



KALINGA INSTITUTE OF INDUSTRIAL TECHNOLOGY

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

SCHOOL OF ECONOMICS & COMMERCE

ACADEMIC CURRICULUM

POST-GRADUATE PROGRAMME IN COMMERCE

M.Com.

As Per NEP 2020

Academic Year 2026–27

Effective from Academic Session 2026–27



KALINGA INSTITUTE OF INDUSTRIAL TECHNOLOGY (KIIT)

DEEMED TO BE UNIVERSITY, BHUBANESWAR-751024

Declared u/s 3 of UGC Act, 1956

Post-Graduate Programme in Commerce

The Master of Commerce [M.Com.] programme offered by the Department of Commerce, School of Economics & Commerce, KIIT Deemed to be University, is a postgraduate programme designed to provide in-depth knowledge in the fields of commerce, finance, and business management. Aligned with the National Education Policy (NEP) 2020, the programme aims to develop analytical and strategic thinking, equipping students with the expertise required to navigate the evolving business landscape effectively.

The programme is structured to nurture a holistic learning experience by integrating core commercial principles with real-world problem-solving. The pedagogy is interactive and technology-driven, blending Lectures, Case Studies, Brainstorming Sessions, Business Simulations, Research Projects, Assignments, Class Presentations, and Real-World Problem Analysis.

Aims of the M.Com. Programme

- To provide an intellectually stimulating environment that promotes critical thinking and knowledge expansion in the domain of commerce and business.
- To enhance students' understanding of contemporary commercial theories and practices, enabling them to pursue advanced research and higher studies in related disciplines.
- To build a strong conceptual and practical foundation by integrating industry-relevant skills with academic learning.
- To cultivate analytical and problem-solving capabilities that prepare students for managerial, financial, and entrepreneurial roles.
- To foster leadership, ethical decision-making, and social responsibility among students, enabling them to contribute effectively to the corporate and financial sectors.

Measures to Achieve Programme Goals

- Regular curriculum updates in accordance with the NEP 2020 framework to ensure alignment with current industry and academic trends.
- Utilising modern teaching tools, case-based learning, and digital resources to enhance research and practical learning.
- Encouraging students to participate in research projects, financial analysis, case discussions, and business simulations.
- Motivating students to apply theoretical concepts to real-life business scenarios, fostering an entrepreneurial mindset.
- Enhancing students' exposure to commerce and business research, facilitating engagement in academic and professional conferences.

Programme Structure under NEP 2020

Under the National Education Policy 2020, the M.Com. programme at KIIT DU follows a flexible structure:

- Two-Year M.Com. — for graduates holding a 3-year Bachelor's degree (minimum 120 credits).
- One-Year M.Com. — for graduates holding a 4-year Bachelor's degree (minimum 160 credits).

Credit Distribution

1-Year Master of Commerce

Model	Coursework	Research	Total Credits
Coursework + Research	20 credits	20 credits	40 credits
Only Coursework	40 credits	NIL	40 credits
Only Research	NIL	40 credits	40 credits

2-Year Master of Commerce

Year	Model	Coursework	Research	Total
M.Com. 1st Year	Only Coursework	40 credits	NIL	40 credits
M.Com. 2nd Year	Coursework + Research	20 credits	20 credits	40 credits
	Only Coursework	40 credits	NIL	40 credits
	Only Research	NIL	40 credits	40 credits

Exit Points

- 1-Year M.Com.: No exit point. All enrolled students must complete the programme within the stipulated 1-year (two semesters) duration.
- 2-Year M.Com.: One exit point at the end of Year 1. Students exiting shall be awarded a Postgraduate Diploma in Commerce, provided they have earned a minimum of 40 credits. They may complete their PG degree within a maximum of 4 years.

