

School of Business

Part A: Programme Structure

Name of Programme: B.Com (International) (2024-28)

Coursewise distribution of Total Credits across 3-year or 4-year Programme structure
(as per NEP-2020)

S.No	Category of Course(s)	Credits Required			
		3-year UG programme structure as per GoG Guidelines	AURO	4-year UG programme structure as per GoG Guidelines	AURO
1	Major (Core) Courses (with internship)	68	68	92	92
2	Minor (Elective) Courses	24	24	32	34
3	Multidisciplinary/Interdisciplinary/ Allied courses	12	12	12	12
4	AEC (Ability Enhancement Courses)	10	10	10	12
5	SEC (Skill Enhancement Courses)	10	10	10	12
6	VAC (Value Added Courses) including Indian Knowledge System (IKS)	08	12	08	12
7	Dissertation/(Research Project)	00	00	12 (OJT/RP)	00
8	Others: Practical Training, Black Book	00	00	00	06
9	Audit Courses: Physical Education, Health & Wellness,	00	04*	00	04*
	Total Credits	132	140	176	184

**Part B: Credit distribution framework for three/four years Honours
Degree Programme with Multiple Entry and Exit options**

Name of the Programme: B.Com (International)(2024-28)

Code of the Programme: 101

Year I

S. No.	Course Title	Credits																		
First Semester																				
1.	Major Course-1: Management Accounting-I	4																		
2.	Major Course-2: Management Accounting-II	4																		
3.	Minor Course-1: Capital Markets	4																		
4.	MD-1: Business and Technology	2																		
5.	MD-2: Dynamics of Human Behaviour (From the common pool of Courses)	2																		
6.	AEC-1: Communication Skills in English	2																		
7.	SEC-1: Excel and Advanced Excel	2																		
8.	VAC-1: Science of Living – I	2																		
9.	VAC-2: Physical Education, Sports & Yoga – I (Audit Course)	1*																		
	Total	23																		
Second Semester																				
1.	Major Course-3: Performance Management-I	4																		
2.	Major Course-4: Performance Management-II	4																		
3.	Minor Course-2: Equity Derivatives	4																		
4.	MD-3: Financial Accounting	2																		
5.	MD-4: (Any one course to be chosen from the following pool of courses)	2																		
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6.	AEC-2 French / Sanskrit - II/ Hindi / Gujarati	2																		
7.	SEC-2: Digital and Technological Solutions	2																		
8.	VAC-2 Science of Living – II	2																		
9.	VAC-2 Physical Education, Sports & Yoga – II (Audit Course)	1*																		
	Total	23																		
Total Credits: First Year		46																		

Exit 1: Award of UG certificate in Major course with 44 credits with additional 2 credits of Audit Courses and 4 credits of Summer Internship in core specific NSQF defined course OR continue with Major and Minor course for next NCRF credit level

Year 2

Semester 3

Sr. No.	Course Title	Credits																		
1.	Major Course-5: Financial Reporting	4																		
2.	Major Course-6: UK Taxation	4																		
3.	Major Course-7: Corporate and Business Law	4																		
4.	MD-5: Indian Tax Planning	2																		
5.	MD-6 : (Any one course to be chosen from the following pool of courses)	2																		
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6.	AEC-3: (Any one course to be chosen from the following pool of courses) Hindi, Gujarati, French, Sanskrit	2																		
7.	SEC-3: Internship	2																		
8.	VAC-3: Science of Living –III	2																		
9.	Health Education and Wellness – 1 (Audit Course)	1*																		
	Total	23																		

Semester 4

Sr. No.	Course Title	Credits
1.	Major Course-8: Financial Management-I	4
2.	Major Course-9: Financial Management-II	4
3.	Major Course-10: Audit and Assurance	4
4.	Minor Course-3: Blockchain Fundamentals for Accounting and Finance	2
5.	Minor Course-4: Financial Modelling	2
6.	AEC-4: Accounting in Tally	2
7.	SEC-4: Introduction to E-Commerce	2
8.	VAC-4: Science of Living – IV	2
9.	Health Education and Wellness – 2 (Audit Course)	1*
	Total Credits	23

(Students will complete the internship after semester IV; credit thereof to be counted in semester VI)

Exit 2: Award of UG Diploma in Major course with 88 credits with additional 4 credits of Audit Courses and 4 credits of Summer Internship in core specific NSQF defined course OR continue with Major and Minor course for next NCrF credit level

Year 3

Semester 5

Sr. No.	Course Title	Credits
1	Major Course-11: Strategic Business Reporting-I	4
2	Major Course-12: Strategic Business Reporting-II	4
3	Major Course-13: Design Thinking	4
4	Minor Course-5: Brand Analysis and Digital Marketing	4
5	Minor Course-6: Financial and Social Intelligence	4
6	SEC-5: PowerBI	2
7	VAC-5: FIC-I	2
	Total Credits	24

Semester 6

Sr. No.	Course Title	Credits
1.	Major Course-14: Strategic Business Leader-I	4
2.	Major Course-15: Strategic Business Leader-II	4
3.	Major Course-16: Business Ethics and Profession	4
4.	Minor Course-7: Family Business	4
5.	AEC-5: Negotiation Skills	2
6.	Internship	4
7.	VAC-6: FIC-II	2
	Total Credits	24

Exit 3: Award of UG Degree in Major course with 136 credits with additional 4 credits of Audit Courses and Internship in core discipline OR continue with Major and Minor course for next NCrf credit level

Year 4

Semester 7

Sr. No.	Course Title	Credits
1	Major Course-17: Advanced Financial Management-I	4
2	Major Course-18: Advanced Financial Management -II	4
3	Major Course-19: Cyber Security for Accounting and Finance	4
4	Minor Course-8: Data Analytics	4
5	Minor Course-9: Goods and Service Tax	4
6	SEC-6: Research in Advanced Financial Management	2
	Total Credits	22

Semester 8

Sr. No.	Course Title	Credits
1.	Major Course-20: Advanced Audit and Assurance-1	4
2.	Major Course-21: Advanced Audit and Assurance-2	4
3.	Major Course-22: Enterprise and Financial Risk Management	4
4.	Minor Course-10: Mergers and Acquisition	2
5.	AEC-6: Negotiation Skills	2
6.	Practical Training in Goods and Service Tax	2
7.	Black-Book	4
	Total Credits	22

Award of B.Com International (Honours) Degree in Major Course with total 180 credits with additional 4 credits of Audit Courses