



PROGRAMME REGULATIONS & CURRICULUM

2025-28

PRESIDENCY SCHOOL OF COMMERCE
BACHELOR OF COMMERCE



PRESIDENCY UNIVERSITY

Presidency University Act, 2013 of the Karnataka Act No. 41 of 2013 | Established under Section 2(f) of UGC Act, 1956
Approved by AICTE, New Delhi

PRESIDENCY SCHOOL OF COMMERCE

Program Regulations and Curriculum

2025-2028

BACHELOR OF COMMERCE

based on Choice Based Credit System (CBCS) and Outcome Based Education (OBE)

Regulations No.: PU/AC-.../ PSOC .../B.Com/2025-28

Resolution No... of the 2...th Meeting of the Academic Council held on ..rd 2025, and ratified by the Board of Management in its 2..th Meeting held on ...th, 2025.

.....-2025

Table of Contents

Clause No.	Contents	Page Number
PART A – PROGRAM REGULATIONS		
1.	Vision & Mission of the University and the School / Department	4
2.	Preamble to the Program Regulations and Curriculum	5
3.	Short Title and Applicability	5
4.	Definitions	6
5.	Program Description	8
6.	Minimum and Maximum Duration	9
7.	Programme Educational Objectives (PEO)	10
8.	Programme Outcomes (PO)	10
9.	Admission Criteria (as per the concerned Statutory Body)	11
10.	Transfer Students requirements	12
11.	Change of Program	13
12.	Specific Regulations regarding Assessment and Evaluation	14
13.	Additional clarifications - Rules and Guidelines for Transfer of Credits from MOOC (NPTEL, SWAYAM etc.)	17
14.	Mandatory Non-Credit Courses	20

PART B: PROGRAM STRUCTURE		
15.	Structure / Component with Credit Requirements Course Baskets & Minimum Basket wise Credit Requirements	21
16.	Minimum Total Credit Requirements of Award of Degree	22
17.	Other Specific Requirements for Award of Degree, if any, as prescribed by the Statutory Bodies	22
PART C: CURRICULUM STRUCTURE		
18.	Curriculum Structure	
18(a)	List of School Core Courses	23
18(b)	List of Program Core Courses	24
18(c)	List of Specialization Courses	25
18(d)	List of Ability Enhancement Courses	26
18(e)	List of Skill Enhancement Courses	26
18(f)	List of Value Added Courses	27
18(g)	List of Open Elective Courses	27
18(h)	List of Mandatory Non Credit Courses	28
19.	Practical / Skill based Courses – Internships / Project	29
20.	Recommended Semester Wise Course Structure / Flow including the Program / Discipline Elective Paths / Options	32

PART A – PROGRAM REGULATIONS

1. Vision & Mission of the University and the School / Department

1.1 Vision of the University

To be a Value-driven Global University, excelling beyond peers and creating professionals of integrity and character, having concern and care for society.

1.2 Mission of the University

- Commit to be an innovative and inclusive institution by seeking excellence in teaching, research and knowledge-transfer.
- Pursue Research and Development and its dissemination to the community, at large.
- Create, sustain and apply learning in an interdisciplinary environment with consideration for ethical, ecological and economic aspects of nation building.
- Provide knowledge-based technological support and services to the industry in its growth and development.
- To impart globally-applicable skill-sets to students through flexible course offerings and support industry's requirement and inculcate a spirit of new-venture creation.

1.3. Vision Statement of Presidency School of Commerce

To become a value-based, business-based Commerce School dedicated to creating a positive impact on commerce, the economy and society.

1.4 Mission Statement of Presidency School of Commerce

- Equip students with the knowledge, skills, and abilities to succeed in the world of commerce.
- Empower students to make proactive decisions in the face of business-related challenges.
- Sensitize students to embrace lifelong learning in a technology-enabled environment.
- Foster strategic alliances with industry and academia for research and its practical application.
- Instil entrepreneurial and leadership skills to address social, environmental and community needs.

2. Preamble to the Program Regulations and Curriculum

This is the subset of Academic Regulations, and it is to be followed as a requirement for the award of B.Com degree.

The Curriculum is designed to take into the factors listed in the Choice Based Credit System (CBCS) with focus on Internship, and project to enable the students to become eligible and fully equipped for employment in industries, choose higher studies or entrepreneurship.

In exercise of the powers conferred by and in discharge of duties assigned under the relevant provision(s) of the Act, Statutes and Academic Regulations of the University, the Academic Council hereby makes the following Regulations.

3. Short Title and Applicability

- a. These Regulations shall be called the Bachelor of Commerce Degree Program Regulations and Curriculum 2025-2028.
- b. These Regulations are subject to, and pursuant to the Academic Regulations.
- c. These Regulations shall be applicable to the ongoing Bachelor of Commerce Degree Programs of the 2025-2028 batch, and to all other Bachelor of Commerce Degree Programs which may be introduced in future.
- d. These Regulations shall supersede all the earlier Bachelor of Commerce Degree Program Regulations and Curriculum, along with all the amendments thereto.
- e. These Regulations shall come into force from the Academic Year 2025-2026.

