

*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      |
|--------------------------------|----------------------------|-----------------------------|-----------------------------------------|--------------|-----------|------------|------------|------------|
| <b>Major Mandatory (4 + 2)</b> | 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         |
| <b>Major Electives</b>         | --                         | -                           |                                         |              |           |            |            |            |
| <b>Minor</b>                   | --                         | -                           |                                         |              |           |            |            |            |
| <b>OE (2 + 2)</b>              |                            | 23CoComU1401                | Fundamentals of Trade and Commerce I    | 2            | 4         | 40         | 60         | 100        |
|                                |                            | 23CpCopU1402                | Democracy, Election and Governance      | 2            |           |            |            |            |
| <b>VSC (2)</b>                 | Major Specific Practical I | 23CoAacU1501                | Lab Course on Accounting for Business I | 4            | 2         | 20         | 30         | 50         |
| <b>SEC (2)</b>                 | Skill Paper 1 (Theory)     | 23CoComU1601                | Business Communication I                | 2            | 2         | 20         | 30         | 50         |
| <b>AEC(2),</b>                 | MIL                        | 23CpCopU1701 / 23CpCopU1702 | MIL-I (Hindi ) / MIL-I (Marathi)        | 2            | 2         | 20         | 30         | 50         |
| <b>VEC (2)</b>                 | EVS Theory                 | 23CpCopU1801                | Environment Science I                   | 2            | 2         | 20         | 30         | 50         |
| <b>IKS (2)</b>                 | Generic IKS                | 23CpCopU1901                | Generic IKS                             | 2            | 2         | 20         | 30         | 50         |
| <b>CC (2)</b>                  | CC-I Course                | 23CpCopU1001                | Online Course Based on Yoga             | 2            | 2         | 20         | 30         | 50         |
| <b>Total</b>                   |                            |                             |                                         | <b>24</b>    | <b>22</b> | <b>220</b> | <b>330</b> | <b>550</b> |

## Semester 2 (First Year)

| Course Type                    | Course                      | Subject Code                                                                                                                               | Course / Paper Title                                                                                                                 | Hours / Week | Credit    | CIA        | ESE        | Total      |
|--------------------------------|-----------------------------|--------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------|--------------|-----------|------------|------------|------------|
| <b>Major Mandatory (4 + 2)</b> | 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         |
| <b>Major Electives</b>         | --                          | -                                                                                                                                          |                                                                                                                                      |              |           |            |            |            |
| <b>Minor</b>                   | Minor Paper I               | 23CoEcoU2301                                                                                                                               | Introduction to Economics                                                                                                            | 2            | 2         | 20         | 30         | 50         |
| <b>OE (2 + 2)</b>              |                             | 23CoComU2401                                                                                                                               | Fundamentals of Trade and Commerce II                                                                                                | 2            | 4         | 40         | 60         | 100        |
|                                |                             | 23CpCopU2402                                                                                                                               | Fundamentals of Music                                                                                                                | 2            |           |            |            |            |
| <b>VSC (2)</b>                 | Major Specific Practical II | 23CoAacU2501                                                                                                                               | Lab Course on Accounting for Business II                                                                                             | 4            | 2         | 20         | 30         | 50         |
| <b>SEC (2)</b>                 | Skill Paper 1I (Theory)     | 23CoComU2601                                                                                                                               | Business Communication II                                                                                                            | 2            | 2         | 20         | 30         | 50         |
| <b>AEC(2),</b>                 | Theory                      | 23CpCopU2703                                                                                                                               | English Communication Skills I                                                                                                       | 2            | 2         | 20         | 30         | 50         |
| <b>VEC (2)</b>                 | EVS Theory                  | 23CpCopU2801                                                                                                                               | Environment Science II                                                                                                               | 2            | 2         | 20         | 30         | 50         |
| <b>IKS (2)</b>                 | --                          | —                                                                                                                                          | —                                                                                                                                    | —            | —         | —          | —          | —          |
| <b>CC (2)</b>                  | CC-II Course                | 23CpCopU2001 /<br>23CpCopU2011 /<br>23CpCopU2021 /<br>23CpCopU2031 /<br>23CpCopU2041 /<br>23CpCopU2051 /<br>23CpCopU2061 /<br>23CpCopU2071 | 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>                   |                             |                                                                                                                                            |                                                                                                                                      | <b>24</b>    | <b>22</b> | <b>220</b> | <b>330</b> | <b>550</b> |

