

**Programmes Offered:**

1. Bachelor of Commerce (Honours) – Financial Accounting
2. Bachelor of Commerce (Honours) – Cost Accounting
3. Bachelor of Commerce (Honours) – Business Management
4. Bachelor of Commerce (Honours) – Banking and Financial Services

**Four Year Bachelor of Commerce (Honours)  
Programme Structure**

<b>Specialization</b>	<b>Course Code</b>
<b>Semester I and II</b>	
<b>Common for all Specializations</b>	<b>COM</b>
<b>Semester III to VIII</b>	
<b>Financial Accounting</b>	<b>CFA</b>
<b>Cost Accounting</b>	<b>CCA</b>
<b>Business Management</b>	<b>CBM</b>
<b>Banking and Financial Services</b>	<b>CBF</b>

Note: All courses which are offered under more than one specialization during Semester III to VIII are also indicated with COM Course code.

**Exit Options:****Award of Certificate in Commerce after Completion of One Year**

Students exiting on completion of 1 year (2 Semesters) of study in Commerce who wish to opt out of the programme will be eligible for the award of Certificate in Commerce provided, they complete 4 Credits Industry Internship in manufacturing, trading, services undertakings, Non-Government Organizations, or Government Offices for a period of 4 Weeks and submit internship report. Each candidate will be allotted to a teacher who will guide the students with respect to preparation of internship report. After completion of the internship, the candidate has to submit the Certificate of Completion of Internship from the organization and Internship Report, and make a presentation before the guiding teacher. The guiding teacher shall evaluate the internship report and presentation for 4 credits as per OA-38.14.2(v)(c).

### **Award of Diploma in Commerce after Completion of Two Years**

Students exiting on completion of 2 years (4 Semesters) of study in Commerce who wish to opt out of the programme will be eligible for the award of Diploma in Commerce provided, they complete 4 Credits Industry Internship in manufacturing, trading, services undertakings, Non-Government Organizations, or Government Offices for a period of 4 Weeks and submit internship report. Each candidate will be allotted to a teacher who will guide the students with respect to preparation of internship report. After completion of the internship, the candidate has to submit the Certificate of Completion of Internship from the organization and Internship Report, and make a presentation before the guiding teacher. The guiding teacher shall evaluate the internship report and presentation for 4 credits as per OA-38.14.2(v)(c).

**Common Programme Structure for Semester I & II**

<b>Semester I</b>			
<b>Course Type</b>	<b>Course Code</b>	<b>Course Title</b>	<b>Credits</b>
Major	COM-100	Financial Accounting	4
Minor	COM-111	Principles and Practice of Management	4
Multidisciplinary (Any 1)	MAT-131	Mathematical Techniques for Competitive Exams	3
	ENG-131	Culture Study through Films in India	3
	ECO-131	Sustainable Development	3
Ability Enhancement	ENG-151	English I (Communicative English)	2
Skill Enhancement (Any 1)	COM-141	Computer Applications in Business	3 (1T+2P)
	COM-142	Business Mathematics I	3 (1T+2P)
	COM-144	Business Documentation	3 (1T+2P)
	COM-145	Innovation and Start-ups	3 (1T+2P)
Common Value Added – 1 (Any one)	VAC-110	Environmental Studies	2
	VAC-116	Life Skills	2
Common Value Added – 2 (Any one)	VAC-104	Constitutional Values and Obligations	2
	VAC-114	Health and Physical Education	2
<b>Total Credits</b>			<b>20</b>
<b>Semester II</b>			
<b>Course Type</b>	<b>Course Code</b>	<b>Course Title</b>	<b>Credits</b>
Major	COM-101	Elements of Cost	4
Minor	COM-112	Fundamentals of Banking	4
Multidisciplinary (Any 1)	MAT-132	Descriptive Statistics	3
	ENG-132	Advanced Writing Skills in English	3
	ECO-132	Globalisation	3

Ability Enhancement	ENG-152	English II Digital Content Creation in English	2
Skill Enhancement (Any 1)	COM-146	Business Data Processing and Networking	3 (1T+2P)
	COM-147	Business Mathematics II	3 (1T+2P)
	COM-149	Introduction to Agripreneurship	3 (1T+2P)
	COM-150	Spreadsheet Applications for Business	3 (1T+2P)
Common Value Added – 1 (Any one)	VAC-110	Environmental Studies	2
	VAC-116	Life Skills	2
Common Value Added – 2 (Any one)	VAC-105	Election and Electoral Management	2
	VAC-114	Health and Physical Education	2
<b>Total Credits</b>			<b>20</b>

