



**SAPTHAGIRI NPS**  
UNIVERSITY  
UNMATCHED EXCELLENCE, UNLIMITED POTENTIAL

## **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)**

<b>SL NO</b>	<b>Course Type</b>	<b>Number of Course</b>	<b>Number of Credits</b>
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
<b>TOTAL</b>		<b>42</b>	<b>132</b>

## 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	26BCOMCC101	AEC	Language 1-K/KS	2	0	0	2	3	50	50	100
2	26BCOMCC102	AEC	Language 2 English	2	0	0	2	3	50	50	100
3	26BCOMCC103	CC	Financial Accounting	4	0	0	4	3	50	50	100
4	26BCOMCC104	CC	Business Economics	4	0	0	4	3	50	50	100
5	26BCOMCC105	CC	Principles of Management	4	0	0	4	3	50	50	100
6	26BCOMCC106	VAC	Indian Constitution	2	0	0	2	2	50	50	100
7	26BCOMCC107	SEC	Microsoft Office for Business	1	0	2	2	2	50	50	100
8	26BCOMCC108	VAC	Health and Wellness	0	0	2	1	2	50	50	100
<b>SUB TOTAL</b>				<b>19</b>	<b>0</b>	<b>4</b>	<b>21</b>		<b>400</b>	<b>400</b>	<b>800</b>

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

\* Microsoft Office for Business only lab exams no theory exams are conducted

## SCHEME-B.COM-2026-2027 ONWARDS

### II Sem B.COM

<u>Sl. No</u>	<u>Course Code</u>	<u>Category of Course</u>	<u>Course Title</u>	<u>Scheme of Teaching</u>				<u>Examination</u>			
				<u>L</u>	<u>T</u>	<u>P</u>	<u>CR</u>	<u>Duration</u>	<u>CIA</u>	<u>SEE</u>	<u>Total Marks</u>
1	26BCOMCC201	AEC	Language 1 K/AE	2	0	0	2	3	50	50	100
2	26BCOMCC202	AEC	Language 2 English	2	0	0	2	3	50	50	100
3	26BCOMCC203	CC	Advanced Financial Accounting	4	0	0	4	3	50	50	100
4	26BCOMCC204	CC	Quantitative Techniques-I	4	0	0	4	3	50	50	100
5	26BCOMCC205	CC	Principles of Marketing	4	0	0	4	3	50	50	100
6	26BCOMCC206	CC	Indian Financial System	4	0	0	4	3	50	50	100
7	26BCOMCC207	SEC	Accounting Package-Tally ERP	0	0	2	1	2	50	50	100
8	26BCOMCC208	VAC	NCC/NSS/Yoga	0	0	2	1	2	50	50	100
<b>SUB TOTAL</b>				<b>19</b>	<b>0</b>	<b>4</b>	<b>22</b>		<b>400</b>	<b>400</b>	<b>800</b>

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

\*Accounting Package-Tally ERP only lab exams no theory exams are conducted

**SCHEME-B.COM-2026-2027 ONWARDS**

**III SEM B.COM**

<b>Sl. No</b>	<b>Course Code</b>	<b>Category of Course</b>	<b>Course Title</b>	<b>Scheme of Teaching</b>				<b>Examination</b>			
				<b>L</b>	<b>T</b>	<b>P</b>	<b>CR</b>	<b>Duration</b>	<b>CIA</b>	<b>SEE</b>	<b>Total Marks</b>
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	50	50	100
5	26BCOMXY301	DSE	Elective 1	4	0	0	4	3	50	50	100
6	26BCOMXY302	DSE	Elective 2	4	0	0	4	3	50	50	100
<b>SUB TOTAL</b>				<b>23</b>	<b>0</b>	<b>0</b>	<b>23</b>		<b>300</b>	<b>300</b>	<b>600</b>

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

**Elective 1**

<b>Sl.No</b>	<b>Specialization</b>	<b>XY</b>	<b>Course Code</b>	<b>Course Title</b>
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**

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

## SCHEME-B.COM-2026-2027 ONWARDS

### IV SEM B.COM

<u>Sl. No</u>	<u>Course Code</u>	<u>Category of Course</u>	<u>Course Title</u>	<u>Scheme of Teaching</u>				<u>Examination</u>			
				<u>L</u>	<u>T</u>	<u>P</u>	<u>CR</u>	<u>Duration</u>	<u>CIA</u>	<u>SEE</u>	<u>Total Marks</u>
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	50	50	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
<b>SUB TOTAL</b>				<b>21</b>	<b>0</b>	<b>2</b>	<b>22</b>		<b>300</b>	<b>300</b>	<b>600</b>

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

#### Elective 1

<u>Sl.No</u>	<u>Specialization</u>	<u>XY</u>	<u>Course Code</u>	<u>Course Title</u>
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

<u>Sl.No</u>	<u>Specialization</u>	<u>XY</u>	<u>Course Code</u>	<u>Course Title</u>
1	Banking & Finance	BF	26BCOMBF402	Startup Financing
2	Corporate Accounting & Taxation	AT	26BCOMAT402	Income Tax -2
3	Accounting & Finance	AF	26BCOMAF402	Portfolio Management

## SCHEME-B.COM-2026-2027 ONWARDS

### V SEM B.COM

<u>Sl. No</u>	<u>Course Code</u>	<u>Category of Course</u>	<u>Course Title</u>	<u>Scheme of Teaching</u>				<u>Examination</u>			
				<u>L</u>	<u>T</u>	<u>P</u>	<u>CR</u>	<u>Duration</u>	<u>CIA</u>	<u>SEE</u>	<u>Total Marks</u>
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	50	50	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
<b>SUB TOTAL</b>				<b>18</b>	<b>0</b>	<b>8</b>	<b>22</b>		<b>350</b>	<b>350</b>	<b>700</b>

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

#### Elective 1

<u>Sl.No</u>	<u>Specialization</u>	<u>XY</u>	<u>Course Code</u>	<u>Course Title</u>
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

<u>Sl.No</u>	<u>Specialization</u>	<u>XY</u>	<u>Course Code</u>	<u>Course Title</u>
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

## SCHEME-B.COM-2026-2027 ONWARDS

### VI SEM B.COM

<u>Sl. No</u>	<u>Course Code</u>	<u>Category of Course</u>	<u>Course Title</u>	<u>Scheme of Teaching</u>				<u>Examination</u>			
				<u>L</u>	<u>T</u>	<u>P</u>	<u>CR</u>	<u>Duration</u>	<u>CIA</u>	<u>SEE</u>	<u>Total Marks</u>
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
<b>SUB TOTAL</b>				<b>18</b>	<b>0</b>	<b>8</b>	<b>22</b>		<b>300</b>	<b>300</b>	<b>600</b>

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-Credi

#### Elective 1

<u>Sl.No</u>	<u>Specialization</u>	<u>XY</u>	<u>Course Code</u>	<u>Course Title</u>
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

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