### Semester 3 (Second Year)

| Course Type                    | Course                                       | Subject Code | Course / Paper Title                   | Hours / Week | Credit    | CIA        | ESE        | Total      |
|--------------------------------|----------------------------------------------|--------------|----------------------------------------|--------------|-----------|------------|------------|------------|
| <b>Major Mandatory (4 + 4)</b> | Major Core Paper 5 (Theory)                  | 23CoAacU3101 | Corporate Accounting I                 | 4            | 4         | 40         | 60         | 100        |
|                                | Major Paper 6 (Theory)                       | 23CoComU3102 | Elements of Company Law I              | 2            | 2         | 20         | 30         | 50         |
|                                | Major Paper 7 (Theory)<br>Major Specific IKS | 23CoComU1901 | Ancient Indian Economics and Business  | 2            | 2         | 20         | 30         | 50         |
| <b>Major Electives</b>         | --                                           | -            |                                        |              |           |            |            |            |
| <b>Minor (4)</b>               | Minor Paper II                               | 23CoEcoU3301 | Business Economics (Micro)             | 4            | 4         | 40         | 60         | 100        |
| <b>OE (2)</b>                  | --                                           | 23CoComU3401 | Advanced Study of Trade and Commerce I | 2            | 2         | 20         | 30         | 60         |
| <b>VSC (2)</b>                 | Major Specific Practical II                  | 23CoAacU3501 | Lab Course on Corporate Accounting I   | 4            | 2         | 20         | 30         | 50         |
| <b>SEC (2)</b>                 | --                                           | --           | --                                     | --           | --        | --         | --         | --         |
| <b>AEC(2),</b>                 | English Theory                               | 23CpCopU3703 | English Communication Skills II        | 2            | 2         | 20         | 30         | 50         |
| <b>VEC (2)</b>                 | --                                           | --           | --                                     | --           | --        | --         | --         | --         |
| <b>IKS (2)</b>                 | --                                           | --           | --                                     | --           | --        | --         | --         | --         |
| <b>FP/CEP (2)</b>              | FP –I                                        | 23CoAacU3002 | Field Project I                        | 2            | 2         | 20         | 30         | 50         |
| <b>CC(2)</b>                   | CC-III                                       | 23CpCopU3001 | Fitness                                | 2            | 2         | 20         | 30         | 50         |
| <b>Total</b>                   |                                              |              |                                        | <b>24</b>    | <b>22</b> | <b>220</b> | <b>330</b> | <b>550</b> |

### Semester 4 (Second Year)

| Course Type                     | Course                   | Subject Code                | Course / Paper Title                      | Hours / Week | Credit    | CIA        | ESE        | Total      |
|---------------------------------|--------------------------|-----------------------------|-------------------------------------------|--------------|-----------|------------|------------|------------|
| <b>Major Mandatory ( 4 + 4)</b> | Major Paper 8 (Theory)   | 23CoComU4101                | Elements of Company Law II                | 4            | 4         | 40         | 60         | 100        |
|                                 | Major Paper 9 (Theory)   | 23CoAacU4102                | Corporate Accounting II                   | 4            | 4         | 40         | 60         | 100        |
| <b>Major Electives</b>          | --                       | -                           |                                           |              |           |            |            |            |
| <b>Minor (4)</b>                | Minor Paper III          | 23CoEcoU4301                | Business Economics (Macro)                | 4            | 4         | 40         | 60         | 100        |
| OE                              |                          |                             |                                           |              |           |            |            |            |
| <b>OE (2)</b>                   | --                       | 23CoComU4401                | Advanced Study of Trade and Commerce (II) | 2            | 2         | 20         | 30         | 50         |
| <b>VSC (2)</b>                  | --                       | --                          | --                                        | --           | --        | --         | --         | --         |
| <b>SEC (2)</b>                  | Skill Paper III (Theory) | 23CoComU4601                | Organizational Skill Development          | 2            | 2         | 20         | 30         | 50         |
| <b>AEC(2),</b>                  | MIL                      | 23CpCopU4701 / 23CpCopU4702 | MIL-II (Hindi ) / MIL-II (Marathi)        | 2            | 2         | 20         | 30         | 50         |
| <b>VEC (2)</b>                  | --                       | --                          | --                                        | --           | --        | --         | --         | --         |
| <b>IKS (2)</b>                  | --                       | --                          | --                                        | --           | --        | --         | --         | --         |
| <b>FP / CEP(2)</b>              | CEP –I                   | 23CoAacU4003                | Community Engagement Project              | 4            | 2         | 20         | 30         | 50         |
| <b>CC(2)</b>                    | CC-IV                    | 23CpCopU4001                | Health and Wellness                       | 2            | 2         | 20         | 30         | 50         |
| <b>Total</b>                    |                          |                             |                                           | <b>24</b>    | <b>22</b> | <b>220</b> | <b>330</b> | <b>550</b> |

