

NAGINDAS KHANDWALA COLLEGE OF COMMERCE, ARTS & MANAGEMENT STUDIES

Programme: Bachelor of Commerce (Accounting and Finance) - BAF

Academic Year: 2025-2026

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	Financial Accounting – I (Elements of Financial Accounting) (03) Commerce (Business Environment) - I (03)	----	----	Business Mathematics (02) Business Law - I (02)	VSC : Information Technology in Accounting & Finance - I (02) SEC: Foundation Course – I (02)	AEC: Business Communication I / Hindi / Marathi / Gujarati / Sanskrit / French (02) VEC: Environmental Studies I (02) IKS: (02)	CC: NSS, NCC, Sports, Cultural, Yoga, Music, Performing Arts, DLLE (02)	22	44 (UG Certificates)
	Credits	6	-	-	4	4	6	2		
	II	Financial Accounting – II (Special Accounting Area) (03) Financial Management – I (03)	----	Business Economics - I (02)	Business Statistics (02) Auditing – I (Introduction & Planning) (02)	VSC: Information Technology in Accounting & Finance - I (02) SEC: Foundation Course – II (02)	AEC: Business Communication II / Hindi / Marathi / Gujarati / Sanskrit / French (02) VEC: Environmental Studies II (02) IKS: ----	CC: NSS, NCC, Sports, Cultural, Yoga, Music, Performing Arts, DLLE (02)	22	
	Credits	6	-	2	4	4	4	2		
	1 st Year	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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Curriculum Framework of Second Year Under NEP

Level	Sem.	Major		Minor	OE	VSC, SEC (VSEC)	AEC, VEC,	OJT, FP, CEP, CC, RP	Cr	Cumulative Credits
		Mandatory (DSC 1 & DSC 2)	Elect-Ives							
5.0	III	Financial Accounting - III (03) Indirect Taxation - I (03) Cost Accounting - I (02)		Business Economics - II (03) Auditing - II (03)	<u>Any ONE</u> 1. Personal Financial Planning 2. Design Thinking 3. Social Media Marketing Strategy 4. AI tools & it's use cases 5. Stock Trading & Automations 6. MS Office & AI	VSC: Business Law – II (02)	AEC: Hindi/ Marathi/ Gujarati (02)	CC: NSS, NCC, Sports, Cultural, Yoga, Music, Performing Arts, DLLE (02)	22	88 (UG Diploma)
	Credits	8	--	6	2	2	2	2		
	IV	Financial Accounting - IV (03) Indirect Taxation – II (03) Cost Accounting - II (02)		Indian Financial System (03) Management Accounting (03)	<u>Any ONE</u> 1. Personal Financial Planning 2. Design Thinking 3. Social Media Marketing Strategy 4. AI tools & it's use cases 5. Stock Trading & Automations 6. MS Office & AI (NOTE: Course opted in Sem. III cannot be repeated in Sem. IV)	VSC: Business Law – III (02)	AEC: Hindi/ Marathi/ Gujarati (02)	CC: NSS, NCC, Sports, Cultural, Yoga, Music, Performing Arts, DLLE (02)	22	
	Credits	8	--	6	2	2	2	2		
	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

[OPTIONS FOR OE Course done in semester III will not be repeated in semester IV]

NAGINDAS KHANDWALA COLLEGE OF COMMERCE, ARTS & MANAGEMENT STUDIES

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Academic Year: 2025-2026

Curriculum Framework of Third Year Under NEP

Level	Semester	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	Financial Accounting – V (04) Financial Accounting – VI (04) Financial Management - II (03)	Direct Taxes – I (04)	International Finance (03)	----	VSC (02) Any one of 1) Data Visualization 2) Event Accounting 3) Mobile Photography 4) Branding Yourself 5) Visual Merchandising	----	FP / CEP/ Holistic Skill Development for Career Readiness (02)	22	132 (UG Degree)
	Credits	11	4	3	0	2	0	2		
	VI	Financial Accounting – VII (04) Financial Accounting – VIII (04) Cost Accounting III (03)	Direct Taxes – II (04)	Marketing of Financial Services (03)	----	----	----	OJT/ Internship/ Project Work (04)	22	
	Credits	11	4	3	0	0	0	4		
	3rd year	22	8	6	0	2	0	6	44	
	Cumulative Cr.	50	8	20	12	14	14	14	132	

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

Certification shall be on the content that is not covered under curriculum.

[FP = Field Project; CEP = Community Engagement Programme; OJT = On Job Training – Internship/Apprenticeship; RP = Research Project]