4. Definitions

In these Regulations, unless the context otherwise requires:

- a. "Academic Calendar" means the schedule of academic and miscellaneous events as approved by the Vice Chancellor;*
- b. "Academic Council" means the Academic Council of the University;*
- c. "Academic Regulations" means the Academic Regulations, of the University;*
- d. "Academic Term" means a Semester or Summer Term;*
- e. "Act" means the Presidency University Act, 2013;*
- f. "AICTE" means All India Council for Technical Education;*
- g. "Basket" means a group of courses bundled together based on the nature/type of the course;*
- h. "BOE" means the Board of Examinations of the University;*
- i. "BOG" means the Board of Governors of the University;*
- j. "BOM" means the Board of Management of the University;*
- k. "BOS" means the Board of Studies of a particular Department/Program of Study of the University;*
- l. "CGPA" means Cumulative Grade Point Average as defined in the Academic Regulations;*
- m. "Clause" means the duly numbered Clause, with Sub-Clauses included, if any, of these Regulations;*
- n. "COE" means the Controller of Examinations of the University;*
- o. "Course In Charge" means the teacher/faculty member responsible for developing and organising the delivery of the Course;*
- p. "Course Instructor" means the teacher/faculty member responsible for teaching and evaluation of a Course;*
- q. "Course" means a specific subject usually identified by its Course-code and Course-title, with specified credits and syllabus/course-description, a set of references, taught by some teacher(s)/course-instructor(s) to a specific class (group of students) during a specific Academic Term;*
- r. "Curriculum Structure" means the Curriculum governing a specific Degree Program offered by the University, and, includes the set of Baskets of Courses along with minimum credit requirements to be earned under each basket for a degree/degree with*

specialization/minor/honours in addition to the relevant details of the Courses and Course catalogues (which describes the Course content and other important information about the Course). Any specific requirements for a particular program may be brought into the Curriculum structure of the specific program and relevant approvals should be taken from the BOS and Academic Council at that time.

- s. "DAC" means the Departmental Academic Committee of a concerned Department/Program of Study of the University;*
- t. "Dean" means the Dean / Director of the concerned School;*
- u. "Degree Program" includes all Degree Programs;*
- v. "Department" means the Department offering the degree Program(s) / Course(s) / School offering the concerned Degree Programs / other Administrative Offices;*
- w. "Discipline" means specialization or branch of B.Com. Degree Program;*
- x. "HOD" means the Head of the concerned Department;*
- y. "L-T-P-C" means Lecture-Tutorial-Practical-Credit – refers to the teaching – learning periods and the credit associated;*
- z. "MOOC" means Massive Open Online Courses;*
- aa. "MOU" means the Memorandum of Understanding;*
- bb. "NPTEL" means National Program on Technology Enhanced Learning;*
- cc. "Parent Department" means the department that offers the Degree Program that a student undergoes;*
- dd. "Program Head" means the administrative head of a particular Degree Program/s;*
- ee. "Program Regulations" means the Bachelor of Commerce Degree Program Regulations and Curriculum, 2025-2028;*
- ff. "Program" means the Bachelor of Commerce (B.Com) Degree Program;*
- gg. "PSOC" means the Presidency School of Commerce;*
- hh. "Registrar" means the Registrar of the University;*
- ii. "School" means a constituent institution of the University established for monitoring, supervising and guiding, teaching, training and research activities in broadly related fields of studies;*
- jj. "Section" means the duly numbered Section, with Clauses included in that Section, of these Regulations;*

- kk. "SGPA" means the Semester Grade Point Average as defined in the Academic Regulations;*
- ll. "Statutes" means the Statutes of Presidency University;*
- mm. "Sub-Clause" means the duly numbered Sub-Clause of these Program Regulations;*
- nn. "Summer Term" means an additional Academic Term conducted during the summer break (typically in June-July) for a duration of about eight (08) calendar weeks, with a minimum of thirty (30) University teaching days;*
- oo. "SWAYAM" means Study Webs of Active Learning for Young Aspiring Minds.*
- pp. "UGC" means University Grants Commission;*
- qq. "University" means Presidency University, Bengaluru; and*
- rr. "Vice Chancellor" means the Vice Chancellor of the University.*

5. Program Description

The Bachelor of Commerce Program Regulations and Curriculum 2025-2028 are subject to, and, pursuant to the Academic Regulations. These Program Regulations shall be applicable to the ongoing Bachelor of Commerce Degree Program, abbreviated as B.Com of 2025-2028 offered by the Presidency School of Commerce (PSOC).

5.1 These Program Regulations shall be applicable to other similar programs, which may be introduced in future.

5.2 These Regulations may evolve and get amended or modified or changed through appropriate approvals from the Academic Council, from time to time, and shall be binding on all concerned.

5.3 The effect of periodic amendments or changes in the Program Regulations, on the students admitted in earlier years, shall be dealt with appropriately and carefully, so as to ensure that those students are not subjected to any unfair situation whatsoever, although they are required to conform to these revised Program Regulations, without any undue favour or considerations.

6. Minimum and Maximum Duration

- 6.1 Bachelor of Commerce Degree Program is a Three-Year, Full-Time Semester based program. The minimum duration of the B.Com Program is three (03) years and each year comprises of two academic Semesters (Odd and Even Semesters) and hence the duration of the B.Com program is six (06) Semesters.
- 6.2 A student who for whatever reason is not able to complete the Program within the normal period or the minimum duration (number of years) prescribed for the Program, may be allowed a period of two years beyond the normal period to complete the mandatory minimum credits requirement as prescribed by the concerned Program Regulations and Curriculum. In general, the permissible maximum duration (number of years) for completion of Program is 'N' + 2 years, where 'N' stands for the normal or minimum duration (number of years) for completion of the concerned Program as prescribed by the concerned Program Regulations and Curriculum.
- 6.3 The time taken by the student to improve Grades/CGPA, and in case of temporary withdrawal/re-joining (refer to clause 16.1 of Academic Regulations), shall be counted in the permissible maximum duration for completion of a Program.
- 6.4 In exceptional circumstances, such as temporary withdrawal for medical exigencies, where there is a prolonged hospitalization and/or treatment, as certified through hospital/medical records, female students requiring extended maternity break (certified by registered medical practitioner), and, outstanding sportspersons representing the University/State/India requiring extended time to participate in National/International sports events, a further extension of one (01) year may be granted on the approval of the Academic Council.
- 6.5 The enrolment of the student who fails to complete the mandatory requirements for the award of the concerned Degree in the prescribed maximum duration (Clauses 18.1 and 18.2 of Academic Regulations), shall stand terminated and no Degree shall be awarded.

