

Progressive Education Society's
Modern College of Arts, Science and Commerce (Autonomous),
Shivajinagar, Pune 5

(An Autonomous College Affiliated to Savitribai Phule Pune University)

Framework of
Syllabus For
B.Com. (Advanced Accounting
and Taxation)

(Based on NEP 2020 framework)

(To be implemented from Academic Year 2023-24)

Semester 1 (First Year)

Course Type	Course	Subject Code	Course / Paper Title	Hours / Week	Credit	CIA	ESE	Total
Major Mandatory (4 + 2)	Major Paper 1 (Theory)	23CoComU1101	Financial Accounting I	4	4	40	60	100
	Major Paper 2 (Theory)	23CoAacU1102	Accounting for Business I	2	2	20	30	50
Major Electives	--	-						
Minor	--	-						
OE (2 + 2)		23CoComU1401	Fundamentals of Trade and Commerce I	2	4	40	60	100
		23CpCopU1402	Democracy, Election and Governance	2				
VSC (2)	Major Specific Practical I	23CoAacU1501	Lab Course on Accounting for Business I	4	2	20	30	50
SEC (2)	Skill Paper 1 (Theory)	23CoComU1601	Business Communication I	2	2	20	30	50
AEC(2),	MIL	23CpCopU1701 / 23CpCopU1702	MIL-I (Hindi) / MIL-I (Marathi)	2	2	20	30	50
VEC (2)	EVS Theory	23CpCopU1801	Environment Science I	2	2	20	30	50
IKS (2)	Major Specific Theory	23CoComU1901	Ancient Indian Economics and Business	2	2	20	30	50
CC (2)	CC-I Course	23CpCopU1001	Online Course Based on Yoga	2	2	20	30	50
Total				24	22	220	330	550

Semester 2 (First Year)

Course Type	Course	Subject Code	Course / Paper Title	Hours / Week	Credit	CIA	ESE	Total
Major Mandatory (4 + 2)	Major Paper 3 (Theory)	23CoComU2101	Financial Accounting II	4	4	40	60	100
	Major Paper 4 (Theory)	23CoAacU2102	Accounting for Business II	2	2	20	30	50
Major Electives	--	-						
Minor	Minor Paper I	23CoEcoU2301	Introduction to Economics	2	2	20	30	50
OE (2 + 2)		23CoComU2401	Fundamentals of Trade and Commerce II	2	4	40	60	100
		23CpCopU2402	Fundamentals of Music	2				
VSC (2)	Major Specific Practical II	23CoAacU2501	Lab Course on Accounting for Business II	4	2	20	30	50
SEC (2)	Skill Paper 1I (Theory)	23CoComU2601	Business Communication II	2	2	20	30	50
AEC(2),	Theory	23CpCopU2703	English Communication Skills I	2	2	20	30	50
VEC (2)	EVS Theory	23CpCopU2801	Environment Science II	2	2	20	30	50
IKS (2)	--	–	–	–	–	–	–	–
CC (2)	CC-II Course	23CpCopU2001 / 23CpCopU2011 / 23CpCopU2021 / 23CpCopU2031 / 23CpCopU2041 / 23CpCopU2051 / 23CpCopU2061 / 23CpCopU2071	Physical Education / Cultural Activities / NSS / NCC / Fine Arts / Applied Arts / Visual Arts / Performing Arts	2	2	20	30	50
Total				24	22	220	330	550

Semester 3 (Second Year)

