



CMR INSTITUTE OF MANAGEMENT STUDIES
(Autonomous)
Affiliated to Bangalore University

*Recognised by Government of Karnataka and Approved by the UGC /
AICTE, New Delhi. Reaccredited by NAAC with A Grade*

PROGRAM DESIGN AND STRUCTURE

BACHELOR OF COMMERCE

Department of Management & Commerce

5, Bhuvanagiri, OMBR Layout, Bangalore 43
T : +91 80 25426944 / 80 25453088 / 77,
Email : academics.ims@cmr.ac.in, www.ims.cmr.ac.in

Program – Design & Structure

1. Program Specification

Category	Under- Graduate
Name of the Program	BCOM
Nomenclature for final Award	Bachelor of Commerce
Duration	3 years
System of Education	Semester (6 semesters)
Sessions	15 weeks per semester
Awarding Body	Bangalore University

2. Eligibility Criteria (Eligibility to pursue the programme)

Candidates who have completed two year Pre-University course of Karnataka State or its equivalent are eligible for admission into this course.

3. Learning objectives

- a) To cater to the manpower needs in Management, Accounting, Taxation, Financial Analysis & Auditing in both service and manufacturing sector.
- b) To provide knowledge of concepts, processes, procedures, tools & techniques, strategies & governing laws in the above fields of study.
- c) To develop business analytics for capital markets and commodity markets.
- d) To prepare students to take up higher education
- e) To develop graduates as leaders of tomorrow
- f) To develop students as entrepreneurs
- g) To develop students as business philosophers with a focus on Globalisation, Social responsibility Business Ethics, Corporate Governance and Ecological sustainability.

4. Credits

Sl No	Category	Description	Hours Per Week	Credits	Total Credits	Semesters	Minimum Credits To Be Acquired
1	Language		4	3	24	I,II,III & IV	24
2	Core	Theory	4	4	124	I,II,III,IV,V, VI	124
		Total			148		148
3	Value Added Course	Theory	2	1	3	I/II/III	3
4	Certificate Course (Scholastic)	Life Skills	2	1	4	II,III,IV,V	4
		Technical Skills	2	1	8	II,III	3
5	Non Scholastic	NCC			1	1 & 2 nd year	3
		NSS			1	1,2 & 3 rd year	
		Sports			1		
		Social Outreach			2		
		Cocurricular			2		
		Extra Curricular			1		
		Total for Non Scholastic			8		
Total					171		161

4. Scheme of Evaluation:
(a) Continuous Internal Assessment: 40 % Weightage

Components	Marks
Internal Test I	10
Internal Test II	10
Assignments	10
Participatory Learning	05
Attendance	05

(b) End Semester Examination (ESE): 60% Weightage
Eligibility to take up ESE in each semester

- A minimum of 85% attendance in each course at the end of the semester.
- A minimum of 16 marks out of 40 in each course in Continuous Internal Assessment (CIA)



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5. Passing Criteria

Student should have obtained 40% in CIA and 40% in ESE (40 marks out of 100 / 24 marks out of 60) in each course in each semester

- Student should achieve the total number of credits assigned for each programme

6. Specialization / Electives - Dual specialization students studying both Finance & Accounts

Specialisation	Semester	Subject
Finance	V Semester	International Finance
		Advanced Financial Management
	VI Semester	Corporate Financial policy
		Financial Services
Accounts	V Semester	Advanced Financial Accounting - 1
		Principles and practices of Auditing
	VI Semester	Advanced Financial Accounting - 2
		Indirect Tax

7. Value Added Courses

Semester	Subject	Objectives
I	Fundamentals of Computer	To impart to the students, the practical knowledge & skills in computer applications.
II	Environmental studies	To create an awareness on the importance of environment & acquaint them with the latest developments.
III	Indian Constitution	To familiarize the students with various provisions of our Constitution.

8. Certificate Courses(Scholastic)

Semester	Subject	Objectives
II/III/IV/V	Life skills	To ensure that the students garner all the necessary soft skills that are required to become readily employable in the corporate world of business, after they complete their academic education. Programs are structured with a long term objective of helping all the students to become better and socially more responsible citizens of tomorrow.
II	Business Environment	To familiarize students on the Business, technological and economic environment
III	Event Management	To develop the skills of students to handle events successfully in real life.
III	MS Office/ Advanced Excel	To provide this computer knowledge, which is one of the important skills required by the students when they get jobs in corporate



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IV/V	Global Investment banking	To familiarize students on various aspects of Global investment Banking to prepare them for getting jobs in various MNCs in International banking.
V	Alpha Plus	To provide information on Banking sector which is estimated to be the best sector for providing jobs in the next 3 years.
	Stock Market Dealer	To provide the knowledge on various Financial instruments, the modality of operations and procedures.
	SPSS – Statistical tool	To equip the students with the knowledge of the statistical tools to derive information from huge data base.

9. Bridge course

Semester	Subject	Objectives
I	Basic Accounting	To familiarize the students from other streams with the basic concepts of accounting to enable them to cope with the core subject of accounting in the curriculum.

10. Orientation Program

Semester	Objectives
I	Familiarize the students on the <ol style="list-style-type: none"> 1. Rules and regulations of the college 2. Rules and regulations of the programme 3. Eligibility norms for passing the internal assessment & the End semester examination. 4. Process of mentoring 5. Details of the subjects of this semester 6. Various co-curricular, extra-curricular activities conducted in the college
II/III/IV	<ol style="list-style-type: none"> 1. Reinforce the above points 2. Details of the subjects of this semester & the broad guidelines
V/VI	<ol style="list-style-type: none"> 1. Reinforce the above points. 2. Details of the subjects of this semester 3. Guidance for the selection of Specialisation 4. Guidance for the projects to be completed in VI semester 5. Guidance for placement and internship.



