



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

School of Commerce

Three Year Degree
Program Regulations and Curriculum, 2020
Program: Bachelor of Commerce Honors
BCOM-Honors

2020-2023

Regulation no.: PU/AC-18.13/SOC01/BCH/2020-23
Resolution No. 18.13 of the 18th Meeting of the Academic Council held on 3rd August 2022, and ratified by the Board of Management in its 19th Meeting held on 4th August 2022.


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Three Year Degree Program Regulations and Curriculum, 2020

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, 2020 of the University, the Academic Council hereby makes the following Regulations, namely;

PRELIMINARY

Short Title and Commencement

- (a) These Regulations shall be called the **Under Graduate (UG) Program Regulations and Curriculum, 2020**.
- (b) These Regulations shall be applicable to Bachelor of Commerce Programs 2020-23 Batch and to which that may be introduced in future.
- (c) These Regulations shall be applicable to the ongoing Three-Year Bachelor Degree Programs, and to all other similar programs, which may be introduced in future.
- (d) They shall come into force from the Academic Session 2020-23.

Definitions

In these Regulations, unless there is anything repugnant to the subject or context:

- a) *“Academic Council” means the Academic Council of the University;*
- b) *“Academic Term” means a Semester or Summer Term;*
- c) *“Board of Examinations” means the Board of Examinations of the University;*
- d) *“Clause” means the duly numbered Clause, with Sub-Clauses included, if any, of these Regulations;*
- e) *“Course” means, a specific subject usually identified by its course-number 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-session/semester;*
- f) *“Course Instructor” means, the teacher or the Course Instructor of a Course;*
- g) *“DAC” means, the Departmental Academic Committee;*
- h) *“Dean” means the Dean of the concerned school;*
- i) *“Dual Specialization” means two specialization areas which a student concentrates on or wishes to develop his/her expertise;*
- j) *“Elective” means courses offered under each area of Specialization;*
- k) *“HOD” means the Head of the Concerned Department;*
- l) *“Industrial Practice” means supervised Internship in an Organization for 8 weeks during the fourth semester;*
- m) *“Open elective” means a course so specified in the Program Curriculum;*
- n) *“Program” means the Bachelor of Commerce (B.Com) ;*
- o) *“Program Regulations” means the Bachelor of Commerce (B.Com) Degree Program Regulations and Curriculum, 2020;*
- p) *“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;*
- q) *“Specialization” means a particular area which a student concentrates on or wishes to develop his/her expertise;*
- r) *“Specialization Core Courses” means a set of courses so specified that a student has*

- to compulsorily complete in the area of his/her specialization;*
- s) *“Specialization Elective Course” means an elective course offered under each area of specialization;*
 - t) *“Statutes” means the Statutes of Presidency University;*
 - u) *“Sub-Clause” means the duly numbered Sub-Clause of these Program Regulations;*
 - v) *“Summer Internship” means supervised Internship in an Organization for 8 weeks;*
 - w) *“University” means Presidency University, Bengaluru, and*
 - x) *“University Learning Course” means a course so specified.*
 - y) *“Honors degree” refers to a variant of the undergraduate bachelor's degree containing a larger volume of material or a higher standard of study, or both, rather than an "ordinary", "general" or "pass" bachelor's degree.*
 - z) *“Professional” refers to a variant of the undergraduate bachelor’s degree specializing in few areas of expertise in the field of commerce.*

1.0 INTRODUCTION

1.1 The **Academic Regulations, 2020** are applicable to all existing Degree Programs of the University. The Academic Regulations, and any amendments made therein, shall also be applicable to new Degree and Diploma Programs that may be offered by the University in future.

1.2 These Regulations shall be applicable to the following ongoing **Three-Year Bachelor of Degree Programs**:

1.2.1 **Bachelor of Commerce (B.Com):** Professional and Honors.

1.3 These Program Regulations and Curriculum 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.

1.4 These Program Regulations and Curriculum are structured as follows:

1.4.1 **PART A:** Specific Regulations relevant to the Three-Year, Semester Based Full Time Bachelor of Commerce and Bachelor of Business Administration Degree Program in pursuant of the provisions in Section 6.0 of the Academic Regulations, 2020 of the University

1.4.2 **PART B:** Program Curriculum for specific Bachelor of Commerce (B.Com) Program of study as enumerated and named in Clause 1.2.

