

*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 Cost Accounting and Cost Systems)**

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<br>T(2)+ (T/P)<br>(2) or T(4) | 24CoCwaU1111                      | Introduction to Cost Accounting        | 2       |    | 2                       |    | 20                              | 30  | 50    |
|                                         | 24CoComU1102                      | Basics of Accounting I                 | 2       |    | 2                       |    | 20                              | 30  | 50    |
| Subject 2<br>T(2)+ (T/P)<br>(2) or T(4) | 24CoComU1201                      | <<Major specific paper >>              | 2       |    | 2                       |    | 20                              | 30  | 50    |
|                                         | 24CoComU1202                      | Financial Accounting I                 | 2       |    | 2                       |    | 20                              | 30  | 50    |
| Subject 3<br>T(2)+ (T/P)<br>(2) or T(4) | 24CoComU1301                      | Business Economics (Micro Economics I) | 4       |    | 4                       |    | 40                              | 60  | 100   |
| IKS T(2)                                | 24CpCopU1901                      | Generic IKS                            | 2       |    | 2                       |    | 20                              | 30  | 50    |
| GE/OE<br>(T/P) (2)                      | 24CoComU1401                      | Fundamentals of Trade and Commerce (I) | 2       |    | 2                       |    | 20                              | 30  | 50    |
| SEC<br>(T) (2)                          | 24CoComU1601                      | Business Communication I               | 2       |    | 2                       |    | 20                              | 30  | 50    |
| AEC T(2)                                | 24CpCopU1701<br>/<br>24CpCopU1702 | MIL-I (Hindi) / MIL-I (Marathi)        | 2       |    | 2                       |    | 20                              | 30  | 50    |
| VECT (2)                                | 24CpCopU1801                      | Environmental Science                  | 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<br>T(2)+ T/P(2)<br>or T(4) | 24CoCwaU2111                                                                                                                              | Material Accounting and Control                                                                                                      | 2       |    | 2                       |    | 20                              | 30  | 50    |
|                                      | 24CoComU2102                                                                                                                              | Basics of Accounting I                                                                                                               | 2       |    | 2                       |    | 20                              | 30  | 50    |
| Subject 2<br>T(2)+ P(2)              | 24CoComU2201                                                                                                                              | <<Major specific paper >>                                                                                                            | 2       |    | 2                       |    | 20                              | 30  | 50    |
|                                      | 24CoComU2202                                                                                                                              | Financial Accounting II                                                                                                              | 2       |    | 2                       |    | 20                              | 30  | 50    |
| Subject 3<br>T(2)+ P(2)              | 24CoComU3301                                                                                                                              | Business Economics (Micro Economics II)                                                                                              | 4       |    | 4                       |    | 40                              | 60  | 100   |
| GE/OE<br>(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/<br>24CpCopU2011 /<br>24CpCopU2021 /<br>24CpCopU2031 /<br>24CpCopU2041 /<br>24CpCopU2051 /<br>24CpCopU2061 /<br>24CpCopU2071 | Physical Education /<br>Cultural Activities /<br>NSS /<br>NCC /<br>Fine Arts /<br>Applied Arts /<br>Visual Arts /<br>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<br>T(2+2 or 4),<br>(T/P)(2) | 24CoComU3101 | Elements of Company Law I                | 2       |    | 2                       |    | 20                              | 30 | 50    |
|                                        | 24CoCwaU3102 | Labour and Overheads                     | 4       |    | 4                       |    | 40                              | 60 | 100   |
| VSC P(2)                               | 24CoCwaU3501 | Lab Course on Labour and Overheads       |         | 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<br>(T/P) (2+2 or 4)              | 24CoEcoU3301 | Business Economics (Macro Economics I)   | 4       |    | 4                       |    | 40                              | 60 | 100   |
| GE/OE (T/P)<br>(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    |
| <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    |
|                                  | 24CoCwaU4102                | Methods of Costing                        | 4       |    | 4                       |    | 40                              | 60 | 100   |
| VSC P(2)                         | 24CoCwaU4501                | Lab Course on Methods of Costing          |         | 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    |
| <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    |
|                                                       | 24CoCwaU5103 | Techniques of Costing                 | 4       |    | 4                       |    | 40                              | 60 | 100   |
|                                                       | 24CoCwaU4104 | Applied Concepts in Cost Management   | 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)                                              | 24CoCwaU5501 | Lab Course on Techniques of Costing   |         | 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<br>T(2+2+2+2<br>or 4+2+2 or<br>4+4) P(2+2 or<br>4) | 24CoComU6101 | Auditing and Taxation I                     | 4       |    | 4                       |    | 40                              | 60 | 100   |
|                                                               | 24CoComU6102 | Business Entrepreneurship I                 | 2       |    | 2                       |    | 20                              | 30 | 50    |
|                                                               | 24CoCwaU6103 | Techniques of Cost Management               | 4       |    | 4                       |    | 40                              | 60 | 100   |
|                                                               | 24CoCwaU6104 | Cost Audit                                  | 2       |    | 2                       |    | 20                              | 30 | 50    |
| Major<br>Elective (T/P)<br>(2+2 or 4)                         | 24CoComU6201 | Business Regulatory Framework I             | 4       |    | 4                       |    | 40                              | 60 | 100   |
|                                                               | 24CoComU6202 | Business Management - I                     | 4       |    | 4                       |    | 40                              | 60 | 100   |
