Program Schemes for ***B.Com (Honours) in Forensic Accounting and Fraud Investigation with Grant Thornton***

Institute: USB

Department: Commerce

Type of Program: UG

Batch: 2026

SEMESTER-1					
Course Name	**L**	**T**	**P**	**C**	**Course Category**
Fraud Evaluation and Forensic Accounting	3	0	0	3	Major Core
Business Mathematics and Statistics	3	0	0	3	Major Core
Auditing	3	0	0	3	Major Core
Principles of Management	3	0	0	3	Major Core
Financial Accounting & Forensic Audit	3	0	0	3	Major Core
Business Environment	3	0	0	3	Major Core
Computer application in Business	0	0	2	1	Major Core
Communication Skills-1	0	0	0	1	Skill Enhancement
Introduction to AI	1	0	0	1	Ability Enhancement
Introduction to SDGs	1	0	0	1	Value Education

SEMESTER-2					
Course Name	**L**	**T**	**P**	**C**	**Course Category**
Financial Statement Frauds	3	0	0	3	Major Core
Quantitative Aptitude	3	0	0	3	Major Core
Fraud Analytics and Data Visualization	0	0	4	2	Major Core
Corporate Accounting	3	0	0	3	Major Core
Management Accounting	3	0	0	3	Major Core

Technology & AI applications in Business	0	0	2	1	Major Core
Communication Skills-2	0	0	0	1	Skill Enhancement
Design Thinking and creativity for Innovation	0	0	0	1	Skill Enhancement
General Proficiency- 1	1	0	0	1	Ability Enhancement
Entrepreneurship Mindset	0	0	0	1	Ability Enhancement
Critical Enquiry and Research Methodology	0	0	0	1	Ability Enhancement
Universal Human Values, ethics and life skills-1	0	1	0	1	Value Education

SEMESTER-3					
Course Name	**L**	**T**	**P**	**C**	**Course Category**
Cost Accounting	3	0	0	3	Major Core
Marketing Management	3	0	0	3	Minor Elective
Fraud Investigation Techniques	3	0	0	3	Major Core
Legal Aspects of Business	3	0	0	3	Major Core
Indian Economy	3	0	0	3	Major Core
Environmental Science and management	2	0	0	2	Value Education
Gender Equity and Empowerment	1	0	0	1	Value Education
Open Elective	3	0	0	3	Open Elective
Community Engagement & Social Responsibility	0	0	0	2	Internship/ Training

SEMESTER-4					
Course Name	**L**	**T**	**P**	**C**	**Course Category**
Digital & Cyber Forensics	3	0	0	3	Major Core
Fraud Prevention, Detection and Deterrence	3	0	0	3	Major Core
Research Methodology	3	0	0	3	Minor Elective
Investment Analysis and Portfolio management	3	0	0	3	Major Core
Advanced Excel	0	0	2	1	Skill Enhancement

General Proficiency- 3 (NSS / NCC / Club Activities, Skill Basket)	1	0	0	1	Ability Enhancement
Mid-Grade Project -1	0	0	0	1	Project
Professional Ethics	1	0	0	1	Ability Enhancement
Universal Human Values, ethics and life skills-2	0	2	0	2	Value Education
Aptitude-1 (Employability Basket)	0	0	4	2	Ability Enhancement
Soft Skills-1 (Employability Basket)	0	0	4	2	Skill Enhancement
Quantitative Aptitude and Reasoning	0	0	0	2	Ability Enhancement
Professional Development	0	0	0	2	Skill Enhancement

SEMESTER-5					
Course Name	**L**	**T**	**P**	**C**	**Course Category**
Corporate Strategy	3	0	0	3	Major Core
Banking Theory & Practices	3	0	0	3	Major Core
Forensic Data Analysis using IDEA & Excel	0	0	4	2	Major Core
Advanced Accounting	3	0	0	3	Major Core
Anti Money Laundering, Anti-Bribery & Corruption	3	0	0	3	Minor Core
Domain Internship	0	0	0	1	Internship
Open Elective	3	0	0	3	Open Elective
Aptitude-2 ((Employability Basket)	0	0	4	2	Ability Enhancement
Soft Skills-2 ((Employability Basket)	0	0	4	2	Skill Enhancement
Customer Engagement & Organic Growth/AI & Data-Driven Research(Innovation, and Research Basket)	0	0	0	2	Ability Enhancement
AI Automation & Sustainability/Research Ethics & Intellectual Property Rights (Innovation, and Research Basket)	0	0	0	2	Skill Enhancement

SEMESTER-6					
Course Name	**L**	**T**	**P**	**C**	**Course Category**
Company Law and Secretrial Practice	3	0	0	3	Major Core
Direct Tax Laws	3	0	0	3	Major Core
Data Analysis using Spreadsheet	0	0	2	2	Major Core
Insurance & Risk Management	3	0	0	3	Major Core
Emerging Trends in Fraud and Use of AI	2	0	2	3	Major Core
Mid-Grade Project -2	0	0	0	1	Project
Open Elective	3	0	0	3	Open Elective
General Proficiency- 2 (NSS / NCC / Club Activities, Skill Basket)	1	0	0	1	Ability Enhancement
Industry Internship (for NOC Students)	0	0	0	19	Internship

SEMESTER-7 Option-1 B.Com (Hons)					
Course Name	**L**	**T**	**P**	**C**	**Course Category**
Data Analysis using SPSS	0	0	4	2	Major Core
Management of Financial Institution & Services	3	0	0	3	Minor Elective
Managerial Economics	3	0	0	3	Major Core
Goods and service tax (GST)	3	0	0	3	Major Core
Project Gap Course(R studio)	0	0	0	1	Skill Enhancement
Professional certification	0	0	0	2	Skill Enhancement
Capstone Project-1	0	0	0	7	Project
Industry Internship	0	0	0	1	Internship

Semester-8 Option-1 B.Com (Hons)					
Course Name	**L**	**T**	**P**	**C**	**Course Category**
Mergers and Acquisition	3	0	0	3	Major Core
Software based accounting	0	0	4	2	Major Core
Operation Research	3	0	0	3	Major Core

Management Information System	3	0	0	3	Major Core
Capstone Project-2	0	0	0	8	Project
Industry Internship(NOC students)	0	0	0	19	Internship

SEMESTER-7 Option-2 B.Com (Hons) with Research					
Course Name	**L**	**T**	**P**	**C**	**Course Category**
Data Analysis using SPSS	0	0	4	2	Major Core
Management of Financial Institution & Services	3	0	0	3	Minor Elective
Managerial Economics	3	0	0	3	Major Core
Goods and service tax (GST)	3	0	0	3	Major Core
Project Gap Course(R studio)	0	0	0	1	Skill Enhancement
Professional certification	0	0	0	2	Skill Enhancement
Dissertation Part-I	0	0	0	7	Project
Industry Internship	0	0	0	1	Internship
Semester-8 Option-2 B.Com (Hons) with Research					
Course Name	**L**	**T**	**P**	**C**	**Course Category**
Mergers and Acquisition	3	0	0	3	Major Core
Software based accounting	0	0	4	2	Major Core
Operation Research	3	0	0	3	Major Core
Management Information System	3	0	0	3	Major Core
Dissertation Part-II	0	0	0	8	Project
Industry Internship(NOC students)	0	0	0	19	Internship