7 Programme Educational Objectives (PEO)

After three years of successful completion of the BCom program, the graduates shall be able to :

1. Apply comprehensive knowledge of commerce, accounting, finance, and management to pursue professional careers or higher studies.
2. Evaluate business issues critically, interpret financial information, and offer practical, data-driven solutions in diverse business environments.
3. Demonstrate ethical behavior and contribute responsibly to society and the environment, while adhering to legal and professional standards.
4. Engage in lifelong learning, adapt to emerging technologies, and exhibit an entrepreneurial mindset to meet evolving industry demands.

8 Programme Outcomes (PO)

On successful completion of the BCom Program, the students shall be able to:

1. Apply fundamental concepts of accounting, finance, economics, and management to identify, analyze, and solve business problems in a dynamic environment.
2. Develop analytical thinking to evaluate business challenges, interpret financial data, and make informed, data-driven decisions.
3. Demonstrate effective written and verbal communication skills for professional business contexts, including reporting, presentations, and teamwork.
4. Recognize and apply ethical principles in business practices while addressing social, environmental, and legal responsibilities in a global context.
5. Utilize financial software, data tools, and modern digital technologies to improve business efficiency, with adaptability to emerging platforms through lifelong learning.
6. Cultivate entrepreneurial abilities, creative thinking, and risk management skills to develop, lead, or innovate business ventures with a commitment to continuous personal and professional growth.

9 Admission Criteria

The University admissions shall be open to all persons irrespective of caste, class, creed, gender or nation. The admission criteria to the B.Com Program is listed in the following Clauses:

- 9.1 An applicant who has successfully completed Pre-University course or Senior Secondary School course (+2) or equivalent such as (11+1), 'A' level in Senior School Leaving Certificate Course, with a minimum aggregate of 40% marks, from a recognized university of India or outside or from a Senior Secondary Board or equivalent, constituted or recognized by the Union or by the State Government of that Country, for the purpose of issue of qualifying certificate, on successful completion of the course, may apply for and be admitted into the Program.
- 9.2 Reservation for the SC / ST and other backward classes shall be made in accordance with the directives issued by the Government of Karnataka from time to time.
- 9.3 Admissions are offered to Foreign Nationals and Indians living abroad in accordance with the rules applicable for such admission, issued from time to time, by the Government of India.
- 9.4 Candidates must fulfil the medical standards required for admission as prescribed by the University.
- 9.5 If, at any time after admission, it is found that a candidate had not in fact fulfilled all the requirements stipulated in the offer of admission, in any form whatsoever, including possible misinformation and any other falsification, the Registrar shall report the matter to the Board of Management (BOM), recommending revoking the admission of the candidate.
- 9.6 The decision of the BOM regarding the admissions is final and binding.

10. Transfer of student(s) from another recognized University to the 2nd year (3rd Semester) of the B.Com Program of the University

A student who has completed the 1st Year (i.e., passed in all the Courses / Subjects prescribed for the 1st Year) of the B.Com Three-Year Degree Program from another recognized University, may be permitted to transfer to the 2nd Year (3rd Semester) of the B.Com Program of the University as per the rules and guidelines prescribed in the following Clauses:

- 10.1 The student shall submit the Application for Transfer along with a non-refundable Application Fee (as prescribed by the University from time to time) to the University no later than 10th of July of the concerned year for admission to the 2nd Year (3rd Semester) B.Com Program commencing on August on the year concerned.
- 10.2 The student shall submit copies of the respective Marks Cards / Grade Sheets / Certificates along with the Application for Transfer.
- 10.3 The transfer may be provided on the condition that the Courses and Credits completed by the concerned student in the 1st Year of the B.Com Three Degree Program from the concerned University, are declared equivalent and acceptable by the Equivalence Committee constituted by the Vice Chancellor for this purpose. Further, the Equivalence Committee may also prescribe the Courses and Credits the concerned students shall have to mandatorily complete, if admitted to the 2nd Year of the B.Com Program of the University.
- 10.4 The Program allotted to the student concerned shall be the decision of the University and binding on the student.

11. Change of Program

A student admitted to a particular B.Com program will normally continue studying in that Program till the completion of the program. However, the University reserves the right to provide the option for a change of Program, or not to provide the option for a change of Program at the end of 1st semester of the degree to eligible students in accordance with the rules framed by the University from time to time.

