## Progressive Education Society's Modern College of Arts, Science and Commerce (Autonomous),

## Shivajinagar, Pune 5

(An Autonomous College Affiliated to SavitribaiPhule Pune University)

## Framework of Syllabus

For

## M.Com.

(Advanced Accounting and Taxation Syllabus)

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

Semester 1 (First Year)

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Course Type	Code	Course	Course / Paper Title	Hours/ Week	Credit	CIA	ESE	Total
Major Mandatory (4+ 4+4+2)	23CoComP111	Major Paper 1 (Theory)	Strategic Management	4	4	50	50	100
	23CoAacP112/	Major Paper 2	Advanced Accounting	4	4	50	50	100
	23CoAacP113	Major Paper 3 (Theory)	Income Tax/	4	4	50	50	100
	23CoComP114 OR 23CoComP115	Major Paper 4 (Theory)	Basics of Finance (Paper - I)/ Fundamentals of Financial Management	2	2	25	25	50
Major Electives (4)	23CoComP121	Major Elective 1 (T)	Management Accounting	4	4	50	50	100
	23CoComP122 OR 23BaEcoP112	Major Elective 2 (T)	Technology in Business/ E-Commerce	4	4	50	50	100
RM (4)	23CoCopP131	RM Paper 1	RM Core Paper					
. ,	23CoComP132	RM Paper 2	Research Methodology for Business	2	2	50	50	100
OJT(4),		-	-			_	_	_
Total				22	22	275	275	550

Semester 2 (First Year)

Cou rse	Code	Course	Course / Paper Title	Hours / Week	Credit	CIA	ESE	Total
Type								

Major Mandatory (4+ 4+4+2)	23CoEcoP211 OR 23CoStaP207	Major Paper 1 (Theory)	Industrial Economics/ Business Statistics	4	4	50	50	100
	23CoAacP212	Major Paper 2 (Theory)	Specialized Areas in Accounting	4	4	50	50	100
	23CoAacP213/	Major Paper 3 (Theory)	Business Tax Assessment and Planning	4	4	50	50	100
	23CoComP214 OR 23CoComP215	Major Paper 4 (Theory)	Basics of Finance (Paper -II)/ International Financial Management	2	2	25	25	50
Major Electiv es (4)	23CoComP221	Major Elective 1 (T)	Financial Analysis and Control					
	23CoComP222 OR 23BaEcoP221	Major Elective 2 (T)	Innovations in Banking Technology Digital Marketing	4	4	50	50	100
RM (4)		_	_				_	_
		_	_	_		_	_	_
OJT(4),	23CoComP241	OJT	On Job Training	8	4	50	50	100
Total				26	22	275	275	550

**Semester 3 (Second Year)** 

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Course Type	Code	Course	Course / Paper Title	Hours / Week	Credit	CIA	ESE	Total
Major Mandatory (4+4+4)	23CoComP311	Major Paper 1 (Theory)	Business Finance	4	4	50	50	100
	23CoAacP312	Major Paper 2 (Theory)	Advanced Auditing	4	4	50	50	100
	23CoAacP313	Major Paper 3 (Theory)	Specialized Areas in Auditing	4	4	50	50	100
Major Electives (4)	23CoComP314 OR 23CoComP315	Major Elective (Theory)	Basics of Finance (Paper - III)/ Behavioral Finance	2	2	25	25	50
	23CoComP321 OR 23CoComP322		Setting up of New Business \ Effective Communicati on & Personality Development	4	4	50	50	100
RP (4)	23CoComP352	RP	Research Project	8	4	50	50	100
OJT(4),								
Total				26	22	275	275	550

Semester 4 (Second Year)

Course Type	Code	Course	Course / Paper Title	Hours/ Week	Credit	CIA	ESE	Total
Major Mandatory (4+4+4)	23CoComP411	Major Paper 1 (Theory)	Capital Market and Financial Services	4	4	50	50	100
	23CoAacP412	Major Paper 2 (Theory)	Recent Advances in Accounting, Taxation and Audit	4	4	50	50	100
	23CoEcoP413  OR 23CoStaP407/  OR 23CoComP415	Major Paper 3 (Theory)	Industrial Economic Environment/ Statistics and Operation Research/ Security Analysis and portfolio Management	4	4	50	50	100
Major Electives (4)	23CoComP421 23CoComP422	Major Elective 1 (T) Major Elective 2 (T)	IPR for Business Business Processes and Practices	4	4	50	50	100
	23CoComP453	RP	Research Project	12	6	75	75	150
	Total			28	22	275	275	550