

NAGINDAS KHANDWALA COLLEGE OF COMMERCE, ARTS & MANAGEMENT STUDIES

Programme: B.Com (Honours) in Business Administration (Global Accounting and Financial Leadership) Academic year 2025-2026

Curriculum Framework of First Year under NEP

Level	Sem	Major		Minor				OIT ED CED		Cumulative
		Mandatory (DSC 1, 2 & DSC 3)	Electives		OE	VSC, SEC (VSEC)	AEC, VEC, IKS	OJT, FP, CEP, CC, RP	Credits	Credits
4.5	I	Financial Accounting and External Financial Reporting and Decision (4) Planning Budgeting and Forecasting (2)			Performance Financial Management (2) OR Econometrics(2) Cost Management (2) OR IndianSocioPolitical EconomicSystemand CurrentAffairs(2)	VSC- Internal Control Audit and Assurance(2) SEC- Technology and Analytics Use ofAI(2)	AEC- Functional English-I (2) VEC- Environmental Studies (2) IKS- Indian Knowledge System(2)	CC- Basics of Yoga-I/ NSS/.NCC/Sports/ Cultural (2)	22	
	Credits	6			4	4	6	2		UG Certificate
	II	Financial Statement Analysis (4) Business Decision Analysis (2)		Enterprise Risk Management (2)	IndianRevenue System-Taxation (2) OR Corporate and Other Laws (2) Corporate Finance (2) OR Business Mathematics and Statistics (2)	VSC- Capital Investment Decision (2) SEC- Introduction to Analysis of Spreadsheets (2)	AEC- Functional English II (2) VEC- ProfessionalEthic s (2)	CC- Lifestyle Pillars-I (2)	22	40-44
Credits		6		2	4	4	4	2		
Total credits in 1st year		12		2	8	8	10	4	44	
Cum Cr.										