



**School of Economics and Commerce**

**B.Com**

**Scheme of Teaching and Evaluation (STE)**

**Batch [2025-26]**

<b>Semester - I</b>							
<b>Course Code</b>	<b>Course</b>	<b>CMRU Category</b>	<b>CMRU Subcategory</b>	<b>UGC Category</b>	<b>School / Dept.</b>	<b>Contact Hours/ Week</b>	<b>Credit Distribution L-T-P-C</b>
<b>Program Core</b>							
63ACCT1011	Financial Accounting	Major	FC	Major (Core)	SOEC	4	3-1-0-4
63ITBS1011	Business and Technology	Major	FC	Major (Core)	SOEC	4	3-1-0-4
63ECON1011	Business Economics (Micro-Economics)	Major	FC	Major (Core)	SOEC	3	3-0-0-3
63MATH1011	Business Mathematics	Major	FC	Minor (Core)	SOEC	3	3-0-0-3
<b>Common Core</b>							
CPSAL1062 / 71 / 82	Hindi / Kannada / English	CC	-	Ability Enhancement	DCCC	2	2-0-0-2
CPSAL1121	Active Communication	CC	-	Ability Enhancement	DCCC	3	3-0-0-3
CPSSD1061	Creating with AI	CC	-		DCCC	1	1-0-0-1
CCSCD1011	Community Service Programme - I *	CPC	-	-	DCCC	2 (15)	0-0-1-1*
<b>TOTAL</b>						<b>22</b>	<b>20 + 1*</b>

\*The Community Service-I (COS-I) of 30 hours has to be carried out in the I Semester. The corresponding 1 credit and the CIE will be reflected in the VI Semester.

<b>Semester – II</b>							
<b>Course Code</b>	<b>Course</b>	<b>CMRU Category</b>	<b>CMRU Subcategory</b>	<b>UGC Category</b>	<b>School/ Dept.</b>	<b>Contact Hours/ Week</b>	<b>Credit Distribution L-T-P-C</b>
<b>Program Core</b>							
63MGMT2011	Principles and Practices of Management	Major	FC	Major (Core)	SOEC	3	3-0-0-3
63AEAI2011	Advance Excel with AI Tools	Major	FC	Major (Core)	SOEC	3	3-0-0-3
63ECON2011	Macro Economics	Major	AC	Major(Core) /Skill Enhancement	SOEC	3	2-1-0-3
63CBLA2011	Corporate Business Law	Major	AC	Major(Core) /Skill Enhancement	SOEC	3	3-0-0-3
		Inter disciplinary 1	IDE	Interdisciplinary		3	3-0-0-3
<b>Common Core</b>							
CPSAD1013	Design Thinking	CC	-	Ability Enhancement	DCCC	2 (30)	2-0-0-2
CPSDB1011	Career Preparedness Program-I	CC			DCCC	2 (30)	0-0-1-1
CCSCD1021	Community Service Programme - II *	CS	-	-	DCCC	2 (15)	0-0-1-1*
<b>TOTAL</b>						<b>21</b>	<b>18 + 1*</b>

\*The Community Service-II (COS-II) of 30 hours has to be carried out in the II Semester. The corresponding 1 credit and the CIE will be reflected in the VI Semester.

***Internship- I (CIP) of 2 credits to be carried out between II and III Semester break. The corresponding 2 credits will be reflected in the VI Semester.***

<b>SEMESTER III</b>							
<b>Course Code</b>	<b>Course</b>	<b>CMRU Category</b>	<b>CMRU Subcategory</b>	<b>UGC Category</b>	<b>School / Dept.</b>	<b>Contact Hours/ Week</b>	<b>Credit Distribution L-T-P-C</b>
<b>Program Core</b>							
3ACCT2031	Cost Accounting	Major	IC	Major (Core)	SOEC	3	2-1-0-3
3HRMT2011	Human Resource Management	MDC	IC	Major (Core)	SOEC	4	3-1-0-4
3ACCT2041	Corporate Accounting	Major	IC	Major (Core)	SOEC	4	3-1-0-4
3MGMT3031	Business Research Methods	MDC	AC	Major (Core)/Ability Enhancement	SOEC	3	2-1-0-3
3MOOC1011	MOOC-1*	Foundation	FC	Skill enhancement/ Ability Enhancement	SOEC	2	2-0-0-2
		Inter disciplinary 2	IDE	Multidisciplinary /Inter disciplinary		3	3-0-0-3
3INTS2010	Internship I <sup>+</sup> (CIP)	Internship	-	CC	SOEC	4	0-0-2-2 <sup>†</sup>
<b>Common Core</b>							
CKSAM1051	Indian Constitution	CC	—	Value added/Ability Enhancement	DCCC	2	2-0-0-2
CPSBD1011	Career Preparedness Program-II	CC	—	Value added/Ability Enhancement	DCCC	2	0-0-1-1

