

## NAGINDAS KHANDWALA COLLEGE OF COMMERCE, ARTS & MANAGEMENT STUDIES

**Programme:** Bachelor of Commerce

**Academic year:** 2025-26

### Curriculum Framework of First Year under NEP

Level	Sem.	Major		Minor	OE	VSC, SEC (VSEC)	AEC, VEC, IKS	OJT, FP, CEP, CC, RP	Credits	Cumulative Credits
		Mandatory (DSC 1 & DSC 2)	Electives							
4.5	I	Introduction to Business (03) Accountancy & Financial Management - I (03)	----	----	Foundation Course I (02)  Data Analysis using Spreadsheet (02)	<b>VSC:</b> Monitoring Pollution through GIS (02)  <b>SEC:</b> Mathematical & Statistical Techniques - I (02)	<b>AEC:</b> Business Communication I (02)  <b>VEC:</b> Environmental Studies I (02)  <b>IKS:</b> (02)	<b>CC:</b> NSS, NCC, Sports, Cultural, Yoga, Music, Performing Arts, DLLE (02)	<b>22</b>	44 (UG Certificate)
	<b>Credits</b>	<b>6</b>	<b>0</b>	<b>0</b>	<b>4</b>	<b>4</b>	<b>6</b>	<b>2</b>		
	II	Service Sector (03) Accountancy & Financial Management - II (03)	----	Business Economics - I (02)	Foundation Course II (02)  Word and Presentation Tools (02)	<b>VSC:</b> Constitution of India (02)  <b>SEC</b> Mathematical & Statistical Techniques - II (02)	<b>AEC:</b> Business Communication II (02)  <b>VEC:</b> Environmental Studies II (02)	<b>CC:</b> NSS, NCC, Sports, Cultural, Yoga, Music, Performing Arts, DLLE (02)	<b>22</b>	
<b>Credits</b>	<b>6</b>	<b>0</b>	<b>2</b>	<b>4</b>	<b>4</b>	<b>4</b>	<b>2</b>			
	<b>Cum Cr.</b>	<b>12</b>	<b>----</b>	<b>2</b>	<b>8</b>	<b>8</b>	<b>10</b>	<b>4</b>	<b>44</b>	

**\* Exit Option: Award of UG Certificate in Major with 40-44 credits and an additional 4 credits core NSQF Course/Internship or Continue with Major and Minor**

**Curriculum Framework of Second Year under NEP**

Level	Sem.	Major		Minor	OE	VSC, SEC (VSEC)	AEC	OJT, FP, CEP, CC, RP	Cr	Cumulative Credits
		Mandatory (DSC 1 & DSC 2)	Electives							
5.0	III	Management: Principles & Functions (03) Accountancy & Financial Management - III (03) Cost Acctg (02)	----	Business Economics II (03) Advertising I (03)	FC III (02)	VSC: Business Law (02)	AEC: Hindi/ Marathi/ Gujarati (02)	Co-Curricular Courses (CC) (02)	22	88 (UG Diploma)
	<b>Credits</b>	<b>8</b>	<b>0</b>	<b>6</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>		
	IV	Management: Production & Finance (03) Accountancy & Financial Management - IV (03) Cost Acctg (02)	----	Business Economics III (03) Advertising II (03)	FC IV (02)	SEC: Handwriting & Signature Analysis (02)	AEC: Hindi/ Marathi/ Gujarati (02)	Co-Curricular Courses (CC) (02)	22	
	<b>Credits</b>	<b>8</b>	<b>0</b>	<b>6</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>		
	<b>Total credits in 2<sup>nd</sup> year</b>	<b>16</b>	<b>0</b>	<b>12</b>	<b>4</b>	<b>4</b>	<b>4</b>	<b>4</b>	<b>44</b>	
	<b>Cum Cr.</b>	<b>28</b>	<b>----</b>	<b>14</b>	<b>12</b>	<b>12</b>	<b>14</b>	<b>8</b>	<b>88</b>	

**\* Exit Option: Award of UG Diploma in Major and Minor with 80-88 credits and an additional 4 credits core NSQF Course/Internship or Continue with Major and Minor**

**Programme: Bachelor of Commerce**  
**Academic year: 2025-26**  
**Curriculum Framework of Third Year under NEP**

Level	Sem.	Major		Minor	OE	VSC, SEC (VSEC)	AEC, VEC, IKS	OJT, FP, CEP, CC, RP	Credits	Cumulative Credits
		Mandatory (DSC 1, 2 & DSC 3)	Electives							
5.5	V	Fin Acctg VII (04) Mgt Acctg VIII (04) Knowledge Mgt (02)	Mktg (04)	Business Economics IV (02)  Tax/ Export / PHBW/OR/ Comptrs (02)	----	VSC (02) Any one of: 1) Introduction to Stock market 2) Event management 3) Nurture and Grow: Early Child Care and Education 4) Econometrics	----	FP/CEP/Holistic Skill Development for Career Readiness (02)	22	132 (UG Degree)
	Credits	10	4	4	0	2	0	2		
	VI	Fin Acctg IX (04) Auditing X (04) Change Mgt (02)	HRM (04)	Business Economics V (02)  Tax/ Export/PHBW /OR / Comptrs (02)	----	----	----	OJT/Internship/ Project Work (04)	22	
	Credits	10	4	4	0	0	0	4		
	Total credits in 3 <sup>rd</sup> year	20	8	8	0	2	0	6	44	
	Cum Cr.	48	8	18	12	14	14	18	132	

\* Exit Option: Award of UG Degree in Major with 120-132 credits or Continue with Major and Minor

[FP = Field Project; CEP = Community Engagement and Service; OJT = On Job Training – Internship/Apprenticeship]