



School of Economics and Commerce
B.Com (Professional –CA Integrated)

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

Semester I							
Course Code	Course	CMRU Category	CMRU Sub Category	UGC Category	School/ Dept.	Contact Hours/ Week	Credit Distribution L-T-P-C
Program Core							
63ACCA1011	Financial Accounting	Major	FC	Major (Core)	SOEC	4	3-1-0-4
63LSGN1011	Business Laws-I	MDC	FC	Multi disciplinary/ Inter disciplinary	SOEC	3	3-0-0-3
63MATH1011	Business Mathematics	Major	FC	Minor (Core)	SOEC	3	2-1-0-3
63ECON1011	Business Economics (Micro-Economics)	Major	FC	Major (Core)	SOEC	3	3-0-0-3
3LRCA1011	Logical Reasoning	Major	FC	Minor (Core)	SOEC	1	1-0-0-1
Common Core							
CPSAL1062 / 71 / 82	Hindi/ Kannada / English	CC	-	Ability Enhancement	DCCC	2	2-0-0-2
CPSAL1121	Active Communication					3	3-0-0-3
CPSSD1061	Creating with AI					1	1-0-0-1
CCSCD1011	Community Service Programme - I	CS	-	-	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.



Semester II							
Course Code	Course	CMRU Category	CMRU Sub Category	UGC Category	School/ Dept.	Contact Hours/ Week	Credit Distribution L-T-P-C
Program Core							
3ACCA2011	Accounting	Major	FC	Major (Core)	SOEC	4	3-1-0-4
3LSGN2011	Business Law-II	MDC	FC	Multi disciplinary/ Inter disciplinary	SOEC	3	3-0-0-3
63AEAI2011	Advance Excel with AI Tools	Major	FC	Major (Core)	SOEC	5	3-0-1-4
63ECON2011	Macro Economics	Major	FC	Major (Core)	SOEC	3	2-1-0-3
		Inter disciplinary 1	IDE	Inter disciplinary		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	-	Value added/ Ability Enhancement	DCCC	2 (30)	0-0-1-1
CCSCD1021	Community Service Programme - II*	CS	-	-	DCCC	2 (15)	0-0-1-1*
TOTAL						24	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 Sub Category	UGC Category	School / Dept.	Contact Hours/ Week	Credit Distribution L-T-P-C
Program Core							
3ACCT3111	Advance Accounting I	Major	IC	Major (Core)	SOEC	3	2-1-0-3
3LSGN3011	Corporate and other Laws - I	MDC	IC	Multi disciplinary/ Interdisciplinary	SOEC	3	2-1-0-3
3TAXN3051	Income Tax - I	Major	IC	Major (Core)	SOEC	4	3-1-0-4
3TAXN3061	GST - I	Major	IC	Major (Core)	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 [†] (CIP)	Internship	-	CC	SOEC	4	0-0-2-2 [†]
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*	CS	-	-	DCCC	2 (15)	0-0-1-1*
TOTAL						22	21 + 1*+2[†]

* 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.

Semester IV							
Course Code	Course	CMRU Category	CMRU Sub Category	UGC Category	School/ Dept.	Contact Hours/ Week	Credit Distribution L-T-P-C
Program Core							
3ACCT3121	Advance Accounting II	Major	IC	Major (Core)	SOEC	4	3-1-0-4
3LSGN3021	Corporate and other Laws - II	Major	IC	Major (Core)	SOEC	4	3-1-0-4
3TAXN3071	Income Tax II	Major	IC	Major (Core)	SOEC	4	3-1-0-4
		Inter disciplinary 3	IDE	Inter Disciplinary		3	3-0-0-3
3CSGC2011	Tally	Foundation	Vocational Course	Major (Skill Enhancement Course) /Vocational Course	SOEC	5	1-0-2-3
Common Core							
CKSAA1033	Introduction to Philosophical Thoughts	KSC	-			1	1-0-0-1
CPSDR1011	Career Preparedness Program-III	KSC	-			2	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.

