



**School of
Commerce and Management**

Department of Commerce

B.Com. (Professional Accounting)

CURRICULUM

SEMESTER – I

| Sl. No | Course Code | Course Title | Category | Contact Periods | TE | TU | PR | C |
|--------------|-------------|--|----------|-----------------|-----------|-----------|----------|-----------|
| 1. | CM1001 | Financial Accounting: Principles and Practice – I | CCD | 6 | 4 | 2 | 0 | 5 |
| 2. | CM1005 | Business Laws | CCD | 5 | 3 | 2 | 0 | 4 |
| 3. | MA1005 | Business Mathematics and Logical Reasoning for Professional Accounting | CCN | 5 | 3 | 2 | 0 | 4 |
| 4. | EC1003 | Business Economics | CCN | 5 | 3 | 2 | 0 | 4 |
| 5. | CM1007 | Business and Commercial Knowledge | CCD | 2 | 2 | 0 | 0 | 2 |
| 6. | EN1003 | Business Communication | AEC | 5 | 3 | 2 | 0 | 4 |
| 7. | EA1001T | Extra Academic Activity | AEA | 2 | 0 | 0 | 0 | 1 |
| TOTAL | | | | 30 | 18 | 10 | 0 | 24 |

SEMESTER – II

| Sl. No | Course Code | Course Title | Category | Contact Periods | TE | TU | PR | C |
|--------------|-------------|--|----------|-----------------|-----------|-----------|----------|-----------|
| 1. | CM1002 | Financial Accounting: Principles and Practice – II | CCD | 5 | 3 | 2 | 0 | 4 |
| 2. | CM1008 | Auditing and Assurance | CCD | 5 | 3 | 2 | 0 | 4 |
| 3. | CM1010 | Taxation I – Direct Taxes | CCD | 6 | 4 | 2 | 0 | 5 |
| 4. | EC1004 | Economics for Finance | CCN | 4 | 2 | 2 | 0 | 3 |
| 5. | CM1012 | Cost and Management Accounting | CCD | 6 | 4 | 2 | 0 | 5 |
| 6. | MA1008 | Statistical Methods for Professional Accounting | CCN | 5 | 3 | 2 | 0 | 4 |
| 7. | EA1001T | Extra Academic Activity | AEA | 2 | 0 | 0 | 0 | 1 |
| TOTAL | | | | 33 | 19 | 12 | 0 | 26 |

SEMESTER – III

| Sl. No | Course Code | Course Title | Category | Contact Periods | TE | TU | PR | C |
|--------------|-------------|---|----------|-----------------|-----------|-----------|----------|-----------|
| 1. | CM2003 | Corporate Accounting | CCD | 7 | 5 | 2 | 0 | 6 |
| 2. | CM2005 | Enterprise Information System (EIS) | CCN | 4 | 2 | 2 | 0 | 3 |
| 3. | BM2001 | Strategic Management | CCN | 4 | 2 | 2 | 0 | 3 |
| 4. | FI2001 | Financial Management: Theory and Practice | CCD | 5 | 3 | 2 | 0 | 4 |
| 5. | CM2007 | Taxation II – Indirect Taxes | CCD | 3 | 3 | 0 | 0 | 3 |
| 6. | CM2009 | Corporate and Other Laws | CCD | 5 | 3 | 2 | 0 | 4 |
| 7. | BS2001 | Environmental Studies | AEC | 3 | 3 | 0 | 0 | 3 |
| TOTAL | | | | 31 | 21 | 10 | 0 | 26 |

SEMESTER – IV

| Sl. No | Course Code | Course Title | Category | Contact Periods | TE | TU | PR | C |
|--------------|-------------|---|----------|-----------------|-----------|-----------|----------|-----------|
| 1. | CM2006 | Financial Reporting – I | CCD | 5 | 3 | 2 | 0 | 4 |
| 2. | FI2002 | Strategic Financial Management | CCD | 6 | 4 | 2 | 0 | 5 |
| 3. | CM2008 | Advanced Direct Tax Laws | CCD | 7 | 5 | 2 | 0 | 6 |
| 4. | CM2010 | Advanced Auditing and Professional Ethics | CCD | 5 | 3 | 2 | 0 | 4 |
| 5. | CM2012 | Advanced Accounting | CCD | 7 | 5 | 2 | 0 | 6 |
| 6. | | Non-Disciplinary Elective - 1 | ECN | 3 | 3 | 0 | 0 | 3 |
| TOTAL | | | | 33 | 23 | 10 | 0 | 28 |

