



SCHOOL OF MANAGEMENT AND COMMERCE

Bachelor of Commerce

B.COM

CURRICULUM

BATCH: 2026-2029

SAPTHAGIRI NPS UNIVERSITY

#14/5, Chikkasandra, Hesarghatta Main Road, Bangalore – 560057

Sapthagiri NPS University
UG Program 2024-25 (Semester System)
School of Management and Commerce
B.COM Program

CURRICULUM STRUCTURE

CREDIT ALLOCATION (3 Years)

SL NO	Course Type	Number of Course	Number of Credits
1	Core Courses	20	74
2	Ability Enhancement Compulsory Courses (AECC)	5	10
3	Skill Enhancement Course (SEC)	4	6
4	Value Added Course (VAC)	4	6
5	Discipline Specific Electives (DSC)	8	32
6	Project	1	4
TOTAL		42	132

SCHEME-B.COM-2026-2027 ONWARDS

I SEM B.COM

<u>SL. No</u>	Course Code	Category of Course	Course Title	Scheme of Teaching				Examination			
				L	T	P	CR	Duration	CIA	SEE	Total Marks
1	26BCOMCC101A	AEC	Kannada Samskruthi-I	2	0	0	2	2	30	70	100
2	26BCOMCC101B	AEC	Kali Kannada-I								
3	26BCOMCC102	AEC	Language II-English	2	0	0	2	2	30	70	100
4	26BCOMCC103	CC	Fundamentals of Accounting	4	0	0	4	3	50	50	100
5	26BCOMCC104	CC	Business Economics	4	0	0	4	3	50	50	100
6	26BCOMCC105	CC	Principles of Management	4	0	0	4	3	50	50	100
7	26BCOMCC106	VAC	Indian Constitution	2	0	0	2	2	30	70	100
8	26BCOMCC107	SEC	Microsoft Office for Business	1	0	2	2	2	50	50	100
9	26BCOMCC108	VAC	Health and Wellness	0	0	2	1	1	50	50	100
10	26BCOMCC109	AC	Life Skills	2	0	0	0	2	50	50	100
SUB TOTAL				19	0	4	21		390	510	900

AEC- Ability Enhancement Courses, CC- Core Course, SEC-Skill Enhancement Course, VAC-Value Added Course, DSE- Discipline Specific Electives

L-Lecture, T- tutorial, P-Practical, S/P-seminar/project, CR-Credit, AC- Audit Course.

Semester End Examination Criteria:

- For all 4 Credit Courses SEE (Theory) will be conducted for 100 marks and scale down to 50 marks
- 26BCOMCC101B - MCQ Exam will be conducted for 70 marks and scale down is not applicable.
- 26BCOMCC106- MCQ Exam will be conducted for 70 marks and scale down is not applicable.
- 26BCOMCC107- Practical Exam will be conducted for 50 marks
- 26BCOMCC108 - MCQ Exam will be conducted for 50 marks.
- 26BCOMCC109-MCQ Exam will be conducted for 50 marks.

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II Sem B.COM

<u>Sl. No</u>	Course Code	Category of Course	Course Title	Scheme of Teaching				Examination			
				L	T	P	CR	Duration	CIA	SEE	Total Marks
1	26BCOMCC201	AEC	Kannada Samskruthi-II	2	0	0	2	2	30	70	100
2	26BCOMCC201B	AEC	Kali Kannada-II								
3	26BCOMCC202	AEC	Language II-English	2	0	0	2	2	30	70	100
4	26BCOMCC203	CC	Advanced Financial Accounting	4	0	0	4	3	50	50	100
5	26BCOMCC204	CC	Quantitative Techniques-I	4	0	0	4	3	50	50	100
6	26BCOMCC205	CC	Principles of Marketing	4	0	0	4	3	50	50	100
7	26BCOMCC206	CC	Indian Financial System	4	0	0	4	3	50	50	100
8	26BCOMCC207	SEC	Accounting Package-Tally ERP	0	0	2	1	2	50	50	100
9	26BCOMCC208	VAC	Yoga	0	0	2	1	2	50	50	100
10	26BCOMCC209	AC	Critical and Creative Thinking Skills	2	0	0	0	2	50	50	100
						4	22		400	400	800

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L-Lecture,T- tutorial, P-Practical,S/P-seminar/project,CR-Credit, AC- Audit Course.