- 11.1 Normally, only those students, who have passed all the Courses prescribed for the 1st Semester of the degree Program and obtained a CGPA of not less than 6.00 at the end of the first Semester, shall be eligible for consideration of a change of program.
- 11.2 Change of Program, if provided, shall be made effective from the commencement of the 2nd Semester of the Degree Program. There shall be no provision for change of Program thereafter under any circumstances whatsoever.
- 11.3 The student(s) provided with the change of program shall fully adhere to and comply with the Program Regulations and Curriculum of the concerned Program, the Fee Policy pertaining to that Program, and, all other rules pertaining to the changed Program existing at the time.
- 11.4 Change of program once made shall be final and binding on the student. No student shall be permitted, under any circumstances, to refuse the change of program offered.
- 11.5 The eligible student may be allowed a change in Program, strictly in order of inter se merit, subject to the conditions given below:
 - 11.5.1 The actual number of students in the second semester in any particular program to which the transfer is to be made, should not exceed the sanctioned strength by more than 5%, and,
 - 11.5.2 The actual number of students in any program from which transfer is being sought does not fall below 75% of the total sanctioned intake.
 - 11.5.3 The process of change of program shall be completed on the first five (5) days of the Registration for the 2nd Semester.

12 Specific Regulations regarding Assessment and Evaluation (including the Assessment Details of NTCC Courses, Weightages of Continuous Assessment and End Term Examination for various Course Categories)

12.1 The academic performance evaluation of a student in a Course shall be according to the University Letter Grading System based on the class performance distribution in the Course.

12.2 Academic performance evaluation of every registered student in every Course registered by the student is carried out through various components of Assessments spread across the Semester. The nature of components of Continuous Assessments and the weightage given to each component of Continuous Assessments (refer Clause 8.8 of Academic Regulations) shall be clearly defined in the Course Plan for every Course, and approved by the DAC.

12.3 Format of the End-Term examination shall be specified in the Course Plan.

12.4 Grading is the process of rewarding the students for their overall performance in each Course. The University follows the system of Relative Grading with statistical approach to classify the students based on the relative performance of the students registered in the concerned Course except in the following cases:

- Non-Teaching Credit Courses (NTCC)
- Courses with a class strength less than 30

Absolute grading method may be adopted, where necessary with prior approval of concerned DAC.

Grading shall be done at the end of the Academic Term by considering the aggregate performance of the student in all components of Assessments prescribed for the Course. Letter Grades (Clause 8.10 of Academic Regulations), shall be awarded to a student based on her/his overall performance relative to the class performance distribution in the concerned Course. These Letter Grades not only indicate a qualitative assessment of the student's performance but also carry a quantitative (numeric) equivalent called the Grade Point.

12.5 Assessment Components and Weightage

Table 1: Assessment Components and Weightage for different category of Courses		
Nature of Course and Structure	Evaluation Component	Weightage
Lecture-based Course L component in the L-T-P Structure is predominant (more than 1) (Examples: 3-0-0; 3-0-2; 2-1-0; 2-0-2, 2-0-4 etc.)	Continuous Assessments	50%
	End Term Examination	50%
Lab-based Course P component in the L-T-P Structure is predominant (Examples: 0-0-4; 1-0-4; 1-0-2; etc.)	Continuous Assessments	75%
	End Term Examination (Lab Only)	25%
Practice- based Course L component in the L-T-P Structure is 0 (Example: 0-0-2 etc.)	Continuous Assessments	100%
Skill based Courses like Internship, Project and such similar Non-Teaching Credit Courses, where the pedagogy does not lend itself to a typical L-T-P structure	Guidelines for the assessment components for the various types of Courses, with recommended weightages, shall be specified in the concerned Program Regulations and Curriculum / Course Plans, as applicable.	

The exact weightages of Evaluation Components shall be clearly specified in the concerned PRC and respective Course Plan.

Normally, for Practice/Skill based Courses, without a defined credit structure (L-T-P) [NTCC], but with assigned Credits (as defined in Clause 5.2 of Academic Regulations), the method of evaluation shall be based only on Continuous Assessments. The various components of Continuous Assessments, the distribution of weightage among such components, and the method of evaluation/assessment, shall be as decided and indicated in the Course Plan/PRC. The same shall be approved by the respective DAC.

12.6 Minimum Performance Criteria:

12.6.1 Theory only Course and Lab/Practice Embedded Theory Course

A student shall satisfy the following minimum performance criteria to be eligible to earn the credits towards the concerned Course:

- a. A student must obtain a minimum of 30% of the total marks/weightage assigned to the End Term Examinations in the concerned Course.
- b. The student must obtain a minimum of 40% of the AGGREGATE of the marks/weightage of the components of Continuous Assessments, Mid Term Examinations and End Term Examinations in the concerned Course.

12.6.2 Lab/Practice only Course and Project Based Courses

The student must obtain a minimum of 40% of the AGGREGATE of the marks/weightage of all assessment components in the concerned Course.

- 12.6.3** A student who fails to meet the minimum performance criteria listed above in a Course shall be declared as “Fail” and given “F” Grade in the concerned Course. For theory Courses, the student shall have to re-appear in the “Make-Up Examinations” as scheduled by the University in any subsequent semester, or, re-appear in the

End Term Examinations of the same Course when it is scheduled at the end of the following Semester or Summer Term, if offered. The marks obtained in the Continuous Assessments (other than the End Term Examination) shall be carried forward and be included in computing the final grade, if the student secures the minimum requirements (as per Sub Clauses 8.9.1 and 8.9.2 of Academic Regulations) in the “Make-Up Examinations” of the concerned Course. Further, the student has an option to re-register for the Course and clear the same in the summer term/ subsequent semester if he/she wishes to do so, provided the Course is offered.