Course Type	Course	Subject Code	Course / Paper Title	Hours / Week	Credit	CIA	ESE	Total
Major Mandatory (4 + 4)	Major Core Paper 5 (Theory)	23CoComU3101	Elements of Company Law I	4	4	40	60	100
	Major Paper 6 (Theory)	23CoAacU3102	Corporate Accounting I	4	4	40	60	100
Major Electives	--	-						
Minor (4)	Minor Paper II	23CoEcoU3301	Business Economics (Micro)	4	4	40	60	100
OE (2)	--	23CoComU3401	Advanced Study of Trade and Commerce I	2	2	20	30	60
VSC (2)	Major Specific Practical II	23CoAacU3501	Lab Course on Corporate Accounting I	4	2	20	30	50
SEC (2)	--	--	--	--	--	--	--	--
AEC(2),	English Theory	23CpCopU3703	English Communication Skills II	2	2	20	30	50
VEC (2)	--	--	--	--	--	--	--	--
IKS (2)	--	--	--	--	--	--	--	--
FP/CEP (2)	FP –I	23CoAacU3002	Field Project I	2	2	20	30	50
CC(2)	CC-III	23CpCopU3001	Fitness	2	2	20	30	50
Total				24	22	220	330	550

Semester 4 (Second Year)

Course Type	Course	Subject Code	Course / Paper Title	Hours / Week	Credit	CIA	ESE	Total
Major Mandatory (4 + 4)	Major Paper 7 (Theory)	23CoComU4101	Elements of Company Law II	4	4	40	60	100
	Major Paper 8 (Theory)	23CoAacU4102	Corporate Accounting II	4	4	40	60	100
Major Electives	--	-						
Minor (4)	Minor Paper III	23CoEcoU4301	Business Economics (Macro)	4	4	40	60	100
OE								
OE (2)	--	23CoComU4401	Advanced Study of Trade and Commerce (II)	2	2	20	30	50
VSC (2)	--	--	--	--	--	--	--	--
SEC (2)	Skill Paper III (Theory)	23CoComU4601	Organizational Skill Development	2	2	20	30	50
AEC(2),	MIL	23CpCopU4701 / 23CpCopU4702	MIL-II (Hindi) / MIL-II (Marathi)	2	2	20	30	50
VEC (2)	--	--	--	--	--	--	--	--
IKS (2)	--	--	--	--	--	--	--	--
FP / CEP(2)	CEP –I	23CoAacU4003	Community Engagement Project	4	2	20	30	50
CC(2)	CC-IV	23CpCopU4001	Health and Wellness	2	2	20	30	50
Total				24	22	220	330	550

Semester 5 (Third Year)

Course Type	Course	Subject Code	Course / Paper Title	Hours / Week	Credit	CIA	ESE	Total
Major Mandatory (4 + 4 + 2)	Major Core Paper 9 (Theory)	23CoComU5101	Auditing and Taxation I	4	4	40	60	100
	Major Paper 10 (Theory)	23CoAacU5102	Advanced Accounting - I	4	4	40	60	100
	Major Paper 11 (Theory)	23CoAacU5103	Accounting for Business III	2	2	20	30	50
Major Electives	Elective I	23CoComU5201	Business Regulatory Framework I	4	4	40	60	100
	Elective II	23CoComU5202	Business Management - I	4	4	40	60	100
	Elective III	23CoComU5203	Business Environment and Entrepreneurship - I	4	4	40	60	100
	Elective IV	23CoComU5204	Business Mathematics and Statistics I	4	4	40	60	100
Minor (4)	Minor Paper IV	23CoEcoU5301	Indian and Global Economic Development I	4	4	40	60	100
OE (2 + 2)	--	--	--	--	--	--	--	--
VSC (2)	Major Specific Practical III	23CoAacU5501	Lab Course on Advanced Accounting I & Accounting for Business III	4	2	20	30	50
SEC (2)	--	--	--	--	--	--	--	--
AEC(2),	--	--	--	--	--	--	--	--
VEC (2)	--	--	--	--	--	--	--	--
IKS (2)	--	--	--	--	--	--	--	--
FP / CEP(2)	FP –II	23CoAacU5002	Field Project II	4	2	20	30	50
Total				26	22	220	330	550

Semester 6 (Third Year)

