

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)

(Based on NEP 2020 framework)
(To be implemented from Academic Year 2023-24)

Semester 1 (First Year)

Course Type	Course	Subject Code	Course / Paper Title	Hours / Week	Credit	CIA	ESE	Total
Major Mandatory (4 + 2)	Major Paper 1 (Theory)	23CoComU1101	Financial Accounting I	4	4	40	60	100
	Major Paper 2 (Theory)	23CoCwaU1102	Introduction to Cost Accounting	2	2	20	30	50
Major Electives	--	-						
Minor	--	-						
OE (2 + 2)		23CoComU1401	Fundamentals of Trade and Commerce (I)	2	4	40	60	100
		23CpCopU1402	Democracy, Election and Governance	2				
VSC (2)	Major Specific Practical I	23CoCwaU1501	Lab Course on Introduction to Cost Accounting	4	2	20	30	50
SEC (2)	Skill Paper 1 (Theory)	23CoComU1601	Business Communication I	2	2	20	30	50
AEC(2),	MIL	23CpCopU1701/ 23CpCopU1702	MIL-I (Hindi) / MIL-I (Marathi)	2	2	20	30	50
VEC (2)	EVS Theory	23CpCopU1801	Environment Science I	2	2	20	30	50
IKS (2)	Generic IKS	23CpCopU1901	Generic IKS	2	2	20	30	50
CC (2)	CC-I Course	23CpCopU1001	Online Course Based on Yoga	2	2	20	30	50
Total				24	22	220	330	550

Semester 2 (First Year)

Course Type	Course	Subject Code	Course / Paper Title	Hours / Week	Credit	CIA	ESE	Total
Major Mandatory (4 + 2)	Major Paper 3 (Theory)	23CoComU2101	Financial Accounting II	4	4	40	60	100
	Major Paper 4 (Theory)	23CoCwaU2102	Material Accounting and Control	2	2	20	30	50
Major Electives	--	-						
Minor	Minor Paper I	23CoEcoU2301	Introduction to Economics	2	2	20	30	50
OE (2 + 2)	Theory	23CoComU2401	Fundamentals of Trade and Commerce (II)	2	4	40	60	100
	Theory	23CpCopU2402	Fundamentals of Music	2				
VSC (2)	Major Specific Practical II	23CoCwaU2501	Lab Course on Material Accounting and Control	4	2	20	30	50
SEC (2)	Skill Paper II (Theory)	23CoComU2601	Business Communication II	2	2	20	30	50
AEC(2),	Theory	23CpCopU2703	English Communication Skills I	2	2	20	30	50
VEC (2)	EVS Theory	23CpCopU2801	Environment Science II	2	2	20	30	50
IKS (2)	--	–	–	–	–	–	–	–
CC (2)	CC-II Course	23CpCopU2001 / 23CpCopU2011 / 23CpCopU2021 / 23CpCopU2031 / 23CpCopU2041 / 23CpCopU2051 / 23CpCopU2061 / 23CpCopU2071	Physical Education / Cultural Activities / NSS / NCC / Fine Arts / Applied Arts / Visual Arts / Performing Arts	2	2	20	30	50
Total				24	22	220	330	550

Semester 3 (Second Year)

Course Type	Course	Subject Code	Course / Paper Title	Hours / Week	Credit	CIA	ESE	Total
Major Mandatory (4 + 4)	Major Core Paper 5 (Theory)	23CoCwaU3101	Labour and Overheads	4	4	40	60	100
	Major Paper 6 (Theory)	23CoComU3102	Elements of Company Law I	2	2	20	30	50
	Major Paper 7 (Theory) Major Specific IKS	23CoComU1901	Ancient Indian Economics and Business	2	2	20	30	50
Major Electives	--	-						
Minor (4)	Minor Paper II	23CoEcoU3301	Business Economics (Micro)	4	4	40	60	100
OE (2)	--	23CoComU3401	Advanced Study of Trade and Commerce (I)	2	2	20	30	60
VSC (2)	Major Specific Practical II	23CoCwaU3501	Lab Course on Labour and Overheads	4	2	20	30	50
SEC (2)	--	--	--	--	--	--	--	--
AEC(2),	English Theory	23CpCopU3703	English Communication Skills II	2	2	20	30	50
VEC (2)	--	--	--	--	--	--	--	--
IKS (2)	--	--	--	--	--	--	--	--
FP/CEP (2)	FP –I	23CoCwaU3002	Field Project I	2	2	20	30	50
CC(2)	CC-III	23CpCopU3001	Fitness	2	2	20	30	50
Total				24	22	220	330	550

Semester 4 (Second Year)