13 Additional clarifications - Rules and Guidelines for Transfer of Credits from MOOC, etc. - Note: These are covered in Academic Regulations

The University allows students to acquire credits from other Indian or foreign institutions and/or Massive Open Online Course (MOOC) platforms, subject to prior approval. These credits may be transferred and counted toward fulfilling the minimum credit requirements for the award of a degree. The process of transfer of credits is governed by the following rules and guidelines:

- 13.1** The transfer of credits shall be examined and recommended by the Equivalence Committee (refer annexure ‘B’ of Academic Regulations) and approved by the Dean - Academics.
- 13.2** Students may earn credits from other Indian or foreign Universities/Institutions with which the University has an MOU, and that MOU shall have specific provisions, rules and guidelines for transfer of credits. These transferred credits shall be counted towards the minimum credit requirements for the award of the degree.
- 13.3** Students may earn credits by registering for Online Courses offered by *Study Web of Active Learning by Young and Aspiring Minds* (SWAYAM) and *National Program on Technology Enhanced Learning* (NPTEL), or other such recognized Bodies/ Universities/Institutions as approved by the concerned BOS and Academic Council from time to time. The concerned School/Parent Department shall publish/include the approved list of Courses and the rules and guidelines governing such transfer of credits of the concerned Program from time to time. The Rules and Guidelines for the transfer of credits

specifically from the Online Courses conducted by SWAYAM/ NPTEL/ other approved MOOCs are as stated in the following Sub-Clauses:

- 13.3.1** A student may complete SWAYAM/NPTEL/other approved MOOCs as mentioned in Clause 13.3 of Academic Regulations and transfer equivalent credits to partially or fully complete the mandatory credit requirements of Discipline Elective Courses and/or the mandatory credit requirements of Open Elective Courses as prescribed in the concerned Curriculum Structure. However, it is the sole responsibility of the student to complete the mandatory credit requirements of the Discipline Elective Courses and the Open Elective Courses as prescribed by the Curriculum Structure of the concerned Program.
- 13.3.2** SWAYAM/NPTEL/ other approved MOOCs as mentioned in Clause 13.3 of Academic Regulations, shall be approved by the concerned Board of Studies.
- 13.3.3** Parent Departments may release a list of SWAYAM/NPTEL/other approved MOOCs for Pre-Registration as per schedule in the Academic Calendar or through University Notification to this effect.
- 13.3.4** Students may Pre-Register for the SWAYAM/NPTEL/other approved MOOCs in the respective Departments and register for the same Courses as per the schedule announced by respective Online Course Offering body/institute/ university.
- 13.3.5** A student shall request for transfer of credits only from such approved Courses as mentioned in Sub-Clause 13.3.2 above.
- 13.3.6** SWAYAM/NPTEL/other approved MOOCs Courses are considered for transfer of credits only if the concerned student has successfully completed the SWAYAM/NPTEL/other approved MOOCs and obtained a certificate of successful/satisfactory completion.

- 13.3.7** A student who has successfully completed the approved SWAYAM/NPTEL/ other approved MOOCs and wants to avail the provision of transfer of equivalent credits, must submit the original Certificate of Completion, or such similar authorized documents to the Dean/ Director/ HOD concerned, with a written request for the transfer of the equivalent credits. On verification of the Certificates/Documents and approval by the Dean/Director/HOD concerned, the Course(s) and equivalent Credits shall be forwarded to the COE for processing of results of the concerned Academic Term.
- 13.3.8** The credit equivalence of the SWAYAM/NPTEL/other approved MOOCs are based on Course durations and/or as recommended by the Course offering body/institute/university. The Credit Equivalence mapped to SWAYAM/ NPTEL approved Courses based on Course durations for transfer of credits is summarised in Table shown below. The Grade will be calculated from the marks received by the Absolute Grading (Table 8.11 in Academic Regulations).

Table 2: Durations and Credit Equivalence for Transfer of Credits from SWAYAM-NPTEL/ other approved MOOC Courses		
Sl. No.	Course Duration	Credit Equivalence
1	4 Weeks	1 Credit
2	8 Weeks	2 Credits
3	12 Weeks	3 Credits

- 13.3.9** The maximum permissible number of credits that a student may request for credit transfer from MOOCs shall not exceed 20% of the mandatory minimum credit requirements specified by the concerned Program Regulations and Curriculum for the award of the concerned Degree.

13.3.10 The University shall not reimburse any fees/expense; a student may incur for the SWAYAM/NPTEL/other approved MOOCs.

13.4 The maximum number of credits that can be transferred by a student shall be limited to forty percent (40%) of the mandatory minimum credit requirements specified by the concerned Program Regulations and Curriculum for the award of the concerned Degree. However, the grades obtained in the Courses transferred from other Institutions/MOOCs, as mentioned in this Section 13.0, shall not be included in the calculation of the CGPA.

14. Mandatory Non-Credit Course Completion Requirements: All mandatory non-credit courses shall be satisfactorily completed by the student as part of the degree requirements. These courses will be evaluated and awarded letter grades based on the following criteria:

- **S (Satisfactorily Completed):** Awarded when the student successfully completes all prescribed course requirements.
- **NC (Not Completed):** Awarded when the student fails to meet the prescribed course requirements.

A student receiving an **NC** grade must reappear for and complete the course in accordance with the guidelines prescribed by the University.

In the case of non-taught and non-credited mandatory courses – where students are advised to undertake learning through MOOC platforms – there shall be a clearly defined **Course Catalogue** and a corresponding **Course Plan**. The Course Plan shall outline the assessment components, which will form the basis for evaluation.

15. Structure / Component with Credit Requirements Course Baskets & Minimum Basket wise Credit Requirements

The B.Com Program Structure (2025-2028) has a total of 120 credits. Table 3 summarizes the type of baskets, number of courses under each basket and the associated credits that are mandatorily required for the completion of the Degree.