Course Type	Course	Subject Code	Course / Paper Title	Hours / Week	Credit	CIA	ESE	Total
Major Mandatory (4 + 4 + 2)	Major Paper 12 (Theory)	23CoComU6101	Auditing and Taxation II	4	4	40	60	100
	Major Paper 13 (Theory)	23CoAacU6102	Advanced Accounting II	4	4	40	60	100
	Major Paper 14 (Theory)	23CoAacU6103	Accounting for Business IV	2	2	20	30	50
Major Electives	Elective V	23CoComU6201	Business Regulatory Framework II	4	4	40	60	100
	Elective VI	23CoComU6202	Business Management - II	4	4	40	60	100
	Minor Paper VII	23CoComU6203	Business Environment and Entrepreneurship - II	4	4	40	60	100
	Elective VIII	23CoComU6204	Business Mathematics and Statistics II	4	4	40	60	100
Minor (4)	--	23CoEcoU6301	Indian and Global Economic Development II	4	4	40	60	100
OE (2)	--	--	--	--	--	--	--	--
VSC (2)	--	--	--	--	--	--	--	--
SEC (2)	--	--	--	--	--	--	--	--
AEC(2),	OJT	--	--	--	--	--	--	--
VEC (2)	--	--	--	--	--	--	--	--
OJT (4)		23CoAacU6004	On job Training	8	4	40	60	100
FP / CEP(2)		--	--	--	--	--	--	--
Total				26	22	220	330	550

Semester 7 (Fourth Year) (Honors)

Course Type	Course	Subject Code	Course / Paper Title	Hours / Week	Credit	CIA	ESE	Total
Major Mandatory (4 + 4+4+2)	Major Core Paper 15 (Theory)	23CoComU7101	Strategic Management I	4	4	40	60	100
	Major Core Paper 16 (Theory)	23CoAacU7102	Advanced Accounting - I	4	4	40	60	100
	Major Paper 17 (Theory)	23CoAacU7103	Income Tax	4	4	40	60	100
	Major Paper 18 (Theory)	23CoAacU7104/ 23CoAacU7105	Basics of Finance (Paper - I) / Fundamentals of Financial Management	2	2	20	30	50
Major Electives	Elective IX	23CoComU7201	Management Accounting	4	4	40	60	100
	Elective X	23CoComU7202 / 23CoComU7203	Technology in Business / E-Commerce	4	4	40	60	100
	Elective XI	23CoComU7204	Entrepreneurial Development I	4	4	40	60	100
Minor (4)	Minor Paper	23CoComU7301	RM Paper : Core RM Paper : Business	2 2	4	40	60	100
OE (2)	--	--	--	--	--	--	--	--
VSC (2)	--	--	--	--	--	--	--	--
SEC (2)	--	--	--	--	--	--	--	--
AEC(2),	--	--	--	--	--	--	--	--
VEC (2)	--	--	--	--	--	--	--	--
OJT (4)	--	--	--	--	--	--	--	--
FP / CEP(2)	--	--	--	--	--	--	--	--
Total				22	22	220	330	550

Semester 8 (Fourth Year) (Honors)

Course Type	Course	Subject Code	Course / Paper Title	Hours / Week	Credit	CIA	ESE	Total
Major Mandatory (4 + 4+4+2)	Major Core Paper 19 (Theory)	23CoEcoU8101 / 23CoStaU8102	Industrial Economics/ Business Statistics	4	4	40	60	100
	Major Core Paper 20 (Theory)	23CoAacU8103	Specialized Areas in Accounting	4	4	40	60	100
	Major Paper 21 (Theory)	23CoAacU8104	Business Tax Assessment and Planning	4	4	40	60	100
	Major Paper 22 (Theory)	23CoComU8105 / 23CoComU8106	Basics of Finance (Paper -II)/ International Financial Management	2	2	20	30	50
Major Electives	Elective XII	23CoComU8201	Financial Analysis and Control	4	4	40	60	100
	Elective XIII	23CoComU8202 / 23CoComU8203	Innovations in Banking Technology Digital Marketing	4	4	40	60	100
	Elective XIV	23CoComU8204	Entrepreneurial Development II	4	4	40	60	100
Minor (4)	--	--	--	--	--	--	--	--
OE (2)	--	--	--	--	--	--	--	--
VSC (2)	--	--	--	--	--	--	--	--
SEC (2)	--	--	--	--	--	--	--	--
AEC(2),	--	--	--	--	--	--	--	--
VEC (2)	OJT	--	--	--	--	--	--	--
OJT (4)	--	23CoAcaU8004	On job Training	8	4	40	60	100
FP / CEP(2)	--	--	--	--	--	--	--	--
Total				26	22	220	330	550

