



SCHOOL OF ECONOMICS & COMMERCE (SOEC)

B.COM. PROGRAMME STRUCTURE-2023

I Semester

Course Code	Course	CMRU Category	CMRU Subcategory	UGC Category	School/ Dept.	Contact Hours/ Week	Credit Distribution L-T-P-C
Program Core							
3ACCT1011	Financial Accounting- I	Major	FC	Major (Core)	SOEC	4	3-1-0-4
3LSGN1011	Business Law	Major	FC	Major (Core)	SOEC	3	3-0-0-3
3ECON1011	Business Economics (Micro-Economics)	Major	FC	Major (Core)	SOEC	3	3-0-0-3
3MATH1011	Business Mathematics	Major	FC	Minor (Core)	SOEC	3	3-0-0-3
Common Core							
CPSAL1031 / 41 / 51	Hindi / Kannada / English	CC	-	Ability Enhancement	DCCC	2	2-0-0-2
CPSAD1011	Design Thinking (DTP)	CC	-	Ability Enhancement	DCCC	2	2-0-0-2
CKSAM1051	Indian Constitution (INC)	CC	-	Value added/Ability Enhancement	DCCC	2	2-0-0-2
GCSCD1011	Community Service-I (COS-I) *	CS	-	-	DCCC	2	0-0-1-1*
TOTAL						21	19 + 1*
Audit Course:							

**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.*

II Semester

Course Code	Course	CMRU Category	CMRU Subcategory	UGC Category	School/ Dept.	Contact Hours/ Week	Credit Distribution L-T-P-C
Program Core							
3ACCT1021	Financial Accounting-II	Major	FC	Major (Core)	SOEC	4	3-1-0-4
3STAT1021	Business Statistics	Major	FC	Major (Core)	SOEC	3	3-0-0-3
3CSGC1021	Computer Application in Business	Major	FC	Major (Core)	SOEC	3	1-0-1-2
3CSGC4041	Advance excel	Major	AC	Major (Core) /Skill Enhancement	SOEC	4	0-0-2-2
		Inter disciplinary 1	IDE	Interdisciplinary		3	3-0-0-3
Common Core							
CPSAL1061/CPSAL1071/CP SAL1081/ CPSSF1011/21 /31/41	Hindi/Kannada/English/FL- French/German/Korean/Spanish	CC	-	Ability Enhancement	DCCC	2	2-0-0-2
CPSAL2031	Oral and Written Communication	CC	-	Ability Enhancement	DCCC	4	4-0-0-4
GCSCD1021	Community Service-II (COS-II) *	CS	-	-	DCCC	2	0-0-1-1*
TOTAL						27	20 + 1*
GPSDR1081/GPSDA1051	Career Preparedness Program-I (Personal	PS	-	AECC	DCCC	3	GR

	Effectiveness + Prepare for Aptitude Tests-I)						
Audit Course:							

**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.

III Semester

Course Code	Course	CMRU Category	CMRU Subcategory	UGC Category	School/ Dept.	Contact Hours/ Week	Credit Distribution L-T-P-C
Program Core							
3ACCT2031	Cost Accounting	Major	IC	Major (Core)	SOEC	3	2-1-0-3
3HRMT2011	Human Resource Management	MDC	IC	Major (Core)	SOEC	3	3-0-0-3
3ACCT2041	Corporate Accounting	Major	IC	Major (Core)	SOEC	4	3-0-0-3
3MGMT3031	Business Research Methods	MDC	AC	Major (Core)/Ability Enhancement	SOEC	3	3-0-0-3
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 [†] (CIP)	Internship	-	CC	SOEC	4	0-0-2-2 [†]
Common Core							
CKSAA1XX1	Arts & Philosophy	CC	–	Value added/Ability Enhancement	DCCC	1	1-0-0-1
CCSAE1011	Disaster Management	CC	–	Value added/Ability Enhancement	DCCC	2	2-0-0-2

GCSCD1031	Community Service-III(COS-III) *	CS	-	-	DCCC	2	0-0-1-1*
TOTAL						27	20 + 1*+2[†]
GPSBD1171/ GPSBA1061	Career Preparedness Program-II (Career essentials + Prepare for Aptitude Tests-II)	PS	-	AECC	DCCC	3	GR
Audit Course:							

[†] 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.