SEMESTER – V

| Sl. No | Course Code | Course Title | Category | Contact Periods | TE | TU | PR | C |
|--------------|-------------|--|----------|-----------------|-----------|-----------|----------|-----------|
| 1. | CM3005 | Strategic Cost Management and Performance Evaluation | CCD | 6 | 4 | 2 | 0 | 5 |
| 2. | CM3007 | Advanced Corporate and Economic Laws | CCD | 5 | 3 | 2 | 0 | 4 |
| 3. | FI3001 | Financial Services and Capital Markets | CCD | 5 | 3 | 2 | 0 | 4 |
| 4. | CM3009 | International Taxation | CCD | 3 | 3 | 0 | 0 | 3 |
| 5. | CM3011 | Indirect Taxes, Customs and FTP | CCD | 5 | 3 | 2 | 0 | 4 |
| 6. | CM3013 | Financial Reporting – II | CCD | 5 | 3 | 2 | 0 | 4 |
| 7. | | Non-Disciplinary Elective - 2 | ECN | 3 | 3 | 0 | 0 | 3 |
| TOTAL | | | | 32 | 22 | 10 | 0 | 27 |

SEMESTER – VI

| Sl. No | Course Code | Course Title | Category | Contact Periods | L | T | P | C |
|--------------|--------------------------------|---|-----------------------|-----------------|---|---|---|----|
| 1. | CM3852 / CM3998 / CM36NN | Accounting Internship / Project Work / Electives | AEA / ECD / ECN | | 0 | 0 | 0 | 12 |
| TOTAL | | | | | 0 | 0 | 0 | 12 |

TOTAL NO. OF CREDITS: 143

***Ability Enhancement Activity – 40 Hours per semester**

CCD: Core Course - Disciplinary

CCN: Core Course - Non-Disciplinary

ECD: Elective Course - Disciplinary

ECN: Elective Course - Non-Disciplinary

AEC: Ability Enhancement Course

AEA: Ability Enhancement Activity

LIST OF ELECTIVES OFFERED*

| Sl. No | Course Code | Course Title | Category | Contact Periods | L | T | P | C |
|----------------------|-------------|---|----------|-----------------|---|---|---|---|
| SEMESTER – IV | | | | | | | | |
| 1 | BM2698 | Management Principles and Practice | ECN | 3 | 3 | 0 | 0 | 3 |
| 2 | BM2696 | Marketing Management | ECN | 3 | 3 | 0 | 0 | 3 |
| 3 | BM2694 | Human Resource Management | ECN | 3 | 3 | 0 | 0 | 3 |
| 4 | EC2001 | Indian Economy | ECN | 3 | 3 | 0 | 0 | 3 |
| SEMESTER – V | | | | | | | | |
| 1 | BM3699 | Supply Chain Management | ECN | 3 | 3 | 0 | 0 | 3 |
| 2 | EC3699 | Contemporary Economic Issues | ECN | 3 | 3 | 0 | 0 | 3 |
| 3 | EC3697 | International Trade and Export Management | ECN | 3 | 3 | 0 | 0 | 3 |
| SEMESTER – VI | | | | | | | | |
| 1 | BM3698 | Project Evaluation and Management | ECN | 3 | 3 | 0 | 0 | 3 |
| 2 | FI3698 | Digital Finance | ECN | 3 | 3 | 0 | 0 | 3 |
| 3 | FI3696 | Risk Management | ECN | 3 | 3 | 0 | 0 | 3 |
| 5 | EC3002 | Public Finance and Policy | ECN | 3 | 3 | 0 | 0 | 3 |

* The courses are reviewed periodically based on the requirement of the program and are subjected to changes