**Four-Year Bachelor of Commerce (Financial Accounting)  
Programme Structure**

<b>Semester III</b>			
<b>Course Type</b>	<b>Course Code</b>	<b>Course Title</b>	<b>Credits</b>
Major	COM-200	Public Economics	4
	CFA-201	Government Accounting	4
Minor (Any 1)	CFA-211	Specialized Accounting	4
	COM-212	Business Law	4
	COM-213	Business Statistics I	4
Multidisciplinary (Any 1)	MGF-231	Fintech Foundation and Emerging Trends	3
	SWK-231	Introduction to Human Development	3
Ability Enhancement (Any one)	MIL-1	Hindi	2
	MIL-2	Konkani	2

	MIL-3	Marathi	
Skill Enhancement (Any 1)	COM-241	Accounting Software Application	3 (1T+2P)
	COM-243	Personal Financial Planning	3 (1T+2P)
	COM-244	Introduction to Auditing	3 (1T+2P)
		<b>Total Credits</b>	<b>20</b>
<b>Semester IV</b>			
<b>Course Type</b>	<b>Course Code</b>	<b>Course Title</b>	<b>Credits</b>
Major	COM-202	Fundamentals of Macroeconomics for Business	4
	CFA-203	Financial Statement Analysis	4
	COM-204	Indirect Taxes	4
	CFA-205	Forensic Accounting	2
Minor (Any 1)	COM-221	Accounting for Service Organisations (VET)	4
	COM-222	Corporate Law (VET)	4
	COM-223	Business Statistics II (VET)	4
Ability Enhancement (Any 1)	MIL-1	Hindi	2
	MIL-2	Konkani	2
	MIL-3	Marathi	2
		<b>Total Credits</b>	<b>20</b>

<b>Semester V</b>			
<b>Course Type</b>	<b>Course Code</b>	<b>Course Title</b>	<b>Credits</b>
Major	COM-300	Indian Economy	4
	CFA-301	Advanced Corporate Accounting	4
	COM-302	Direct Tax - I	4

	COM-303	Research Process	2
Minor	CFA-321	Principles and Practice of Auditing (VET)	4
Internship	COM-361	Internship	2
		<b>Total Credits</b>	<b>20</b>
<b>Semester VI</b>			
<b>Course Type</b>	<b>Course Code</b>	<b>Course Title</b>	<b>Credits</b>
Major	COM-304	International Economics	4
	CFA-305	Financial Reporting and Sustainability Practices	4
	COM-306	Direct Tax - II	4
	CFA-307	Project	4
Minor	COM-322	E-Filing of Income Tax and GST Returns (VET)	4
		<b>Total Credits</b>	<b>20</b>
<b>Semester VII</b>			
<b>Course Type</b>	<b>Course Code</b>	<b>Course Title</b>	<b>Credits</b>
Major	COM-400	Management Accounting	4
	COM-401	Stock Market Operations	4
	COM-402	Financial Management	4
	COM-403	Research Methodology	4
Minor	CFA-411	Business Analytics	4
		<b>Total Credits</b>	<b>20</b>
<b>Semester VIII</b>			
<b>Course Type</b>	<b>Course Code</b>	<b>Course Title</b>	<b>Credits</b>
Major	CFA-404	Modern Accounting Practices	4
	COM-405	Business Valuation	4

	CFA-406	Financial Modelling	4
	COM-407	Security Analysis and Portfolio Management	4
Minor (Any 1)	COM-412	Basic Econometrics	4
	CFA-413	Environmental Social and Governance - Principles and Practice	4
<b>Total Credits</b>			<b>20</b>

**Four Year Bachelor of Commerce (Cost Accounting)  
Programme Structure**

<b>Semester III</b>			
<b>Course Type</b>	<b>Course Code</b>	<b>Course Title</b>	<b>Credits</b>
Major	COM-200	Public Economics	4
	CCA-201	Methods of Costing I	4
Minor (Any 1)	CCA-211	Business Environment	4
	COM-212	Business Law	4
	COM-213	Business Statistics I	4
Multidisciplinary (Any 1)	MGF-231	Fintech Foundation and Emerging Trends	3
	SWK-231	Introduction to Human Development	3
Ability Enhancement (Any 1)	MIL-1	Hindi	2
	MIL-2	Konkani	2
	MIL-3	Marathi	2
Skill Enhancement (Any 1)	COM-241	Accounting Software Application	3 (1T+2P)
	COM-243	Personal Financial Planning	3 (1T+2P)
	COM-244	Introduction to Auditing	3 (1T+2P)
<b>Total Credits</b>			<b>20</b>
<b>Semester IV</b>			