2.0 PART A: Program Specific Regulations

2.1 Program Description and Duration

Three-Year Degree Programs are offered in the following schools with specializations



PROGRAM	SPECIALIZATION	PARENT DEPARTMENT
Bachelor of Commerce B.Com [Honors]	Chartered Management Accounting (CMA) US	SCHOOL OF COMMERCE

2.2 Degree Program is a Three –Year, full time semester based program. The minimum duration of the Program is Three (03) years and each year comprises of two academic semesters (Odd and Even Semesters) and hence the duration of the Degree Program is Six (06) Semesters. All Degree Programs are full time programs.

2.3 Admission criteria to the Three-Year Degree Programs

The University admissions shall be open to all persons irrespective of caste, class, creed, gender or nation. All admissions shall be made on the basis of merit in the qualifying examinations: Provided that forty percent of the admissions in all courses of the university shall be reserved for the students of Karnataka State and seats shall be allotted as per the merit and reservation policy of the State Government from time to time.

The admission criteria to the Degree Program is listed in the following Sub-Clauses:

- 2.3.1 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) from a recognized University of India or outside or from 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 course.
- 2.3.2 Reservation for the SC/ST and other backward classes shall be made in accordance with the directives issued by the Government from time to time.
- 2.3.3 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.
- 2.3.4 Candidates must fulfill the medical standards required for admission as prescribed by the University.
- 2.3.5 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, recommending revoking the admission of the candidate.
- 2.3.6 The decision of the Board of Management regarding the admissions is final and binding.

2.4 Change of Branch/Discipline

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

- 2.4.1 Normally, only those students, who have passed all the Courses prescribed for the 1st Year of the degree Program and obtained a **CGPA of not less than 8.00** at the end of the 2nd Semester, shall be eligible for consideration of a change of branch. **Especially if students want to move from 1st year B.Com Regular to 2nd Year B.Com Honors as a lateral movement. B.Com Honors includes B.Com (Honors) CMA US and B.Com (Honors) Business Analytics.**
- 2.4.2 Change of Branch, if provided, shall be made effective from the commencement of the 3rd Semester of the degree Program. There shall no provision for change of Branch thereafter under any circumstances whatsoever.
- 2.4.3 The student(s) provided with the change of branch shall fully adhere to and comply with the Program Regulations and Curriculum of the concerned Program/Branch, the Fee Policy pertaining to that Program/Branch, and, all other rules pertaining to the changed Branch/Program existing at the time.
- 2.4.4 Change of branch once made shall be final and binding on the student. No student shall be permitted, under any circumstances, to refuse the change of branch offered.
- 2.4.5 The applicants may be allowed a change in branch, strictly in order of *inter se* merit, subject to the limitations as given below:
 - 2.4.5.1 The actual number of students in the third semester in any particular branch to which the transfer is to be made, should not exceed the sanctioned strength by more than 5%, and,
 - 2.4.5.2 The actual number of students in any branch from which transfer is being sought does not fall below 75% of the total sanctioned intake.
 - 2.4.5.3 The process of change of branch shall be completed on the first day of Registration for the 3rd Semester



2.5 Summer Internship

The Program requires a student to compulsorily undergo minimum 8 weeks of Summer Internship after completion of fourth semester during Summer Break. The progress of the student's performance will be assessed and graded based on the method of evaluation prescribed in the concerned Course Handout. A minimum of 40% of the allotted marks is required for "PASS" grade (Grade D). In case a student fails to achieve the pass grade he / she will be required to repeat the summer internship at the end of the VI semester.

2.6 University Learning Courses

The objective of a University Learning Course (ULC) is to sensitize and inculcate commitment to social and environmental issues and make a contribution through service and experiential learning. The outcome is to produce graduates who are sensitized and committed to serving the social and environmental needs of society. The ULC is a 1- Credit Course and the student is required to complete this course ideally during the Semesters of the 1st Year of the Program. The nature and details of the ULC shall be approved by the concerned Departmental Academic Committee (DAC). As per the Academic Regulations, the 'S' grade is awarded for "satisfactory completion" of the Course and 'NC' grade is awarded for "non-completion" of the Course. The student who receives the "NC" grade shall repeat the ULC (it may be another type of ULC as approved by the concerned DAC) until the concerned student secures the "S" grade in the ULC. The "S" and "NC" grades do not carry grade points and hence not included in the SGPA, CGPA computations.

