

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)

Choice Based Credit System (CBCS) Syllabus

Under National Education Policy (NEP)

To be implemented from Academic Year 2024-2025

Level:- 4.5 (First Year)**Sem:I**

Course Type	Course Code	Course Title	Credits		Teaching Scheme Hr/Week		Evaluation Scheme and Max Marks		
			TH	PR	TH	PR	CE	ESE	Total
Subject 1 T(2)+ (T/P) (2) or T(4)	24CoAacU1111	Accounting for Business I	2		2		20	30	50
	24CoComU1102	Basics of Accounting I	2		2		20	30	50
Subject 2 T(2)+ (T/P) (2) or T(4)	24CoComU1201	<<Major specific paper >>	2		2		20	30	50
	24CoComU1202	Financial Accounting I	2		2		20	30	50
Subject 3 T(2)+ (T/P) (2) or T(4)	24CoComU1301	Business Economics (Micro Economics I)	4		2		40	60	100
IKS T(2)	24CpCopU1901	Generic IKS	2		2		20	30	50
GE/OE (T/P) (2)	24CoComU1401	Fundamentals of Trade and Commerce (I)	2		2		20	30	50
SEC (T) (2)	24CoComU1601	Business Communication I	2		2		20	30	50
AEC T(2)	24CpCopU1701 / 24CpCopU1702	MIL-I (Hindi) / MIL-I (Marathi)	2		2		20	30	50
VECT (2)	24CpCopU1801	Environmental Science	2		2		20	30	50
Total			22	00	22	00			550

Level:- 4.5 (First Year)**Sem:II**

Course Type	Course Code	Course Title	Credits		Teaching Scheme Hr/Week		Evaluation Scheme and Max Marks		
			TH	PR	TH	PR	CE	ESE	Total
Subject 1 T(2)+ T/P(2) or T(4)	24CoAacU2111	Accounting for Business II	2		2		20	30	50
	24CoComU2102	Basics of Accounting II	2		2		20	30	50
Subject 2 T(2)+ P(2)	24CoComU2201	<<Major specific paper >>	2		2		20	30	50
	24CoComU2202	Financial Accounting II	2		2		20	30	50
Subject 3 T(2)+ P(2)	24CoComU3301	Business Economics (Micro Economics II)	4		2		40	60	100
GE/OE (T/P)(2)	24CoComU2401	Fundamentals of Trade and Commerce (II)	2		2		20	30	50
SEC T(2)	24CoComU2601	Business Communication II	2		2		20	30	50
AEC T(2)	24CpCopU2703	English Communication Skills I	2		2		20	30	50
VEC T(2)	24CpCopU2801	Democracy, Election and Governance	2		2		20	30	50
CC(2)	24CpCopU2001 / 24CpCopU2011 / 24CpCopU2021 / 24CpCopU2031 / 24CpCopU2041 / 24CpCopU2051 / 24CpCopU2061 / 24CpCopU2071	Physical Education / Cultural Activities / NSS / NCC / Fine Arts / Applied Arts / Visual Arts / Performing Arts	2		2		20	30	50
Total			22	00	22	00			550

Level:- 5.0 (Second Year) Sem:III

Course Type	Course Code	Course Title	Credits		Teaching Scheme Hr/Week		Evaluation Scheme and Max Marks		
			TH	PR	TH	PR	CE	EE	Total
Major Core T(2+2 or 4), (T/P)(2)	24CoComU3101	Elements of Company Law I	2		2		20	30	50
	24CoAacU3102	Corporate Accounting I	4		4		40	60	100
VSC P(2)	24CoAacU3501	Lab Course on Corporate Accounting I		2		4	20	30	50
IKS (T/P)(2)	24CoComU3901	Ancient Indian Economics and Business	2		2		20	30	50
FP P(2)	24CoCopU3002	Field Project I		2		4	20	30	50
Minor (T/P) (2+2 or 4)	24CoEcoU3301	Business Economics (Macro Economics - I)	4		2		40	60	100
GE/OE (T/P) (2)	24CoComU3401	Advanced Study of Trade and Commerce (I)	2		2		20	30	50
AEC T(2)	24CpCopU3703	English Communication Skills II	2		2		20	30	50
CC T(2)	24CpCopU3001	Online Course on Yoga	2		2		20	30	50
Total			18	04	18	08			550

