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
UMGMT03: Bachelor of Commerce (ACCA)

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

R21UG: Academic Regulations

Version 1.5B

Applicable for the Undergraduate Programmes:

B.C.A and 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.

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

UMGMT12: Bachelor of Commerce
(w.e.f.2023-24 Admitted Batch)

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	University Core	UC	14	11
2	Faculty Core	FC	25	21
3	Programme Core	PC	80	66
4	Open Elective	OE	3	2
	Total		**122**	**100**

University Core (UC)

The minimum number of Credits to be earned is 14.

Course code	Level	Course Title	L	T	P	S	J	C
LANG1042	100	Academic Writing	2	0	0	0	0	2
LANG1201	100	Critical Thinking	2	0	0	0	0	2
GCGC1041	100	Introduction to Core Competencies	0	0	2	0	0	1
GCGC1051	100	Professional Communication and Analytical Skills Development	0	0	2	0	0	1
GCGC1061	100	Applied Communication and Aptitude Skills	0	0	2	0	0	1
GCGC1071	100	Preparation for Campus Placements	0	0	2	0	0	1
LANG1242	100	Communicative English - I	0	0	4	0	0	2
LANG1252	100	Communicative English - II	0	0	4	0	0	2
IENT1051	100	Fundamentals of Entrepreneurship	2	0	0	0	0	2
ENVS1003	100	Environmental Studies *^	3	0	0	0	0	3
POLS1001	100	Indian Constitution and History*^	2	0	0	0	0	2
PHPY1001	100	Gandhi for the 21st Century*^	2	0	0	0	0	2
FINA1081	100	Personal Financial Planning*^#	1	0	0	0	0	1
MFST1001	100	Health and Wellbeing*#	0	0	2	0	0	1
DOSP10XX	100	Sports*#	0	0	0	2	0	1
DOSL10XX	100	Club Activity*#	0	0	0	2	0	1
DOSL10XX	100	Community Service*#	0	0	0	2	0	1

* Pass/Fail courses

\# Any TWO courses to be chosen among the FIVE

^ Online/Swayam/NPTEL Courses

Sports Courses								
Course code	Level	Course Title	L	T	P	S	J	C
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
Club Activity Courses								
Course code	Level	Course Title	L	T	P	S	J	C
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
Community Service courses								
Course code	Level	Course Title	L	T	P	S	J	C
DOSL1042	100	Community Services – Volunteer	0	0	2	0	0	1
DOSL1052	100	Community Services – Mobilizer	0	0	2	0	0	1

Faculty Core (FC)

The minimum number of Credits to be earned is 25.

Course Code	Level	Course Title	L	T	P	S	J	C
HRMG1002	100	Principles and Practice of Management	3	0	0	0	0	3
INFS1021	100	Decision Making with Spreadsheets	3	0	0	0	0	3
ENTP1001	100	Managerial Economics	3	0	0	0	0	3
OPSC1011	100	Business Statistics	3	0	0	0	0	3
MKTG2041	200	Marketing Management	3	0	0	0	0	3
ACFN3231	300	Principles and Practices of Goods and Services Tax	3	0	0	0	0	3
ACCN2091	200	Introduction to Accounting ERP	0	0	4	0	0	2
INTN2777	200	Internship	0	0	0	0	3	3
VIVA3999	300	Comprehensive Viva-Voce	0	0	0	0	2	2
Total Credits								**25**

Programme Core (PC)

The minimum number of Credits to be earned is 80.

ACCA								
Course Code	Level	Course Title	L	T	P	S	J	C
ACFN1061	100	Financial Accounting	4	0	0	0	0	4
ACCN1141	100	Management Accounting	4	0	0	0	0	4
BUAN1031	100	Business and Technology	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
ACFN3241	300	Taxation (UK)	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
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
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
Total Credits								**80**

Open Electives

The minimum number of Credits to be earned is 03.

Eligible Programme core & Programme Elective courses to be chosen from other Programmes and earn 03 credits under Open Elective category.

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