Table No. 3 Summary of Mandatory Courses and Minimum Credit Contribution from various Baskets		
S. No.	Baskets	Credit Contribution
1	School Core Courses (SCC)	37
2	Program Core Courses (PCC)	35
3	Specialization Courses (SPC)	
	a) Specialization Core Courses	12
	b) Specialization Elective Courses	6
4	Ability Enhancement Courses (AEC)	8
5	Skill Enhancement Courses (SEC)	14
6	Value Added Courses (VAC)	2
7	Open Elective Courses (OEC)	6
8	Mandatory Non-Credit Course (MNC)	-
	Minimum Total Credits for the Award of Degree	120

16. Minimum Total Credit Requirements of Award of Degree

A minimum of 120 credits is required to be eligible for the award of B.Com degree.

17. Other Specific Requirements for Award of Degree, if any, as prescribed by the Statutory Bodies

- 17.1 The award of the Degree shall be recommended by the Board of Examinations and approved by the Academic Council and Board of Management of the University.
- 17.2 A student shall be declared to be eligible for the award of the concerned Degree if she/he:
 - a. Fulfilled the Minimum Credit Requirements and the Minimum Credits requirements under various baskets.
 - b. Secure a minimum CGPA of 4.50 in the concerned Program at the end of the Semester/ Academic Term in which she/he completes all the requirements for the award of the Degree as specified in Sub-Clause a of Academic Regulations;
 - c. No dues to the University, Departments, Hostels, Library, and any other such Centres/ Departments of the University; and
 - d. No disciplinary action is pending against her/him.

18. Curriculum Structure – Basket Wise Course List

Table No. 4 List of School Core Courses (SCC)						
S.no	Course Code	Course Name	L	T	P	C
1	CBS1014	Principles of Management	3	0	0	3
2	CBS1015	Microeconomics	3	0	0	3
3	CBS1016	Macroeconomics	3	0	0	3
4	CBS1017	Business Statistics	3	1	0	4
5	CBS1018	Introduction to Marketing	3	0	0	3
6	CBS1019	Human Resource Management	3	0	0	3
7	CBS1020	Introduction to Banking	3	0	0	3
8	CBS3054	GST and Customs Duty	3	1	0	4
9	CBS2027	Corporate Accounting	3	1	0	4
10	CBS2028	AI for Managers	3	0	0	3
11	CBS3035	Entrepreneurship and Business Ethics	4	0	0	4
Total No. of Credits						37

Table No. 5 List of Program Core Courses (PCC)						
S.no	Course Code	Course Name	L	T	P	C
1	CBS1021	Fundamentals of Financial Accounting	3	1	0	4
2	CBS2012	Cost Accounting	3	1	0	4
3	CBS1022	Legal Aspects of Business	3	0	0	3
4	CBS2029	Finance Management	3	1	0	4
5	CBS2030	Income Tax Law - I	3	1	0	4
6	CBS2031	Income Tax Law - II	3	1	0	4
7	CBS2032	Company Law and Practices	4	0	0	4
8	CBS2033	Financial Decision Making	3	1	0	4
9	CBS2047	Principles and Practices of Auditing	4	0	0	4
Total No. of Credits						35

Table No. 6 List of Specialization Courses (SPC)						
Track: Accounting & Taxation						
Specialization Core Courses						
S. No.	Course Code	Course Name	L	T	P	C
1	CBS3056	Accounting Applications and Software	1	1	2	3
2	CBS3057	Advanced Accounting	3	0	0	3
3	CBS3058	Tax Planning and Administration	3	0	0	3
4	CBS3059	Costing Techniques for Managerial Decisions	3	0	0	3
		Total				12
Specialization Elective Courses (Choose any TWO Courses only)						
1	CBS3060	Financial Reporting Standards	3	0	0	3
2	CBS3061	Accounting Information Systems	3	0	0	3
3	CBS3062	Forensic Accounting and Auditing	3	0	0	3
4	CBS3075	International Taxation	3	0	0	3
5	CBS3063	Advanced Corporate Accounting	3	0	0	3
Track: Banking & Finance						
Specialization Core Courses						
1	CBS3064	Banking Theory, Law and Practice	3	0	0	3
2	CBS3076	Investment Analysis and Portfolio Management	3	0	0	3
3	CBS3065	Derivatives and Risk Management	3	0	0	3
4	CBS3066	Financial Markets and Services	3	0	0	3
		Total				12
Specialization Elective Courses (Choose any TWO Courses only)						
1	CBS3078	Stock and Commodity Market	3	0	0	3
2	FIN3023	Business Valuation	3	0	0	3
3	CBS3077	Fintech	3	0	0	3
4	CBS3067	Risk Management in Banking	3	0	0	3
5	CBS3068	Mergers, Acquisitions and Corporate Restructuring	3	0	0	3

Table No. 7 List of Ability Enhancement Courses (AEC)						
S. No.	Course Code	Course Name	L	T	P	C
1	ENG1901	Essentials of Communication	3	0	0	3
2	ENG2020	Business English	3	0	0	3
3		Sarala Kannada / Savi Kannada / Introduction to French Language/*Foreign Language	2	0	0	2
Total No. of Credits						8

*Foreign Language courses offered by Dept. of Languages and approved by the BOS will be added to the above list and will be made available for the students for Pre -Registration.

