



Curriculum and Credit Framework For Undergraduate Programmes

**(B.com in International Accounting Honours Batch
2025-29)**

(Academic Year 2025-26)

AURO UNIVERSITY

**#earthspace, Opp. ONGC, Bhatpore, Hazira Road
Surat 394510, Gujarat**



Bachelor of Commerce in International Accounting (Honours) (Batch 2025-29)
Credit distribution framework for four years Honours Degree Programme with Multiple
Entry and Exit options
Year 1

First Semester

S. No.	Course Title	Credits
1.	Major Course-1: Management Accounting-I	4
2.	Major Course-2: Management Accounting-II	4
3.	Minor Course-1: Capital Markets	4
4.	MD-1: Business and Technology	2
5.	MD-2: Dynamics of Human Behaviour (From the common pool of Courses)	2
6.	AEC-1: Communication Skills in English	2
7.	SEC-1: Excel and Advanced Excel	2
8.	VAC-1: Science of Living – I	2
9.	VAC-2 Physical Education, Sports & Yoga – 1 (Audit Course)	1*
	Total	23

Year 1

Second Semester

S. No.	Course Title	Credits																		
1.	Major Course-3: Performance Management-I	4																		
2.	Major Course-4: Performance Management-II	4																		
3.	Minor Course-2: Equity Derivatives	4																		
4.	MD-3: Financial Accounting	2																		
5.	MD-4: (Any one course to be chosen from the following pool of courses)	2																		
	<table border="1"> <thead> <tr> <th>Course</th> <th>Offered by</th> </tr> </thead> <tbody> <tr> <td>Digital Literacy</td> <td>School of IT</td> </tr> <tr> <td>Environmental Education</td> <td>School of Design</td> </tr> <tr> <td>Financial Literacy</td> <td>School of Business</td> </tr> <tr> <td>Introduction to IPR</td> <td>School of Law</td> </tr> <tr> <td>Sculpture</td> <td>School of Design</td> </tr> <tr> <td>Short Film Making</td> <td>School of Journalism and Mass Communication</td> </tr> <tr> <td>The Art of Expressive Writing</td> <td>School of Liberal Arts and Human Sciences</td> </tr> <tr> <td>Travel and Itinerary Design</td> <td>School of Hospitality</td> </tr> </tbody> </table>		Course	Offered by	Digital Literacy	School of IT	Environmental Education	School of Design	Financial Literacy	School of Business	Introduction to IPR	School of Law	Sculpture	School of Design	Short Film Making	School of Journalism and Mass Communication	The Art of Expressive Writing	School of Liberal Arts and Human Sciences	Travel and Itinerary Design	School of Hospitality
Course	Offered by																			
Digital Literacy	School of IT																			
Environmental Education	School of Design																			
Financial Literacy	School of Business																			
Introduction to IPR	School of Law																			
Sculpture	School of Design																			
Short Film Making	School of Journalism and Mass Communication																			
The Art of Expressive Writing	School of Liberal Arts and Human Sciences																			
Travel and Itinerary Design	School of Hospitality																			
6.	AEC-2 French / Sanskrit - II/ Hindi / Gujarati	2																		
7.	SEC-2: Digital and Technological Solutions	2																		
8.	VAC-2 Science of Living – II	2																		
9.	VAC-2 Physical Education, Sports & Yoga – 2 (Audit Course)	1*																		
	Total	23																		

Exit 1: Award of UG certificate in Major course with 50 credits with additional 4 credits of Summer Internship in core specific NSQF defined course OR continue with Major and Minor course for next NCrF credit level

Year 2

Semester 3

Sr. No.	Course Title	Credits																		
1.	Major Course-5: Financial Reporting	4																		
2.	Major Course-6: International Taxation	4																		
3.	Major Course-7: Corporate and Business Law	4																		
4.	MD-5: Indian Tax Planning	2																		
5.	MD-6 : (Any one course to be chosen from the following pool of courses)	2																		
	<table border="1"> <thead> <tr> <th>Course</th> <th>Offered by</th> </tr> </thead> <tbody> <tr> <td>Digital Literacy</td> <td>School of IT</td> </tr> <tr> <td>Environmental Education</td> <td>School of Design</td> </tr> <tr> <td>Financial Literacy</td> <td>School of Business</td> </tr> <tr> <td>Introduction to IPR</td> <td>School of Law</td> </tr> <tr> <td>Sculpture</td> <td>School of Design</td> </tr> <tr> <td>Short Film Making</td> <td>School of Journalism and Mass Communication</td> </tr> <tr> <td>The Art of Expressive Writing</td> <td>School of Liberal Arts and Human Sciences</td> </tr> <tr> <td>Travel and Itinerary Design</td> <td>School of Hospitality</td> </tr> </tbody> </table>	Course	Offered by	Digital Literacy	School of IT	Environmental Education	School of Design	Financial Literacy	School of Business	Introduction to IPR	School of Law	Sculpture	School of Design	Short Film Making	School of Journalism and Mass Communication	The Art of Expressive Writing	School of Liberal Arts and Human Sciences	Travel and Itinerary Design	School of Hospitality	
Course	Offered by																			
Digital Literacy	School of IT																			
Environmental Education	School of Design																			
Financial Literacy	School of Business																			
Introduction to IPR	School of Law																			
Sculpture	School of Design																			
Short Film Making	School of Journalism and Mass Communication																			
The Art of Expressive Writing	School of Liberal Arts and Human Sciences																			
Travel and Itinerary Design	School of Hospitality																			
6.	AEC-3: (Any one course to be chosen from the following pool of courses) Hindi, Gujarati, French, Sanskrit	2																		
7.	SEC-3: Internship	2																		
8.	VAC-3: Science of Living –III	2																		
9.	VAC-2 Physical Education, Sports & Yoga – III (Audit Course)	1*																		
	Total	23																		