Semester End Examination Criteria:

- For all 4 Credit Courses SEE (Theory) will be conducted for 100 marks and scale down to 50 marks
- 26BCOMCC207- Practical Exam will be conducted for 50 marks
- 26BCOMCC208- MCQ Exam will be conducted for 50 marks.
- 26BCOMCC209-MCQ Exam will be conducted for 50 marks.

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III SEM B.COM

<u>SL. No</u>	Course Code	Category of Course	Course Title	Scheme of Teaching				Examination			
				L	T	P	CR	Duration	CIA	SEE	Total Marks
1	26BCOMCC301	CC	Quantitative Techniques -II	4	0	0	4	3	50	50	100
2	26BCOMCC302	CC	Business Law	4	0	0	4	3	50	50	100
3	26BCOMCC303	CC	Financial Management	4	0	0	4	3	50	50	100
4	26BCOMCC304	SEC	MOOC (NPTEL, NISM)	1	0	0	1	1	50	50	100
5	26BCOMCC305	AEC	Environmental, Social, and Governance (ESG)	2	0	0	2	2	30	70	100
6	26BCOMXY301	DSE	Elective 1	4	0	0	4	3	50	50	100
7	26BCOMXY302	DSE	Elective 2	4	0	0	4	3	50	50	100
8	26BCOMCC306	AC	Advanced Quantitative Analysis	2	0	0	0	0	50	50	100
SUB TOTAL				23	0	0	23		380	420	800

AEC- Ability Enhancement Courses, CC- Core Course, SEC-Skill Enhancement Course, DSE- Discipline Specific Electives L-Lecture, T- tutorial, P-Practical, S/P-seminar/project, CR-Credit, AC- Audit Course

Semester End Examination Criteria:

- For all 4 Credit Courses SEE (Theory) will be conducted for 100 marks and scale down to 50 marks
- 26BCOMCC304-MCQ Exam will be conducted for 50 marks.
- 26BCOMCC306-MCQ Exam will be conducted for 50 marks.

Elective 1

Sl.No	Specialization	XY	Course Code	Course Title
1	Banking & Finance	BF	26BCOMBF301	Banking Law and Practice
2	Corporate Accounting & Taxation	AT	26BCOMAT301	Corporate Accounting
3	Accounting & Finance	AF	26BCOMAF301	Corporate Accounting

Elective 2

Sl.No	Specialization	XY	Course Code	Course Title
1	Banking & Finance	BF	26BCOMBF302	Security Market Operations
2	Corporate Accounting & Taxation	AT	26BCOMAT302	Income Tax -1
3	Accounting & Finance	AF	26BCOMAF302	Investment Management

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IV SEM B.COM

<u>SL. No</u>	Course Code	Category of Course	Course Title	Scheme of Teaching				Examination			
				L	T	P	CR	Duration	CIA	SEE	Total Marks
1	26BCOMCC401	CC	Corporate Law and Administration	4	0	0	4	3	50	50	100
2	26BCOMCC402	CC	Elements of Costing	4	0	0	4	3	50	50	100
3	26BCOMCC403	CC	Business Research Methods	3	0	2	4	3	50	50	100
4	26BCOMCC404	VAC	Personality Development	2	0	0	2	2	30	70	100
5	26BCOMXY401	DSE	Elective 1	4	0	0	4	3	50	50	100
6	26BCOMXY402	DSE	Elective 2	4	0	0	4	3	50	50	100
7	26BCOMCC405	AC	Professional Communication	2	0	0	0	2	50	50	100
SUB TOTAL				21	0	2	22		330	370	700

AEC- Ability Enhancement Courses, CC- Core Course, SEC-Skill Enhancement Course, VAC-Value Added Course, DSE- Discipline Specific Electives

L-Lecture, T- tutorial, P-Practical, S/P-seminar/project, CR-Credit, AC- Audit Course.

Semester End Examination Criteria:

- For all 4 Credit Courses SEE (Theory) will be conducted for 100 marks and scale down to 50 marks
- 26BCOMCC405- MCQ Exam will be conducted for 50 marks.