Course Type	Course	Subject Code	Course / Paper Title	Hours / Week	Credit	CIA	ESE	Total
Major Mandatory (4 + 4)	Major Paper 8 (Theory)	23CoComU4101	Elements of Company Law II	4	4	40	60	100
	Major Paper 9 (Theory)	23CoCwaU4102	Methods of Costing	4	4	40	60	100
Major Electives	--	-						
Minor (4)	Minor Paper III	23CoEcoU4301	Business Economics (Macro)	4	4	40	60	100
OE (2)	--	23CoComU4401	Advanced Study of Trade and Commerce (II)	2	2	20	30	50
VSC (2)	--	--	--	--	--	--	--	--
SEC (2)	Skill Paper III (Theory)	23CoComU4601	Organizational Skill Development	2	2	20	30	50
AEC(2),	MIL	23CpCopU4701 / 23CpCopU4702	MIL-II (Hindi) / MIL-II (Marathi)	2	2	20	30	50
VEC (2)	--	--	--	--	--	--	--	--
IKS (2)	--	--	--	--	--	--	--	--
FP / CEP(2)	CEP –I	23CoCwaU4003	Community Engagement Project I	4	2	20	30	50
CC(2)	CC-IV	23CpCopU4001	Health and Wellness	2	2	20	30	50
Total				24	22	220	330	550

Semester 5 (Third Year)

Course Type	Course	Subject Code	Course / Paper Title	Hours / Week	Credit	CIA	ESE	Total
Major Mandatory (4 + 4 + 2)	Major Core Paper 10 (Theory)	23CoComU5101	Auditing and Taxation I	4	4	40	60	100
	Major Paper 11 (Theory)	23CoCwaU5102	Techniques of Costing	4	4	40	60	100
	Major Paper 12 (Theory)	23CoCwaU5103	Cost Book Keeping and Practices	2	2	20	30	50
Major Electives	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
Minor (4)	Minor Paper IV (Theory)	23CoEcoU5301	Indian and Global Economic Development I	4	4	40	60	100
OE (2)	--	--	--	--	--	--	--	--
VSC (2)	Major Specific Practical III	23CoCwaU5501	Lab Course on Techniques of Costing & Cost Book Keeping	4	2	20	30	50
SEC (2)	--	--	--	--	--	--	--	--
AEC(2),	--	--	--	--	--	--	--	--
VEC (2)		--	--	--	--	--	--	--
IKS (2)		--	--	--	--	--	--	--
FP / CEP(2)	FP –II	23CoCwaU5002	Field Project II	4	2	20	30	50
Total				26	22	220	330	550

Semester 6 (Third Year)

Course Type	Course	Subject Code	Course / Paper Title	Hours / Week	Credit	CIA	ESE	Total
Major Mandatory (4 + 4 + 2)	Major Paper 13 (Theory)	23CoComU6101	Auditing and Taxation II	4	4	40	60	100
	Major Paper 14 (Theory)	23CoCwaU6102	Emerging Concepts in Cost Accounting	4	4	40	60	100
	Major Paper 15 (Theory)	23CoCwaU6103	Introduction to Cost Audit	2	2	20	30	50
Major Electives	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
	Elective VII (Theory)	23CoComU6203	Business Environment and Entrepreneurship - II	4	4	40	60	100
	Elective VIII (Theory)	23CoComU6204	Business Mathematics and Statistics II	4	4	40	60	100
Minor (4)	Minor Paper V (Theory)	23CoEcoU6301	Indian and Global Economic Development II	4	4	40	60	100
OE (2)	--	--	--	--	--	--	--	--
VSC (2)	--	--	--	--	--	--	--	--
SEC (2)	--	--	--	--	--	--	--	--
AEC(2),	--	--	--	--	--	--	--	--
VEC (2)	--	--	--	--	--	--	--	--
OJT (4)	OJT	23CoCopU6004	On job Training	8	4	40	60	100
FP / CEP(2)	--	--	--	--	--	--	--	--
Total				26	22	220	330	550

Semester 7 (Fourth Year) (Honors)

Course Type	Course	Subject Code	Course / Paper Title	Hours / Week	Credit	CIA	ESE	Total
Major Mandatory (4 + 4+4+2)	Major Core Paper 16 (Theory)	23CoComU7101	Strategic Management I	4	4	40	60	100
	Major Core Paper 17 (Theory)	23CoCwaU7102	Advanced Cost Accounting - I	4	4	40	60	100
	Major Paper 18 (Theory)	23CoCwaU7103	Application of Cost Accounting	4	4	40	60	100
	Major Paper 19 (Theory)	23CoComU7104 23CoComU7105	Basics of Finance (Paper - I) / Fundamentals of Financial Management	2	2	20	30	50
Major Electives	Elective IX	23CoComU7201	Management Accounting	4	4	40	60	100
	Elective X	23CoComU7202 / 23CoComU7203	Technology in Business / E- Commerce	4	4	40	60	100
	Elective XI	23CoComU7204	Entrepreneurial Development I	4	4	40	60	100
Minor (4)	Minor Paper	23CoComU7301	RM Paper : Core RM Paper : Business	2 2	4	40	60	100
OE (2)	--	--	--	--	--	--	--	--
VSC (2)	--	--	--	--	--	--	--	--
SEC (2)	--	--	--	--	--	--	--	--
AEC(2),	--	--	--	--	--	--	--	--
VEC (2)	--	--	--	--	--	--	--	--
OJT (4)	--	--	--	--	--	--	--	--
FP / CEP(2)		--	--	--	--	--	--	--
Total				22	22	220	330	550