Semester V							
Course Code	Course	CMRU Category	CMRU Subcategory	UGC Category	School / Dept.	Contact Hours/ Week	Credit Distribution L-T-P-C
Program Core							
3ACCT4211	Cost and Management Accounting I	Major	AC	Major (Core)	SOEC	4	3-1-0-4
3ACCT4221	Auditing and Assurance I	Major	AC	Major (Core)	SOEC	4	3-1-0-4
3MGMT3031	Business Research Methods	MDC	AC	Major (Core)/Ability Enhancement	SOEC	3	3-0-0-3
3MGMT4111	Strategic Management	Major	AC	Major (Core)	SOEC	3	3-0-0-3
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							
CKSHA1011	Indian Traditions: Values and Critical Inquiry	CC	-			2	2-0-0-2
CCSAE1011	Disaster Management					2	2-0-0-2
TOTAL						28	20 + 4[†]
GR	Training and Placement					2	

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

III. Specialization- A (Data Science)

Electives	Course Code	Course Title
Elective-1	3DSAH5011	Apache Hadoop for Data Science
Elective-2	3DSAS5011	Apache spark for data science

Semester VI							
Course Code	Course	CMRU Category	CMRU Subcategory	UGC Category	School / Dept.	Contact Hours/ Week	Credit Distribution L-T-P-C
Program Core							
3ACCT4231	Cost and Management Accounting II	Major	AC	Major (Core)	SOEC	4	3-1-0-4
3ACCT4241	Audit and Assurance II	Major	AC	Major (Core)	SOEC	4	3-1-0-4
3FINC4231	Financial Management	Major	AC	Major (Core)	SOEC	4	3-1-0-4
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
CCSCD1011	Community Service Programme - I*	CS	-	-	DCCC	-	0-0-1-1*
CCSCD1021	Community Service Programme - II*	CS	-	-	DCCC	-	0-0-1-1*
CKSAM1021	Environment and Sustainability						2-0-0-2
CCSCD1031	Community Service Programme - III*	CS	-	-	DCCC	-	0-0-1-1*
TOTAL						24	20+1*+1*+1*+2*+4*

[†] 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.

Note:

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

INTERDISCIPLINARY ELECTIVE (IDE) COURSES:			
Course Code	School	Course Name	Semester
6IDSS1011	SOM	Introduction to Financial Management	Odd
6IDSS1031	SOM	Basics of Entrepreneurship	Odd
6IDSS1051	SOM	Finance for Non-Finance Students	Odd
6IDSS1071	SOM	Marketing - For the Uninitiated	Odd
8IDSS1011	SOSS	Web designing	Odd
8IDSS1031	SOSS	Python Programming Basics	Odd
8IDSS1051	SOSS	Introduction to Media Industry	Odd
8IDSS1061	SOSS	Introduction to Media Equipment's and Techniques	Odd
5IDSS1011	SOLS	Essentials of Human Rights and Public Interest Law	Odd
7IDSS1021	SOSSH	Personality & Development	Odd
7IDSS1031	SOSSH	Media & Cultural Studies	Odd
7IDSS1051	SOSSH	Mental Health at workplace	Odd
7IDSS1071	SOSSH	Positive Psychology	Odd
4IDSS1011	SOET	Basics of Microcontroller	Odd
4IDSS1021	SOET	Principles of Digital system	Odd
4IDSS1031	SOET	Mobile Communication	Odd
4IDSS1041	SOET	Programming using C	Odd
4IDSS1051	SOET	Introduction to IoT	Odd
4IDSS1061	SOET	Design for Additive Manufacturing & 3D Printing	Odd
4IDSS1071	SOET	Fundamentals of Robotics	Odd
4IDSS1081	SOET	Introduction to programming with Python	Odd
4IDSS1091	SOET	Introduction to programming with Java	Odd
4IDSS1101	SOET	Fundamentals of Machine Learning	Odd
4IDSS1111	SOET	Basics of Web Programming	Odd
4IDSS1121	SOET	Digital Forensics	Odd
4IDSS1131	SOET	Basics of Computer Network	Odd
4IDSS1141	SOET	Basics of Computer Security	Odd
4IDSS1151	SOET	Multimedia communication	Odd
4IDSS1161	SOET	Principles of web communication	Odd
4IDSS1171	SOET	Waste Management	Odd
4IDSS1181	SOET	Value Engineering	Odd
2IDSS1011	SOA	Exploration in Printmaking and Digital Fabrication	Odd