Year 2

Semester 4

Sr. No.	Course Title	Credits																								
1.	Major Course-8: Financial Management-I	4																								
2.	Major Course-9: Financial Management-II	4																								
3.	Major Course-10: Audit and Assurance	4																								
4.	Minor Course-3: Blockchain Fundamentals for Accounting and Finance	2																								
5.	Minor Course-4: Financial Modelling	2																								
6.	AEC-4: (Any one course to be chosen from the following pool of courses)	2																								
	<table border="1"> <thead> <tr> <th>Course</th> <th>Offered by</th> </tr> </thead> <tbody> <tr> <td>Introduction to Legal English</td> <td>School of Law</td> </tr> <tr> <td>Company Law and Corporate Governance</td> <td>School of Law</td> </tr> <tr> <td>Writing for Radio and Television</td> <td>SoJMC</td> </tr> <tr> <td>Marketing and Mass Media</td> <td>SoJMC</td> </tr> <tr> <td>Food Science, Nutrition and Safety</td> <td>SOHM</td> </tr> <tr> <td>Negotiation Skills</td> <td>SOB</td> </tr> <tr> <td>Innovation and Entrepreneurship</td> <td>CDC</td> </tr> <tr> <td>Sustainability and Heritage Narratives</td> <td>SOD</td> </tr> <tr> <td>Green Threads : Circularity in Textile Industries</td> <td>SOD</td> </tr> <tr> <td>Art of Expressive Writing</td> <td>SoLAHS</td> </tr> <tr> <td>Creative Writing Esesntials</td> <td>SOLHS</td> </tr> </tbody> </table>	Course	Offered by	Introduction to Legal English	School of Law	Company Law and Corporate Governance	School of Law	Writing for Radio and Television	SoJMC	Marketing and Mass Media	SoJMC	Food Science, Nutrition and Safety	SOHM	Negotiation Skills	SOB	Innovation and Entrepreneurship	CDC	Sustainability and Heritage Narratives	SOD	Green Threads : Circularity in Textile Industries	SOD	Art of Expressive Writing	SoLAHS	Creative Writing Esesntials	SOLHS	
Course	Offered by																									
Introduction to Legal English	School of Law																									
Company Law and Corporate Governance	School of Law																									
Writing for Radio and Television	SoJMC																									
Marketing and Mass Media	SoJMC																									
Food Science, Nutrition and Safety	SOHM																									
Negotiation Skills	SOB																									
Innovation and Entrepreneurship	CDC																									
Sustainability and Heritage Narratives	SOD																									
Green Threads : Circularity in Textile Industries	SOD																									
Art of Expressive Writing	SoLAHS																									
Creative Writing Esesntials	SOLHS																									
7.	SEC-4: Introduction to E-Commerce	2																								
8.	VAC-4: Science of Living – IV	2																								
9.	VAC-5 - Physical Education and Yoga-IV (Audit Course)	1*																								
	Total Credits	23																								

(Students will complete the internship after semester IV; credit thereof to be counted in semester VI)

Exit 2: Award of UG Diploma in Major course with 98 credits with additional 4 credits of Summer Internship in core specific NSQF defined course OR continue with Major and Minor course for next NCrF credit level



Year 3

Semester 5

Sr. No.	Course Title	Credits
1	Major Course-11: Strategic Business Reporting - Part 1 (SBR)	4
2	Major Course-12: Strategic Business Reporting - Part 2 (SBR)	4
3	Major Course-13: Goods and Service Tax (GST)	4
4	Minor Course-5: Investment Analysis and Portfolio Management	4
5	Minor Course-6: Foreign Exchange Markets	4
6	SEC-5: Mutual Fund	2
7	VAC-5: Foundation of Indian Culture - I	2
8	VAC-6: Physical Education & Yoga V (Audit Course)	1*
	Total Credits	25



Year 3

Semester 6

Sr. No.	Course Title	Credits
1.	Major Course-14: Strategic Business Leader-I	4
2.	Major Course-15: Strategic Business Leader-II	4
3.	Major Course-16: Entrepreneurship Management	4
4.	Minor Course-7: Business Ethics and Profession	4
5.	AEC-5: Elective	2
6.	Internship	4
7.	VAC-6: FIC-II	2
8	VAC-6: Physical Education & Yoga VI (Audit Course)	1*
	Total Credits	25

**Exit 3: Award of UG Degree in Major Course with 138 credits and Internship in core discipline
OR continue with Major and Minor course for next NCrF credit level**



Year 4

Semester 7

Sr. No.	Course Title	Credits
1	Major Course-17: Advanced Financial Management-I	4
2	Major Course-18: Advanced Financial Management -II	4
3	Major Course-19: Cyber Security for Accounting and Finance	4
4	Minor Course-8: Design Thinking	4
5	Minor Course-9: Data Analytics	4
6	Research in Advanced Financial Management	4
7	VAC-7: FIC-III	2
8	VAC: Physical Education & Yoga -7 (Audit Course)	1*
	Total Credits	27



Year 4

Semester 8

Sr. No.	Course Title	Credits
1.	Major Course-20: Advanced Audit and Assurance-1	4
2.	Major Course-21: Advanced Audit and Assurance-2	4
3.	Major Course-22: Enterprise and Financial Risk Management	4
4.	Minor Course-10: Mergers and Acquisition	2
5.	Sec - Negotiation Skills	2
6.	Practical Training in Goods and Service Tax	4
7.	Black-Book	4
8.	VAC-8: FIC-IV	2
9.	VAC: Physical Education & Yoga -8 (Audit Course)	1*
	Total Credits	27

Award of B.com in International Accounting (Honours) Degree in Major Course with total **182** credits.