

NAGINDAS KHANDWALA COLLEGE OF COMMERCE, ARTS & MANAGEMENT STUDIES

Programme: Masters of Commerce (Accountancy)

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	Electives							
	I	Strategic Management (04) Economics for Business Decision (04) Business Ethics and Corporate Social Responsibility (04) Soft Skills for Professionals (02)	Cost and Management Accounting (04) OR Financial Services (04)	Research Methodologyfor Business (04)	---	---	---	---	22	44
	Credits	14	4	4	0	0	0	0		
	II	Macro Economics; Concepts and Applications (04) E-Commerce (04) Entrepreneurship (04) Basics for Financial Markets (02)	Corporate Finance (04) OR Auditing (04)	---	---	---	---	Internship (04)	22	
	Credits	14	4	0	0	0	0	4		
		28	8	4	0	0	0	4	44	

Programme: Masters of Commerce (Accountancy)

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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	Electives							
	III	Advanced Financial Accounting (04) Advanced Cost Accounting (04) Direct Tax (04) Data Analysis using Spreadsheet (02)	Strategic Financial Management (04) OR Advanced Auditing - I (04)	----	----	----	----	Internship (04)	22	44
	Credits	14	4	0	0	0	0	4		
	IV	Corporate Financial Accounting (04) International Financial Reporting Standards (04) Indirect Tax- Goods and Service Tax (04)	Wealth Management (04) OR Advanced Auditing – II (04)	----	----	----	----	Research Project (06)	22	
	Credits	12	4	0	0	0	0	6		
	Total credits in 2 nd year	26	8	0	0	0	0	10	44	
	Cum Cr.	54	16	4	0	0	0	14	88	