J.D. BIRLA INSTITUTE Department of Commerce Bachelor in Commerce (Honours) CURRICULUM UNDER NEP, 2025-2026

| Sem | Subject Co | de | Details Financial Accounting | Theory/ Practical Theory | Marks 100 | Credits | |
|-------|------------------|----|--|--------------------------------|------------------|---------|------|
| SEM 1 | COM101 | | | | | 04 | 20 |
| SEM-1 | COM101 COM102 | | Micro Economics | Theory | 100 | 04 | - 20 |
| | COM102 COM103 | | Environmental Studies & Sustainable Development | Theory | 100 | 04 | - |
| | COM103 COM104 | | Communicative English | Theory | 100 | 03 | - |
| | COM104 COM105 | | Tally ERP9 | Practical | 100 | 02 | - |
| | COM105 COM106 | | Community Engagement & Service | Theory | 100 | 03 | - |
| SEM-2 | COM100 COM201 | | Business Law | Theory | 100 | 04 | 20 |
| | COM201 COM202 | | Business Law Business Mathematics | Theory | 100 | 04 | - 20 |
| | COM202 COM203 | | Computer Theory & Application | Practical | 100 | 04 | - |
| | COM203 COM204 | | Soft Skills and Personality Development | Theory | 100 | 03 | - |
| | COM204 COM205 | | Investing in Stock Market | Theory | 100 | 02 | _ |
| | | | Ethics and Indian Culture | | 100 | | - |
| SEM 2 | COM206 | | | Theory | | 04 | 20 |
| SEM-3 | COM301 | | Direct Tax | Theory | 100 | 04 | 20 |
| | COM302 | | Management Principles & Applications | Theory | 100 | 04 | |
| | COM303 | | Principles of Marketing | Theory | 100 | 04 | _ |
| | COM304 | | Innovation & Entrepreneurship | Theory | 100 | 03 | _ |
| | COM305 | | Creative Writing in Hindi/ Bengali | Theory | 100 | 02 | _ |
| | COM306 | | E-Filling of Returns | Theory | 100 | 03 | |
| SEM-4 | COM401 | | Corporate Accounting | Theory | 100 | 04 | 22 |
| | COM402 | | Auditing & Corporate Governance | Theory | 100 | 04 | _ |
| | COM403 | | GST & Customs Law | Theory | 100 | 04 | _ |
| | COM404 | | Corporate Law | Theory | 100 | 04 | _ |
| | COM405 | | Term Paper & Seminar | | 100 | 04 | _ |
| | COM406 | | Excel & Spread Sheet | Practical | 100 | 02 | - 22 |
| SEM-5 | COM501 | | Cost and Management Accounting | Theory | 100 | 04 | 22 |
| | COM502 | | Integrated Marketing Communication | Theory | 100 | 04 | _ |
| | COM503 | | Financial Management | Theory | 100 | 04 | _ |
| | COM504 | | Business Statistics | Theory | 100 | 04 | _ |
| | COM505 | | Indian Economy | Theory | 100 | 04 | _ |
| | COM506 | | SUMMER INTERNSHIP (6-week) | | 100 | 02 | 20 |
| SEM-6 | COM601 | | Financial Statement Analysis & Reporting Standards | Theory | 100 | 04 | 20 |
| | COM602 | | Consumer Behaviour and Sales Management | Theory | 100 | 04 | _ |
| | COM603 | | Financial Institutions & Markets | Theory | 100 | 04 | _ |
| | COM604 | | Macro Economics | Theory | 100 | 04 | |
| | COM605 | | Organizational Behaviour & Human Resource | Theory | 100 | 04 | |
| | CO 1 (01 | | Management | - TD1 | 100 | 0.1 | _ |
| | COM601 | | Financial Statement Analysis & Reporting Standards | Theory | 100 | 04 | _ |
| | COM602 | | Consumer Behaviour and Sales Management | Theory | 100 | 04 | - |
| SEM-7 | COM701 | | Security Analysis & Portfolio Management | Theory | 100 | 04 | 20 |
| | COM702 | | Retail and Services Marketing | Theory | 100 | 04 | 4 |
| | COM703 | | Risk Management | Theory | 100 | 04 | 4 |
| | COM704 | | Industrial Relations & Labour Laws | Theory | 100 | 04 | _ |
| | COM705 | | International Marketing and Rural Marketing | Theory | 100 | 04 | _ |
| 00014 | COM701 | | Security Analysis & Portfolio Management | Theory | 100 | 04 | |
| SEM-8 | COM801 | | Digital Marketing | Theory | 100 | 04 | 20 |
| | COM802 | | Strategic Management | Theory | 100 | 04 | _ |
| | COM803 | | one from A or B | 1 | | 1 | _ |
| | | А | DISSERTATION | | 300 | 12 | _ |
| | | B1 | International Trade | Theory | 100 | 04 | |
| | | B2 | Corporate Tax Planning | Theory | 100 | 04 | |
| | | B3 | Logistics and Supply Chain Management | Theory | 100 | 04 | |
| | | | GRA | ND TOTAL | 4500 | 164 | |