



**SCHOOL OF ECONOMICS &
COMMERCE (SOEC)**

**BACHELOR OF COMMERCE (B.Com)
PROGRAMME STRUCTURE-2023**

T: 080-25426977 / 6988 M: 7022007674 F: 080-25427840

E: info@cmr.edu.in www.cmr.edu.in

BCOM - Professional CA Integrated

I Semester

Course	CMRU Category		CMRU Subcategory	UGC Category	School/ Dept.	Contact Hours/ Week	Credit Distribution L-T-P-C
Program Core							
Accounting I	Major		FC	Major (Core)	SOEC	3	2-1-0-3
Business Laws I	MDC		FC	Multidisciplinary/ Interdisciplinary	SOEC	3	3-0-0-3
Business Mathematics	Major		FC	Major (Core)	SOEC	3	2-1-0-3
Business Economics I	Major		FC	Minor (Core)	SOEC	3	3-0-0-3
Logical Reasoning	Major		FC	Minor (Core)	SOEC	1	1-0-0-1
Common Core**							
Hindi / Kannada / English	CC		-	Ability Enhancement	DCCC	2	2-0-0-2
Design Thinking (DTP)	CC		-	Ability Enhancement	DCCC	(30)	0-0-2-2
Indian Constitution (INC)	CC		-	Value added/Ability Enhancement	DCCC	2	2-0-0-2
Community Service-I (COS-I) *	CS		-	-	DCCC	(30)	0-0-1-1*
TOTAL						62	19 + 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	CMRU Category	CMRU Subcategory	UGC Category	School / Dept.	Contact Hours / Week	Credit Distribution on L-T-P-C
Program Core						
Accounting II	Major	FC	Major (Core)	SOEC	3	2-1-0-3
Business laws II	MDC	FC	Multidisciplinary/Interdisciplinary	SOEC	3	3-0-0-3
Statistics	Major	FC	Major (Core)	SOEC	3	2-1-0-3
Business Economics II	Major	FC	Minor (Core)	SOEC	3	3-0-0-3
	Interdisciplinary 1	IDE	Interdisciplinary/Multidisciplinary		3	3-0-0-3
Common Core						
French/Spanish/German	CC	-	Ability Enhancement	DCC C	2	2-0-0-2
Oral and Written Communication	CC	-	Ability Enhancement	DCC C	4	2-0-0-2
Community Service-II (COS-II) *	CS	-	-	DCC C	(30)	0-0-1-1*
TOTAL					38	19 + 1*
Non-Credit Courses: (Ability Enhancement)						
Career Preparedness Program - 1 (CPP)						
1. Personal Effectiveness						
2. Prepare for Aptitude Tests-I						

**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	CMRU Category	CMRU Subcategory	UGC Category	School / Dept.	Contact Hours/Week	Credit Distribution L-T-P-C
Program Core						
Advance Accounting, I	Major	IC	Major (Core)	SOEC	4	2-0-1-3
Corporate and other Laws - I	MDC	IC	Multidisciplinary/Interdisciplinary	SOM	3	3-0-0-3
Income Tax - I	Major	IC	Major (Core)	SOEC	3	2-1-0-3
GST - I	Major	IC	Major (Core)	SOEC	3	2-1-0-3
MOOC-1*	Foundation	FC	Skill enhancement/Ability Enhancement	SOEC	3	2-0-0-2
	Interdisciplinary 2	IDE	Multidisciplinary /Interdisciplinary		3	3-0-0-320
Internship I† (CIP)	Foundation	Internship	CC	SOEC		
Common Core						
Arts & Philosophy	CC	-	Value added/Ability Enhancement	DCCC	1	1-0-0-1
Disaster Management	CC	-	Value added/Ability Enhancement	DCCC	2	2-0-0-2
Community Service - III (COS-III) *	CS	-	-	DCCC	(30)	0-0-1-1*
TOTAL					37	20 + 1*
Non-Credit Courses: (Ability Enhancement) Career Preparedness Program - 2 (CPP) <ol style="list-style-type: none"> 1. Career Essentials 2. Prepare for Aptitude Tests-II 						

† 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	CMRU Category	CMRU Subcategory	UGC Category	School/ Dept.	Contact Hours/ Week	Credit Distribution L-T-P-C
Program Core						
Advance Accounting II	Major	IC	Major (Core)	SOEC	4	3-1-0-4
Corporate and other Laws – II	Major	IC	Major (Core)	SOEC	3	3-0-0-3
Income Tax II	Major	IC	Major (Core)	SOEC	3	2-1-0-3
	Inter disciplinary 3	IDE	Inter disciplinary		3	3-0-0-3
Tally	Foundation	Vocational Course	Skill Enhancement Course/Vocational Course	SOEC	4	1-0-2-3
Common Core						
Environment and Sustainability	KSC	-	Value Added Course/Ability Enhancement	DCCC	2	2-0-0-2
Critical Inquiry	KSC	-	Ability Enhancement	DCCC	1	1-0-0-1
TOTAL					23	20
Non-Credit Courses: (Ability Enhancement)						
Career Preparedness Program - 3 (CPP)						
1. Career Effectiveness						
2. Prepare for Aptitude Tests-III						

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	CMRU Category	CMRU Subcategory	UGC Category	School/ Dept.	Contact Hours/ Week	Credit Distribution L-T-P-C
Program Core						
Cost and Management Accounting I	Major	AC	Major (Core)	SOEC	4	3-1-0-4

