



CURRICULUM

School of Commerce and Management

Department of Commerce

B.Com. (Professional Accounting)

Batch 2026 – 29

SEMESTER I

| Sl. No. | Course Title | Course Category | Contact Periods | L | T | P | C |
|----------------|--|------------------------|------------------------|-----------|----------|----------|-----------|
| 1 | Financial Accounting: Principles and Practice - I | CC | 5 | 5 | 0 | 0 | 5 |
| 2 | Introduction to Business Law | CC | 3 | 3 | 0 | 0 | 3 |
| 3 | Business Mathematics and Logical Reasoning for Professional Accounting | CC | 5 | 5 | 0 | 0 | 5 |
| 4 | Business Economics | GEC | 5 | 5 | 0 | 0 | 5 |
| 5 | Environmental Studies | CC | 3 | 3 | 0 | 0 | 3 |
| 6 | Spreadsheet Basics | SEC | 4 | 0 | 0 | 4 | 2 |
| 7 | Extra Academic Activity | EAA | 2 | - | - | - | 1 |
| Total | | | 27 | 21 | 0 | 4 | 24 |

SEMESTER II

| Sl. No. | Course Title | Course Category | Contact Periods | L | T | P | C |
|----------------|--|------------------------|------------------------|-----------|----------|----------|-----------|
| 1 | Financial Accounting: Principles and Practice - II | CC | 5 | 5 | 0 | 0 | 5 |
| 2 | Statistics for Professional Accounting | CC | 5 | 5 | 0 | 0 | 5 |
| 3 | Business Law | CC | 3 | 3 | 0 | 0 | 3 |
| 4 | Communication for Professional Accountants | AEC | 3 | 3 | 0 | 0 | 3 |
| 5 | Spreadsheet Intermediate | SEC | 4 | 0 | 0 | 4 | 2 |
| 6 | Computerized Accounting with Tally | SEC | 4 | 0 | 0 | 4 | 2 |
| 7 | Extra Academic Activity | EAA | 2 | - | - | - | 1 |
| Total | | | 26 | 16 | 0 | 8 | 21 |

SEMESTER III

| Sl. No. | Course Title | Course Category | Contact Periods | L | T | P | C |
|--------------|------------------------------|-----------------|-----------------|-----------|----------|----------|-----------|
| 1 | Corporate Accounting | CC | 6 | 6 | 0 | 0 | 6 |
| 2 | Corporate & Other Laws | CC | 4 | 4 | 0 | 0 | 4 |
| 3 | Introduction to Direct Taxes | CC | 4 | 4 | 0 | 0 | 4 |
| 4 | Indirect Taxes | CC | 3 | 3 | 0 | 0 | 3 |
| 5 | Cost Accounting | CC | 4 | 4 | 0 | 0 | 4 |
| 6 | Spreadsheet Advanced | SEC | 4 | 0 | 0 | 4 | 2 |
| 7 | Introduction to Auditing | CC | 4 | 4 | 0 | 0 | 4 |
| Total | | | 29 | 25 | 0 | 4 | 27 |

SEMESTER IV

| Sl. No. | Course Title | Course Category | Contact Periods | L | T | P | C |
|--------------|---|-----------------|-----------------|-----------|----------|----------|-----------|
| 1 | Advanced Accounting | CC | 5 | 5 | 0 | 0 | 5 |
| 2 | Contemporary Auditing & Assurance | CC | 3 | 3 | 0 | 0 | 3 |
| 3 | Financial Management: Theory and Practice | CC | 5 | 5 | 0 | 0 | 5 |
| 4 | Direct Taxes - Computation & Assessment | CC | 4 | 4 | 0 | 0 | 4 |
| 5 | Strategic Management | CC | 3 | 3 | 0 | 0 | 3 |
| 6 | Management Accounting | CC | 3 | 3 | 0 | 0 | 3 |
| Total | | | 23 | 23 | 0 | 0 | 23 |

