	-	4	3
		24COMGE604	Insurance and Risk Management	20	80	100	4	-	-	4	3
		24COMGE605	Contemporary Issues in Marketing	20	80	100	4	-	-	4	3
		24COMGE606	Financial Services	20	80	100	4	-	-	4	3
SEC	B.Com General	24COMGS604	Project/KJK as per Govt. Guidelines	20	80	100	1	1	4	4	3
<b>Total Credits: 24</b>											

#### List of Discipline Specific Electives (DSEs)

list of electives and the same stream which was selected in the 5<sup>th</sup> semester is to be continued in the 6<sup>th</sup> semester)

Stream of Electives	Accounting	Taxation	Banking and Insurance	Marketing	Finance
Fifth Semester	Indian Accounting Standards – I	Goods and Services Tax	Digital Banking	Consumer Behaviour	Indian Financial Markets
Sixth Semester	Indian Accounting Standards – II	Customs Duties	Insurance and Risk Management	Contemporary Issues in Marketing	Financial Services