



KALINGA INSTITUTE OF INDUSTRIAL TECHNOLOGY

Deemed to be University U/S 3 of the UGC Act, 1956

SCHOOL OF ECONOMICS & COMMERCE

ACADEMIC CURRICULUM

UNDER-GRADUATE PROGRAMME IN COMMERCE

B.Com. (Hons.)

B.Com. (Hons. with Research)

As Per NEP 2020

Academic Year 2026-27

Effective from Academic Session 2026-27

(The UG Commerce Curriculum for 2nd, 3rd & 4th years of 2025-26 Admission Batch shall be the same as that applicable from 2026-27 Academic Session onwards)



KALINGA INSTITUTE OF INDUSTRIAL TECHNOLOGY (KIIT)

DEEMED TO BE UNIVERSITY, BHUBANESWAR-751024

Declared u/s 3 of UGC Act, 1956

Under-Graduate Programme in Commerce

The Bachelor of Commerce [B.Com. (Hons.)] Programme offered by the Department of Commerce, School of Economics & Commerce, KIIT Deemed to be University, is a 4-year Undergraduate Programme in Commerce, structured in accordance with the National Education Policy (NEP) 2020. The programme is designed to develop holistic, competent, and future-ready commerce graduates who can meaningfully contribute to national development and the evolving global economy.

Commerce education today is not limited to business and trade; it encompasses analytical thinking, strategic leadership, digital literacy, and ethical decision-making. The programme integrates courses across Accounting, Finance, Taxation, Law, Marketing, Management, Economics, Statistics, and Information Technology, ensuring students develop a well-rounded and interdisciplinary foundation.

The pedagogy is designed to leverage technology and maximise interactive learning, blending Lectures, Case Studies, Behavioural and Computer-based Simulations, Projects, Assignments, Presentations, and Quizzes into a dynamic learning experience.

Salient Features of the B.Com. Curriculum

- The programme is interdisciplinary in nature, integrating courses across Accounting, Management, Finance, Taxation, Law, Marketing, Human Resource, Economics, Statistics, ICT, and Entrepreneurship.
- Structured across various categories of courses with specific credit requirements for different degree types.
- 3-year UG Programme requires a minimum of 120 credits; 4-year UG (Honours) requires 160 credits.
- Major (Core) courses: minimum 60 credits (3-year) and 80 credits (4-year).
- Minor Stream courses: minimum 24 credits (3-year) and 32 credits (4-year).
- General Education Requirement (GER) includes: Multidisciplinary/Open Elective (9 credits), Ability Enhancement Courses (8 credits), Skill Enhancement Courses (9 credits), Value Added Courses (8 credits), Summer Internship & Seminar (8 credits), and Research Project/Dissertation (12 credits for Honours with Research).

Note on Course Codes: Major Core Courses (011–099); Major Discipline Specific Elective Courses (111–299); Minor & Minor Elective Courses (311–499); GER – Ability Enhancement Courses (511–599); GER – Skill Enhancement Courses incl. Internship (611–699); GER – Value Added Courses (711–799); GER – Multidisciplinary/Open Elective Courses (811–899); Lab Courses (911–999).

Multiple Entry and Exit Options (NEP 2020)

The undergraduate programme extends over four academic years (Eight Semesters) with multiple entry and exit options as follows:

- **UG Certificate*:** Students who exit after Year 1 with a minimum of 40 earned credits and completion of one vocational course (4 credits) during summer vacation. Re-entry permitted within 3 years; degree completion within 7 years.
- **UG Diploma*:** Students who exit after Year 2 with a minimum of 80 earned credits and completion of one vocational course (4 credits) during summer vacation. Re-entry permitted within 3 years; degree completion within 7 years.
- **3-Year UG Degree:** Awarded upon successful completion of three years, satisfying the required credit obligations.

- **4-Year UG Degree (Honours):** Awarded upon completion of a four-year programme satisfying the full credit requirement.
- **4-Year UG Degree (Honours with Research):** Available to students with CGPA ≥ 7.5 in the first six semesters who undertake a research project/dissertation (12 credits) in the final year under faculty guidance.

***Additional Course for Exit (Certificate/Diploma)**

	Category of Course	Course Code	Course Name	Contact Hrs / Week	Credits
Exit after 1 st year	Vocational / Internship – I	CB18698	Industrial Training Programme	8	4
Exit after 2 nd year	Vocational / Internship – II	CB28698	Industrial Training Programme	8	4

Programme Combinations Available

- B.Com. (Hons.) with Management / Economics as the Minor
- B.Com. (Hons. with Research) with Management / Economics as the Minor

Double Major: A student must secure a minimum of 48/64 credits from the second major discipline (3-year/4-year) to be awarded a double major.

★ Important Note:

1. The UG Commerce Curriculum for the 2nd, 3rd, and 4th years of the 2025–26 Admission Batch shall be the same as that applicable from the 2026–27 Academic Session onwards.
2. Students enrolled in UG Commerce have the option to choose either Management or Economics as their Minor discipline. The list of Courses in all the Minor subjects is given in Annexures after the Course Structure.