2-Year M.Com. - Coursework + Research Model

Course Code	Course Title	Contact Hours/Week				Credit Points
		L	T	P	Total	
SEMESTER I						
CB61001	Advanced Accounting	3	1	0	4	4
CB61003	Managerial Economics	3	1	0	4	4
CB61023	Data Governance and Regulation	3	1	0	4	4
CB61025	Forensic Accounting & Fraud Assessment	3	1	0	4	4
CB60001 / CB60003	Corporate Legal Framework / Behavioural Insights for Managers	3	0	0	3	3
CB68005	Computerised Accounting	0	0	2	2	1
Semester I Total					21	20
SEMESTER II						
CB61002	Ind AS and IFRS	3	1	0	4	4
CB61022	GST and Custom Laws	3	1	0	4	4
CB61024	Research Methodology	3	1	0	4	4
CB61026	International Finance	3	1	0	4	4
CB60002 / CB60008	Financial Risk Management / Supply Chain Management	3	0	0	3	3
CB68006	Personality Development and Training	0	0	2	2	1
Semester II Total					21	20

Course Code	Course Title	Contact Hours/Week				Credit Points
		L	T	P	Total	
SEMESTER III						
CB67001	Dissertation	0	4	12	16	10
CB61011	Advanced Cost and Management Accounting	3	1	0	4	4
CB60013	Project Management for Entrepreneurs	2	0	0	2	2
CB60009 / CB60011	Corporate Tax Planning/ Quantitative Techniques	3	0	0	3	3
SY69101	Modern Trends in Yoga and Sports Sciences	0	0	2	2	1
Semester III Total					27	20
SEMESTER IV						
CB67002	Business Project Proposal	0	4	12	16	10
CB61012	Advanced Financial Management	3	1	0	4	4
CB60010	ESG and Sustainability in Business	2	0	0	2	2
CB60012 / CB60014	Corporate Governance / Strategic Management	3	0	0	3	3
CB68008	e-Filing of Tax Returns	0	0	2	2	1
Semester IV Total					27	20
TOTAL PROGRAMME CREDITS						80

2-Year M.Com. - Coursework Only Model

Course Code	Course Title	Contact Hours/Week				Credit Points
		L	T	P	Total	
SEMESTER I						
CB61001	Advanced Accounting	3	1	0	4	4
CB61003	Managerial Economics	3	1	0	4	4
CB61023	Data Governance and Regulation	3	1	0	4	4
CB61025	Forensic Accounting & Fraud Assessment	3	1	0	4	4
CB60001/ CB60003	Corporate Legal Framework / Behavioural Insights for Managers	3	0	0	3	3
CB68005	Computerised Accounting	0	0	2	2	1
Semester I Total					21	20
SEMESTER II						
CB61002	Ind AS and IFRS	3	1	0	4	4
CB61022	GST and Custom Laws	3	1	0	4	4
CB61024	Research Methodology	3	1	0	4	4
CB61026	International Finance	3	1	0	4	4
CB60002/ CB60008	Financial Risk Management / Supply Chain Management	3	0	0	3	3
CB68006	Personality Development and Training	0	0	2	2	1
Semester II Total					21	20

Course Code	Course Title	Contact Hours/Week				Credit Points
		L	T	P	Total	
SEMESTER III						
CB61027	Financial Derivatives and Hedge Accounting	3	1	0	4	4
CB60015/ CB60017	International Trade and Policy Framework/ International Business Environment	3	0	0	3	3
CB60005/ CB60007	Financial Intermediation and Markets / Digital Marketing	3	0	0	3	3
CB61011	Advanced Cost and Management Accounting	3	1	0	4	4
CB60013	Project Management for Entrepreneurs	2	0	0	2	2
CB60009 / CB60011	Corporate Tax Planning/ Quantitative Techniques	3	0	0	3	3
SY69101	Modern Trends in Yoga and Sports Sciences	0	0	2	2	1
Semester III Total					21	20
SEMESTER IV						
CB61030	Advanced Auditing and Professional Ethics	3	1	0	4	4
CB60004 / CB60006	E-Commerce / Sales and Negotiation	3	0	0	3	3
CB60016 / CB60018	Fintech and Digital Finance/ International Marketing	3	0	0	3	3
CB61012	Advanced Financial Management	3	1	0	4	4
CB60010	ESG and Sustainability in Business	2	0	0	2	2
CB60012 / CB60014	Corporate Governance / Strategic Management	3	0	0	3	3
CB68008	e-Filing of Tax Returns	0	0	2	2	1
Semester IV Total					21	20
TOTAL PROGRAMME CREDITS						80