2.7 Open Electives

Open electives are courses offered by any department/school of the University. Primary objective of offering Open Electives is to provide interdisciplinary/transdisciplinary learning experiences. The Course details and method of evaluation shall be clearly prescribed in the concerned Course Handout.

2.8 Specific Regulations Governing Evaluation

2.8.1. Evaluation- General

2.8.1.1 The Three Year Degree Program shall follow an instructor-led evaluation system.

2.8.1.2 In courses that have a credit structure of L-0-0 or L-T-0, the components of evaluation shall be as detailed in Table 1.

Components of Continuous Assessments		Weightage (% of Total Marks)	Duration of Assessment
1.	Midterm Assessment	30%	1.5 hours
2.	Continuous Assessment 3:	20%	NA

	This component of continuous assessment shall consist of at least TWO (02) of the following: (1) Assignment(s) (2) research paper writing (3) quiz (4) case analysis (5) seminars (6) role plays (7) Viva-Voce (8) Attendance / Class participation or (9) Any other type of assessment as prescribed in the concerned Course Handout.		
3.	End Term Final Examinations	50%	3 Hours
.	TOTAL	100%	
<p>Note:</p> <p>(i) An additional Test 3 may be conducted as an optional test to allow for improvement. If a Test 3 is provided, then the higher marks obtained in any two tests shall be considered for evaluation.</p> <p>(ii) End-Term Final Examination: End-Term Final Examination will be held at the end of each Semester. Duration of End-Term Final Examinations will be 3 hours. The End Term Final Examination will cover the entire content of the course.</p>			

2.8.1.3 Continuous Assessment:

Continuous Assessment will be based on the student's performance in Mid Term Examination and Internal Assessment. Internal Assessment includes regular course work, research writing, assignments, quizzes, projects, term papers, case analysis, paper presentations, Viva-Voce, role plays, etc. At the beginning of each semester, the scheme of weightage of each component of Internal Assessment shall be notified by the faculty concerned, in the Course Handout.

2.8.2 Evaluation – Personal and Professional Development Courses

2.8.2.1 The assessment will be made on the basis of continuous evaluation throughout the semester, which may include regular course work, practice work, assignments, presentations, quizzes, simulations, industrial tours and viva-voce.

2.8.3 Evaluation – Internship

- 2.8.3.1** Students shall maintain an Internship Diary detailing the day to day activities that are carried out during their summer/winter training/internship in the prescribed format.
- 2.8.3.2** Students shall submit one Internship Report in addition to the internship diary, detailing one particular task/project undertaken during the internship.
- 2.8.3.3** Students will be required to appear for a Viva -Voce Examination.
- 2.8.3.4** The students shall submit the Internship Diary and the Report to the Internship Coordinator of the respective batches on or before such dates duly notified by the Dean of the School.
- 2.8.3.5** An Assessment Committee constituted by the Dean of the School comprising of internal and external members will evaluate internship.
- 2.8.3.6** The Evaluation components for Internship and the respective weightages are detailed in Table 3:

Table 4		
Internship Evaluation Components and Weightage		
	Evaluation Components	Weightage (of the total marks)
1.	Record/Internship Diary	50 %
2.	Internship Report	40 %
3.	Viva-Voce	10%

2.8.4 Evaluation – Dissertation

- 2.8.3.7** Every student shall, carryout dissertation under the overall supervision of the supervisor(s).
- 2.8.3.8** Normally, only a faculty member of the School concerned shall be allowed to supervise a dissertation. If the topic of a dissertation warrants, at the most two faculty members of the same School may be allowed to supervise a dissertation/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.
- 2.8.3.9** The Faculty Coordinator(s) shall, in consultation with the Dean concerned, finalize the topic for dissertation along with the name(s) of the supervisor(s) in Semester IV. 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 dissertation 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 dissertation.