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11. Co-curricular and Extracurricular activities

Club/Activity	Objectives
	Co-curricular
Journal club	To provide an opportunity to the students to familiarize the process of research by reviewing the recent Research articles.
Book review club	Inculcate reading habits in the students by exposing them to high quality books & encouraging them to share the information to other students.
Industrial Visits	To expose the students to the processes and operations of various industries in Service & Manufacturing sector.
Student colloquium	To provide an opportunity to the students to analyze current topics of interest and present it to other students
Commerce Lab activity	To get a hands-on experience on various business activities in the real world

	Extra-curricular
Centre for Human Values	To develop the ethical and social values in the minds of the students.
Bizzy heights - Technical	To bring out the Students' potential in compiling, analyzing & presenting the facts & ideas in relation to the subjects and current events in the fields of Management, Accounting, Finance & HR.
Vibrations - Cultural	To showcase the capabilities of students in various cultural activities
E-Cell	To simulate the business environment and processes in the college.
Gavel club	To sharpen the students' ability in public speaking

Programme Structure

SEMESTER I

Paper Code	Title of the Paper	No. of Hours		Credits	Marks		
		Per Week	Total		CIA	ESE	Total
I BCOM 01	Language - Additional English/Hindi/Kannada/Kannada	4	52	3	40	60	100
I BCOM 02	General English	4	52	3	40	60	100
I BCOM 06	Business Economics - 1	4	52	4	40	60	100
I BCOM 03	Fundamentals of Accounting - 1	5	65	4	40	60	100
I BCOM 05	Company Law & Secretarial Practice	4	52	4	40	60	100
I BCOM 04	Principles of Management	4	52	4	40	60	100
	TOTAL	25	325	22	240	360	600
I BCOM 07V	<u>Value Added Program</u> Fundamentals of Computers	2	26	1	40	60	100

II SEMESTER

Paper Code	Title of the Paper	No. of Hours		Credits	Marks		
		Per Week	Total		CIA	ESE	Total
2BCOM 01	Language - Additional English/Hindi/Kannada/Kannada	4	52	3	40	60	100
2BCOM 02	General English	4	52	3	40	60	100
2BCOM 03	Financial Accounting - II	5	65	4	40	60	100
2BCOM 04	Human Resource Management	4	52	4	40	60	100
2BCOM 05	Business Statistics	4	52	4	40	60	100
2BCOM 06	Business Economics II	4	52	4	40	60	100
	TOTAL	25	325	22	240	360	600
2BCOM 08V	<u>Value Added Program</u> Environmental Studies	2	26	1	40	60	100

III SEMESTER

Paper Code	Title of the Paper	No. of Hours		Credits	Marks		
		Per Week	Total		CIA	ESE	Total
3BCOM 01	Language	4	52	3	40	60	100
3BCOM 02	General English	4	52	3	40	60	100
3BCOM 03	Corporate Accounting I	5	65	4	40	60	100
3BCOM 11	Financial Management	4	52	4	40	60	100
3BCOM 04	Marketing & Service Management	4	52	4	40	60	100
3BCOM	E Business & Accounting	4	52	4	40	60	100
	TOTAL	25	325	22	240	360	600
3BBM 07V	Value Added Program Indian Constitution	2	26	1	40	60	100

IV SEMESTER

Paper Code	Title of the Paper	No. of Hours		Credits	Marks		
		Per Week	Total		CIA	ESE	Total
4BCOM 01	Language	4	52	3	40	60	100
4BCOM 02	General English	4	52	3	40	60	100
4BCOM 03	Corporate Accounting II	5	65	4	40	60	100
4BCOM 10	Cost Accounting	5	65	4	40	60	100
4BCOM 05	Indian Financial System	4	52	4	40	60	100
4BCOM 11	International Business Environment	4	52	4	40	60	100
4BCOM	Entrepreneurial Development	4	52	4	40	60	100
	TOTAL	30	390	26	280	420	700

V SEMESTER

Paper Code	Title of the Paper	No. of Hours		Credits	Marks		
		Per Week	Total		CIA	ESE	Total
5BCOM	Methods & Techniques of Cost Accounting	5	65	4	40	60	100
5BCOM	Income Tax -1	5	65	4	40	60	100
5BCOM	Law & Practice of Banking	4	52	4	40	60	100
5BCOM	Advanced Financial Accounting I	5	65	4	40	60	100
5BCOM	Principles & Practices of Auditing	4	52	4	40	60	100
5BCOM	International Finance	4	52	4	40	60	100
5BCOM	Advanced Financial Management	4	52	4	40	60	100
	TOTAL	31	403	28	280	420	700

VI SEMESTER

Paper Code	Title of the Paper	No. of Hours		Credits	Marks		
		Per Week	Total		CIA	ESE	Total
6BCOM	Business Law	4	52	4	40	60	100
6BCOM	Management Accounting	5	65	4	40	60	100
6BCOM	Income Tax II	5	65	4	40	60	100
6BCOM	Advanced Financial Accounting II	5	65	4	40	60	100
6BCOM	Indirect Tax	5	65	4	40	60	100
6BCOM	Corporate Financial Policy	4	52	4	40	60	100
6BCOM	Financial Services	4	52	4	40	60	100
	TOTAL	32	416	28	280	420	700