

VIVEKANAND COLLEGE, KOLHAPUR (EMPOWERED AUTONOMOUS)

DEPARTMENT OF COMMERCE

Credit Framework under Three/Four- Years UG Programme (B.Com Honour and B.Com Research)

Group- A Major Accountancy Minor Economics

Level	Semester	1-Major		2-Minor		3-OE	4-SEC	5-AEC, VEC, IKS			6-OJT, FP, CEP, CC, RP			Total Credits	
		Major		Minor		IDC/MDC/ OE/GE	SEC	AEC (Language)	Value Education Courses (VEC)	IKS	CC	Summer Internship /Field Project/OJT	Research Project / Dissertation		CEP
		DSC	DSE	MIN	OEC										
4.5	I	DSC-I (4) Accountancy-I (Financial Accounting-I) DSC-II (2) Accountancy-II (Accounting for Managers- I)		MIN-I (4) ME -I	OE- I (4) Business Mathematics- I/ Principles of Marketing-I	SEC-I (2) Business Statistics- I	AEC-I (2) English for Business Communication- I	VEC- I (2) Democracy Election & Good Governance	IKS (2) Ancient Indian Accounting and Auditing Practices			-			
	Credits	4+2=6	-	4	4	2	2	2	2		-	-		22	
	II	DSC-III (4) Accountancy -III (Financial Accounting- II) DSC-IV (2) Accountancy-IV (Accounting for Managers-II)		MIN-II (4) ME -II	OE-II (4) Business Mathematics- II/ Principles of Marketing-II	SEC-II (2) Business Statistics- II	AEC-II (2) English for Business Communication- II			CC (2)		-	CEP (2)		
	Credits	4+2=6	-	4	4	2	2	-	-	2	-	-	2	22	
1st year Cum Credits		12		8	8	4	4	2	2	2			2	44	
Exit option: Award of UG Certificate in Major with 44 credits and an additional 4 credits core NSQF course/ Internship OR Continue with Major and Minor															
5.0	III	DSC-V (4) Accountancy -V (Corporate Accounting- I) DSC-VI (4) Accountancy VI (Entrepreneurial Finance –I) DSC -VII (2) Accountancy-VII (Financial Management- I)		MIN-III (4) ME-III	OE- III (2) Application of Management- I	SEC-III (2) Business Statistics- III	AEC-III (2) English for Business Communication - III	VEC-II (2) Environmental Studies- I							
	Credits	4+4+2=10	-	4	2	2	2	2				-		22	
	IV	DSC-VIII (4) Accountancy -VIII (Corporate Accounting- II) DSC-IX (4) Accountancy IX (Entrepreneurial Finance –II) DSC-X (2) Accountancy- X (Financial Management-II)		MIN-IV (4) ME-IV	OE-IV (2) Application of Management- II	SEC-IV (2) Business Statistics- IV	AEC-IV (2) English for Business Communication - IV	VEC-III (2) Environmental Studies- II							
	Credits	4+4+2=10	-	4	2	2	2	2	2			-		22	
2nd year Cum Credits		20	-	8	4	4	4	4	4					44	
Exit option: Award of UG Diploma in Major and Minor with 88 credits and an additional 4 credits core NSQF course/ Internship OR Continue with Major and Minor															

	V	DSC-XI (4) Accountancy -XI (Advanced Accountancy- I) DSC-XII (4) Accountancy –XII (Business and Industrial Law- I) DSC-XIII (4) Accountancy XIII (Management Accounting)	DSE- I (4) Advanced Accountancy - II (Auditing)	MIN-V (4) ME- V	-				-		-	FP (2)	-		
5.5	Credits	4+4+4=12	4	4					-			2			22
	VI	DSC-XIV (4) Accountancy -XIV (Advanced Accountancy- III) DSC- XV (4) Accountancy - XV (Business and Industrial Law – II) DSC- XVI (4) Accountancy-XVI (Cost Accounting)	DSE-II (4) Advanced Accountancy - IV (Taxation)	MIN-VI (4) ME- VI	-				-		-	OJT (2)	-		
	Credits	4+4+4=12	4	4					-			2			22
	3rd year Cum. Credits	24	8	8								4			44
	3-years Cum. Credits	56 DSC	8 DSE	24 Minor	12 IDC/MDC/OE/GE	8 SEC	8 AEC	6 VEC	2 IKS	2 CC	4 FP+OJT	-	2		132
Exit option: Award of UG Degree in Major with 132 credits OR Continue with Major and Minor															
	VII	DSC-XVII (4) Adv. Accountancy-I DSC-XVIII (4) Adv. Accountancy-II DSC-XIX (4) Adv. Accountancy-III DSC-XX (2) Adv. Accountancy-IV	DSE-III (4) Business Management/ Managerial Economics	MIN- VII (4) Research Methodology (4)											
	Credits	4+4+4+2=14	4	4											22
6.0	VIII	DSC-XXI (4) Adv. Accountancy-V DSC-XXII (4) Adv. Accountancy-VI DSC-XXIII (4) Adv. Accountancy (VII) DSC-XXIV (2) Adv. Accountancy (VIII)	DSE-IV (4) Organisational. Behaviour/ International Business									FP/OJT (4)			
	Credits	4+4+4+2=14	4									4			22
	4th Year Cum. Credits	28	8	4								4			44
	4 Years Cum. Credits	84 DSC	16 DSE	28 Minor	12 IDC/MDC/OE/GE	8 SEC	8 AEC	6 VEC	2 IKS	2 CC	8 FP+OJT	-	2 CEP		176
Four Year UG Honours Degree in Major and Minor with 176 credits															
6.0	VII	DSC-XVII (4) Adv. Accountancy-I DSC-XVIII (4) Adv. Accountancy-II DSC-XIX (2) Adv. Accountancy-III	DSE-III (4) Business. Management/ Managerial Economics	MIN- VII (4) Research Methodology (4)									RP(4)		
	Credits	8+2=10	4	4									4		22

VII	DSC-XX(4) Adv. Accountancy-IV DSC-XXI (4) Adv. Accountancy-V DSC-XXII (2) Adv. Accountancy (VI)	DSE-IV (4) Organisational. Behaviour/ International Business	-									RP(8)		
Credits	4+4+2=10	4	-									8		22
4 th Year Cum. Credits	20	8	4									12		44
4 Years Cum. Credits	76	16	28 Minor	12 IDC/MDC/OE/GE	8 SEC	8 AEC	6 VEC	2 IKS	2 CC	4 FP+OJT	12 RP	2 CEP		176
Four Year UG Honours with Research Degree in Major and Minor with 176 credits														

Abbreviations: DSC- Discipline Specific Core, DSE- Discipline Specific Elective, MIN-Minor, OE- Open Elective, IDC: Inter-Disciplinary Course MDC: Multi-Disciplinary Course, GE: Generic Elective, OEC- Open Elective Course, SEC- Skill Enhancement Course, VSC: Vocational Skill Course, AEC- Ability Enhancement Course, VEC- Value Education Course, OJT: On-Job Training, FP: Field Project, CEP: Community Engagement Programme, CC: Co-curricular Courses, RP: Research Project