

Name of the School: SVKM's NMIMS Anil Surendra Modi School of Commerce

Proposed Structure of **Bachelor of Commerce (B. Com)**

Batch NEP 2026 - 2030

**Semester - I**

**Semester - II**

S.N o.	Course Name	Credits	Nature of Course	S.N o.	Course Name	Credits	Nature of Course
1.1	Financial Accounting - I	4	MAJ	2.1	Financial Accounting - II	4	MAJ
1.2	Business Mathematics with Spreadsheets	3	MAJ	2.2	Business Statistics with Spreadsheets	3	MAJ
1.3	Business Law	4	VSC	2.3	Cost Accounting	3	MAJ
1.4	Principles of Management	3	MIN	2.4	Environment Management	2	VAC
1.5	Microeconomics	3	MIN	2.5	Macroeconomics	3	MIN
1.6	Business and Trade in Ancient India	1	IKS	2.6	Organizational Behaviour and Human Resource Management	4	OE
1.7	Business Communication	2	AEC	2.7	Management Wisdom from Ancient India	1	IKS
1.8	Yoga	0	CC	2.8	Soft Skills	0	SEC
	<b>Total</b>	<b>20</b>			<b>Total</b>	<b>20</b>	

**Semester - III**

**Semester - IV**

S.N o.	Course Name	Credits	Nature of Course	S.N o.	Course Name	Credits	Nature of Course
3.1	Corporate Accounting	3	MAJ	4.1	Management Accounting	4	MAJ
3.2	Corporate Finance I	4	MAJ	4.2	Corporate Finance II	3	MAJ
3.3	Direct Tax	4	MAJ	4.3	Indirect Tax	2	MAJ
3.4	Indian Economy	2	MIN	4.4	Financial Statement Analysis	3	MAJ
3.5	Principles of Marketing	3	OE	4.5	Operations Research	3	AEC
3.6	Research Methodology	3	MIN	4.6	Business Analytics and Data Visualization	3	OE
3.7	Community Engagement Internship	1	CEP	4.7	Options, Futures and Forwards	2	AEC
				4.8	Accounting Software	0	VSC
	<b>Total</b>	<b>20</b>			<b>Total</b>	<b>20</b>	

**Semester - V**

**Semester - VI**

S.N o.	Course Name	Credits	Nature of Course	S.N o.	Course Name	Credits	Nature of Course
5.1	Auditing and Assurance	3	MAJ	6.1	Financial Reporting Standards- I	4	MAJ
5.2	Valuation and Financial Modelling	4	MAJ	6.2	Investment Analysis and Portfolio Management	4	MAJ
5.3	Operations Management	3	MAJ	6.3	Banking and Insurance	4	MAJ
5.4	Financial Markets and Institutions	2	MAJ	6.4	Fixed Income Markets	2	MAJ
5.5	Financial Risk Management	2	MAJ	6.5	Business Ethics	2	AEC
5.6	Company Law and Securities Contract (Regulation) Act	4	VSC	6.6	Forensic Accounting	2	MAJ
5.7	Summer Internship - I	2	CEP	6.7	Capstone Project	2	CEP
	<b>Total</b>	<b>20</b>			<b>Total</b>	<b>20</b>	

Semester - VII				Semester - VIII			
S.N o.	Course Name	Credits	Nature of Course	S.N o.	Course Name	Credits	Nature of Course
7.1	Financial Reporting Standards- II	3	MAJ	8.1	Mergers and Acquisitions	2	MAJ
7.2	International Accounting	3	MAJ	8.2	Financial Planning and Wealth Management	4	MAJ
7.3	International Trade and Policy	3	MIN	8.3	International Finance	2	MAJ
7.4	Corporate Governance	2	AEC	8.4	Cyber Security and Technology Laws	2	VSC
7.5	Customs Law	2	VSC	8.5	Corporate Immersion	10	OJT
7.6	International Taxation	3	SEC				
7.7	Summer Internship - II	4	CEP				
	<b>Total</b>	<b>20</b>			<b>Total</b>	<b>20</b>	

Total Program credits = 160

### Nature of Course

Abbrevat ion	Classification	Credits
A	Major	84
B	Minor	17
OE	Open Electives	10
VSC	Vocational Skill Courses	12
SEC	Skill Enhancement Courses	3
AEC	Ability Enhancement Courses	11
IKS	Indian Knowledge System	2
VEC	Value Education Courses	0
OJT	On the Job Training	10
FP	Field Project	0
CC	Co-Curricular Activities	0
RP	Research Project	0
CEP	Community Engagement Service	9
VAC		2
	<b>Total</b>	<b>160</b>