



School of Economics and Commerce
B. Com-IAF (International Accounting and Finance)

Scheme of Teaching and Evaluation (STE)
Batch [2025-26]

Semester I							
Course Code	Course	CMRU Category	CMRU Subcategory	UGC Category	School / Dept.	Contact Hours/ Week	Credit Distribution L-T-P-C
Program Core							
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
Common Core							
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-I (COS-I) *	CPC	-	-	DCCC	2 (15)	0-0-1-1*
TOTAL						22	20 + 1*

***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							
3ACCT2011	Management Accounting	Major	IC	Major (Core)	SOEC	4	3-1-0-4
3FINC2011	Financial Reporting-I	Major	IC	Major (Core)	SOEC	4	3-1-0-4
63AEAI2011	Advance Excel with AI Tools	Major	FC	Major (Core)	SOEC	3	3-0-0-3
63LSGN2011	Corporate Business Law	Major	AC	Major (Core) /Skill Enhancement	SOEC	3	3-0-0-3
		Inter disciplinary 1	IDE	Multidisciplinary		3	3-0-0-3
Common Core							
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-II (COS-II) *	CS	-	-	DCCC	2 (15)	0-0-1-1*
TOTAL						23	20+ 1*

***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.

Semester III							
Course Code	Course	CMRU Category	CMRU Subcategory	UGC Category	School / Dept.	Contact Hours/ Week	Credit Distribution on L-T-P-C
Program Core							
3FINC2111	Financial Reporting-II	Major	IC	Major (Core)	SOEC	4	3-1-0-4
3ACCT2051	Performance Management	Major	IC	Major (Core)	SOEC	4	3-1-0-4
3MGMT3031	Business Research Methods	MDC	FC	Multidisciplinary Course	SOM	3	3-0-0-3
3TAXN4131	Advanced Taxation-I	Major	AC	Major (Core)	SOEC	4	3-1-0-4
3MOOC1011	MOOC-1	Major	FC	Skill enhancement	SOEC	2	2-0-0-2
		Inter disciplinary 2	IDE	Inter disciplinary		3	3-0-0-3
	Internship I† (CIP)	Foundation	Internship	CC	SOEC		
Common Core							
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 (COS-III) *	CPC	-	-	DCCC	2 (15)	0-0-1-1*
TOTAL						26	23 + 1*

† 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							
3ACCT3091	Strategic Business Reporting-I	Major	IC	Major (Core)	SOEC	4	3-1-0-4
3FINC3011	Financial Management	Major	AC	Major (Core)	SOEC	4	3-1-0-4
3TAXN4141	Advanced Taxation-II	Major	AC	Major (Core)	SOEC	4	3-1-0-4
3CSGC2011	Tally	Foundation	Vocational Course	Skill Enhancement Course/Vocational Course	SOEC	5	1-0-2-3
		Inter disciplinary 3	IDE	Multidisciplinary		3	3-0-0-3
Common Core							
CKSAA1033	Introduction to Philosophical Thoughts	CC	-	Value Added Course/Ability Enhancement	DCCC	2	1-0-0-1
CPSDR1011	Career Preparedness Program-III	CC	-	Ability Enhancement	DCCC	1	0-0-1-1
TOTAL						23	20

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.

V Semester							
Course Code	Course	CMRU Category	CMRU Subcategory	UGC Category	School / Dept.	Contact Hours/ Week	Credit Distribution L-T-P-C
Program Core							
3ACCT2071	Audit & Assurance	Major	IC	Minor (Core)	SOEC	4	4-0-0-4
3ACCT4181	Advanced Performance Management	Major	AC	Major (Core)	SOEC	4	3-1-0-4
3ACCT3101	Strategic Business Reporting-II	Major	IC	Major (Core)	SOEC	4	3-1-0-4
3FINC4191	Advanced Financial Management -II	Major	IC	Major (Core)	SOEC	4	3-1-0-4
3MOOC1021	MOOC-2	Major	FC	Skill enhancement/ Ability Enhancement	SOEC	2	2-0-0-2
	Internship II†† (SIP)	Foundation	Internship	CC	SOEC		
Common Core							
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
TOTAL						22	22
	Training and placement	PS	-				GR

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

VI Semester							
Course Code	Course	CMRU Category	CMRU Subcategory	UGC Category	School / Dept.	Contact Hours/ Week	Credit Distribution L-T-P-C
Program Core							
3ACCT3051	Advanced Audit & Assurance	Major	AC	Minor (Core)	SOEC	4	4-0-0-4
3MGMT4051	Strategic Business Leader	MDC	IC	Multidisciplinary Course	SOEC	4	4-0-0-4
3INTS2010	Internship I†† (CIP)	Foundation	Internship	CC	SOEC	-	0-0-2-2
3INTS3010	Internship II†† (SIP)	Foundation	Internship	CC	SOEC	-	0-0-4-4
3CAPS4010	Capstone	Capstone	Capstone	Skill Enhancement	SOEC	12	0-0-6-6
CCSCD1011	Community Service - I (COS-I)	CS	-	-	DCCC	-	0-0-1-1
CCSCD1021	Community Service - II (COS-II)	CS	-	-	DCCC	-	0-0-1-1
CCSCD1031	Community Service - III (COS-III)	CS	-	-	DCCC	-	0-0-1-1
CKSAM1021	Environment and Sustainability	CC			DCCC	2	2-0-0-2
TOTAL						22	23

† 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