

ONLY FOR NEP 2023 PATTERN  
Prepared on: 13/08/2026

***Progressive Education Society's***  
**Modern College of Arts, Science and Commerce (*Autonomous*), Shivajinagar, Pune 5.**  
**CIA & ESE (End Semester Examination) Oct-Nov 2026 (2023 PATTERN)**  
**T.Y.B.Com. S.F. Campus (Advanced Cost Accounting and Cost Systems) SEM-VI 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 (Theory) | 23CoComU6101 | Auditing and Taxation II                       | 4      | 60        | 05/10/2026    | 11.00 am to 1.00 pm    | 1.15 pm to 2.00 pm |
|                                | Major Paper 11 (Theory)      | 23CoCwaU6102 | Emerging Concepts in Cost Accounting           | 4      | 60        | 06/10/2026    | 11.00 am to 1.00 pm    | 1.15 pm to 2.00 pm |
|                                | Major Paper 12 (Theory)      | 23CoCwaU6103 | Introduction to Cost Audit                     | 2      | 30        | 07/10/2026    | 11.00 am to 12.00 noon | 1.15 pm to 1.45 pm |
| Major Electives                | Elective I (Theory)          | 23CoComU6201 | Business Regulatory Framework II               | 4      | 60        | 08/10/2026    | 11.00 am to 1.00 pm    | 1.15 pm to 2.00 pm |
|                                | Elective II (Theory)         | 23CoComU6202 | Business Management - II                       | 4      | 60        | 08/10/2026    | 11.00 am to 1.00 pm    | 1.15 pm to 2.00 pm |
|                                | Elective III (Theory)        | 23CoComU6203 | Business Environment and Entrepreneurship - II | 4      | 60        | 08/10/2026    | 11.00 am to 1.00 pm    | 1.15 pm to 2.00 pm |
|                                | Elective IV (Theory)         | 23CoComU6204 | Business Mathematics and Statistics II         | 4      | 60        | 08/10/2026    | 11.00 am to 1.00 pm    | 1.15 pm to 2.00 pm |
| Minor (4)                      | Minor Paper IV (Theory)      | 23CoEcoU6301 | Indian and Global Economic Development II      | 4      | 60        | 09/10/2026    | 11.00 am to 1.00 pm    | 1.15 pm to 2.00 pm |
| OJT                            | OJT                          | 23CoCwaU6002 | On Job Training                                | 2      | 30        | At Department |                        |                    |



Dr. R. M. Jagtap  
Controller of Examinations



Dr. Nivedita G. 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 phone and smart watch is strictly prohibited.
4. If any misconduct by any student will be confirmed by 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)