Level:- 5.0 (Second Year) Sem:IV

Course Type	Course Code	Course Title	Credits		Teaching Scheme Hr/Week		Evaluation Scheme and Max Marks		
			TH	PR	TH	PR	CE	EE	Total
Major Core T(2+2 or 4), (T/P)(2)	24CoCopU4101	Elements of Company Law II	2		2		20	30	50
	24CoAacU4102	Corporate Accounting II	4		4		40	60	100
VSC P(2)	24CoAacU4501	Lab Course on Corporate Accounting II		2		4	20	30	50
CEP P(2)	24CpCopU4003	Community Engagement Project		2		4	20	30	50
Minor (T/P)(2+2 or 4)	24CoEcoU4301	Business Economics (Macro Economics II)	4		4		40	60	100
GE/OE (T/P) (2)	24CoComU4401	Advanced Study of Trade and Commerce (II)	2		2		20	30	50
SEC T(2)	24CoComU4601	Organizational Skill Development	2		2		20	30	50
AEC T(2)	24CpCopU4701 / 24CpCopU4702	MIL-II (Hindi) / MIL-II (Marathi)	2		2		20	30	50
CC T(2)	24CpCopU4001	Health and Wellness	2		2		20	30	50
Total			18	04	18	08			550

Level:- 5.5 (Third Year) Sem:-V

Course Type	Course Code	Course Title	Credits		Teaching Scheme Hr/Week		Evaluation Scheme and Max Marks		
			TH	PR	TH	PR	CE	EE	Total
Major Core T(2+2+2+2 or 4 + 2+2 or 4 + 4) P(2+2 or 4)	24CoComU5101	Auditing and Taxation I	4		4		40	60	100
	24CoComU5102	Business Entrepreneurship I	2		2		20	30	50
	24CoAacU5103	Advanced Accounting I	4		4		40	60	100
	24CoAacU4104	Accounting for Business III	2		2		20	30	50
Major Elective (T/P) (2+2 or 4)	24CoComU5201	Business Regulatory Framework I	4		4		40	60	100
	24CoComU5202	Business Management I	4		4		40	60	100
	24CoComU5203	Business Mathematics and Statistics I	4		4		40	60	100
	24CoComU5204	Business Administration I	4		4		40	60	100
VSC P(2)	24CoAacU5501	Lab Course on Advanced Accounting I		2		4	20	30	50
FP (2)	24CoComU5001	Field Project II		2		4	20	30	50
Minor (T/P) (2)	24CoEcoU5302	Indian Economy	2		2		20	30	50
Total			18	04	18	08			550

Level:- 5.5 (Third Year) Sem:-VI

Course Type	Course Code	Course Title	Credits		Teaching Scheme Hr/Week		Evaluation Scheme and Max Marks		
			TH	PR	TH	PR	CE	EE	Total
Major Core T(2+2+2+2or 4+2+2 or 4+4) P(2+2 or 4)	24CoComU6101	Auditing and Taxation I	4		4		40	60	100
	24CoComU6102	Business Entrepreneurship I	2		2		20	30	50
	24CoAacU6103	Advanced Accounting II	4		4		40	60	100
	24CoAacU6104	Accounting for Business IV	2		2		20	30	50
Major Elective (T/P) (2+2 or 4)	24CoAacU6201	Business Regulatory Framework I	4		4		40	60	100
	24CoAacU6202	Business Management I	4		4		40	60	100
	24CoAacU6203	Business Mathematics and Statistics I	4		4		40	60	100
	24CoCopU6204	Business Administration II	4		4		40	60	100
VSC P(2)	24CoAacU6501	Lab Course on Advanced Accounting II		2		4	20	30	50
OJT (2)	24CoCopU6004	On Job Training		4		8	40	60	100
Total			16	06	16	06			550

Level:- 6.0 (Third Year) Sem:-VII (Honors)