Table No. 8 List of Skill Enhancement Courses (SEC)						
S. No	Course Code	Course Name	L	T	P	C
1	CBS1023	Spreadsheets for Business	1	1	2	3
2	CBS2035	Advanced Spreadsheets	1	1	2	3
3	CBS2036	Financial Data Modelling	0	0	4	2
4	CBS7000	Summer Internship				2
5	CBS7001	Project				4
Total No. of Credits						14

Table No. 9 List of Value-Added Courses (VAC)						
S. No	Course Code	Course Name	L	T	P	C
1	PPS4002	Aptitude Training	0	0	2	1
2	PPS3018	Preparedness for Interview	0	0	2	1
Total No. of Credits						2

Table No. 10 List of Open Elective Courses (OEC)*- Minimum of 6 credits is to be earned by the student						
S. No.	Course Code	Course Name	L	T	P	C
1		Design Thinking	3	0	0	3
2		Cyber Law	3	0	0	3
3		Multimedia Story Telling	3	0	0	3
4		Content Creation for Social Media	3	0	0	3

*Open Electives courses offered by other schools in a semester and as approved by the BOS will be added to the above list and will be made available for the students for Pre Registration.

Table No. 11 List of Mandatory Non-Credit Courses (MNC)						
S. No	Course Code	Course Name	L	T	P	C
1	PPS1025	#Industry Readiness Program - I				
2	PPS1026	#Industry Readiness Program - II				
3	LAW7601	*Indian Constitution				
4	CHE1020	*Environmental Studies and Sustainable Development				
Total No. of Credits						0

Industry Readiness Program I and II will be of 30 Hours

* Indian Constitution and Environmental Studies and Sustainable Development are MOOCs

19. Practical / Skill based Courses – Internships / Project Work

Practical / Skill based Courses like internship, project, and such similar courses, where the pedagogy does not lend itself to a typical L-T-P-C Structure as defined in Clause 5.1 of the Academic Regulations, are simply assigned the number of Credits based on the quantum of work / effort required to fulfil the learning objectives and outcomes prescribed for the concerned Courses. Such courses are referred to as Non-Teaching Credit Courses (NTCC). These Courses are designed to provide students with hands-on experience and skills essential for their professional development. These courses aim to equip students with abilities in problem identification, root cause analysis, problem-solving, innovation, and design thinking through industry exposure and project-based learning. The expected outcomes are first level proficiency in problem solving and design thinking skills to better equip B.Com graduates for their professional careers. The method of evaluation and grading for the Practical / Skill based Courses shall be prescribed and approved by the concerned Departmental Academic Committee (refer Annexure A of the Academic Regulations). The same shall be prescribed in the Course Plan.

19.1 *Internship*

A student may undergo an internship for a period of 6 to 8 weeks in a company or organization during the Semester Break between 4th and 5th semester subject to the following conditions:

- 19.1.1 A student may undergo an internship for a period of 6 to 8 weeks in a company or organization during the Semester Break between 4th and 5th semester subject to the following conditions:
- 19.1.2 The Internship shall be conducted in accordance with the Internship Policy prescribed by the School from time to time.
- 19.1.3 A student may opt for Internship in an Industry / Company / Organization or academic / research institution of her / his choice, subject to the condition that the concerned student takes the responsibility to arrange the Internship on her / his own. Provided further, that the Industry / Company / Organization or academic / research institution

offering such Internship confirms to the University that the Internship shall be conducted in accordance with the Program Regulations and Internship Policy of the School.

19.1.4 A student selected for an Internship in an industry / company or academic / research institution shall adhere to all the rules and guidelines prescribed in the Internship Policy of the School.

19.1.5 As per the Academic Regulations, 'S' grade is awarded for "satisfactory completion" of the Internship and 'NC' grade is awarded for "non-completion" of the Internship. The student who receives the "NC" grade shall repeat the Internship, until the concerned student secures the "S" grade in the Internship. The "S" and "NC" grades is subject to fulfilling the requirements as stated in the course plan and do not carry grade points. Hence not included in the SGPA, CGPA computations.

19.2 Project

19.1.1 Every student shall, carryout Project work under the overall supervision of the supervisor(s) during the VI semester of the program.

19.1.2 The project offers an opportunity to the student(s) to explore a topic in depth. The project work would entail an investigation, together with the written report and interpretation thereof. The project could either be of an exploratory type or a prescriptive type with a focus on its applicability to management situations. It may be a case study, a study of a policy problem, a historical study, development of a new method, comparison of two or more methods relevant to some areas of management. The project can also be field/library-based study or both. Normally, only a faculty member of the school concerned shall be allowed to supervise a project. If the topic of a project warrants, at the most two faculty members of the same School may be allowed to supervise a project work.

Considering the interdisciplinary nature of the work involved a faculty from other School and/or from industry/corporate organization active in the area in which the work is being carried may be allowed, to be associated as a co-supervisor.