### Semester 5 (Third Year)

| Course Type                        | Course                       | Subject Code | Course / Paper Title                                              | Hours / Week | Credit    | CIA        | ESE        | Total      |
|------------------------------------|------------------------------|--------------|-------------------------------------------------------------------|--------------|-----------|------------|------------|------------|
| <b>Major Mandatory (4 + 4 + 2)</b> | Major Core Paper 10 (Theory) | 23CoComU5101 | Auditing and Taxation I                                           | 4            | 4         | 40         | 60         | 100        |
|                                    | Major Paper 11 (Theory)      | 23CoAacU5102 | Advanced Accounting - I                                           | 4            | 4         | 40         | 60         | 100        |
|                                    | Major Paper 12 (Theory)      | 23CoAacU5103 | Accounting for Business III                                       | 2            | 2         | 20         | 30         | 50         |
| <b>Major Electives</b>             | Elective I (Theory)          | 23CoComU5201 | Business Regulatory Framework I                                   | 4            | 4         | 40         | 60         | 100        |
|                                    | Elective II (Theory)         | 23CoComU5202 | Business Management - I                                           | 4            | 4         | 40         | 60         | 100        |
|                                    | Elective III (Theory)        | 23CoComU5203 | Business Environment and Entrepreneurship - I                     | 4            | 4         | 40         | 60         | 100        |
|                                    | Elective IV (Theory)         | 23CoComU5204 | Business Mathematics and Statistics I                             | 4            | 4         | 40         | 60         | 100        |
| <b>Minor (4)</b>                   | Minor Paper IV (Theory)      | 23CoEcoU5301 | Indian and Global Economic Development I                          | 4            | 4         | 40         | 60         | 100        |
| <b>OE (2 + 2)</b>                  | --                           | --           | --                                                                | --           | --        | --         | --         | --         |
| <b>VSC (2)</b>                     | Major Specific Practical III | 23CoAacU5501 | Lab Course on Advanced Accounting I & Accounting for Business III | 4            | 2         | 20         | 30         | 50         |
| <b>SEC (2)</b>                     | --                           | --           | --                                                                | --           | --        | --         | --         | --         |
| <b>AEC(2),</b>                     | --                           | --           | --                                                                | --           | --        | --         | --         | --         |
| <b>VEC (2)</b>                     |                              | --           | --                                                                | --           | --        | --         | --         | --         |
| <b>IKS (2)</b>                     |                              | --           | --                                                                | --           | --        | --         | --         | --         |
| <b>FP / CEP(2)</b>                 | FP –II (Project)             | 23CoAacU5002 | Field Project II                                                  | 4            | 2         | 20         | 30         | 50         |
| <b>Total</b>                       |                              |              |                                                                   | <b>26</b>    | <b>22</b> | <b>220</b> | <b>330</b> | <b>550</b> |

### Semester 6 (Third Year)

| Course Type                        | Course                   | Subject Code | Course / Paper Title                           | Hours / Week | Credit    | CIA        | ESE        | Total      |
|------------------------------------|--------------------------|--------------|------------------------------------------------|--------------|-----------|------------|------------|------------|
| <b>Major Mandatory (4 + 4 + 2)</b> | Major Paper 13 (Theory)  | 23CoComU6101 | Auditing and Taxation II                       | 4            | 4         | 40         | 60         | 100        |
|                                    | Major Paper 14 (Theory)  | 23CoAacU6102 | Advanced Accounting II                         | 4            | 4         | 40         | 60         | 100        |
|                                    | Major Paper 15 (Theory)  | 23CoAacU6103 | Accounting for Business IV                     | 2            | 2         | 20         | 30         | 50         |
| <b>Major Electives</b>             | Elective V (Theory)      | 23CoComU6201 | Business Regulatory Framework II               | 4            | 4         | 40         | 60         | 100        |
|                                    | Elective VI (Theory)     | 23CoComU6202 | Business Management - II                       | 4            | 4         | 40         | 60         | 100        |
|                                    | Minor Paper VII (Theory) | 23CoComU6203 | Business Environment and Entrepreneurship - II | 4            | 4         | 40         | 60         | 100        |
|                                    | Elective VIII            | 23CoComU6204 | Business Mathematics and Statistics II         | 4            | 4         | 40         | 60         | 100        |
| <b>Minor (4)</b>                   | Minor Paper V (Theory)   | 23CoEcoU6301 | Indian and Global Economic Development II      | 4            | 4         | 40         | 60         | 100        |
| <b>OE (2)</b>                      | --                       | --           | --                                             | --           | --        | --         | --         | --         |
| <b>VSC (2)</b>                     | --                       | --           | --                                             | --           | --        | --         | --         | --         |
| <b>SEC (2)</b>                     | --                       | --           | --                                             | --           | --        | --         | --         | --         |
| <b>AEC(2),</b>                     |                          | --           | --                                             | --           | --        | --         | --         | --         |
| <b>VEC (2)</b>                     | --                       | --           | --                                             | --           | --        | --         | --         | --         |
| <b>OJT (4)</b>                     | OJT                      | 23CoCopU6004 | On job Training                                | 8            | 4         | 40         | 60         | 100        |
| <b>FP / CEP(2)</b>                 |                          | --           | --                                             | --           | --        | --         | --         | --         |
| <b>Total</b>                       |                          |              |                                                | <b>26</b>    | <b>22</b> | <b>220</b> | <b>330</b> | <b>550</b> |

