Sudhakarrao Naik Arts & Umashankar Khetan Commerce College, Akola
B. Com. I Sem. I (NEP) (2026-2027)
List of Subjects offered with Codes & Vertical

Sr No	Name of the Subject	Sub. Code	Vertical	मूल्यांकन संस्था
1	Financial Accounting	400100	Minor	विद्यापीठ
2	Indian Contract Act-I	400101	Minor	विद्यापीठ
3	Dynamics of Management-I	400102	Major	विद्यापीठ
4	Micro Economics-I	400103	Major	विद्यापीठ
5	Eng. / Mar. / Soc. / His./Eco./ Pol. Sci. (For Commerce Students)	400106 (Eng.)	GOEC-I & II	महाविद्यालय
6	Eng. / Mar. / Soc. / His.//Eco./ Pol. Sci. (For Commerce Students)	400107 M/H/S/P/SE	GOEC-I & II	महाविद्यालय
7	GOE-I Introduction to Share Market GOE-II Introduction to Accounting (For Arts Students)	400104 400105	GOEC-I & II	महाविद्यालय
8	Computer Skills-I	400108	SEC	महाविद्यालय
9	English	400109	AEC	महाविद्यालय
10	Marathi (MIL)	400110	AEC	महाविद्यालय
11	Indian Knowledge System	400111	IKS-Generic	महाविद्यालय
12	Understanding India, Environmental Science/ Education, Digital & Technological Solutions	125302	VEC	महाविद्यालय
13	Co-Curricular	Outdoor	CC	--

Sudhakarrao Naik Arts & Umashankar Khetan Commerce College, Akola
B. Com. I Sem. II (NEP) (2026-2027)
List of Subjects offered with Codes & Vertical

Sr. No	Name of the Subject	Sub. Code	Vertical	मूल्यांकन संस्था
1	Advance Accountancy	400200	Minor	विद्यापीठ
2	Indian Contract Act-II	400201	Minor	विद्यापीठ
3	Dynamics of Management-II	400202	Major	विद्यापीठ
4	Micro Economics-II	400203	Major	विद्यापीठ
5	Eng. / Mar. / Soc. / His.//Eco./ Pol. Sci. (For Commerce Students)	400206 (Eng.)	GOEC-I & II	महाविद्यालय
6	Eng. / Mar. / Soc. / His./Eco./ Pol. Sci. (For Commerce Students)	400207 M/H/S/P/SE	GOEC-I & II	महाविद्यालय
7	GOE-I Basics of Economics GOE-II Entrepreneurship Development (For Arts Students)	400204 400205	GOEC-I & II	महाविद्यालय
8	Accounting with Tally-II / Event Planning Management (Any One)	400208	VSC	महाविद्यालय
9	Computer Skills II	400209	SEC	महाविद्यालय
10	English	400210	AEC	महाविद्यालय
11	Marathi (MIL)	400211	AEC	महाविद्यालय
12	Understanding India, Environmental Science/ Education, Digital & Technological Solutions	125303	VEC	महाविद्यालय
13	Co-Curricular	Outdoor	CC	--

Sudhakarrao Naik Arts & Umashankar Khetan Commerce College, Akola
B. Com. II Sem. III (NEP) (2026-2027)
Major in Business Dynamics, Minor in Accounting & Taxation
List of Subjects offered with Codes & Vertical

Sr. No.	Name of the Subject	Sub. Code	Vertical	मूल्यांकन संस्था
1	Macro Economics I	402300	Major	विद्यापीठ
2	Marketing Management	402301	Major	विद्यापीठ
3	Production & Operation Management	402302	Major	विद्यापीठ
4	Indian Economist & Philosophy	400303	IKS-Major Specific	विद्यापीठ
5	Direct Tax	401304	Minor	विद्यापीठ
6	Accounting for Joint Stock Companies	401305	Minor	विद्यापीठ
7	GOE- Fundamentals of Indian Budget/ Principles of Company Law (for Arts students) Any one GOE- English GOE- Business Marathi (Any One of the above)	402306 401306 401307 401308	GOEC-I	महाविद्यालय
8	Marketing Communication	402309	VSC	महाविद्यालय
9	English	401310	AEC	महाविद्यालय
10	Marathi (MIL)	401311	AEC	महाविद्यालय
11	Field project/ Community Engagement and Service	402312	FP/CES	महाविद्यालय
12	Co-Curricular	Outdoor	CC	--

