

ONLY FOR NEP 2023 PATTERN  
Prepared on 24/02/2026

**Progressive Education Society's**  
**Modern College of Arts, Science and Commerce (Autonomous), Shivajinagar, Pune 5.**  
**ESE (End Semester Examination) March-April 2026 (2023 PATTERN)**  
**T.Y. B.Com. SF (Advanced Cost Accounting and Cost Systems) SEM-V BACKLOG**

| Course Type                    | Course                          | Course Code  | Course / Paper Title                                    | Credit | ESE Marks | DATE                 | ESE TIME               | CIA TIME           |
|--------------------------------|---------------------------------|--------------|---------------------------------------------------------|--------|-----------|----------------------|------------------------|--------------------|
| Major Mandatory<br>(4 + 4 + 2) | Major Core Paper 10<br>(Theory) | 23CoComU5101 | Auditing and Taxation I                                 | 4      | 60        | 18/04/2026           | 11.00 am to 1.00 pm    | 1.15 pm to 2.00 pm |
|                                | Major Paper 11<br>(Theory)      | 23CoCwaU5102 | Techniques of Costing                                   | 4      | 60        | 20/04/2026           | 11.00 am to 1.00 pm    | 1.15 pm to 2.00 pm |
|                                | Major Paper 12<br>(Theory)      | 23CoCwaU5103 | Cost Book Keeping and Practices                         | 2      | 30        | 21/04/2026           | 11.00 am to 12.00 noon | 1.15 pm to 1.45 pm |
| Major Electives                | Elective I<br>(Theory)          | 23CoComU5201 | Business Regulatory Framework I                         | 4      | 60        | 22/04/2026           | 11.00 am to 1.00 pm    | 1.15 pm to 2.00 pm |
|                                | Elective II<br>(Theory)         | 23CoComU5202 | Business Management - I                                 | 4      | 60        | 22/04/2026           | 11.00 am to 1.00 pm    | 1.15 pm to 2.00 pm |
|                                | Elective III<br>(Theory)        | 23CoComU5203 | Business Environment and Entrepreneurship - I           | 4      | 60        | 22/04/2026           | 11.00 am to 1.00 pm    | 1.15 pm to 2.00 pm |
|                                | Elective IV<br>(Theory)         | 23CoComU5204 | Business Mathematics and Statistics I                   | 4      | 60        | 22/04/2026           | 11.00 am to 1.00 pm    | 1.15 pm to 2.00 pm |
| Minor (4)                      | Minor Paper IV<br>(Theory)      | 23CoEcoU5301 | Indian and Global Economic Development I                | 4      | 60        | 23/04/2026           | 11.00 am to 1.00 pm    | 1.15 pm to 2.00 pm |
| VSC (2)                        | Major Specific Practical III    | 23CoCwaU5501 | Lab Course on Techniques of Costing & Cost Book Keeping | 2      | 30        | 24/04/2026           | 11.00 am to 12.00 noon | 1.15 pm to 1.45 pm |
| FP / CEP(2)                    | FP –II<br>(Project)             | 23CoCwaU5002 | Field Project II                                        | 2      | 30        | <b>At Department</b> |                        |                    |



**Dr. Yuvraj Shelke**  
Dy. COE



**Dr. R. M. Jagtap**  
COE



**Dr. Anjali Sardesai**  
V.P. (Academics)



**Dr. Nivedita Ekbote**  
Principal

### **Instructions to Students:**

#### **For ESE:**

- 1. Please ensure that you will reach the examination Hall 25 minutes before examination time.**
- 2. Duly signed Hall ticket and college ID card is compulsory to attend the examinations**
- 3. Use of mobile phones and smart watches is strictly prohibited.**
- 4. If any misconduct by any student will be confirmed by the Examination Squad during examination, then appropriate 'Disciplinary Action' will be admissible against the student as per SPPU rules.**

#### **For CIA Backlog:**

- 1. Reach the examination hall strictly 15 minutes before examination time.**
- 2. The Regular CIE examinations will be conducted in offline mode at college.**
- 3. The seating arrangement will be provided by concerned Department one day before examination date.**
- 4. Use of mobile phone and smart watch is strictly prohibited.**
- 5. Use of calculator can be done with prior permission of concern Subject Teacher.**
- 6. Signing the Attendance sheet of the examination is compulsory.**
- 7. MOOC based /extra credits/some regular credits CIE Backlog examinations will be conducted along with the ESE examinations. (Please refer the above timetable for such courses)**