

**NM College B.Com (Accounting & Finance) NEP Structure [ For Academic year 2026-27]**

Level	Semester	Major	Minor	OEC(Any 2)	VSC/SEC (Any 2)	AEC	VEC	IKS(Any 1)	OJT/FP/CEP/CC/RP	Cumulative Credit per semester	Degree per Cum. Credit
<b>FY</b>	<b>2026-2027</b>	<b>Mandatory</b>	<b>Electives</b>								
4.5	I	Financial Accounting I (3) <b>AND</b> Fundamentals of Financial Management (3)	NIL	NIL	Mathematical and Statistical Techniques I (2) Business Law (2) Media Culture and Society (2)	Accounting Standards(2) Basics of Financial Services (2)	Communication Skills I (2)	Environmental Studies(2)	Indian Knowledge System (2) NSS/Cultural/Sports/Yoga (2)	22	UG Certificate 44
	II	Financial Accounting II (3) <b>AND</b> Elements of Cost Accounting (3)	NIL	Principles of Management (2)	Mathematical and Statistical Techniques II (2) Company Law (2) Business Analytics (2)	Fintech in Financial Services (2) Excel Essentials for Business(2)	Communication Skills II (2)	Understanding India (2)	NSS/Cultural/Sports/Yoga (2)	22	
	<b>Cum Cr.</b>	<b>12</b>	<b>0</b>	<b>2</b>	<b>8</b>	<b>8</b>	<b>10</b>	<b>4</b>	<b>44</b>		
<b>SY 2026-2027</b>											
Exit option with UG Certificate (44 credits + 4skill credits)											
5	III	Special Accounting Areas (4) Strategic Financial Management (4)	NIL	Principles of Management (4)	<b>ANY 1 OUT OF 2</b> Securities Law I (2) Operations research I (2)	<b>ANY 1</b> Auditing I (2) OR Foreign Exchange Market - I (2) OR Professional And Management Skills (2) OR Introductory Course on SAP Applications I (2)	AEC: Hindi I (2)/ Marathi I (2)/ Gujarati I (2)/ Sanskrit I (2)		FP (2) (NSS/Sports/Cultural/Yoga) (2)	22	UG Diploma 88
	IV	Management Accounting (4) Indirect Taxes (4)	NIL	Workplace Psychology and Organizational Behaviour (4)	<b>ANY 1 OUT OF 2</b> Securities Law II(2) Operations Research - II (2)	<b>ANY 1</b> Technical Analysis (2) OR Foreign Exchange Market - II (2) OR Universal Values And Skills (2) OR Introductory Course on SAP Applications II (2)	AEC: Hindi II (2)/ Marathi II (2)/ Gujarati II (2)/ Sanskrit II (2)		CEP (2) (NSS/Sports/Cultural/Yoga) (2)	22	
	<b>Total</b>	<b>28</b>	<b>0</b>	<b>10</b>	<b>12</b>	<b>12</b>	<b>14</b>	<b>12</b>	<b>88</b>		
<b>TY 2026-2027</b>											
Exit option with UG Diploma (88 credits + 4 skill credits)											

5.5	V	Methods of Costing (3) Special Aspects of Company (3) Direct Tax I (4)	Ind AS and IFRS (4)/Financial Markets (4)	AI Driven Product Management (2)	NIL	Auditing II (2)	NIL				FP/CEP (2) AND CC (2)	22	UG Degree 132
	VI	Advanced Cost Accounting (3) Direct Tax II (3) Advanced Financial Accounting (2) IKS in Accountancy (2)	Security Analysis & Portfolio Management (4) / Behavioural Finance (4)	Corporate Governance and Ethics (4)	NIL	NIL	NIL				OJT (4)	22	
<b>Total</b>		<b>48</b>	<b>8</b>	<b>18</b>	<b>12</b>	<b>14</b>	<b>14</b>				<b>18</b>	<b>132</b>	

**Fourth Year- 2026-2027 Exit option with UG Degree (132 credits)**

7	VII	Financial Modelling and Valuation (4) Forensic Accounting (2) Logistics & Supply Chain Management (4) Business Analytics using excel and Power BI (4)	Ind AS and IFRS (4)/ Behavioural Finance (4)	Research Methodology (4)	NIL	NIL	NIL	NIL	NIL	NIL	NIL	22	UG Honours Degree 176
	VIII	Forex Management and International Finance 4 Strategic Cost Management 4 Project Planning, Appraisal and Control 4 Negotiation, Conflict Resolution & Corporate Diplomacy 2	Global Financial Reporting 4/ Advanced Technical Analysis & Trading Strategies 4								OJT 4	22	
<b>Total</b>		<b>76</b>	<b>16</b>	<b>22</b>	<b>12</b>	<b>14</b>	<b>14</b>				<b>22</b>	<b>176</b>	

**Four Years UG Honours with 176 Credits**