Semester 8 (Fourth Year) (Honors)

Course Type	Course	Subject Code	Course / Paper Title	Hours /Week	Credit	CIA	ESE	Total
Major Mandatory (4 + 4+4+2)	Major Core Paper 20 (Theory)	23CoEcoU8101 / 23CoStaU8102	Industrial Economics/ Business Statistics	4	4	40	60	100
	Major Core Paper 21 (Theory)	23CoCwaU8103	Methods of Costing	4	4	40	60	100
	Major Paper 22 (Theory)	23CoCwaU8104	Techniques of Costing for Decision and Control	4	4	40	60	100
	Major Paper 23 (Theory)	23CoComU8105 / 23CoComU8106	Basics of Finance (Paper -II)/ International Financial Management	2	2	20	30	50
Major Electives	Elective XII	23CoComU8201	Financial Analysis and Control	4	4	40	60	100
	Elective XIII	23CoComU8202 / 23CoComU8203	Innovations in Banking Technology Digital Marketing	4	4	40	60	100
	Elective XIV	23CoComU8204	Entrepreneurial Development II	4	4	40	60	100
Minor (4)	--	--	--	--	--	--	--	--
OE (2)	--	--	--	--	--	--	--	--
VSC (2)	--	--	--	--	--	--	--	--
SEC (2)	--	--	--	--	--	--	--	--
AEC(2),	--	--	--	--	--	--	--	--
VEC (2)	OJT	--	--	--	--	--	--	--
OJT (4)	--	23CoCwaU8004	On job Training	8	4	40	60	100
FP / CEP(2)	--	--	--	--	--	--	--	--
Total				26	22	220	330	550

Semester 7 (Fourth Year) (Research)

Course Type	Course	Subject Code	Course / Paper Title	Hours / Week	Credit	CIA	ESE	Total
Major Mandatory (4 + 4+2)	Major Core Paper 16 (Theory)	23CoComU7102	Advanced Cost Accounting - I	4	4	40	60	100
	Major Core Paper 17 (Theory)	23CoCwaU7103	Application of Cost Accounting	4	4	40	60	100
	Major Paper 18 (Theory)	23CoComU7104 23CoComU7105	Basics of Finance (Paper - I) / Fundamentals of Financial Management	2	2	20	30	50
Major Electives	Elective XV	23CoComU7201	Management Accounting	4	4	40	60	100
	Elective XVI	23CoComU7202 / 23CoComU7203	Technology in Business /E-Commerce	4	4	40	60	100
	Elective XVII	23CoComU7204	Entrepreneurial Development I	4	4	40	60	100
Minor (4)	Minor Paper	23CoComU7301	RM Paper : Core RM Paper : Business	2 2	4	40	60	100
OE (2 + 2)	--	--	--	--	--	--	--	--
VSC (2)	--	--	--	--	--	--	--	--
SEC (2)	--	--	--	--	--	--	--	--
AEC(2),	--	--	--	--	--	--	--	--
VEC (2)	Research Project	--	--	--	--	--	--	--
OJT /RP(4/8)	--	23CoCwaU7005	Research Project	8	4	40	60	100
FP / CEP(2)	--	--	--	--	--	--	--	--
Total				26	22	220	330	550

Semester 8 (Fourth Year) (Research)

Course Type	Course	Course	Course / Paper Title	Hours / Week	Credit	CIA	ESE	Total
Major Mandatory (4 + 4+2)	Major Core Paper 19 (Theory)	23CoCwaU8103	Methods of Costing	4	4	40	60	100
	Major Core Paper 20 (Theory)	23CoCwaU8104	Techniques of Costing for Decision and Control	4	4	40	60	100
	Major Paper 21 (Theory)	23CoComU8105 / 23CoComU8106	Basics of Finance (Paper -II)/ International Financial Management	2	2	20	30	50
Major Electives	Elective XVIII	23CoComU8201	Financial Analysis and Control	4	4	40	60	100
	Elective XIX	23CoComU8202 / 23CoComU8203	Innovations in Banking Technology Digital Marketing	4	4	40	60	100
	Elective XX	23CoComU8204	Entrepreneurial Development II	4	4	40	60	100
Minor (4)	--	--	--	--	--	--	--	--
OE (2 + 2)	--	--	--	--	--	--	--	--
VSC (2)	--	--	--	--	--	--	--	--
SEC (2)	--	--	--	--	--	--	--	--
AEC(2),	--	--	--	--	--	--	--	--
VEC (2)	Research Project	--	--	--	--	--	--	--
OJT /RP(4/8)	--	23CoCwaU8004	Research Project	16	8	80	120	200
FP / CEP(2)	--	--	--	--	--	--	--	--
Total				30	22	260	390	650

OE : Open Elective

VEC: value Education Courses

IKS : Indian Knowledge System

FP : Field Project

CEP : Community Engagement Project

AEC: Ability Enhancement Course

CC : Co-Curricular Courses

OJT : On Job Training

VSC : Vocational Skill Courses