- 19.1.3** The Faculty Coordinator(s) shall, in consultation with the Dean concerned, finalize the topic for project along with the name(s) of the supervisor(s) at the beginning of Semester VI. For this purpose, the Coordinator shall take into account the relevance of the topic on which the candidate proposes to work. However, the Coordinator may, if he considers it necessary or expedient, ask a student to carry out project on a topic other than the topic proposed by the student and/or under a supervisor other than the one under whom the student proposed to carry out his/her project.
- 19.1.4** Midcourse alteration/ modification in the scope of project would need explicit approval from the Dean of the School. The Coordinator shall prepare a list comprising the names of the students, topic allotted to each of them along with the name of the supervisor(s) and submit it to the Dean.
- 19.1.5** A certificate in the prescribed format to the effect that the project carried out by the student independently or in collaboration with other student(s) issued by the Supervisor(s) concerned and endorsed by the Faculty Coordinator concerned, shall form the part of the submission for evaluation.
- 19.1.6** Every student who spends a specified period of time in an industry/organization/institute for reasons of work related to his/her project, with prior permission from the Faculty Coordinator concerned will explicitly acknowledge working in the relevant industry/organization/institute.
- 19.1.7** The project should typically be between 30 to 50 pages. Students are required to submit their project in the VI Semester within the specified timeframe. If a student fails to submit the project by the deadline, they will be assigned a placeholder grade 'I' in cases of exceptional circumstances, such as medical emergencies or the death of an immediate

family member. In all other cases, a grade of 'F' will be awarded. The student will be required to repeat the project in the appropriate semester of the following academic session, provided that other regulations allow for the continuation of their studies at the University.:-

19.1.8 The student shall submit to Program Coordinator one printed soft bound copy of his/her project.

19.1.9 An Assessment Committee constituted by the Dean / Director/ HOD of the School comprising internal and external members shall conduct Viva-Voce on project.

19.1.10 The Evaluation components for project and the respective weightages are detailed in Table 12:

Table - 12	
Project Evaluation Components and Weightage	
Evaluation Components	Weightage (of the total marks)
Project Report	50 %
Supervisor Evaluation and Feedback	20%
Viva-Voce	30 %

20. MOOC (NPTEL) Courses

The MOOC Courses list will be announced by the school at the time of Pre-Registration for the respective Semester post approval from DAC and BOS.

21. Recommended Semester Wise Course Structure / Flow including the Programme / Discipline Elective Paths / Options

Semester I							
S. No	COURSE CODE	COURSE NAME	L	T	P	C	Course Type
1	CBS1021	Fundamentals of Financial Accounting	3	1	0	4	PCC
2	CBS1014	Principles of Management	3	0	0	3	SCC
3	CBS1015	Microeconomics	3	0	0	3	SCC
4	CBS1022	Legal Aspects of Business	3	0	0	3	PCC
5	CBS1018	Introduction to Marketing	3	0	0	3	SCC
6	CBS1019	Human Resource Management	3	0	0	3	SCC
7	ENG1901	Essentials of Communication	3	0	0	3	AEC
8	PPS1025	#Industry Readiness Program - I					MNC
		TOTAL				22	

* 30 Hours Course

Semester II							
S. No	COURSE CODE	COURSE NAME	L	T	P	C	Course Type
1	CBS2012	Cost Accounting	3	1	0	4	PCC
2	CBS1020	Introduction to Banking	3	0	0	3	SCC
3	CBS1017	Business Statistics	3	1	0	4	SCC
4	CBS2016	Macroeconomics	3	0	0	3	SCC
5	ENG2020	Business English	3	0	0	3	AEC
6		Sarala Kannada / Savi Kannada / Introduction to French Language/Foreign Language	2	0	0	2	AEC
7	CBS1023	Spreadsheets for Business	1	1	2	3	SEC
8	PPS1026	#Industry Readiness Program - II					MNC
9	LAW7601	*Indian Constitution					MNC
		TOTAL				22	

30 Hours Course

*MOOC

Semester III							
S. No	COURSE CODE	COURSE NAME	L	T	P	C	Course Type
1	CBS2029	Finance Management	3	1	0	4	PCC
2	CBS2033	Financial Decision Making	3	1	0	4	PCC
3	CBS2028	AI for Managers	3	0	0	3	SCC
4	CBS2030	Income Tax Law - I	3	1	0	4	PCC
5		Open Elective Course -1	3	0	0	3	OEC
6	CBS2035	Advanced Spreadsheets	1	1	2	3	SEC
7	PPS3018	Preparedness for Interview	0	0	2	1	VAC
		TOTAL				22	

Semester IV							
S. No	COURSE CODE	COURSE NAME	L	T	P	C	Course Type
1	CBS2031	Income Tax Law - II	3	1	0	4	PCC
2	CBS2027	Corporate Accounting	3	1	0	4	PCC
3	CBS2032	Company Law and Practices	4	0	0	4	PCC
4		Open Elective Course -2	3	0	0	3	OEC
5	CHE1020	#Environmental Studies and Sustainable Development					MNC
6	CBS2036	Financial Data Modelling	0	0	4	2	SEC
7	PPS4002	Aptitude Training	0	0	2	1	VAC
8	CBS2047	Principles and Practices of Auditing	4	0	0	4	PCC
		TOTAL				22	

MOOC

Semester V							
S. No	COURSE CODE	COURSE NAME	L	T	P	C	Course Type
1	CBS3035	Entrepreneurship and Business Ethics	4	0	0	4	SCC
2	CBS3054	GST and Customs Duty	3	1	0	4	PCC
3		Specialization Core Course – I	3	0	0	3	SPC
4		Specialization Core Course – II	3	0	0	3	SPC
5		Specialization Core Course – III	3	0	0	3	SPC
6		Specialization Core Course – IV	3	0	0	3	SPC
7	CBS7000	Summer Internship				2	SEC
		TOTAL				22	

Semester VI							
S. No	COURSE CODE	COURSE NAME	L	T	P	C	Course Type
1	CBS7001	Project				4	SEC
2		Specialization Elective Course - I	3	0	0	3	SPC
3		Specialization Elective Course- II	3	0	0	3	SPC
		TOTAL				10	

Rajanukunte, Yelahanka, Bengaluru 560 119