SEMESTER V

| Sl. No. | Course Title | Course Category | Contact Periods | L | T | P | C |
|--------------|--|-----------------|-----------------|-----------|----------|----------|-----------|
| 1 | Financial Reporting - I | CC | 4 | 4 | 0 | 0 | 4 |
| 2 | Advanced Financial Management | CC | 5 | 5 | 0 | 0 | 5 |
| 3 | Advanced Direct Tax Laws | CC | 5 | 5 | 0 | 0 | 5 |
| 4 | Strategic Cost Management and Performance Evaluation | CC | 5 | 5 | 0 | 0 | 5 |
| 5 | Elective I | DSE | 3 | 3 | 0 | 0 | 3 |
| 6 | Elective II | DSE | 3 | 3 | 0 | 0 | 3 |
| Total | | | 25 | 25 | 0 | 0 | 25 |

SEMESTER VI

| Sl. No. | Course Title | Course Category | Contact Periods | L | T | P | C |
|--------------|---|-----------------|-----------------|-----------|----------|----------|-----------|
| 1 | Financial Reporting - II | CC | 4 | 4 | 0 | 0 | 4 |
| 2 | Professional Ethics, Governance and values | CC | 3 | 3 | 0 | 0 | 3 |
| 3 | The Constitution of India | CC | 3 | 3 | 0 | 0 | 3 |
| 4 | International Financial Reporting Standards | CC | 4 | 4 | 0 | 0 | 4 |
| 5 | Elective III | DSE | 3 | 3 | 0 | 0 | 3 |
| 6 | Elective IV | DSE | 3 | 3 | 0 | 0 | 3 |
| 7 | Elective V | DSE | 3 | 3 | 0 | 0 | 3 |
| Total | | | 23 | 23 | 0 | 0 | 23 |

TOTAL CREDITS = 143

ELECTIVE LIST

| Sl. No. | Course Title | Course Category | Contact Periods | L | T | P | C |
|------------------------------|---------------------------------------|-----------------|-----------------|---|---|---|---|
| A. BUSINESS ANALYTICS | | | | | | | |
| 1 | Data Analytics Programming | DSE | 5 | 1 | 0 | 4 | 3 |
| 2 | Data Analysis & Mining | DSE | 5 | 1 | 0 | 4 | 3 |
| 3 | Data Visualization | DSE | 5 | 1 | 0 | 4 | 3 |
| 4 | Optimization Methods | DSE | 3 | 3 | 0 | 0 | 3 |
| 5 | Business Analysis with Advanced Excel | DSE | 6 | 0 | 0 | 6 | 3 |
| 6 | Business Research Methods | DSE | 3 | 3 | 0 | 0 | 3 |
| 7 | Decision Making Under Uncertainty | DSE | 3 | 3 | 0 | 0 | 3 |
| 8 | Introduction to Machine Learning | DSE | 3 | 3 | 0 | 0 | 3 |
| B. FINANCE | | | | | | | |
| 1 | Financial Modelling | DSE | 6 | 0 | 0 | 6 | 3 |
| 2 | Financial Markets | DSE | 3 | 3 | 0 | 0 | 3 |
| 3 | Financial Services | DSE | 3 | 3 | 0 | 0 | 3 |
| 4 | Business Valuation | DSE | 3 | 3 | 0 | 0 | 3 |
| 5 | Investment Management | DSE | 3 | 3 | 0 | 0 | 3 |
| 6 | Introduction to Derivatives | DSE | 3 | 3 | 0 | 0 | 3 |
| 7 | Sustainable Finance | DSE | 3 | 3 | 0 | 0 | 3 |
| 8 | Principles and Practice of Banking | DSE | 3 | 3 | 0 | 0 | 3 |
| 9 | Personal Finance | DSE | 3 | 3 | 0 | 0 | 3 |
| 10 | Investing in Stock Markets | DSE | 3 | 3 | 0 | 0 | 3 |
| 11 | Digital Finance | DSE | 3 | 3 | 0 | 0 | 3 |
| 12 | Principles of Insurance | DSE | 3 | 3 | 0 | 0 | 3 |
| 13 | Introduction to Financial Strategy | DSE | 3 | 3 | 0 | 0 | 3 |
| 14 | Risk Management | DSE | 3 | 3 | 0 | 0 | 3 |
| 15 | Public Finance & Policy | DSE | 3 | 3 | 0 | 0 | 3 |
| C. MANAGEMENT | | | | | | | |
| 1 | Operations Management | DSE | 3 | 3 | 0 | 0 | 3 |
| 2 | Principles of Strategic Management | DSE | 3 | 3 | 0 | 0 | 3 |
| 3 | Entrepreneurship Development & | DSE | 3 | 3 | 0 | 0 | 3 |