B.Com. (Hons.) — Semester-wise Course Structure

Effective from Academic Session 2026–27 | Total Programme Credits: 166

Course Code	Course Title	Contact Hours/Week				Credit Points
		L	T	P	Total	
SEMESTER I						
CB11011	Financial Accounting	3	1	0	4	4
CB10511	Business Studies	2	0	0	2	2
	Minor I (Management / Economics)					3
ES10811	Business Economics	3	0	0	3	3
	English					2
	Basic Statistics					3
	Understanding India					2
CB19713	Spreadsheet and its Application	0	0	4	4	2
Semester I Total						21
SEMESTER II						
CB11012	Cost Accounting	3	1	0	4	4
	Minor II (Management / Economics)					3
	Cyber Culture and Digital Identities (Sociology)					3
	Professional Communication					2
	Quantitative Aptitude and Logical Reasoning					3
	Environmental Studies					2
	Corporate Presentation & Design Techniques					2
	Group Works and Social Interactions					1
Semester II Total						20

Course Code	Course Title	Contact Hours/Week				Credit Points
		L	T	P	Total	
SEMESTER III						
CB21013	Management Accounting	3	1	0	4	4
CB21015	Business Law	3	1	0	4	4
	Minor III (Management / Economics)					3
	Science of Happiness and Well-Being	3	0	0	3	3
FR11200/ GR11200	Introduction to French / German Language & Culture	1	1	0	2	2
	Corporate Etiquette					2
	English Communication Lab					1
SY18001/ K-Xplore	Sports and Yoga/ K-Xplore	0	0	2	2	1
Semester III Total						20
SEMESTER IV						
CB21012	Corporate Law	3	1	0	4	4
CB21014	Financial Management	3	1	0	4	4
	Indian Economy: Structure and Performance	3	1	0	4	4
	Minor IV (Management / Economics)					3
	Minor V (Management / Economics)					3
	Scientific and Technical Writing					2
Semester IV Total						20
SEMESTER V						
CB31011	Corporate Accounting	3	1	0	4	4
CB31013	Direct Tax Laws and Practices	3	1	0	4	4
CB31015	Financial Markets and Institutions	3	1	0	4	4
CB31017	Business Mathematics	3	1	0	4	4
	Minor VI (Management / Economics)					3
CB38611	Summer Internship – I	0	0	8	8	4
Semester V Total						23

Course Code	Course Title	Contact Hours/Week				Credit Points
		L	T	P	Total	
SEMESTER VI						
CB31012	GST Laws and Practices	3	1	0	4	4
CB31014	Financial Statement Analysis and Reporting	3	1	0	4	4
	Discipline Specific Elective 1 (Refer Annex. A)					3
	Discipline Specific Elective 2 (Refer Annex. A)					3
	Minor VII (Management / Economics)					3
	Minor VIII (Management / Economics)					3
Semester VI Total						20
SEMESTER VII — Hons.						
CB41011	Dynamics of Banking and Insurance	3	1	0	4	4
CB41013	Business Research Methodology	3	1	0	4	4
	Discipline Specific Elective 3 (Refer Annex. A)					3
	Minor IX (Management / Economics)					3
	Minor X (Management / Economics)					3
CB48611	Summer Internship – II	0	0	4	4	2
CB48613	Seminar Presentations	0	1	2	3	2
Semester VII Total						21
SEMESTER VII — Hons. With Research						
CB41011	Dynamics of Banking and Insurance	3	1	0	4	4
CB41013	Business Research Methodology	3	1	0	4	4
	Discipline Specific Elective 3 (Refer Annex. A)					3
	Minor IX (Management / Economics)					3
	Minor X (Management / Economics)					3
CB48611	Summer Internship – II	0	0	4	4	2
CB48613	Seminar Presentations	0	1	2	3	2
Semester VII Total						21

Course Code	Course Title	Contact Hours/Week				Credit Points
		L	T	P	Total	
SEMESTER VIII — Hons.						
CB41012	Specialized Accounting	3	1	0	4	4
CB41014	Introduction to Ind AS & IFRS	3	1	0	4	4
CB48612	Computerised Accounting & e-Filing of ITR	0	2	4	6	4
	Discipline Specific Elective 4 (Refer Annex. A)					3
	Discipline Specific Elective 5 (Refer Annex. A)					3
	Minor XI (Management / Economics)					3
Semester VIII Total (Hons.)						21
SEMESTER VIII — Hons. With Research						
CB48614	Dissertation	0	2	20	22	12
	Discipline Specific Elective 4 (Refer Annex. A)					3
	Discipline Specific Elective 5 (Refer Annex. A)					3
	Minor XI (Management / Economics)					3
Semester VIII Total (Hons. With Research)						21