CCSCD1031	Community Service Programme - III*	CS	-	-	DCCC	2 (15)	0-0-1-1*
<b>TOTAL</b>						<b>29</b>	<b>22+ 1*+2<sup>†</sup></b>

<sup>†</sup> **Internship I - Community Internship Program (CIP) credits are reflected in the VI Semester**

\*The Community Service - III (COS-III) of 30 hours has to be carried out in the III Semester. The corresponding 1 credit and the CIE will be reflected in the VI Semester.

<b>Semester IV</b>							
<b>Course Code</b>	<b>Course</b>	<b>CMRU Category</b>	<b>CMRU Subcategory</b>	<b>UGC Category</b>	<b>School/ Dept.</b>	<b>Contact Hours/ Week</b>	<b>Credit Distribution L-T-P-C</b>
<b>Program Core</b>							
3FINC3011	Financial Management	Major	AC	Major (Core)	SOEC	4	3-1-0-4
3XXXX4XX1	Elective 1	Elective	DSE	Major (Core)	SOEC	3	2-1-0-3
3XXXX4XX1	Elective 2	Elective	DSE	Major (Core)	SOEC	3	2-1-0-3
3TAXN2011	Income Tax Law and Practices	Major	AC	Major (Core)	SOEC	4	3-1-0-4
		Inter disciplinary 3	IDE	Inter disciplinary		3	3-0-0-3
3CSGC2011	Tally	Foundation	Vocational Course	Skill Enhancement Course/Vocational Course	SOEC	2	1-0-1-2
<b>Common Core</b>							
CKSAA1033	Introduction to Philosophical Thoughts	CC	-	Value Added Course/Ability Enhancement	DCCC	1	1-0-0-1
CPSDR1011	Career Preparedness Program-III	CC	-	Ability Enhancement	DCCC	1	0-0-1-1
<b>TOTAL</b>						<b>20</b>	<b>21</b>

**Internship - II (SIP) of 4 credits to be carried out between IV and V Semester break. The corresponding 4 credits will be reflected in the VI Semester.**

**I. Specialization- A (Accounts)**

<b>Electives</b>	<b>Course Code</b>	<b>Course Title</b>
Elective	3ACCT4061	Indian Accounting Standards (Ind AS)
Elective	3ACCT4071	International Financial Reporting Standards

**II. Specialization-B (Finance)**

<b>Electives</b>	<b>Course Code</b>	<b>Course Title</b>
Elective	3FINC4041	Financial Markets and Services
Elective	3FINC4051	Personal Financial Planning



<b>Semester V</b>							
<b>Course Code</b>	<b>Course</b>	<b>CMRU Category</b>	<b>CMRU Subcategory</b>	<b>UGC Category</b>	<b>School/ Dept.</b>	<b>Contact Hours/ Week</b>	<b>Credit Distribution L-T-P-C</b>
<b>Program Core</b>							
3ACCT3011	Management Accounting	Major	AC	Major (Core)	SOEC	4	3-1-0-4
3ACCT3021	Auditing and Corporate Governance	Major	AC	Major (Core)	SOEC	3	3-0-0-3
3TAXN3021	GST & Indirect Taxes	Major	AC	Major (Core)	SOEC	3	2-1-0-3
3XXXX4XX1	Elective 3	Elective	AC	Major (Core)	SOEC	4	3-1-0-4
3XXXX4XX1	Elective 4	Elective	AC	Major (Core)	SOEC	4	3-1-0-4
3MOOC1021	MOOC-2	Major	FC	Skill enhancement/ Ability Enhancement	SOEC	2	2-0-0-2
3INTS3010	Internship II <sup>†</sup> (SIP)	Internship	-	CC	SOEC	8	0-0-4-4 <sup>†</sup>
<b>Common Core</b>							
CKSHA1011	Indian Traditions: Values and Critical Inquiry	CC	-	Value Added Course/Ability Enhancement	DCCC	2	2-0-0-2
CCSAE1011	Disaster Management	CC	-			2	2-0-0-2
<b>TOTAL</b>						<b>32</b>	<b>24 + 4<sup>†</sup></b>
	Training and placement	PS	-				GR