<b>Course Type</b>	<b>Course Code</b>	<b>Course Title</b>	<b>Credits</b>
Major	COM-202	Fundamentals of Macroeconomics for Business	4
	CCA-203	Methods of Costing II	4
	COM-204	Indirect Taxes	4
	CCA-205	Marginal Costing	2
Minor (Any 1)	CCA-221	Strategic Performance Management (VET)	4
	COM-222	Corporate Law (VET)	4
	COM-223	Business Statistics II (VET)	4
Ability Enhancement (Any 1)	MIL-1	Hindi	2
	MIL-2	Konkani	2
	MIL-3	Marathi	2
<b>Total Credits</b>			<b>20</b>

<b>Semester V</b>			
<b>Course Type</b>	<b>Course Code</b>	<b>Course Title</b>	<b>Credits</b>
Major	COM-300	Indian Economy	4
	CCA-301	Techniques of Costing	4
	COM-302	Direct Tax - I	4
	COM-303	Research Process	2
Minor	CCA-321	Cost and Management Audit (VET)	4
Internship	COM-361	Internship	2
<b>Total Credits</b>			<b>20</b>
<b>Semester VI</b>			
<b>Course Type</b>	<b>Course Code</b>	<b>Course Title</b>	<b>Credits</b>



Major	COM-304	International Economics	4
	CCA-305	Corporate Restructuring and Valuation	4
	COM-306	Direct Tax - II	4
	CCA-307	Project	4
Minor	COM-322	E-Filing of Income Tax and GST Returns (VET)	4
<b>Total Credits</b>			<b>20</b>
<b>Semester VII</b>			
<b>Course Type</b>	<b>Course Code</b>	<b>Course Title</b>	<b>Credits</b>
Major	CCA-400	Strategic Cost Management for Decision Making	4
	COM-401	Stock Market Operations	4
	COM-402	Financial Management	4
	COM-403	Research Methodology	4
Minor	CCA-411	Quantitative Techniques in Decision Making	4
<b>Total Credits</b>			<b>20</b>
<b>Semester VIII</b>			
<b>Course Type</b>	<b>Course Code</b>	<b>Course Title</b>	<b>Credits</b>
Major	CCA-404	Advanced Management Accounting	4
	COM-405	Business Valuation	4
	COM-406	Financial Derivatives	4
	COM-407	Security Analysis and Portfolio Management	4
Minor (Any 1)	COM-412	Basic Econometrics	4
	CCA-413	Enterprise Resource Planning	4
<b>Total Credit</b>			<b>20</b>

**Four Year Bachelor of Commerce (Business Management)  
Programme Structure**

<b>Semester III</b>			
<b>Course Type</b>	<b>Course Code</b>	<b>Course Title</b>	<b>Credits</b>
Major	COM-200	Public Economics	4
	CBM-201	Marketing Management	4
Minor (Any 1)	CBM-211	Business Finance	4
	COM-212	Business Law	4
	COM-213	Business Statistics I	4
Multidisciplinary (Any 1)	MGF-231	Fintech Foundation and Emerging Trends	3
	SWK-231	Introduction to Human Development	3
Ability Enhancement (Any 1)	MIL-1	Hindi	2
	MIL-2	Konkani	2
	MIL-3	Marathi	2
Skill Enhancement (Any 1)	COM-241	Accounting Software Application	3 (1T+2P)
	COM-243	Personal Financial Planning	3 (1T+2P)
	COM-244	Introduction to Auditing	3 (1T+2P)
<b>Total Credits</b>			<b>20</b>
<b>Semester IV</b>			
<b>Course Type</b>	<b>Course Code</b>	<b>Course Title</b>	<b>Credits</b>
Major	COM-202	Fundamentals of Macroeconomics for Business	4
	CBM-203	Services Marketing	4
	CBM-204	Event Management	4
	CBM-205	Brand Management	2

Minor (Any 1)	CBM-221	Digital Marketing (VET)	4
	COM-222	Corporate Law (VET)	4
	COM-223	Business Statistics II (VET)	4
Ability Enhancement (Any 1)	MIL-1	Hindi	2
	MIL-2	Konkani	2
	MIL-3	Marathi	2
<b>Total Credits</b>			<b>20</b>

<b>Semester V</b>			
<b>Course Type</b>	<b>Course Code</b>	<b>Course Title</b>	<b>Credits</b>
Major	COM-300	Indian Economy	4
	CBM-301	Human Resource Management	4
	CBM-302	Retail Management	4
	COM-303	Research Process	2
Minor	CBM-321	Supply Chain and Logistic Management (VET)	4
Internship	COM-361	Internship	2
<b>Total Credits</b>			<b>20</b>
<b>Semester VI</b>			
<b>Course Type</b>	<b>Course Code</b>	<b>Course Title</b>	<b>Credits</b>
Major	COM-304	International Economics	4
	CBM-305	Entrepreneurship Development	4
	CBM-306	International marketing	4
	CBM-307	Project	4
Minor	CBM-322	Tourism and Travel Management (VET)	4