- 2.8.3.10** Midcourse alteration/ modification in the scope of dissertation 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). The list duly approved by the Dean of the School shall be sent to the CoE.
- 2.8.3.11** A certificate in the prescribed format to the effect that the dissertation 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.
- 2.8.3.12** Every student who spends a specified period of time in an industry/organization/institute for reasons of work related to his/her dissertation, with prior permission from the Faculty Coordinator concerned will explicitly acknowledge working in the relevant industry/organization/institute.
- 2.8.3.13** The dissertation will normally be of 30 to 60 pages. Students are required to submit the dissertation in the VI Semester within the stipulated time. The dissertation will not be accepted after expiry of last date as stipulated. If a student fails to submit the same by the stipulated date, he/she will be declared failed and will be required to repeat the same in the appropriate semester of the next academic session provided other provisions of the Regulations permit continuance of studies in the University.
- 2.8.3.14** The student shall submit to Program Coordinator one printed soft bound copy of his/her dissertation.
- 2.8.3.15** An Assessment Committee constituted by the Dean of the School comprising of internal and external members shall conduct Viva-Voce on dissertation.
- 2.8.3.16** The Evaluation components for dissertation and the respective weightages are detailed in Table 4:

Table 5		
Dissertation Evaluation Components and Weightage		
Evaluation Components		Weightage (of the total marks)
1.	Dissertation	50 %
2.	Supervisor Evaluation and Feedback	20%
3.	Viva-Voce	30 %

- 2.8.3.17** The final grade on Dissertation shall be awarded by the Assessment Committee and shall be forwarded to the CoE.

2.8.4 Evaluation – Other courses

2.8.5.1 The courses with only continuous evaluation the faculty concerned shall in consultation with the Dean of the School decide on the type of evaluation component to be adopted for the course and the minimum performance criteria shall be as per the academic regulations of the university.

For the courses with grades but without grade points, ‘S’ or ‘NC’ grades shall be awarded as per the Academic Regulations of the university

2.9 Course Handout

The Course Handout is a comprehensive document describing the Objectives/Outcomes of the Course, the detailed syllabus (with the prescribed Text Book(s) and Reference Material) and the Lesson/Session-wise Plan, and all the relevant and necessary details regarding the pedagogy, expectation from the students regarding preparation, participation and self-learning, components of continuous assessment and respective weightage (in percentage (%) of the total marks of all components of assessment) given to the components, and the method of evaluation. The guidelines for preparation of the Course Handout, its approval and delivery is listed in the following Sub-Clauses:

- 2.9.1 Normally the Course Handout is prepared by the Course Instructor(s) assigned to teach the Course. In cases of multiple sections of students registered for the same Course, an Instructor In-Charge, assigned by the DAC, shall prepare the Course Handout in consultation with the other Course Instructors assigned to the concerned Course.
- 2.9.2 The DAC shall examine each Course Handout and arrange for necessary deliberations as required. On acceptance of the completeness and quality of the Course Handout, the DAC shall approve the Course Handout.
- 2.9.3 A consolidated printed Booklet of all Course Handouts corresponding to the academic semester of a particular Program of Study shall be provided to every student concerned on the first day/Registration day of the concerned Semester.
- 2.9.4 The Course Handout is a very important guide for the students registered in the concerned course. The students are expected to use the Course Handout Booklet to prepare regularly and benefit from each session (lecture/tutorial/practical) of the course(s) and perform well in the continuous assessments and end term final examination, as applicable. Every student shall read and adhere to all the guidelines prescribed in the Course Handout.

3.0 PART B: PROGRAM CURRICULUM FOR UG DEGREE PROGRAM

Over the years the corporate world has changed significantly and taken a shape of catering stakeholders across as a single global market. Even small entrepreneurs at local and domestic market are creating global brands by creating World Class products and services and providing employment opportunities, which is primary objective of any economy. The technological

developments like artificial intelligence, machine learning, cloud technology, additive manufacturing, 3D printing and so on are impacting the business world to a larger extent. There is a need for the future managers to align their skill set to keep pace with the rapid changes happening around them. Hence it is imperative to design the curriculum keeping in view the latest industry trends, digital economy, market requirements and address local, domestic and global needs of our young students by giving room to become entrepreneurs.

The curriculum for the UG program is designed with several discussions with industry professionals, entrepreneurs and academic experts. The curriculum and andragogy are in alignment with the vision and mission of Presidency University.