Annexure A: B.Com. (H) Discipline Specific Elective Courses

Course Code	Course Title	Contact Hours/Week				Credit Points
		L	T	P	Total	
Semester VI Discipline Specific Electives (Choose Any Two)						
CB30112	Leadership and Team Management	3	0	0	3	3
CB30114	Industrial and Personnel Management	3	0	0	3	3
CB30116	Audit & Compliance	3	0	0	3	3
CB30118	Corporate Legal Framework	3	0	0	3	3
CB30120	Business Ethics and Corporate Governance	3	0	0	3	3
Semester VII Discipline Specific Electives (Choose Any One)						
CB40111	Financial Modelling	3	0	0	3	3
CB40113	Forensic Accounting	3	0	0	3	3
CB40115	Sustainability Management & ESG Reporting	3	0	0	3	3
Semester VIII Discipline Specific Electives (Choose Any Two)						
CB40112	Financial Derivatives	3	0	0	3	3
CB40114	International Finance	3	0	0	3	3
CB40116	Behavioural Finance	3	0	0	3	3
CB40118	Sustainable Finance	3	0	0	3	3
CB40120	Change Management and Innovation	3	0	0	3	3

Annexure B: Minor in Management

Course Code	Course Title	Contact Hours/Week				Credit Points
		L	T	P	Total	
Semester I						
CB10311	Principles and Practices of Management	3	0	0	3	3
Semester II						
CB10312	Entrepreneurship and Start Up Development	3	0	0	3	3
Semester III						
CB20311	Principles of Marketing	3	0	0	3	3
Semester IV						
CB20312	Business Environment	3	0	0	3	3
CB20314	Retail Business Management	3	0	0	3	3
Semester V (Choose Any One)						
CB30311	Human Resource Management	3	0	0	3	3
CB30313	Supply Chain and Operations Management	3	0	0	3	3
Semester VI (Choose Any Two)						
CB30312	Investment & Risk Management	3	0	0	3	3
CB30314	Consumer Behavior	3	0	0	3	3
CB30316	Management Information System	3	0	0	3	3
CB30318	Digital Marketing & Application	3	0	0	3	3
Semester VII (Choose Any Two)						
CB40311	International Business Management	3	0	0	3	3
CB40313	Organisational Behavior	3	0	0	3	3
CB40315	Data Governance & Regulation in India	3	0	0	3	3
CB40317	Performance Management	3	0	0	3	3
Semester VIII (Choose Any One)						
CB40312	Business Analytics	3	0	0	3	3
CB40314	Project Management	3	0	0	3	3

Annexure C: Minor in Economics

Course Code	Course Title	Contact Hours/Week				Credit Points
		L	T	P	Total	
Semester I						
ES10321	Principles of Micro Economics	3	0	0	3	3
Semester II						
ES10322	Principles of Macro Economics	3	0	0	3	3
Semester III						
ES30424	Sustainable Development	3	0	0	3	3
Semester IV						
ES31021	Basic Econometrics	3	0	0	3	3
ES31026	International Economics	3	0	0	3	3
Semester V (Choose Any One)						
ES30123	Theories f Economic Growth	3	0	0	3	3
ES30121	Industrial Economics and Policy	3	0	0	3	3
Semester VI (Choose Any Two)						
ES30122	Labour Market and Economic Policy	3	0	0	3	3
ES30124	Economics Thought	3	0	0	3	3
ES30126	Economics of Sustainable Development	3	0	0	3	3
ES30128	Agricultural and Rural Economics	3	0	0	3	3
Semester VII (Choose Any Two)						
ES40121	Economics of Health	3	0	0	3	3
ES40123	Climate Economics & Carbon Policy	3	0	0	3	3
ES40127	Economics of Education	3	0	0	3	3
ES30127	Money &Financial Markets	3	0	0	3	3
Semester VIII (Choose Any One)						
ES40124	Gender, Society and Economy	3	0	0	3	3
ES40126	Economics of Innovation	3	0	0	3	3

Annexure D: Minor in Commerce (for Students from Other Disciplines)

Course Code	Course Title	Contact Hours/Week				Credit Points
		L	T	P	Total	
Semester I						
CB10311	Principles and Practices of Management	3	0	0	3	3
Semester II						
CB10314	Basics of Financial Accounting	3	0	0	3	3
Semester III						
CB20311	Principles of Marketing	3	0	0	3	3
Semester IV						
CB20316	Cost Analysis & Managerial Decision Making	3	0	0	3	3
CB20318	Introduction to Business Law	3	0	0	3	3
Semester V (Choose Any One)						
CB30315	Introduction to Corporate Law	3	0	0	3	3
CB30317	Introduction to Financial Markets and Institutions	3	0	0	3	3
Semester VI (Choose Any Two)						
CB30320	Fundamentals of Financial Management	3	0	0	3	3
CB30322	Fundamentals of Corporate Accounting	3	0	0	3	3
CB30116	Audit & Compliance	3	0	0	3	3
CB30324	Basics of Financial Derivatives	3	0	0	3	3
Semester VII (Choose Any Two)						
CB40313	Organisational Behaviour	3	0	0	3	3
CB40319	Basics of Banking and Insurance	3	0	0	3	3
CB40321	Fundamentals of Sustainable Finance	3	0	0	3	3
CB40111	Financial Modelling	3	0	0	3	3
Semester VIII (Choose Any One)						
CB40316	Basics of Tax Laws	3	0	0	3	3
CB40114	International Finance	3	0	0	3	3