Sudhakarrao Naik Arts & Umashankar Khetan Commerce College, Akola
B. Com. II Sem. IV (NEP) (2026-2027)
Major in Business Dynamics, Minor in Accounting & Taxation
List of Subjects offered with Codes & Vertical

Sr No	Name of the Subject	Sub. Code	Vertical	मूल्यांकन संस्था
1	Macro Economics II	402400	Major	विद्यापीठ
2	Modern Banking	402401	Major	विद्यापीठ
3	Human Resource Development	402402	Major	विद्यापीठ
4	Project Management	402403	Major	विद्यापीठ
5	Fundamentals of Statistics	401404	Minor	विद्यापीठ
6	Corporate Accounting	401405	Minor	विद्यापीठ
7	GOE- Integrated Marketing Communication/ Consumer Protection Act- 2019 (for Arts students) GOE- English GOE- Business Marathi (Any One of the above)	401406 401407 402408	GOEC-I	महाविद्यालय
8	Understanding Budget	402409	VSC	महाविद्यालय
9	English	401410	AEC	महाविद्यालय
10	Marathi (MIL)	401411	AEC	महाविद्यालय
11	Field project/ Community Engagement and Service	402412	FP/CES	महाविद्यालय
12	Co-Curricular	Outdoor	CC	--

Sudhakarrao Naik Arts & Umashankar Khetan Commerce College, Akola
B. Com. III Sem. V (NEP) (2026-2027)
Major in Business Dynamics, Minor in Accounting & Taxation
List of Subjects offered with Codes & Vertical

Sr. No.	Name of the Subject	Sub. Code	Vertical	मूल्यांकन संस्था
1	Digital Marketing	402500	Major	विद्यापीठ
2	Sales Promotion	402501	Major	विद्यापीठ
3	Financial Institutions in India	402502	Major	विद्यापीठ
4	International Institutions of Finance	402503	Major	विद्यापीठ
5 Group A **OR** Group B	i) Supply Chain Management ii) Neuro Economics **OR** i) Indian Economy ii) Social Change Management	402504 402505 **OR** 402506 402507	Major (Elective) Any One Group	विद्यापीठ
7	Cost Accounting I Management Accounting I	401508 401509	Minor (Accounting & Taxation)	विद्यापीठ
8	Management Information System	402510	VSC (Practical)	महाविद्यालय
9	Economic Analysis for Business	402511	SEC (Practical)	महाविद्यालय
10	Field project/ Community Engagement and Service	402512	FP/CES	महाविद्यालय

Sudhakarrao Naik Arts & Umashankar Khetan Commerce College, Akola
B. Com. III Sem. VI (NEP) (2026-2027)
Major in Business Dynamics, Minor in Accounting & Taxation
List of Subjects offered with Codes & Vertical

Sr. No	Name of the Subject	Sub. Code	Vertical	मूल्यांकन संस्था
1	Organizational Behavior	402600	Major	विद्यापीठ
2	Organizational Change	402601	Major	विद्यापीठ
3	International Trade	402602	Major	विद्यापीठ
4	Agriculture Economics	402603	Major	विद्यापीठ
5 Group A **OR** Group B	i) Retail Management ii) Industrial Economics **OR** i) Business Econometrics ii) New Venture Planning	402604 402605 **OR** 402606 402607	Major (Elective) Any One Group	विद्यापीठ
7	Cost Accounting II Management Accounting II	401608 401609	Minor (Accounting & Taxation)	विद्यापीठ
8	Management of Rural & Cottage Industry	402610	VSC(Practical)	महाविद्यालय
9	Internship/ Apprenticeship / OJT	402611	F	महाविद्यालय