|                                                               | 24CoComU6203 | Business Mathematics and Statistics I       | 4       |    | 4                       |    | 40                              | 60 | 100   |
|                                                               | 24CoComU6204 | Business Administration II                  | 4       |    | 4                       |    | 40                              | 60 | 100   |
| VSC P(2)                                                      | 24CoCwaU6501 | Lab Course on Techniques of Cost Management |         | 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<br>T(2+2+2+2or<br>4+2+2 or<br>4+4) P(2+2 or<br>4) | 24CoComU7101                      | Strategic Management I                                                     | 4       |    | 4                       |    | 40                              | 60 | 100   |
|                                                              | 24CoCwaU7102                      | Advanced Cost Accounting - 1                                               | 4       |    | 4                       |    | 40                              | 60 | 100   |
|                                                              | 24CoCwaU7103                      | Application of Cost Accounting                                             | 4       |    | 4                       |    | 40                              | 60 | 100   |
|                                                              | 24CoComU7104                      | Basics of Finance (Paper - I) /<br>Fundamentals of Financial<br>Management | 2       |    | 2                       |    | 20                              | 30 | 50    |
|                                                              | 24CoComU7105                      |                                                                            |         |    |                         |    |                                 |    |       |
| Major<br>Elective (T/P)<br>(2+2 or 4)                        | 24CoComU7201                      | Management Accounting                                                      | 4       |    | 4                       |    | 40                              | 60 | 100   |
|                                                              | 24CoComU7202<br>/<br>24CoComU7203 | Technology in Business<br>/<br>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<br>RM Paper : Business                                     | 4       |    | 4                       |    | 40                              | 60 | 100   |
| <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<br>T(2+2+2+2or<br>4+2+2 or<br>4+4) P(2+2 or<br>4) | 24CoEcoU8101 /<br>24CoStaU8102    | Industrial Economics /<br>Business Statistics                           | 4       |    | 4                       |    | 40                              | 60 | 100   |
|                                                              | 24CoCwaU8103                      | Methods of Costing                                                      | 4       |    | 4                       |    | 40                              | 60 | 100   |
|                                                              | 24CoCwaU8104                      | Techniques of Costing for Decision and Control                          | 4       |    | 4                       |    | 40                              | 60 | 100   |
|                                                              | 24CoComU8105<br>/<br>24CoComU8106 | Basics of Finance (Paper -II)/<br>International Financial<br>Management | 2       |    | 2                       |    | 20                              | 30 | 50    |
| Major<br>Elective (T/P)<br>(2+2 or 4)                        | 24CoComU8201                      | Financial Analysis and Control                                          | 4       |    | 4                       |    | 40                              | 60 | 100   |
|                                                              | 24CoComU8202<br>/<br>24CoComU8203 | Innovations in Banking<br>Technology /<br>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   |
| <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<br>T(2+2+2+2or<br>4+2+2 or<br>4+4) P(2+2 or<br>4) | 24CoComU7102                      | Advanced Cost Accounting - I                                               | 4       |    | 4                       |    | 40                              | 60 | 100   |
|                                                              | 24CoCwaU7103                      | Application of Cost Accounting                                             | 4       |    | 4                       |    | 40                              | 60 | 100   |
|                                                              | 24CoComU7104<br>/<br>24CoComU7105 | Basics of Finance (Paper - I) /<br>Fundamentals of Financial<br>Management | 2       |    | 2                       |    | 20                              | 30 | 50    |
|                                                              |                                   |                                                                            |         |    |                         |    |                                 |    |       |
| Major<br>Elective (T/P)<br>(2+2 or 4)                        | 24CoComU7201                      | Management Accounting                                                      | 4       |    | 4                       |    | 40                              | 60 | 100   |
|                                                              | 24CoComU7202<br>/<br>24CoComU7203 | Technology in Business /<br>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<br>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<br>T(2+2+2+2or<br>4+2+2 or<br>4+4) P(2+2 or<br>4) | 24CoCwaU8103                      | Methods of Costing                                                      | 4       |    | 4                       |    | 40                              | 60  | 100   |
|                                                              | 24CoCwaU8104                      | Techniques of Costing for Decision and Control                          | 4       |    | 4                       |    | 40                              | 60  | 100   |
|                                                              | 24CoComU8105<br>/<br>24CoComU8106 | Basics of Finance (Paper -II)/<br>International Financial<br>Management | 2       |    | 2                       |    | 20                              | 30  | 50    |
| Major<br>Elective (T/P)<br>(2+2 or 4)                        | 24CoComU8201                      | Financial Analysis and Control                                          | 4       |    | 4                       |    | 40                              | 60  | 100   |
|                                                              | 24CoComU8202<br>/<br>24CoComU8203 | Innovations in Banking<br>Technology /<br>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)                                                      | <a href="#">24CoCopU8004</a>      | <a href="#">Research Project</a>                                        |         | 8  |                         | 16 | 80                              | 120 | 200   |
| <b>Total</b>                                                 |                                   |                                                                         | 14      | 08 | 14                      | 16 |                                 |     | 550   |