

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)

Choice Based Credit System (CBCS) Syllabus Under National Education Policy (NEP)

To be implemented from Academic Year 2024-2025

Level 4.5 (First Year) Semester I

| Course Type | Course Code | Course Title | Credits | | Teaching Scheme Hr/Week | | Evaluation Scheme and Max Marks | | |
|---|--------------------------------|--|-----------|-----------|----------------------------|-----------|------------------------------------|-----|------------|
| | | | TH | PR | TH | PR | CE | ESE | Total |
| Subject 1 T(2)+ (T/P) (2) or T(4) | 24CoAacU1111 | Accounting for Business I | 2 | | 2 | | 20 | 30 | 50 |
| | 24CoComU1102 | Basics of Accounting I | 2 | | 2 | | 20 | 30 | 50 |
| Subject 2 T(2)+ (T/P) (2) or T(4) | 24CoComU1201 | <<Major specific paper >> | 2 | | 2 | | 20 | 30 | 50 |
| | 24CoComU1202 | Financial Accounting I | 2 | | 2 | | 20 | 30 | 50 |
| Subject 3 T(2)+ (T/P) (2) or T(4) | 24CoEcoU1301 | Business Economics (Micro Economics I) | 4 | | 4 | | 40 | 60 | 100 |
| IKS T(2) | 24CpCopU1901 | Generic IKS | 2 | | 2 | | 20 | 30 | 50 |
| GE/OE (T/P) (2) | 24CoComU1401 | Fundamentals of Trade and Commerce (I) | 2 | | 2 | | 20 | 30 | 50 |
| SEC (T) (2) | 24CoComU1601 | Business Communication I | 2 | | 2 | | 20 | 30 | 50 |
| AEC T(2) | 24CpCopU1701 / 24CpCopU1702 | MIL-I (Hindi) / MIL-I (Marathi) | 2 | | 2 | | 20 | 30 | 50 |
| VECT (2) | 24CpCopU1801 | Environmental Science | 2 | | 2 | | 20 | 30 | 50 |
| Total | | | 22 | 00 | 22 | 00 | | | 550 |

Level 4.5 (First Year) Semester II

| Course Type | Course Code | Course Title | Credits | | Teaching Scheme Hr/Week | | Evaluation Scheme and Max Marks | | |
|--------------------------------------|---|--|-----------|-----------|----------------------------|-----------|------------------------------------|-----|------------|
| | | | TH | PR | TH | PR | CE | ESE | Total |
| Subject 1 T(2)+ T/P(2) or T(4) | 24CoAacU2111 | Accounting for Business II | 2 | | 2 | | 20 | 30 | 50 |
| | 24CoComU2102 | Basics of Accounting II | 2 | | 2 | | 20 | 30 | 50 |
| Subject 2 T(2)+ P(2) | 24CoComU2201 | <<Major specific paper >> | 2 | | 2 | | 20 | 30 | 50 |
| | 24CoComU2202 | Financial Accounting II | 2 | | 2 | | 20 | 30 | 50 |
| Subject 3 T(2)+ P(2) | 24CoEcoU2301 | Business Economics (Micro Economics II) | 4 | | 4 | | 40 | 60 | 100 |
| GE/OE (T/P)(2) | 24CoComU2401 | Fundamentals of Trade and Commerce (II) | 2 | | 2 | | 20 | 30 | 50 |
| SEC T(2) | 24CoComU2601 | Business Communication II | 2 | | 2 | | 20 | 30 | 50 |
| AEC T(2) | 24CpCopU2703 | English Communication Skills I | 2 | | 2 | | 20 | 30 | 50 |
| VEC T(2) | 24CpCopU2801 | Democracy, Election and Governance | 2 | | 2 | | 20 | 30 | 50 |
| CC(2) | 24CpCopU2001/24CpCopU2011 / 24CpCopU2021 /24CpCopU2031 / 24CpCopU2041 /24CpCopU2051 / 24CpCopU2061 /24CpCopU2071 | Physical Education / Cultural Activities / NSS / NCC / Fine Arts / Applied Arts / Visual Arts / Performing Arts | 2 | | 2 | | 20 | 30 | 50 |
| Total | | | 22 | 00 | 22 | 00 | | | 550 |

Level 5.0 (Second Year) Semester III

| Course Type | Course Code | Course Title | Credits | | Teaching Scheme Hr/Week | | Evaluation Scheme and Max Marks | | |
|--|--------------|--|-----------|-----------|----------------------------|-----------|------------------------------------|----|------------|
| | | | TH | PR | TH | PR | CE | EE | Total |
| Major Core T(2+2 or 4), (T/P)(2) | 24CoComU3101 | Elements of Company Law I | 2 | | 2 | | 20 | 30 | 50 |
| | 24CoAacU3102 | Corporate Accounting I | 4 | | 4 | | 40 | 60 | 100 |
| VSC P(2) | 24CoAacU3501 | Lab Course on Corporate Accounting I | | 2 | | 4 | 20 | 30 | 50 |
| IKS (T/P)(2) | 24CoComU3901 | Ancient Indian Economics and Business | 2 | | 2 | | 20 | 30 | 50 |
| FP P(2) | 24CoAacU3002 | Field Project I | | 2 | | 4 | 20 | 30 | 50 |
| Minor (T/P) (2+2 or 4) | 24CoEcoU3301 | Business Economics (Macro Economics - I) | 4 | | 4 | | 40 | 60 | 100 |
| GE/OE (T/P) (2) | 24CoComU3401 | Advanced Study of Trade and Commerce (I) | 2 | | 2 | | 20 | 30 | 50 |
| AEC T(2) | 24CpCopU3703 | English Communication Skills II | 2 | | 2 | | 20 | 30 | 50 |
| CC T(2) | 24CpCopU3001 | Online Course on Yoga | 2 | | 2 | | 20 | 30 | 50 |
| Total | | | 18 | 04 | 18 | 08 | | | 550 |