Course Type	Course Code	Course Title	Credits		Teaching Scheme Hr/Week		Evaluation Scheme and Max Marks		
			TH	PR	TH	PR	CE	EE	Total
Major Core T(2+2+2+2 or 4+2+2 or 4+4) P(2+2 or 4)	24CoComU7101	Strategic Management I	4		4		40	60	100
	24CoAacU7102	Advanced Accounting I	4		4		40	60	100
	24CoAacU7103	Income Tax	4		4		40	60	100
	24CoComU7104 / 24CoComU7105	Basics of Finance (Paper - I) / Fundamentals of Financial Management	2		2		20	30	50
Major Elective (T/P) (2+2 or 4)	24CoComU7201	Management Accounting	4		4		40	60	100
	24CoComU7202 / 24CoComU7203	Technology in Business / E- Commerce	4		4		40	60	100
	24CoComU7204	Entrepreneurial Development I	4		4		40	60	100
	24CoComU7201	Management Accounting	4		4		40	60	100
RM	24CoComU7301	RM Paper : Core RM Paper : Business	4		4		40	60	100
Total			16	06	16	06			550

Level:- 6.0 (Third Year) Sem:-VIII (Honors)

Course Type	Course Code	Course Title	Credits		Teaching Scheme Hr/Week		Evaluation Scheme and Max Marks		
			TH	PR	TH	PR	CE	EE	Total
Major Core T(2+2+2+2 or 4+2+2 or 4+4) P(2+2 or 4)	24CoEcoU8101 / 24CoStaU8102	Industrial Economics / Business Statistics	4		4		40	60	100
	24CoAacU8103	Specialized Areas in Accounting	4		4		40	60	100
	24CoAacU8104	Business Tax Assessment and Planning	4		4		40	60	100
	24CoComU8105 / 24CoComU8106	Basics of Finance (Paper -II)/ International Financial Management	2		2		20	30	50
Major Elective (T/P) (2+2 or 4)	24CoComU8201	Financial Analysis and Control	4		4		40	60	100
	24CoComU8202 / 24CoComU8203	Innovations in Banking Technology / Digital Marketing	4		4		40	60	100
	24CoComU8204	Entrepreneurial Development II	4		4		40	60	100
	24CoComU8201	Financial Analysis and Control	4		4		40	60	100
OJT (2)	24CoCopU6004	On Job Training		4		8	40	60	100
Total			18	04	18	08			550

Level:- 6.0 (Third Year) Sem:-VII (Research)

Course Type	Course Code	Course Title	Credits		Teaching Scheme Hr/Week		Evaluation Scheme and Max Marks		
			TH	PR	TH	PR	CE	EE	Total
Major Core T(2+2+2+2 or 4+2+2 or 4+4) P(2+2 or 4)	24CoComU7102	Advanced Accounting - I	4		4		40	60	100
	24CoAacU7103	Income Tax	4		4		40	60	100
	24CoComU7104 / 24CoComU7105	Basics of Finance (Paper - I) / Fundamentals of Financial Management	2		2		20	30	50
Major Elective (T/P) (2+2 or 4)	24CoComU7201	Management Accounting	4		4		40	60	100
	24CoComU7202 / 24CoComU7203	Technology in Business / E- Commerce	4		4		40	60	100
	24CoComU7204	Entrepreneurial Development I	4		4		40	60	100
	24CoComU7201	Management Accounting	4		4		40	60	100
RM	24CoComU7301	RM Paper : Core RM Paper : Business	4		4		40	60	100
OJT (2)	24CoCopU7005	Research Project		4		8	40	60	100
Total			18	04	16	08			550

Level:- 6.0 (Third Year) Sem:-VIII (Research)

Course Type	Course Code	Course Title	Credits		Teaching Scheme Hr/Week		Evaluation Scheme and Max Marks		
			TH	PR	TH	PR	CE	EE	Total
Major Core T(2+2+2+2 or 4+2+2 or 4+4) P(2+2 or 4)	24CoComU8103	Specialised Areas in Accounting	4		4		40	60	100
	24CoAacU8104	Advanced Tax Assessment and Planning	4		4		40	60	100
	24CoComU8105 / 24CoComU8106	Basics of Finance (Paper -II)/ International Financial Management	2		2		20	30	50
Major Elective (T/P) (2+2 or 4)	24CoComU8201	Financial Analysis and Control	4		4		40	60	100
	24CoComU8202 / 24CoComU8203	Innovations in Banking Technology / Digital Marketing	4		4		40	60	100
	24CoComU8204	Entrepreneurial Development II	4		4		40	60	100
	24CoComU8201	Financial Analysis and Control	4		4		40	60	100
OJT (2)	24CoCopU8004	Research Project		8		16	80	120	200
Total			14	08	14	16			550