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	Major	विद्यापीठ
2	Indian Contract Act-I	400101	Major	विद्यापीठ
3	Dynamics of Management-I	400102	Minor	विद्यापीठ
4	Micro Economics-I	400103	Minor	विद्यापीठ
5	Eng./ Mar./ Soc./ His.//Eco./ Pol. Sci. (For Commerce Students)	-	GOEC-I & II	महाविद्यालय
6	Eng./ Mar./ Soc./ His.//Eco./ Pol. Sci. (For Commerce Students)	-	GOEC-I & II	महाविद्यालय
7	GOE-I Introduction to Accounting GOE-II Introduction to Share Market (For Arts Students)	400104 & 400105	GOEC-I & II	महाविद्यालय
8	Computer Skills	400108	SEC	महाविद्यालय
9	English	400109	AEC	महाविद्यालय
10	Marathi	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	Major	विद्यापीठ
2	Indian Contract Act-II	400201	Major	विद्यापीठ
3	Dynamics of Management-II	400202	Minor	विद्यापीठ
4	Micro Economics-II	400203	Minor	विद्यापीठ
5	Eng./ Mar./ Soc./ His.//Eco./ Pol. Sci. (For Commerce Students)		GOEC-I & II	महाविद्यालय
6	Eng./ Mar./ Soc./ His.//Eco./ Pol. Sci. (For Commerce Students)		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	400211	AEC	महाविद्यालय
12	Understanding India, Environmental Science/ Education, Digital & Technological Solutions	125303	VEC	महाविद्यालय
13	Co-Curricular	Outdoor	CC	--

S.N. Arts & U.K. Commerce College Akola

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

Sr. No	Name of the Subject	Sub. Code	Vertical	मूल्यांकन संस्था
1	Company Accounting	400300	Major	विद्यापीठ
2	Company Law	400301	Major	विद्यापीठ
3	Income Tax - I	400302	Major	विद्यापीठ
4	History of Commerce & Accounting	400303	IKS-Major Specific	विद्यापीठ
5	Introduction to Macro Economics	402304	Minor	विद्यापीठ
6	Dynamics of Marketing	402305	Minor	विद्यापीठ
7	GOE- Principles of Company Law (for Arts students) GOE- English GOE- Business Marathi/ Business Hindi (Any One of the above)	400306 400307 400308	GOEC-I	महाविद्यालय
8	Database Management Skill	401309	VSC	महाविद्यालय
9	English	400310	AEC	महाविद्यालय
10	Marathi	400311	AEC	महाविद्यालय
11	Field project/ Community Engagement and Service	400312	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 Accounting & Taxation, Minor in Business Dynamics
List of Subjects offered with Codes & Vertical

Sr No	Name of the Subject	Sub. Code	Vertical	मूल्यांकन संस्था
1	Advanced Corporate Accounting	401400	Major	विद्यापीठ
2	Business Mathematics & Statistics	401401	Major	विद्यापीठ
3	Income Tax - II	401402	Major	विद्यापीठ
4	Forensic Accounting in India	401403	Major	विद्यापीठ
5	Human Resource Planning	402403	Minor	विद्यापीठ
6	Recent Trends in Banking	402404	Minor	विद्यापीठ
7	GOE- Consumer Protection Act 2019 GOE- English GOE- Business Marathi (Any One of the above)	401406 401407 401408	GOEC-I	महाविद्यालय
8	Spreadsheet Skill	401409	VSC	महाविद्यालय
9	English	401410	AEC	महाविद्यालय
10	Marathi	401411	AEC	महाविद्यालय
11	Field project/ Community Engagement and Service	401412	FP/CES	महाविद्यालय
12	Co-Curricular	Outdoor	CC	--

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

Sr. No	Name of the Subject	Sub. Code	Vertical	मूल्यांकन संस्था
1	Basics of Cost Accounting	401500	Major	विद्यापीठ
2	Basics of Management Accounting	401501	Major	विद्यापीठ
3	Income Tax - III	401502	Major	विद्यापीठ
4	Auditing	401503	Major	विद्यापीठ
5 Group A **OR** Group B	i) Analysis of Financial Statements ii) E-Commerce-I **OR** i) Business Statistics ii) Consumer Protection Act 2019	401504 401505 **OR** 401506 401507	Major (Elective) Any One Group	विद्यापीठ
7	E-Marketing Financial Institutions in The World	402506 402507	Minor (Business Dynamics)	विद्यापीठ
8	Internet & World Wide Web	401510	VSC (Practical)	महाविद्यालय
9	Negotiable Instruments	401511	SEC (Practical)	महाविद्यालय
10	Foundation of Artificial Intelligence	NA	Compulsory	महाविद्यालय
11	Field project/ Community Engagement and Service	400312	FP/CES	महाविद्यालय

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

Sr. No	Name of the Subject	Sub. Code	Vertical	मूल्यांकन संस्था
1	Advanced Cost Accounting	401600	Major	विद्यापीठ
2	Advanced Management Accounting	401601	Major	विद्यापीठ
3	Indirect Tax	401602	Major	विद्यापीठ
4	Indian Competition Act 2002	401603	Major	विद्यापीठ
5 Group A **OR** Group B	i) Accounts for Banking and Insurance Companies ii) E-Commerce-II **OR** i) Indian Accounting Standards ii) Financial Crime & Cyber Law	401604 401605 **OR** 401606 401607	Major (Elective) Any One Group	विद्यापीठ
7	Organizational Development Emerging Trends in Agriculture Business	402608 402609	Minor (Business Dynamics)	विद्यापीठ
8	Internet & World Wide Web- II	401610	VSC (Practical)	महाविद्यालय
9	Internship/Apprenticeship	401611	OJT	महाविद्यालय

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