GANDHI INSTITUTE OF TECHNOLOGY AND MANAGEMENT (GITAM)

(Deemed to be University)

VISAKHAPATNAM * HYDERABAD * BENGALURU

Accredited by NAAC with A++ Grade

GITAM School of Business

CURRICULUM AND SYLLABUS

3 Year Undergraduate Programme
UMGMT12: Bachelor of Commerce (ACCA)

w.e.f. 2025-26 admitted batch
(Updated on July 2025)

Applicable for the Undergraduate Programme of B.Com.(ACCA)

https://www.gitam.edu/academics/academic-regulations

GANDHI INSTITUTE OF TECHNOLOGY AND MANAGEMENT

Vision

GITAM will be an exceptional knowledge-driven institution advancing on a culture of honesty and compassion to make a difference to the world.

Mission

- Build a dynamic application-oriented education ecosystem immersed in holistic development.

- Nurture valuable futures with global perspectives for our students by helping them find their ikigai.

- Drive impactful integrated research programmes to generate new knowledge, guided by integrity, collaboration, and entrepreneurial spirit.

- Permeate a culture of kindness within GITAM, fostering passionate contributors.

Quality Policy

To achieve global standards and excellence in teaching, research, and consultancy by creating an environment in which the faculty and students share a passion for creating, sharing and applying knowledge to continuously improve the quality of education.

GITAM SCHOOL OF BUSINESS

Vision

We aspire to shape generations of ethical and impactful leaders.

Mission

1. To enrich the academic learning experience by leveraging the dynamic ecosystem.

2. To engage in research that enriches scholarship, which enhances policy and practice.

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UMGMT21: Bachelor of Commerce

Programme Educational Objectives (PEOs)

PEO 1:   Deliver integrated academic and professional learning for global accounting competence.

PEO 2:   Build expertise in accounting, finance, and business aligned with industry needs.

PEO 3:   Promote ethical, legal, and professional standards in financial reporting.

PEO 4:   Enhance employability and entrepreneurial skills for diverse career paths.

PEO 5:   Foster a global outlook and lifelong learning for continuous professional growth.

PEO Articulation

	PEO1	PEO2	PEO3	PEO4	PEO5
M1	3	2	2	3	3
M2	2	2	2	1	2
M3	1	2	3	2	2

3 - High Correlation, 2 - Medium Correlation, 1 - Low Correlation

UMGMT12: Bachelor of Commerce

Programme Outcomes (POs) and Programme Specific Outcomes (PSOs)

At the end of the Programme the students would be able to demonstrate:

PO1:   Apply core concepts in financial accounting, auditing and taxation.

PO2:   Interpret financial data to support strategic decision-making.

PO3:   Demonstrate ethical and professional conduct as per global standards.

PO4:   Communicate effectively in corporate and business reporting.

PO5:   Work collaboratively and lead teams in dynamic business environments.

PSO1:   Prepare financial statements following international standards.

PSO2:   Develop strategic financial solutions for business decision-making.

PSO3:   Ensure compliance with global tax, audit, and regulatory frameworks.

Transferable and Employability skills:

S.No.	Skills
1	Digital and technological skills
2	Communications skills
3	Coordinating/Collaborating with others
4	Leadership skills
5	Critical thinking/Analytical thinking
6	Complex problem solving
7	Creativity
8	Multicultural competence and inclusive spirit
9	Research-related skills
10	Community engagement and service.
11	Empathy
12	Value inculcation

Curriculum Structure
(Flexible Credit System)

Minimum Credit Requirements to Award Degree Under Each Category

S.No.	Course Category and Category Code		3 Year Undergraduate	
			Credits	(%)
1	Multidisciplinary Courses	MDC	09	7.50
2	Programme Core	PC	80	66.67
3	Ability Enhancement Courses	AEC	04	3.33
4	Skill Enhancement Courses	SEC	20	16.67
5	Value Added Courses	VAC	07	5.83
	Total		**120**	**100**

Multidisciplinary Courses (MDC)

The minimum number of Credits to be earned is 09.

Course Code	Level	Course Title	L	T	P	S	J	C
ENTP1001	100	Managerial Economics	3	0	0	0	0	3
ENVS1003	100	Environmental Studies *	3	0	0	0	0	3
ACFN3301	300	AI in Accounting	3	0	0	0	0	3
		Total Credits						09

 * Online/Swayam/NPTEL Course

Programme Core (PC)

The minimum number of Credits to be earned is 80.

