

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)

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)	24CoCwaU1111	Introduction to Cost Accounting	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)	24CoCwaU2111	Material Accounting and Control	2		2		20	30	50
	24CoComU2102	Basics of Accounting I	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
	24CoCwaU3102	Labour and Overheads	4		4		40	60	100
VSC P(2)	24CoCwaU3501	Lab Course on Labour and Overheads		2		4	20	30	50
IKS (T/P)(2)	24CoComU3901	Ancient Indian Economics and Business	2		2		20	30	50
FP P(2)	24CoCwaU3002	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
	24CoCwaU4102	Methods of Costing	4		4		40	60	100
VSC P(2)	24CoCwaU4501	Lab Course on Methods of Costing		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
	24CoCwaU5103	Techniques of Costing	4		4		40	60	100
	24CoCwaU5104	Cost Book Keeping and Practices	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)	24CoCwaU5501	Lab Course on Costing Techniques and Cost Book Keeping		2		4	20	30	50
FP (2)	24CoCwaU5001	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+2 or 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
	24CoCwaU6103	Emerging Concepts in Cost Accounting	4		4		40	60	100
	24CoCwaU6104	Introduction to Cost Audit	2		2		20	30	50
Major Elective (T/P) (2+2 or 4)	24CoComU6201 OR 24CoComU6202 OR 24CoComU6203 OR 24CoComU6204	Business Regulatory Framework II OR Business Management – II OR Business Mathematics and Statistics II OR Business Environment and Entrepreneurship II	4		4		40	60	100
			4		4		40	60	100
			4		4		40	60	100
			4		4		40	60	100
VSC P(2)	24CoCwaU6501	Lab Course on Emerging Concepts in Cost Accounting		2		4	20	30	50
OJT (2)	24CoCwaU6004	On Job Training		4		8	40	60	100
Total			16	06	16	12			550