Elective 1

SL.No	Specialization	XY	Course Code	Course Title
1	Banking & Finance	BF	26BCOMBF401	Insurance and Risk Management
2	Corporate Accounting & Taxation	AT	26BCOMAT401	Advanced Corporate Accounting
3	Accounting & Finance	AF	26BCOMAF401	Advanced Corporate Accounting

Elective 2

SL.No	Specialization	XY	Course Code	Course Title
1	Banking & Finance	BF	26BCOMBF402	Startup Financing
2	Corporate Accounting & Taxation	AT	26BCOMAT402	Income Tax -2

3	Accounting & Finance	AF	26BCOMAF402	Portfolio Management
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V SEM B.COM

<u>Sl. No</u>	Course Code	Category of Course	Course Title	Scheme of Teaching				Examination			
				L	T	P	CR	Duration	CIA	SEE	Total Marks
1	26BCOMCC501	CC	Costing Methods	4	0	0	4	3	50	50	100
2	26BCOMCC502	CC	Design Thinking & Entrepreneurship	3	0	0	3	3	50	50	100
3	26BCOMCC503	CC	Auditing and Assurance	3	0	0	3	3	50	50	100
4	26BCOMCC504	SEC	Data Visualization using Power BI	0	0	4	2	2	30	70	100
5	26BCOMCC505	CC	Internship	0	0	4	2	1	50	50	100
6	26BCOMXY501	DSE	Elective 1	4	0	0	4	3	50	50	100
7	26BCOMXY502	DSE	Elective 2	4	0	0	4	3	50	50	100
SUB TOTAL				18	0	8	22		330	370	700

AEC- Ability Enhancement Courses, CC- Core Course, SEC-Skill Enhancement Course, DSE- Discipline Specific Electives

L-Lecture, T- tutorial, P-Practical, S/P-seminar/project, CR-Credit

Semester End Examination Criteria:

- For all 4 Credit Courses SEE (Theory) will be conducted for 100 marks and scale down to 50 marks
- 26BCOMCC505- Final Viva Voce will be conducted for 50 marks

Elective 1

Sl.No	Specialization	XY	Course Code	Course Title
1	Banking & Finance	BF	26BCOMBF501	Banking Technology and Management
2	Corporate Accounting & Taxation	AT	26BCOMAT501	Advanced Accounting
3	Accounting & Finance	AF	26BCOMAF501	Advanced Accounting

Elective 2

Sl.No	Specialization	XY	Course Code	Course Title
1	Banking & Finance	BF	26BCOMBF502	Security Analysis and portfolio Management
2	Corporate Accounting & Taxation	AT	26BCOMAT502	Corporate Taxation
3	Accounting & Finance	AF	26BCOMAF502	Risk Management

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VI SEM B.COM

SL. No	Course Code	Category of Course	Course Title	Scheme of Teaching				Examination			
				L	T	P	CR	Duration	CIA	SEE	Total Marks
1	26BCOMCC601	CC	Management Accounting	4	0	0	4	3	50	50	100
2	26BCOMCC602	CC	Forensic Accounting	3	0	0	3	3	50	50	100
3	26BCOMCC603	CC	Business Ethics & Corporate Governance	3	0	0	3	3	50	50	100
4	26BCOMCC604	P	Project	0	0	8	4	2	50	50	100
5	26BCOMXY601	DSE	Elective 1	4	0	0	4	3	50	50	100
6	26BCOMXY602	DSE	Elective 2	4	0	0	4	3	50	50	100
SUB TOTAL				18	0	8	22		300	300	600

AEC- Ability Enhancement Courses, CC- Core Course, SEC-Skill Enhancement Course, VAC-Value Added Course, DSE- Discipline Specific Electives

L-Lecture, T- tutorial, P-Practical, S/P-seminar/project, CR-Credit

Semester End Examination Criteria:

- For all 4 Credit Courses SEE (Theory) will be conducted for 100 marks and scale down to 50 marks
- 26BCOMCC604- Final Viva Voce will be conducted for 50 marks

Elective 1

Sl.No	Specialization	XY	Course Code	Course Title
1	Banking & Finance	BF	26BCOMBF601	Investment Banking
2	Corporate Accounting & Taxation	AT	26BCOMAT601	International Financial Reporting Standards
3	Accounting & Finance	AF	26BCOMAF601	International Financial Reporting Standards

Elective 2

Sl.No	Specialization	XY	Course Code	Course Title
1	Banking & Finance	BF	26BCOMBF602	Fin Tech
2	Corporate Accounting & Taxation	AT	26BCOMAT602	Goods and Service Tax
3	Accounting & Finance	AF	26BCOMAF602	Fin Tech