Graduate attributes of department are designed in such a way it addresses the local, national and global needs while designing the curriculum spread across three year of the program. The following table depicts the same along with the courses offered to students in the first semester of their Under Graduate Program. Similarly mapping will be done for all the subjects in respective semesters with the consultation of stakeholders.

SL. NO	Programs	Local Needs*	National Needs**	Global Needs***
1	B.Com-Honors	Essentials of English, Communicative English, Samskrithika Kannada, BaLake Kannada, Environment Studies	Financial Accounting Personal and Professional Development. Business Environment and Policy	Principles and Practices of Management. CMA Courses

*Domain Knowledge, Societal Skills, Communication Skills, Technical Skills.

**Problem Solving Skills, Interpersonal Skills.

*** Leadership Skills, Flexibility/Adaptability.

In the curriculum design process, an attempt has been made to connect theory to practice and equip UG students to meet the ever-changing needs of the industry. The curriculum is designed to give the student time needed to learn new skills, develop leadership opportunities by taking part in various extracurricular activities throughout the duration. The curriculum provides them a unique learning experience through professional and personal development courses. The curriculum also provides hands-on learning through internships and dissertation projects. The curriculum is developed to engage the students better and foster peer learning self-learning.

The curriculum designed to ensure holistic understanding of management practices by adopting various pedagogical methods viz. case studies, management games, discussions, role plays, simulations etc. The first two semesters provides the fundamental knowledge required for any manager or an entrepreneur. The next two semesters introduces specific functional areas which students can choose in their final year for their specialization. Last two semesters provides

ample opportunities for student to choose from a range of specialization options to match their personal aspirations and professional objectives. The core and elective courses offered are mapped with the program educational objectives and program outcomes which are identified in line with what every employer seeks in a managerial talent.

3.1 PROGRAM EDUCATIONAL OBJECTIVE

The Under Graduate students from Presidency University on completion of the program shall:

3.1.1 B.Com (Honors)

PEO 1 : Become the full-fledged accounting and finance professionals.

PEO 2 : Apply the practical knowledge gained over the years in the field of auditing, tax filing, share market and other finance related services.

PEO3 : Excel as the Fellow and Associate of CMA.

3.2 PROGRAM OUTCOMES

On successful completion of the UG program from Presidency University, the student shall:

3.2.1 B.Com (Honors)

PO 1 : An ability to apply knowledge and skills of accounting and finance in areas of business operations

PO 2 : An ability to identify, evaluate and resolve real-time business problems with the specialized knowledge developed through practical training.

PO 3 : An ability and desire for higher studies or professional certification like Chartered Accountant/ Cost and Management Accountant/ Company Secretary.

PO 4 : An ability to realize and follow professional and ethical principles.

PO 5 : An ability to demonstrate commitment to continuous learning.

PO 6 : An ability to function in multidisciplinary teams.

3.3 PROGRAM SPECIFIC OUTCOMES

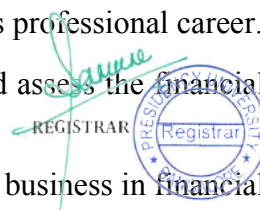
On successful completion of the UG program from Presidency University, the student shall possess:

3.3.1 B.Com (Honors)

PSO 1: Ability to apply the knowledge of the corporate accounting in his professional career.


PSO 2: Ability to appraise the multi-dimensional business situations and assess the financial health of companies.

PSO 3: Analyze the economic, social and environmental issues related to business in financial terms.



3.1 Bachelor of Commerce (B.Com) and B.Com (Honors) Degree Program – Program Structure and Curriculum

The program structure of B.Com and B.Com Honors program is given in Table 3.1. The suggested structure semester wise is given below in the Table 3.1.1.

SL.No	Table 3.1 Structure of B.com (Professional) and B.Com (Honors)	Credits
1	Core Courses {CC & AC}	CC- 20 AC-52
2	Ability Enhancement Compulsory Course (AECC) {FC}	12
3	Personal and Professional Development (SEC) (AC)	02
4	Discipline Specific Electives (DSE) {CE} a) Discipline Specific Core Courses b) Discipline Specific Elective Courses	16 24
5	Open (Generic) Elective Courses {OE}	05
6	Summer Internship {NTCC}	02
7	University Learning Course {NTCC}	01
8	Dissertation {NTCC}	06
	Total Note : Students studying Samskritika Kannada will earn 141 credits and students opting for Balake Kannada will earn 140 credits.	140 

In order to qualify for the award of the B.Com Degree, a student must obtain a total of 120 Credits as per the Structure of the B.Com Program and to obtain B.Com (Honors) degree student has to acquire 140 credits respectively.