Auditing and Assurance I	Major	AC	Major (Core)	SOEC	3	2-1-0-3
Business Research Methods	MDC	AC	Major (Core)/Ability Enhancement	SOEC	3	2-1-0-3
Strategic Management	Major	AC	Major (Core)	SOEC	3	3-0-0-3
MOOC-2	Major	FC	Skill enhancement/ Ability Enhancement	SOEC	2	2-0-0-2
Internship II†† (SIP)	Foundation	Internship	CC	SOEC		
Common Core						
Ethics & Values	CC	-	Value Added Course/Ability Enhancement	DCCC	2	2-0-0-2
TOTAL					14	17
Non-Credit Courses: (Ability Enhancement)						
Career Preparedness Program - 4 (CPP)						
1. Strategy for Self-Management						

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

VI Semester

Course	CMRU Category	CMRU Subcategory	UGC Category	School/ Dept.	Contact Hours/ Week	Credit Distribution L-T-P-C
Program Core						
Cost and Management Accounting II	Major	AC	Major (Core)	SOEC	3	3-1-0-4
Audit and Assurance II	Major	AC	Major (Core)	SOEC	3	3-1-0-4
Financial Management	Major	AC	Major (Core)	SOEC	3	3-0-0-3

Internship I†† (CIP)	Foundation	Internship	CC	SOEC		0-0-2-2
Internship II†† (SIP)	Foundation	Internship	CC	SOEC		0-0-4-4
Capstone	Capstone	Capstone	Skill Enhancement	SOEC	6	0-0-6-6
Community Service -I (COS-I) *	CS	-	-	DCCC	(30)	0-0-1-1
Community Service - II (COS- II) *	CS	-	-	DCCC	(30)	0-0-1-1
Community Service - III (COS-III) *	CS	-	-	DCCC	(30)	0-0-1-1
TOTAL					15	26

† 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.

VII Semester (BCOM- Hons. with Research)

Course	CMRU Category	CMRU Subcategory	UGC Category	School/ Dept.	Contact Hours/ Week	Credit Distribution L-T-P-C
Program Core						
Strategic Cost Management	Major	AC	Minor (Core)	SOEC	3	3-0-0-3
Macro Economics	Major	AC	Major (Core)/Ability Enhancement	SOEC	3	3-0-0-3
Operation Research	Major	AC	Major (Core)/Ability Enhancement	SOEC	3	3-0-0-3

Advanced Research Methodology	Major	AC	Major (Core)/Ability Enhancement	SOEC	3	3-0-0-3
Data Analytics	Major	AC	Major (Core)/Skill Enhancement	SOEC	3	3-0-0-3
Ethics in Research	Major	AC	Major (Core)	SOEC	3	3-0-0-3
MOOC-3	Major	AC	Skill enhancement/ Ability Enhancement	SOEC	2	2-0-0-2
TOTAL					20	20

VIII Semester (BCOM- Hons. with Research)

Course	CMRU Category	CMRU Subcategory	UGC Category	School/ Dept.	Contact Hours/ Week	Credit Distribution L-T-P-C
Program Core						
Project Appraisal and Financial Planning	Major	AC	Minor (Core)	SOEC	3	3-0-0-3
Enterprise Resource Planning and MIS	Major	AC	Major (Core)	SOEC	3	3-0-0-3
Entrepreneurial Finance	Major	AC	Major (Core)	SOEC	3	3-0-0-3
Statistics with R	Major	AC	Major (Core)	SOEC	3	3-0-0-3
Research Dissertation **			Major (Core)	SOEC	6*	0-0-12-6
MOOC-4	Major	AC	DSE/Skill enhancement/ Ability Enhancement	SOEC	2	2-0-0-2
TOTAL					14	20
** Paper Publication in International peer reviewed Journal is mandatory * Faculty contact hours (Per week)						

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

VII Semester (BCOM- Hons.)

Course	CMRU Category	CMRU Subcategory	UGC Category	School/ Dept.	Contact Hours/ Week	Credit Distribution L-T-P-C
Program Core						
Strategic Cost Management	Major	AC	Major (Core)	SOEC	3	3-0-0-3
Macro Economics	Major	AC	Major (Core)//Ability Enhancement	SOEC	3	3-0-0-3
Operation Research	Major	AC	Major (Core)//Ability Enhancement	SOEC	3	3-0-0-3
Advanced Research Methodology	Major	AC	Major (Core)/Ability Enhancement	SOEC	3	3-0-0-3
Data analytics	Major	AC	Major (Core)/ Skill/Enhancement	SOEC	3	3-0-0-3
Credit Risk Management	Major	AC	Major (Core)/Ability Enhancement	SOEC	3	3-0-0-3
MOOC-3	Major	AC	DSE/Skill enhancement/ Ability Enhancement	SOEC	2	2-0-0-2
TOTAL					20	20

VIII Semester (BCOM- Hons.)

Course	CMRU Category	CMRU Subcategory	UGC Category	School/ Dept.	Contact Hours/ Week	Credit Distribution L-T-P-C
Program Core						
Enterprise Resource Planning and MIS	Major	AC	Major (Core)	SOEC	3	3-0-0-3
Derivatives and Risk Management	Major	AC	Major (Core)//Skill Enhancement	SOEC	3	3-0-0-3

Foreign Exchange Market & International Finance	Major	AC	Major (Core)/Skill Enhancement	SOEC	3	3-0-0-3
Project Appraisal and Financial Planning	Major	AC	Major (Core)/Skill Enhancement	SOEC	3	3-0-0-3
Project dissertation	Dissertation	Dissertation	Skill Enhancement	SOEC	6	0-0-6-6
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