Semester 7 (Fourth Year) (Research)

Course Type	Course	Subject Code	Course / Paper Title	Hours / Week	Credit	CIA	ESE	Total
Major Mandatory (4+4+2)	Major Core Paper 19 (Theory)	23CoAacU7102	Advanced Accounting - I	4	4	40	60	100
	Major Core Paper 20 (Theory)	23CoAacU7103	Income Tax	4	4	40	60	100
	Major Paper 21 (Theory)	23CoComU7104 23CoComU7105	Basics of Finance (Paper - I) / Fundamentals of Financial Management	2	2	20	30	50
Major Electives	Elective XV	23CoComU7201	Management Accounting	4	4	40	60	100
	Elective XVI	23CoComU7202 / 23CoComU7203	Technology in Business / E-Commerce	4	4	40	60	100
	Elective XVII	23CoComU7204	Entrepreneurial Development I	4	4	40	60	100
Minor (4)	Minor Paper	23CoComU7301	RM Paper : Core RM Paper : Business	2 2	4	40	60	100
OE (2)	--	--	--	--	--	--	--	--
VSC (2)	--	--	--	--	--	--	--	--
SEC (2)	--	--	--	--	--	--	--	--
AEC(2),	--	--	--	--	--	--	--	--
VEC (2)	Research Project	--	--	--	--	--	--	--
OJT /RP(4/8)	--	23CoAacU7005	Research Project	8	4	40	60	100
FP / CEP(2)	--	--	--	--	--	--	--	--
Total				26	22	220	330	550

Semester 8 (Fourth Year) (Research)

Course Type	Course	Subject Code	Course / Paper Title	Hours / Week	Credit	CIA	ESE	Total
Major Mandatory (4 + 4+2)	Major Core Paper 19 (Theory)	23CoAacU8103	Specialized Areas in Accounting	4	4	40	60	100
	Major Core Paper 20 (Theory)	23CoAacU8104	Business Tax Assessment and Planning	4	4	40	60	100
	Major Paper 21 (Theory)	23CoComU8105 / 23CoComU8106	Basics of Finance (Paper -II)/ International Financial Management	2	2	20	30	50
Major Electives	Elective XVIII	23CoComU8201	Financial Analysis and Control	4	4	40	60	100
	Elective XIX	23CoComU8202 / 23CoComU8203	Innovations in Banking Technology Digital Marketing	4	4	40	60	100
	Elective XX	23CoComU8204	Entrepreneurial Development II	4	4	40	60	100
Minor (4)	--	--	--	--	--	--	--	--
OE (2)	--	--	--	--	--	--	--	--
VSC (2)	--	--	--	--	--	--	--	--
SEC (2)	--	--	--	--	--	--	--	--
AEC(2),	--	--	--	--	--	--	--	--
VEC (2)	Research Project	--	--	--	--	--	--	--
OJT /RP(4/8)	--	23CoAacU8004	Research Project	16	8	80	120	200
FP / CEP(2)	--	--	--	--	--	--	--	--
Total				30	22	260	390	650

OE : Open Elective

CEP : Community Engagement Project

IKS : Indian Knowledge System

AEC: Ability Enhancement Course

FP : Field Project

VEC: value Education Courses

VSC : Vocational Skill Courses

CC : Co-Curricular Courses

OJT : On Job Training