<sup>††</sup> Internship II - Summer Internship Program (SIP) credits are reflected in the VI Semester

**I. Specialization- A (Accounts)**

<b>Electives</b>	<b>Course Code</b>	<b>Course Title</b>
Elective	3ACCT4081	International Auditing
Elective	3ACCT4091	Advanced Management Accounting

**II. Specialization-B (Finance)**

<b>Electives</b>	<b>Course Code</b>	<b>Course Title</b>
Elective	3FINC4061	Security Analysis & Portfolio Management
Elective	3FINC4071	Stock and Commodity Markets

<b>Semester VI</b>							
<b>Course Code</b>	<b>Course</b>	<b>CMRU Category</b>	<b>CMRU Subcategory</b>	<b>UGC Category</b>	<b>School/ Dept.</b>	<b>Contact Hours/ Week</b>	<b>Credit Distribution L-T-P-C</b>
<b>Program Core</b>							
3XXXXXX1	Elective 5	Elective	AC	Major (Core)	SOEC	3	2-1-0-3
3XXXXXX1	Elective 6	Elective	AC	Major (Core)	SOEC	3	2-1-0-3
3INTS2010	Internship I <sup>†</sup> (CIP)	Internship	IC	CC	SOEC	-	0-0-2-2 <sup>†</sup>
3INTS3010	Internship II <sup>††</sup> (SIP)	Internship	IC	CC	SOEC	-	0-0-4-4 <sup>††</sup>
3CAPS4010	Capstone	Project	Project	DSE	SOEC	12	0-0-6-6
CCSCD1011	Community Service Programme - I*	CS	-	-	DCCC	-	0-0-1-1*
CCSCD1021	Community Service Programme - II*	CS	-	-	DCCC	-	0-0-1-1*
CCSCD1031	Community Service Programme - III*	CS	-	-	DCCC	-	0-0-1-1*
CKSAM1021	Environment and Sustainability	CC			DCCC	2	2-0-0-2
<b>TOTAL</b>						<b>20</b>	<b>23</b>

† The credits of Internship I - Community Internship Program (CIP) taken up after the II Semester is reflected in the VI Semester

†† The credits of Internship II - - Summer Internship Program (SIP) taken up after the IV Semester is reflected in the VI Semester

\* The credit of Community Service - I (COS-I) / Community Service - II (COS-II) / Community Service - III (COS-III) of 30 hours each that was carried out in the I / II and III Semesters respectively is reflected in the VI Semester.

### **I. Specialization- A (Accounts)**

Electives	Course Code	Course Title
Elective	3ACCT4111	Accounting Information System
Elective	3ACCT4121	Computer Application for financial analysis

### **II. Specialization-B (Finance)**

Electives	Course Code	Course Title
Elective	3FINC4081	Advanced Financial Management
Elective	3FINC4091	Introduction to Risk Management

**Note:**

Students who want to undertake a 3-Year UG Programme will be awarded “**UG Degree in Commerce with Accounting and finance**” upon securing **128 Credit**.

### **III. Specialization- A (Accounts)**

Electives	Course Code	Course Title
Elective-1	3ACCT4061	Indian Accounting Standards (Ind AS)
Elective-2	3ACCT4071	International Financial Reporting Standards
Elective-3	3ACCT4081	International Auditing
Elective-4	3ACCT4091	Advanced Management Accounting
Elective-5	3ACCT4111	Accounting Information System
Elective-6	3ACCT4121	Computer Application for financial analysis

### **IV. Specialization-B (Finance)**