IV Semester

Course Code	Course	CMRU Category	CMRU Subcategory	UGC Category	School/ Dept.	Contact Hours/ Week	Credit Distribution L-T-P-C
Program Core							
3FINC3011	Financial Management	Major	AC	Major (Core)	SOEC	3	2-1-0-3
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	3	3-0-0-3
		Inter disciplinary 3	IDE	Inter disciplinary		3	3-0-0-3
3CSGC2011	Tally	Foundation	Vocational Course	Skill Enhancement Course/Vocational Course	SOEC	5	1-0-2-3
Common Core							
CKSAM1021	Environment and Sustainability	KSC	-	Value Added Course/Ability Enhancement	DCCC	2	2-0-0-2
CKSAM1011	Critical Inquiry	KSC	-	Ability Enhancement	DCCC	1	1-0-0-1
TOTAL						23	21

GPSBD1181 /GPSBA107 1	Career Preparedness Program-III (Career effectiveness + Prepare for Aptitude Tests-III)	PS	-	AECC	DCCC	3	GR
Audit Course:							

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)

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

II. Specialization-B (Finance)

Electives	Course Code	Course Title
Elective	3FINC4041	Financial Markets and Services
Elective	3FINC4051	Personal Financial Planning

V Semester

Course Code	Course	CMRU Category	CMRU Subcategory	UGC Category	School/ Dept.	Contact Hours/ Week	Credit Distribution L-T-P-C
Program Core							
3ACCT3011	Management Accounting	Major	AC	Major (Core)	SOEC	3	2-1-0-3
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	3	2-1-0-3
3XXXX4XX1	Elective 4	Elective	AC	Major (Core)	SOEC	3	2-1-0-3
3MOOC1021	MOOC-2	Major	FC	Skill enhancement/ Ability Enhancement	SOEC	2	2-0-0-2
3INTS3010	Internship II [†] (SIP)	Internship	-	CC	SOEC	8	0-0-4-4 [†]
Common Core							
CKSAM1031	Ethics & Values	CC	-	Value Added Course/Ability Enhancement	DCCC	2	2-0-0-2
TOTAL						27	19 + 4[†]
GPSDL1051	Career Preparedness Program -4 (Strategies for	PS	-	AECC	DCCC	1	GR

	Self-management (SSM))						
Audit Course:							

^{††} *Internship II - Summer Internship Program (SIP) credits are reflected in the VI Semester*

III. Specialization- A (Accounts)

Electives	Course Code	Course Title
Elective	3ACCT4081	International Auditing
Elective	3ACCT4091	Advanced Management Accounting

IV. Specialization-B (Finance)

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

VI Semester

Course Code	Course	CMRU Category	CMRU Subcategory	UGC Category	School / Dept.	Contact Hours/ Week	Credit Distribution L-T-P-C
Program Core							
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 [†] (CIP)	Internship	IC	CC	SOEC	-	0-0-2-2 [†]
3INTS3010	Internship II ^{††} (SIP)	Internship	IC	CC	SOEC	-	0-0-4-4 ^{††}
3CAPS4010	Capstone	Project	Project	DSE	SOEC	12	0-0-6-6
GCSCD1011	Community Service - I (COS-I) *	CS	-	-	DCCC	-	0-0-1-1*
GCSCD1021	Community Service - II (COS-II) *	CS	-	-	DCCC	-	0-0-1-1*
GCSCD1031	Community Service - III (COS-III) *	CS	-	-	DCCC	-	0-0-1-1*
TOTAL						18	21
Audit Course:							

[†] 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.

V. Specialization- A (Accounts)

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

VI. 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 **120 Credits**.

VII Semester (BCOM- Hons. with Research)

Course Code	Course	CMRU Category	CMRU Subcategory	UGC Category	School/ Dept.	Contact Hours/ Week	Credit Distribution L-T-P-C
Program Core							
3ACCT4201	Strategic Cost Management	Major	AC	Minor (Core)	SOEC	3	3-0-0-3
3ECON3101	Macro Economics	Major	AC	Major (Core)/Ability Enhancement	SOEC	3	3-0-0-3
3MGMT4071	Advanced Research Methodology	Major	AC	Major (Core)/Ability Enhancement	SOEC	3	3-0-0-3
3STAT3031	Data Analytics	Major	AC	Major (Core)/Skill Enhancement	SOEC	3	3-0-0-3
3CAPS5010	Thesis - I	Project	Project	DSE	SOEC	12	0-0-6-6
3MOOC1031	MOOC-3	Major	AC	Skill enhancement/ Ability Enhancement	SOEC	2	2-0-0-2
TOTAL						20	20