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B.Com (Honors) CMA US Programme Curriculum

Table 4.2.1 SEMESTER I									Skill Development	Focus Areas
SL No	COURSE CODE	COURSE NAME	Course Type	CREDIT STRUCTURE				CONTACT HOURS		
				L	T	P	C			
1	COM101	Financial Accounting	CC	4	0	0	4	4	EM, P	PE
2	COM102	Principles and Practices of Management	AC	4	0	0	4	4	P	ES, PE
3	COM103	Business Environment and Policy	AC	4	0	0	4	4	EM	ES, PE
4	COM104	Micro Economics	AC	3	0	0	4	4	EM	
5	ENG105	Essentials of English	FC	2	0	0	2	2	P	
6	LNG106/ KAN 201	Communicative English 1/ Samskrithika Kannada	FC	2	0	0	2	2	P	ES
7	PPD111	Personal and Professional Development-1	AC	0	0	2	0	2	P	PE
8	EVS107	Environmental Studies	FC	2	0	0	2	2	P	HV, PE
9	KAN 101	BaLake Kannada	FC	1	0	0	1	1		
10	MAH101	Financial Planning and Performance	CE	4	0	0	4	4	PS	ES



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TOTAL	27/ 28	29/30		
EM – Employability Skills, E – Entrepreneurial Skills, P – Professional Skills GE – Gender Equality, ES – Environment and Sustainability, HV - Human Values & PE - Professional Ethics LTPC refers to Lecture, Tutorial, Practical, and Credits				

Table 4.2.2 SEMESTER II									Skill Development	Focus Areas
SL No	COURSE CODE	COURSE NAME	Course Type	CREDIT STRUCTURE				CONTACT HOURS		
				L	T	P	C			
1	COM201	Corporate Accounting-1	CC	4	0	0	4	4	EM, P	PE
2	COM202	Mercantile Law	AC	4	0	0	4	4	P	PE
3	COM203	Business Mathematics and Statistics	AC	4	0	0	4	4	EM	ES
4	COM204	Macro Economics	AC	4	0	0	4	4	EM	ES
5	ENG205	Business English	FC	2	0	0	2	2	P	ES
6	LNG206	Communicative English 2	FC	2	0	0	2	2	P	
7	PPD112	Personal and Professional Development-2	AC	0	0	2	0	2	P	HV, PE
8	MAH102	Financial Analytics and Control	DSE	4	0	0	4	4		ES


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9	ULC207	University Learning Course	NTCC	1	0	1	1	2	P	ES
10	KAN 102/ KAN 202	BaLake Kannada/ Samskrithika Kannada	FC	1/ 2	0	0	1/2	1/2		
TOTAL							26/ 27	29/30		

EM – Employability Skills, E – Entrepreneurial Skills, P – Professional Skills

GE – Gender Equality, ES – Environment and Sustainability, HV - Human Values & PE - Professional Ethics

LTPC refers to Lecture, Tutorial, Practical, and Credits

Table 4.2.3 SEMESTER III									Skill Development	Focus Areas
SL No	COURSE CODE	COURSE NAME	Course Type	CREDIT STRUCTURE				CONTACT HOURS		
				L	T	P	C			
1	COM301	Corporate Accounting-2	CC	4	0	0	4	4	EM, P	PE
2	COM302	Company Law	AC	3	1	0	4	4	P	
3	COM303	Financial Management	AC	4	0	0	4	4	EM	
4	COM304	Organizational Behavior	AC	4	0	0	4	4	EM	
5	COM305	Introduction to Spreadsheets	AC	3	0	0	3	3	P	
6	OE306	Reading Advertisement	OE	2	0	0	2	2	P	HV, PE
7	MAH103	Financial Reporting	CE	4	0	0	4	4		

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8	PPD131	Personal and Professional Development-3	AC	0	0	2	1	2	P	PE
TOTAL							26	27		



