

*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)

Course Type	Code	Course	Course / Paper Title	Hours/Week	Credit	CIA	ESE	Total
<b>Major Mandatory (4+4+4+2)</b>	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
<b>Major Electives (4)</b>	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
<b>RM (4)</b>	23CoComP131	RM Section 1	RM Core Paper	2	2	50	50	100
		RM Section 2	Research Methodology for Business					
<b>OJT(4),</b>		–	–		--	–	–	–
<b>Total</b>				22	22	275	275	550

### Semester 2 (First Year)

<b>Course Type</b>	<b>Code</b>	<b>Course</b>	<b>Course / Paper Title</b>	<b>Hours / Week</b>	<b>Credit</b>	<b>CIA</b>	<b>ESE</b>	<b>Total</b>
<b>Major Mandatory (4 + 4+4+2 )</b>	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
<b>Major Electives (4)</b>	23CoComP221	Major Elective 1 (T)	Financial Analysis and Control	4	4	50	50	100
	23CoComP222 OR 23BaEcoP221	Major Elective 2 (T)	Innovations in Banking Technology  Digital Marketing					
<b>RM (4)</b>		–	–	–		–	–	–
		–	–	–		–	–	–
<b>OJT(4),</b>	23CoComP241	OJT	On Job Training	8	4	50	50	100
<b>Total</b>				26	22	275	275	550

### Semester 3 (Second Year)

Course Type	Code	Course	Course / Paper Title	Hours / Week	Credit	CIA	ESE	Total
<b>Major Mandatory (4 + 4+4)</b>	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
<b>Major Electives (4)</b>	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 Communication & Personality Development	4	4	50	50	100
<b>RP (4)</b>	23CoComP352	RP	Research Project	8	4	50	50	100
<b>OJT(4),</b>								
<b>Total</b>				26	22	275	275	<b>550</b>

## Semester 4 (Second Year)

Course Type	Code	Course	Course / Paper Title	Hours/ Week	Credit	CIA	ESE	Total
<b>Major Mandatory (4 + 4+4)</b>	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
<b>Major Electives (4)</b>	23CoComP421	Major Elective 1 (T)	IPR for Business	4	4	50	50	100
	23CoComP422	Major Elective 2 (T)	Business Processes and Practices					
	23CoComP453	RP	Research Project	12	6	75	75	150
	<b>Total</b>			28	22	275	275	550