Course Code	Level	Course Title	L	T	P	S	J	C
ACFN1061	100	Financial Accounting	4	0	0	0	0	4
BUAN1031	100	Business and Technology	4	0	0	0	0	4
ACCN1141	100	Management Accounting	4	0	0	0	0	4
ODHR2031	200	Corporate and Business Law	4	0	0	0	0	4
ACFN2071	200	Performance Management	4	0	0	0	0	4
ACFN2081	200	Financial Management	4	0	0	0	0	4
ACFN2091	200	Financial Reporting	4	0	0	0	0	4
ACFN2061	200	Audit and Assurance	4	0	0	0	0	4
ACFN3251	300	Strategic Business Leader - 1	4	0	0	0	0	4
ACFN3261	300	Strategic Business Leader - 2	4	0	0	0	0	4
ACFN3171	300	Strategic Business Reporting - 1	4	0	0	0	0	4
ACFN3181	300	Strategic Business Reporting - 2	4	0	0	0	0	4
ACFN3241	300	Taxation (UK)	4	0	0	0	0	4
ACFN3281	300	Advanced Financial Management - 1	4	0	0	0	0	4
ACFN3291	300	Advanced Financial Management - 2	4	0	0	0	0	4
ACFN3211	300	Advanced Performance Management - 1	4	0	0	0	0	4
ACFN3221	300	Advanced Performance Management - 2	4	0	0	0	0	4
ACFN3191	300	Advanced Audit and Assurance - 1	4	0	0	0	0	4
ACFN3201	300	Advanced Audit and Assurance - 2	4	0	0	0	0	4
ACFN3271	300	Advanced Taxation	4	0	0	0	0	4
		Total Credits						80

Course code	Level	Course Title	L	T	P	S	J	C
		Ability Enhancement Courses						
LANG1242	100	Communicative English - I	0	0	4	0	0	2
LANG1252	100	Communicative English - II	0	0	4	0	0	2
		Total Credits						**04**
		Skill Enhancement Courses						
INFS1021	100	Decision Making with Spreadsheets	3	0	0	0	0	3
OPSC1011	100	Business Statistics	3	0	0	0	0	3
ACCN2091	200	Introduction to Accounting ERP	0	0	4	0	0	2
ACFN3311	300	Financial Analysis and Modelling	3	0	2	0	0	4
ACFN3321	300	Implementation of ERP Projects	4	0	0	0	0	4
MGMT3444	300	Internship	0	0	0	0	8	4
		Total Credits						**20**
		Value Added Courses						
PHPY1011	100	Gandhi and the Contemporary World * / UHV	1	0	0	0	0	1
POLS1051	100	The Indian Constitution *	1	0	0	0	0	1
ACFN3231	300	Principles and Practices of Goods and Services Tax	3	0	0	0	0	3
IENT1051	100	Fundamentals of Entrepreneurship	2	0	0	0	0	2
		Pass / Fail Courses (Any one course to be chosen)						
MFST1002	100	Health and Wellbeing *	0	0	2	0	0	1
DOSL1081	100	Student Life Activities (Participant)	0	0	0	2	0	1
DOSL1091	100	Student Life Activities (Organizer)	0	0	0	2	0	1
DOSL1101	100	Student Life Activities (Competitor)	0	0	0	2	0	1
DOSL1111	100	Foundations of Student (Leadership)	0	0	0	2	0	1
DOSL1042	100	Community Services – Volunteer	0	0	2	0	0	1
DOSL1052	100	Community Services – Mobilizer	0	0	2	0	0	1
DOSP1003	100	Badminton	0	0	0	2	0	1
DOSP1033	100	Football	0	0	0	2	0	1
DOSP1043	100	Volleyball	0	0	0	2	0	1
DOSP1053	100	Kabaddi	0	0	0	2	0	1
DOSP1073	100	Table Tennis	0	0	0	2	0	1
DOSP1083	100	Handball	0	0	0	2	0	1
DOSP1093	100	Basketball	0	0	0	2	0	1
DOSP1113	100	Throw ball	0	0	0	2	0	1
DOSP1142	100	Cricket	0	0	0	2	0	1
DOSP1132	100	Functional Fitness	0	0	0	2	0	1
DOSP1171	100	Martial Arts/Self Defence	0	0	0	2	0	1
		Total Credits						**07**

* Massive Open Online Course (MOOC)

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