Level 5.0 (Second Year) Semester IV

| Course Type | Course Code | Course Title | Credits | | Teaching Scheme Hr/Week | | Evaluation Scheme and Max Marks | | |
|--|--|---|-----------|-----------|----------------------------|-----------|------------------------------------|----|------------|
| | | | TH | PR | TH | PR | CE | EE | Total |
| Major Core T(2+2 or 4), (T/P)(2) | 24CoComU4101 | Elements of Company Law II | 2 | | 2 | | 20 | 30 | 50 |
| | 24CoAacU4102 | Corporate Accounting II | 4 | | 4 | | 40 | 60 | 100 |
| VSC P(2) | 24CoAacU4501 | Lab Course on Corporate Accounting II | | 2 | | 4 | 20 | 30 | 50 |
| CEP P(2) | 24CpCopU4003 | Community Engagement Project | | 2 | | 4 | 20 | 30 | 50 |
| Minor (T/P)(2+2 or 4) | 24CoEcoU4301 | Business Economics (Macro Economics II) | 4 | | 4 | | 40 | 60 | 100 |
| GE/OE (T/P) (2) | 24CoComU4401 | Advanced Study of Trade and Commerce (II) | 2 | | 2 | | 20 | 30 | 50 |
| SEC T(2) | 24CoComU4601 | Organizational Skill Development | 2 | | 2 | | 20 | 30 | 50 |
| AEC T(2) | 24CpCopU4701 / 24CpCopU4702 | MIL-II (Hindi) / MIL-II (Marathi) | 2 | | 2 | | 20 | 30 | 50 |
| CC T(2) | 24CpCopU4001 | Health and Wellness | 2 | | 2 | | 20 | 30 | 50 |
| Total | | | 18 | 04 | 18 | 08 | | | 550 |

Level 5.5 (Third Year) Semester V

| Course Type | Course Code | Course Title | Credits | | Teaching Scheme Hr/Week | | Evaluation Scheme and Max Marks | | |
|---|--------------------|---|-----------|-----------|----------------------------|-----------|---------------------------------------|----|------------|
| | | | TH | PR | TH | PR | CE | EE | Total |
| Major Core T(2+2+2+2 or 4 + 2+2 or 4 + 4) P(2+2 or 4) | 24CoComU5101 | Auditing and Taxation I | 4 | | 4 | | 40 | 60 | 100 |
| | 24CoComU5102 | Goods and Services Tax I | 2 | | 2 | | 20 | 30 | 50 |
| | 24CoAacU5103 | Advanced Accounting I | 4 | | 4 | | 40 | 60 | 100 |
| | 24CoAacU5104 | Accounting for Business III | 2 | | 2 | | 20 | 30 | 50 |
| Major Elective (T/P) (2+2 or 4) | 24CoComU5201 OR | Business Regulatory Framework I | 4 | | 4 | | 40 | 60 | 100 |
| | 24CoComU5202 OR | Business Management I | 4 | | 4 | | 40 | 60 | 100 |
| | 24CoComU5203 OR | Business Mathematics and Statistics I | 4 | | 4 | | 40 | 60 | 100 |
| | 24CoComU5204 | Business Environment and Entrepreneurship I | 4 | | 4 | | 40 | 60 | 100 |
| VSC P(2) | 24CoAacU5501 | Lab Course on Advanced Accounting I | | 2 | | 4 | 20 | 30 | 50 |
| FP (2) | 24CoAacU5001 | Field Project II | | 2 | | 4 | 20 | 30 | 50 |
| Minor (T/P) (2) | 24CoEcoU5302 | Indian Economy | 2 | | 2 | | 20 | 30 | 50 |
| Total | | | 18 | 04 | 18 | 08 | | | 550 |

Level 5.5 (Third Year) Semester VI

| Course Type | Course Code | Course Title | Credits | | Teaching Scheme Hr/Week | | Evaluation Scheme and Max Marks | | |
|--|--------------------|--|-----------|-----------|----------------------------|-----------|------------------------------------|----|------------|
| | | | TH | PR | TH | PR | CE | EE | Total |
| Major Core T(2+2+2+2or 4+2+2 or 4+4) P(2+2 or 4) | 24CoComU6101 | Auditing and Taxation II | 4 | | 4 | | 40 | 60 | 100 |
| | 24CoComU6102 | Goods and Services Tax II | 2 | | 2 | | 20 | 30 | 50 |
| | 24CoAacU6103 | Advanced Accounting II | 4 | | 4 | | 40 | 60 | 100 |
| | 24CoAacU6104 | Accounting for Business IV | 2 | | 2 | | 20 | 30 | 50 |
| Major Elective (T/P) (2+2 or 4) | 24CoComU6201 OR | Business Regulatory Framework II | 4 | | 4 | | 40 | 60 | 100 |
| | 24CoComU6202 OR | Business Management II | 4 | | 4 | | 40 | 60 | 100 |
| | 24CoComU6203 OR | Business Mathematics and Statistics II | 4 | | 4 | | 40 | 60 | 100 |
| | 24CoComU6204 | Business Environment and Entrepreneurship II | 4 | | 4 | | 40 | 60 | 100 |
| VSC P(2) | 24CoAacU6501 | Lab Course on Advanced Accounting II | | 2 | | 4 | 20 | 30 | 50 |
| OJT (2) | 24CoAacU6004 | On Job Training | | 4 | | 8 | 40 | 60 | 100 |
| Total | | | 16 | 06 | 16 | 06 | | | 550 |