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|------------------------------|--|-----|---|---|---|---|---|
| | Innovation | | | | | | |
| 4 | Project Evaluation and Management | DSE | 3 | 3 | 0 | 0 | 3 |
| 5 | Human Resource Management | DSE | 3 | 3 | 0 | 0 | 3 |
| 6 | Marketing Management | DSE | 3 | 3 | 0 | 0 | 3 |
| 7 | Game Theory for Managers | DSE | 3 | 3 | 0 | 0 | 3 |
| 8 | Digital Marketing | DSE | 3 | 3 | 0 | 0 | 3 |
| 9 | E-Commerce | DSE | 3 | 3 | 0 | 0 | 3 |
| 10 | Management Principles & Practice | DSE | 3 | 3 | 0 | 0 | 3 |
| 11 | Performance Measurement & Evaluation | DSE | 3 | 3 | 0 | 0 | 3 |
| D. COMMERCE & LAW | | | | | | | |
| 1 | Advanced Direct Tax Laws | DSE | 3 | 3 | 0 | 0 | 3 |
| 2 | Corporate Tax Planning | DSE | 3 | 3 | 0 | 0 | 3 |
| 3 | International taxation | DSE | 3 | 3 | 0 | 0 | 3 |
| 4 | Indirect Taxes, Customs & Foreign Trade Policy | DSE | 3 | 3 | 0 | 0 | 3 |
| 5 | Advanced Cost & Management Accounting | DSE | 3 | 3 | 0 | 0 | 3 |
| 6 | Strategic Cost Management | DSE | 3 | 3 | 0 | 0 | 3 |
| 7 | Advanced Auditing | DSE | 3 | 3 | 0 | 0 | 3 |
| 8 | Sustainable Development & Sustainability Reporting | DSE | 3 | 3 | 0 | 0 | 3 |
| 9 | Public Finance and Government Accounting | DSE | 3 | 3 | 0 | 0 | 3 |
| 10 | The Insolvency and Bankruptcy Code 2016 | DSE | 3 | 3 | 0 | 0 | 3 |
| 11 | The Arbitration and Conciliation Act 1996 | DSE | 3 | 3 | 0 | 0 | 3 |
| 12 | Forensic Accounting | DSE | 3 | 3 | 0 | 0 | 3 |
| 13 | Forex and Treasury Management | DSE | 3 | 3 | 0 | 0 | 3 |
| 14 | Digital Ecosystems and Controls | DSE | 3 | 3 | 0 | 0 | 3 |
| 15 | Philosophy and Psychology | DSE | 3 | 3 | 0 | 0 | 3 |
| 16 | Valuation | DSE | 3 | 3 | 0 | 0 | 3 |

L- Lecture Hours, T- Tutorial Hours, P -Practical Hours, C – Credits

CC- Core Course, DSC – Discipline Specific Elective,

GEC- General Elective Course

AEC- Academic Enhancement Course, SEC- Skill Enhancement Course

EAA – Extra Academic Activity – 40 hours per semester