NIDSS1021		NCC I -2	Odd
NIDSS1041		NCC I -4	Odd
6IDSS1021	SOM	Human Resource Management - How it Really Works	Even
6IDSS1041	SOM	Introduction to Digital Marketing	Even
6IDSS1061	SOM	Entrepreneurship - A Primer	Even
8IDSS1021	SOSS	Structured Query Language (SQL)	Even
8IDSS1041	SOSS	Mobile App development	Even
8IDSS1071	SOSS	Introduction to Media Aesthetics	Even
5IDSS1021	SOLS	Essential Laws for Business Enterprise	Even
7IDSS1041	SOSSH	Women Studies	Even
7IDSS1011	SOSSH	Environmental Psychology	Even
7IDSS1061	SOSSH	Community Psychology	Even
7IDSS1081	SOSSH	Youth Development	Even
4IDSS1191	SOET	Basics of Control system	Even
4IDSS1201	SOET	Principles of Electronics communication	Even
4IDSS1211	SOET	Programming using C++	Even
4IDSS1221	SOET	Basics of Electronics	Even
4IDSS1231	SOET	Ergonomics	Even
4IDSS1241	SOET	Project Management	Even
4IDSS1251	SOET	Fundamentals of Database Management Systems	Even
4IDSS1261	SOET	Network Defense Technologies	Even
4IDSS1271	SOET	Risk Management	Even
4IDSS1281	SOET	Data Science Using R	Even
4IDSS1291	SOET	Business Intelligence	Even
4IDSS1301	SOET	Principles of Cyber Law	Even
4IDSS1311	SOET	Residential Building Planning and Interior Designing	Even
NIDSS1011		NCC I - 1	Even
NIDSS1031		NCC I - 3	Even

COMMON CORE - ARTS AND PHILOSOPHY COURSES:

Course Code	Course Name
CKSAA1011	History, Theory and Ideas of Western Philosophy
CKSAA1021	Ideas and Practices of India's Folk Arts and Crafts
CKSAA1031	Introduction to Philosophical Thought
CKSAA1041	India's Classical Performing Arts

**COMMON CORE (NON-CREDIT):
GRADUATE REQUIREMENT***** Career Preparedness: Discover-Build-Deliver (DBD) Modules**

Career Preparedness Courses	Semester	Career Preparedness Courses	Semester
Discover - Know myself (AI/assessment tests)	I	Build (common) - Finding the right internship	IV
Discover - Explore career options in the current landscape	II	Build (common) - Preparing for internship (b)	IV
Discover - Explore 21st century skills	II	Build (work track) - Prepare for case studies	IV
Discover - Understand the industry/sector	II	Build (work track) - Prepare for interviews and GDs	IV
Discover - Map career goals	II	Build (entrepreneurship track)	IV
Discover - Growth mindset	II	Build (higher-ed track)	IV
Discover - Develop habits for lifelong learning	II	Build (research track)	V
Discover - Reflective Paper	II	Build (work track) - Prepare for career fair	V
Build (common) - Create a resume	III	Deliver - Build your resume and cover letter	V
Build (common) - Preparing for internship (a)	III	Deliver - Establish your personal brand	V
Build (common) - Develop social and emotional intelligence	III	Deliver - Develop financial literacy	V
Build (common) - Choose the right mentors	III	Deliver - Manage your personal and professional growth	V
Build (common) - Understand your digital footprints	III	Deliver - Placement / Final Internship	VI
Build (common) - prepare for aptitude tests (only training)			II - IV