### Semester 7 (Fourth Year) (Honors)

| Course Type                        | Course                       | Subject Code                       | Course / Paper Title                                                        | Hours / Week | Credit    | CIA        | ESE        | Total      |
|------------------------------------|------------------------------|------------------------------------|-----------------------------------------------------------------------------|--------------|-----------|------------|------------|------------|
| <b>Major Mandatory (4 + 4+4+2)</b> | Major Core Paper 16 (Theory) | 23CoComU7101                       | Strategic Management I                                                      | 4            | 4         | 40         | 60         | 100        |
|                                    | Major Core Paper 17 (Theory) | 23CoAacU7102                       | Advanced Accounting - I                                                     | 4            | 4         | 40         | 60         | 100        |
|                                    | Major Paper 18 (Theory)      | 23CoAacU7103                       | Income Tax                                                                  | 4            | 4         | 40         | 60         | 100        |
|                                    | Major Paper 19 (Theory)      | 23CoAacU7104/<br>23CoAacU7105      | Basics of Finance (Paper - I) /<br><br>Fundamentals of Financial Management | 2            | 2         | 20         | 30         | 50         |
| <b>Major Electives</b>             | Elective IX                  | 23CoComU7201                       | Management Accounting                                                       | 4            | 4         | 40         | 60         | 100        |
|                                    | Elective X                   | 23CoComU7202 /<br><br>23CoComU7203 | Technology in Business /<br><br>E-Commerce                                  | 4            | 4         | 40         | 60         | 100        |
|                                    | Elective XI                  | 23CoComU7204                       | Entrepreneurial Development I                                               | 4            | 4         | 40         | 60         | 100        |
| <b>Minor (4)</b>                   | Minor Paper                  | 23CoComU7301                       | RM Paper : Core<br><br>RM Paper : Business                                  | 2<br><br>2   | 4         | 40         | 60         | 100        |
| <b>OE (2)</b>                      | --                           | --                                 | --                                                                          | --           | --        | --         | --         | --         |
| <b>VSC (2)</b>                     | --                           | --                                 | --                                                                          | --           | --        | --         | --         | --         |
| <b>SEC (2)</b>                     | --                           | --                                 | --                                                                          | --           | --        | --         | --         | --         |
| <b>AEC(2),</b>                     | --                           | --                                 | --                                                                          | --           | --        | --         | --         | --         |
| <b>VEC (2)</b>                     | --                           | --                                 | --                                                                          | --           | --        | --         | --         | --         |
| <b>OJT (4)</b>                     | --                           | --                                 | --                                                                          | --           | --        | --         | --         | --         |
| <b>FP / CEP(2)</b>                 | --                           | --                                 | --                                                                          | --           | --        | --         | --         | --         |
| <b>Total</b>                       |                              |                                    |                                                                             | <b>22</b>    | <b>22</b> | <b>220</b> | <b>330</b> | <b>550</b> |