2-Year M.Com. - Research Only Model

Course Code	Course Title	Contact Hours/Week				Credit Points
		L	T	P	Total	
SEMESTER I						
CB61001	Advanced Accounting	3	1	0	4	4
CB61003	Managerial Economics	3	1	0	4	4
CB61023	Data Governance and Regulation	3	1	0	4	4
CB61025	Forensic Accounting & Fraud Assessment	3	1	0	4	4
CB60001/ CB60003	Corporate Legal Framework / Behavioural Insights for Managers	3	0	0	3	3
CB68005	Computerised Accounting	0	0	2	2	1
Semester I Total					21	20
SEMESTER II						
CB61002	Ind AS and IFRS	3	1	0	4	4
CB61022	GST and Custom Laws	3	1	0	4	4
CB61024	Research Methodology	3	1	0	4	4
CB61026	International Finance	3	1	0	4	4
CB60002/ CB60008	Financial Risk Management / Supply Chain Management	3	0	0	3	3
CB68006	Personality Development and Training	0	0	2	2	1
Semester II Total					21	20
SEMESTER III						
CB67003	Dissertation	0	4	32	36	20
Semester III Total					36	20
SEMESTER IV						
CB67004	Business Project Proposal	0	4	32	36	20
Semester IV Total					36	20
TOTAL PROGRAMME CREDITS						80

1-Year M.Com. - Coursework + Research Model

Course Code	Course Title	Contact Hours/Week				Credit Points
		L	T	P	Total	
SEMESTER I						
CB67001	Dissertation	0	4	12	16	10
CB61011	Advanced Cost and Management Accounting	3	1	0	4	4
CB60013	Project Management for Entrepreneurs	2	0	0	2	2
CB60009 / CB60011	Corporate Tax Planning/ Quantitative Techniques	3	0	0	3	3
SY69101	Modern Trends in Yoga and Sports Sciences	0	0	2	2	1
Semester I Total					27	20
SEMESTER II						
CB67002	Business Project Proposal	0	4	12	16	10
CB61012	Advanced Financial Management	3	1	0	4	4
CB60010	ESG and Sustainability in Business	2	0	0	2	2
CB60012 / CB60014	Corporate Governance / Strategic Management	3	0	0	3	3
CB68008	e-Filing of Tax Returns	0	0	2	2	1
Semester II Total					27	20
TOTAL PROGRAMME CREDITS						40

1-Year M.Com. - Coursework Only Model

Course Code	Course Title	Contact Hours/Week				Credit Points
		L	T	P	Total	
SEMESTER I						
CB61027	Financial Derivatives and Hedge Accounting	3	1	0	4	4
CB60015/ CB60017	International Trade and Policy Framework / International Business Environment	3	0	0	3	3
CB60005/ CB60007	Financial Intermediation and Markets / Digital Marketing	3	0	0	3	3
CB61011	Advanced Cost and Management Accounting	3	1	0	4	4
CB60013	Project Management for Entrepreneurs	2	0	0	2	2
CB60009 / CB60011	Corporate Tax Planning/ Quantitative Techniques	3	0	0	3	3
SY69101	Modern Trends in Yoga and Sports Sciences	0	0	2	2	1
Semester I Total					21	20
SEMESTER II						
CB61030	Advanced Auditing and Professional Ethics	3	1	0	4	4
CB60004 / CB60006	E-Commerce / Sales and Negotiation	3	0	0	3	3
CB60016 / CB60018	Fintech and Digital Finance/ International Marketing	3	0	0	3	3
CB61012	Advanced Financial Management	3	1	0	4	4
CB60010	ESG and Sustainability in Business	2	0	0	2	2
CB60012 / CB60014	Corporate Governance / Strategic Management	3	0	0	3	3
CB68008	e-Filing of Tax Returns	0	0	2	2	1
Semester II Total					21	20
TOTAL PROGRAMME CREDITS						40

1-Year M.Com. - Research Only Model

Course Code	Course Title	Contact Hours/Week				Credit Points
		L	T	P	Total	
SEMESTER I						
CB67003	Dissertation	0	4	32	36	20
Semester I Total					36	20
SEMESTER II						
CB67004	Business Project Proposal	0	4	32	36	20
Semester II Total					36	20
TOTAL PROGRAMME CREDITS						40