VIII Semester (BCOM- Hons. with Research)

Course Code	Course	CMRU Category	CMRU Subcategory	UGC Category	School/ Dept.	Contact Hours/ Week	Credit Distribution L-T-P-C
Program Core							
3FINC4221	Project Appraisal and Financial Planning	Major	AC	Minor (Core)	SOEC	3	3-0-0-3
3CSGC4051	Enterprise Resource Planning and MIS	Major	AC	Major (Core)	SOEC	3	3-0-0-3
3FINC4161	Entrepreneurial Finance	Major	AC	Major (Core)	SOEC	3	3-0-0-3
3STAT3031	Statistics with R	Major	AC	Major (Core)	SOEC	3	3-0-0-3
3CAPS5020	Thesis - II	Project	Project	DSE	SOEC	12	0-0-6-6
3MOOC1041	MOOC-4	Major	AC	DSE/Skill enhancement/ Ability Enhancement	SOEC	2	2-0-0-2
TOTAL						20	20
** Paper Publication in Scopus Journal is mandatory * Faculty contact hours (Per week)							

Note: Students will be awarded “UG Degree (Honours) in Commerce with Research” in the relevant Discipline/Subject upon securing 160 Credits

VII Semester (BCOM- Hons.)

Course Code	Course	CMRU Category	CMRU Subcategory	UGC Category	School/ Dept.	Contact Hours/ Week	Credit Distribution L-T-P-C
3ACCT4201	Strategic Cost Management	Major	AC	Major (Core)	SOEC	3	3-0-0-3
3ECON3101	Macro Economics	Major	AC	Major (Core)//Ability Enhancement	SOEC	3	3-0-0-3
3MGMT4071	Advanced Research Methodology	Major	AC	Major (Core)//Ability Enhancement	SOEC	3	3-0-0-3
3STAT3031	Data analytics	Major	AC	Major (Core)/ Skill/Enhancement	SOEC	3	3-0-0-3
3CAPS5010	Thesis - I	Project	Project	DSE	SOEC	12	0-0-6-6
3MOOC1031	MOOC-3	Major	AC	DSE/Skill enhancement/ Ability Enhancement	SOEC	2	2-0-0-2
TOTAL						20	20

VIII Semester (BCOM- Hons.)

Course Code	Course	CMRU Category	CMRU Subcategory	UGC Category	School/ Dept.	Contact Hours/ Week	Credit Distribution L-T-P-C
Program Core							
3CSGC4051	Enterprise Resource Planning and MIS	Major	AC	Major (Core)	SOEC	3	3-0-0-3
3FINC4201	Derivatives and Risk Management	Major	AC	Major (Core)//Skill Enhancement	SOEC	3	3-0-0-3
3FINC4211	Foreign Exchange Market & International Finance	Major	AC	Major (Core)/Skill Enhancement	SOEC	3	3-0-0-3
3FINC4221	Project Appraisal and Financial Planning	Major	AC	Major (Core)/Skill Enhancement	SOEC	3	3-0-0-3
3CAPS5020	Thesis - II	Project	Project	DSE	SOEC	12	0-0-6-6
3MOOC1041	MOOC-4	Major	AC	DSE/Skill enhancement/ Ability Enhancement	SOEC	2	2-0-0-2
TOTAL						20	20

Note: Students will be awarded UG Degree (Honours) in the relevant Discipline/Subject upon securing 160 Credits

VII. 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

VIII. Specialization-B (Finance)

Electives	Course Code	Course Title
Elective-1	3FINC4041	Financial Markets and Services
Elective-2	3FINC4051	Personal Financial Planning
Elective-3	3FINC4061	Security Analysis & Portfolio Management
Elective-4	3FINC4071	Stock and Commodity Markets
Elective-5	3FINC4081	Advanced Financial Management
Elective-6	3FINC4091	Introduction to Risk Management