EM – Employability Skills, E – Entrepreneurial Skills, P – Professional Skills
GE – Gender Equality, ES – Environment and Sustainability, HV - Human Values & PE - Professional Ethics
LTPC refers to Lecture, Tutorial, Practical, and Credits

Table 4.2.4 SEMESTER IV								Skill Development	Focus Areas	
SL No	COURSE CODE	COURSE NAME	Course Type	CREDIT STRUCTURE				CONTACT HOURS		
				L	T	P	C			
1	COM401	Cost Accounting	CC	4	0	0	4	4	EM, P	PE
2	COM402	Management Accounting	CC	4	0	0	4	4	P	PE
3	COM403	Principles and Practices of Auditing	AC	4	0	0	4	4	EM	ES, PE
4	COM404	Marketing Management	AC	3	0	0	3	3	EM	
5	COM405	Research Methodology	AC	3	0	0	3	3	P	
6	COM406	Advanced Spreadsheets	AC	3	0	0	3	4		ES

7	MAH104	Strategic Financial Management	CE	4	0	0	4	4	P	HV, PE
8	PPD132	Personal and Professional Development-4	AC	0	0	2	1	2	P	PE
9	COM701	Internship	NTCC	0	0	2	2	2	EM,E,P	ES
TOTAL							28	27		

EM – Employability Skills, E – Entrepreneurial Skills, P – Professional Skills
GE – Gender Equality, ES – Environment and Sustainability, HV - Human Values & PE - Professional Ethics
LTPC refers to Lecture, Tutorial, Practical, and Credits

Table 4.2.5 SEMESTER V									Skill Development	Focus Areas
SL No	COURSE CODE	COURSE NAME	Course Type	CREDIT STRUCTURE				CONTACT HOURS		
				L	T	P	C			
1	BFS101	Banking and Insurance	DSE	4	0	0	4	4	EM, P	ES
2	BFS102	Investment Management	DSE	4	0	0	4	4	EM, P	ES
3	BFS104	Financial Reporting and Analysis	CE	4	0	0	4	4	EM, P	ES
4	BFS106	Principles and Practices in Banking	CE	4	0	0	4	4	EM,P	ES


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5	MAH105	International Accounting and Finance	DSE	4	0	0	4	4		
6	OE145	Optimization Technique	OE	3	0	0	3	3	EM	
TOTAL							23	23		

EM – Employability Skills, E – Entrepreneurial Skills, P – Professional Skills
 GE – Gender Equality, ES – Environment and Sustainability, HV - Human Values & PE - Professional Ethics
 LTTPC refers to Lecture, Tutorial, Practical, and Credits

- *Students may opt any 2 Discipline Electives from the below given specialization list.
- Discipline Specific core 2 moved from 6th semester to 5th semester due to placement and higher education career opportunities for students.
- * Miles Education will offer one DSC in CMA depending on student request and external faculty availability.

SPECIALISATION	Discipline Specific Core	Discipline Specific Electives
Corporate Accounting CMA US	MAH105 International Accounting and Finance	BFS101 Banking and Insurance
		BFS102 Investment Management
		BFS104 Financial Reporting and Analysis
		BFS106 Principles and Practices in Banking
		MAH107 Security Analysis and Portfolio Management
		MAH108 Financial Modelling
		MAH109 Advanced Financial Accounting
		MAH110 Financial Markets & Institutions

Table 4.2.6
SEMESTER VI



Focus

SL No	COURSE CODE	COURSE NAME	Course Type	CREDIT STRUCTURE				CONTACT HOURS	Development	Areas
				L	T	P	C			
1	BFS108	International Banking and Finance	DSE	4	0	0	4	4	P	ES
2	BFS109	Income Tax	DSE	4	0	0	4	4	EM	ES
3	MGT702	Dissertation	NTCC	-	-	-	6	-	P	ES
TOTAL							14	8		

EM – Employability Skills, E – Entrepreneurial Skills, P – Professional Skills
GE – Gender Equality, ES – Environment and Sustainability, HV - Human Values & PE - Professional Ethics
LTPC refers to Lecture, Tutorial, Practical, and Credits

*Students may opt any 2 Discipline Specific Electives from the below given specialization list.

SPECIALISATION	Discipline Specific Core	Discipline Specific Electives
Corporate Accounting CMA US	MAH106 Investment Management	BFS108 International Banking and Finance
		BFS109 Income Tax


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