

*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)	<a href="#">24CpCopU1901</a>	<a href="#">Generic IKS</a>	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)	<a href="#">24CpCopU1701</a> / <a href="#">24CpCopU1702</a>	<a href="#">MIL-I (Hindi) / MIL-I (Marathi)</a>	2		2		20	30	50
VECT (2)	<a href="#">24CpCopU1801</a>	<a href="#">Environmental Science</a>	2		2		20	30	50
<b>Total</b>			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
<b>Total</b>			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)	<a href="#">24CoCopU3002</a>	<a href="#">Field Project I</a>		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)	<a href="#">24CpCopU3703</a>	<a href="#">English Communication Skills II</a>	2		2		20	30	50
CC T(2)	<a href="#">24CpCopU3001</a>	<a href="#">Online Course on Yoga</a>	2		2		20	30	50
<b>Total</b>			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)	<a href="#">24CoCopU4003</a>	<a href="#">Community Engagement Project</a>		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)	<a href="#">24CpCopU4701</a> <a href="#">/ 24CpCopU4702</a>	<a href="#">MIL-II (Hindi) / MIL-II (Marathi)</a>	2		2		20	30	50
CC T(2)	<a href="#">24CpCopU4001</a>	<a href="#">Health and Wellness</a>	2		2		20	30	50
<b>Total</b>			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
<b>Total</b>			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
<b>Total</b>			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
<b>Total</b>			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
<b>Total</b>			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
	24CoComU7201	Management Accounting	4		4		40	60	100
Major Elective (T/P) (2+2 or 4)	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	RM Paper : Core 24CoComU7301 RM Paper : Business	4		4		40	60	100
OJT (2)	24CoCopU7005	Research Project		4		8	40	60	100
<b>Total</b>			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
	24CoComU8201	Financial Analysis and Control	4		4		40	60	100
Major Elective (T/P) (2+2 or 4)	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
<b>Total</b>			14	08	14	16			550