

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) | VSC: Monitoring Pollution through GIS (02) SEC: Mathematical & Statistical Techniques - I (02) | AEC: Business Communication I (02) VEC: Environmental Studies I (02) IKS: (02) | CC: NSS, NCC, Sports, Cultural, Yoga, Music, Performing Arts, DLLE (02) | 22 | 44 (UG Certificate) |
| | Credits | 6 | 0 | 0 | 4 | 4 | 6 | 2 | | |
| | II | Service Sector (03) Accountancy & Financial Management - II (03) | ---- | Business Economics - I (02) | Foundation Course II (02) Word and Presentation Tools (02) | VSC: Constitution of India (02) SEC Mathematical & Statistical Techniques - II (02) | AEC: Business Communication II (02) VEC: Environmental Studies II (02) | CC: NSS, NCC, Sports, Cultural, Yoga, Music, Performing Arts, DLLE (02) | 22 | |
| | Credits | 6 | 0 | 2 | 4 | 4 | 4 | 2 | | |
| | Cum Cr. | 12 | ---- | 2 | 8 | 8 | 10 | 4 | 44 | |

*** 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

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|-------|---------------------------------------|---|-----------|--|-------------|--|------------------------------------|---------------------------------|----|--------------------|
| | | 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) |
| | Credits | 8 | 0 | 6 | 2 | 2 | 2 | 2 | | |
| | 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 | |
| | Credits | 8 | 0 | 6 | 2 | 2 | 2 | 2 | | |
| | Total credits in 2 nd year | 16 | 0 | 12 | 4 | 4 | 4 | 4 | 44 | |
| | Cum Cr. | 28 | ---- | 14 | 12 | 12 | 14 | 8 | 88 | |

* 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

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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 3rd 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]