### Semester 8 (Fourth Year) (Honors)

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

### Semester 7 (Fourth Year) (Research)

| Course Type                      | Course                       | Subject Code                   | Course / Paper Title                                                    | Hours / Week | Credit    | CIA        | ESE        | Total      |
|----------------------------------|------------------------------|--------------------------------|-------------------------------------------------------------------------|--------------|-----------|------------|------------|------------|
| <b>Major Mandatory (4 + 4+2)</b> | Major Core Paper 16 (Theory) | 23CoAacU7102                   | Advanced Accounting - I                                                 | 4            | 4         | 40         | 60         | 100        |
|                                  | Major Core Paper 17 (Theory) | 23CoAacU7103                   | Income Tax                                                              | 4            | 4         | 40         | 60         | 100        |
|                                  | Major Paper 18 (Theory)      | 23CoComU7104<br>23CoComU7105   | Basics of Finance (Paper - I) /<br>Fundamentals of Financial Management | 2            | 2         | 20         | 30         | 50         |
| <b>Major Electives</b>           | Elective XV                  | 23CoComU7201                   | Management Accounting                                                   | 4            | 4         | 40         | 60         | 100        |
|                                  | Elective XVI                 | 23CoComU7202 /<br>23CoComU7203 | Technology in Business /<br>E-Commerce                                  | 4            | 4         | 40         | 60         | 100        |
|                                  | Elective XVII                | 23CoComU7204                   | Entrepreneurial Development I                                           | 4            | 4         | 40         | 60         | 100        |
| <b>Minor (4)</b>                 | Minor Paper                  | 23CoComU7301                   | RM Paper : Core<br>RM Paper : Business                                  | 2<br>2       | 4         | 40         | 60         | 100        |
| <b>OE (2)</b>                    | --                           | --                             | --                                                                      | --           | --        | --         | --         | --         |
| <b>VSC (2)</b>                   | --                           | --                             | --                                                                      | --           | --        | --         | --         | --         |
| <b>SEC (2)</b>                   | --                           | --                             | --                                                                      | --           | --        | --         | --         | --         |
| <b>AEC(2),</b>                   | --                           | --                             | --                                                                      | --           | --        | --         | --         | --         |
| <b>VEC (2)</b>                   | Research Project             | --                             | --                                                                      | --           | --        | --         | --         | --         |
| <b>OJT /RP(4/8)</b>              | --                           | 23CoAacU7005                   | Research Project                                                        | 8            | 4         | 40         | 60         | 100        |
| <b>FP / CEP(2)</b>               | --                           | --                             | --                                                                      | --           | --        | --         | --         | --         |
| <b>Total</b>                     |                              |                                |                                                                         | <b>26</b>    | <b>22</b> | <b>220</b> | <b>330</b> | <b>550</b> |

### Semester 8 (Fourth Year) (Research)

| Course Type                      | Course                       | Subject Code                   | Course / Paper Title                                                     | Hours / Week | Credit | CIA | ESE | Total |
|----------------------------------|------------------------------|--------------------------------|--------------------------------------------------------------------------|--------------|--------|-----|-----|-------|
| <b>Major Mandatory (4 + 4+2)</b> | 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 /<br>23CoComU8106 | Basics of Finance (Paper -II)/<br><br>International Financial Management | 2            | 2      | 20  | 30  | 50    |
| <b>Major Electives</b>           | Elective XVIII               | 23CoComU8201                   | Financial Analysis and Control                                           | 4            | 4      | 40  | 60  | 100   |
|                                  | Elective XIX                 | 23CoComU8202 /<br>23CoComU8203 | Innovations in Banking Technology<br><br>Digital Marketing               | 4            | 4      | 40  | 60  | 100   |
|                                  | Elective XX                  | 23CoComU8204                   | Entrepreneurial Development II                                           | 4            | 4      | 40  | 60  | 100   |
| <b>Minor (4)</b>                 | --                           | --                             | --                                                                       | --           | --     | --  | --  | --    |
| <b>OE (2)</b>                    | --                           | --                             | --                                                                       | --           | --     | --  | --  | --    |
| <b>VSC (2)</b>                   | --                           | --                             | --                                                                       | --           | --     | --  | --  | --    |
| <b>SEC (2)</b>                   | --                           | --                             | --                                                                       | --           | --     | --  | --  | --    |
| <b>AEC(2),</b>                   | --                           | --                             | --                                                                       | --           | --     | --  | --  | --    |
| <b>VEC (2)</b>                   | Research Project             | --                             | --                                                                       | --           | --     | --  | --  | --    |
| <b>OJT /RP(4/8)</b>              | --                           | 23CoAacU8004                   | Research Project                                                         | 16           | 8      | 80  | 120 | 200   |
| <b>FP / CEP(2)</b>               | --                           | --                             | --                                                                       | --           | --     | --  | --  | --    |
| <b>Total</b>                     |                              |                                |                                                                          | 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