<b>Total Credits</b>			<b>20</b>
<b>Semester VII</b>			
<b>Course Type</b>	<b>Course Code</b>	<b>Course Title</b>	<b>Credits</b>
Major	COM-400	Management Accounting	4
	CBM-401	Organisational Behaviour	4
	COM-402	Financial Management	4
	COM-403	Research Methodology	4
Minor	CBM-411	Total Quality Management	4
<b>Total Credits</b>			<b>20</b>
<b>Semester VIII</b>			
<b>Course Type</b>	<b>Course Code</b>	<b>Course Title</b>	<b>Credits</b>
Major	CBM-404	Business Ethics and Corporate Social Responsibility	4
	CBM-405	Consumer Behaviour and Marketing Research	4
	CBM-406	Strategic Management	4
	CBM-407	Customer Relationship Management	4
Minor (Any 1)	COM-412	Basic Econometrics	4
	CBM-413	AI and ML for Business Management	4
<b>Total Credit</b>			<b>20</b>

**Four Year Bachelor of Commerce (Banking and Financial Services)  
Programme Structure**

<b>Semester III</b>			
<b>Course Type</b>	<b>Course Code</b>	<b>Course Title</b>	<b>Credits</b>
Major	COM-200	Public Economics	4

	CBF-201	Principles and Practice of Banking	4
Minor (Any 1)	CBF-211	Introduction to Capital Market	4
	COM-212	Business Law	4
	COM-213	Business Statistics I	4
Multidisciplinary (Any 1)	MGF-231	Fintech Foundation and Emerging Trends	3
	SWK-231	Introduction to Human Development	3
Ability Enhancement (Any 1)	MIL-1	Hindi	2
	MIL-2	Konkani	2
	MIL-3	Marathi	2
Skill Enhancement (Any 1)	COM-241	Accounting Software Application	3 (1T+2P)
	COM-243	Personal Financial Planning	3 (1T+2P)
	COM-244	Introduction to Auditing	3 (1T+2P)
<b>Total Credits</b>			<b>20</b>
<b>Semester IV</b>			
<b>Course Type</b>	<b>Course Code</b>	<b>Course Title</b>	<b>Credits</b>
Major	COM-202	Fundamentals of Macroeconomics for Business	4
	CBF-203	Law and Practice of Banking	4
	CBF-204	Principles and Practice of Insurance	4
	CBF-205	Financial Statement Analysis of Banks	2
Minor (Any 1)	COM-221	Accounting for Service Organisation (VET)	4
	COM-222	Corporate Law (VET)	4
	COM-223	Business Statistics II (VET)	4

Ability Enhancement (Any 1)	MIL-1	Hindi	2
	MIL-2	Konkani	2
	MIL-3	Marathi	2
<b>Total Credits</b>			<b>20</b>

<b>Semester V</b>			
<b>Course Type</b>	<b>Course Code</b>	<b>Course Title</b>	<b>Credits</b>
Major	COM-300	Indian Economy	4
	CBF-301	Bank Management	4
	CBF-302	Financial Services	4
	COM-303	Research Process	2
Minor	CBF-321	Marketing of Financial Services (VET)	4
Internship	COM-361	Internship	2
<b>Total Credits</b>			<b>20</b>

<b>Semester VI</b>			
<b>Course Type</b>	<b>Course Code</b>	<b>Course Title</b>	<b>Credits</b>
Major	COM-304	International Economics	4
	CBF-305	Modern Banking Operations and Services	4
	CBF-306	Financial Risk Management	4
	CBF-307	Project	4
Minor	CBF-322	Digital Banking (VET)	4
<b>Total Credits</b>			<b>20</b>

<b>Semester VII</b>			
<b>Course Type</b>	<b>Course Code</b>	<b>Course Title</b>	<b>Credits</b>

Major	COM-400	Management Accounting	4
	COM-401	Stock Market Operations	4
	COM-402	Financial Management	4
	COM-403	Research Methodology	4
Minor	CBF-411	Fintech	4
<b>Total Credits</b>			<b>20</b>
<b>Semester VIII</b>			
<b>Course Type</b>	<b>Course Code</b>	<b>Course Title</b>	<b>Credits</b>
Major	CBF-404	Credit Management in Banking	4
	CBF-405	Treasury and Forex Management	4
	COM-406	Financial Derivatives	4
	COM-407	Security Analysis and Portfolio Management	4
Minor (Any 1)	COM-412	Basic Econometrics	4
	CBM-413	AI and ML for Business Management	4
<b>Total Credit</b>			<b>20</b>