

**B.Com. (Accounting & Finance) Programme**  
**Under Choice Based Credit, Grading and Semester System**  
**Course Structure**

**F.Y.B.Com. (Accounting & Finance)**

(To be implemented from Academic Year- 2016-2017)

No. of Courses	Semester I	Credits	No. of Courses	Semester II	Credits
1	<b>Elective Courses (EC)</b>		1	<b>Elective Courses (EC)</b>	
1	Financial Accounting (Elements of Financial Accounting) - I	03	1	Financial Accounting (Special Accounting Areas) - II	03
2	Cost Accounting (Introduction and Element of cost) - I	03	2	Auditing (Introduction and Planning) - I	03
3	Financial Management (Introduction to Financial Management) - I	03	3	Taxation - I (Indirect Taxes I)	03
2	<b>Ability Enhancement Courses (AEC)</b>		2	<b>Ability Enhancement Courses (AEC)</b>	
2A	<b>Ability Enhancement Compulsory Course (AECC)</b>		2A	<b>Ability Enhancement Compulsory Course (AECC)</b>	
4	Business Communication - I	03	4	Business Communication - II	03
2B	<b>*Skill Enhancement Courses (SEC)</b>		2B	<b>**Skill Enhancement Courses (SEC)</b>	
5	Any one course from the following list of the courses	02	5	Any one course from the following list of the courses	02
3	<b>Core Courses (CC)</b>		3	<b>Core Courses (CC)</b>	
6	Commerce (Business Environment) - I	03	6	Business Law (Business Regulatory Framework) - I	03
7	Business Economics - I	03	7	Business Mathematics	03
<b>Total Credits</b>		<b>20</b>	<b>Total Credits</b>		<b>20</b>

<b>*List of Skill Enhancement Courses (SEC) for Semester I (Any One)</b>		<b>**List of Skill Enhancement Courses (SEC) for Semester II (Any One)</b>	
1	Foundation Course - I	1	Foundation Course - II
2	Foundation Course in NSS - I	2	Foundation Course in NSS - II
3	Foundation Course in NCC - I	3	Foundation Course in NCC - II
4	Foundation Course in Physical Education - I	4	Foundation Course in Physical Education - II
<b>Note: Course selected in Semester I will continue in Semester II</b>			





## S.Y.B.Com. (Accounting & Finance)

(To be implemented from Academic Year- 2017-2018)

No. of Courses	Semester III	Credits	No. of Courses	Semester IV	Credits
1	<b>Elective Courses (EC)</b>		1	<b>Elective Courses (EC)</b>	
1,2 & 3	*Any three courses from the following list of the courses	09	1,2 & 3	**Any three courses from the following list of the courses	09
2	<b>Ability Enhancement Courses (AEC) - Skill Enhancement Course (SEC)</b>		2	<b>Ability Enhancement Courses (AEC) - Skill Enhancement Course (SEC)</b>	
4	Information Technology in Accountancy - I	02	4	Information Technology in Accountancy - II	02
3	<b>Core Courses (CC)</b>		3	<b>Core Courses (CC)</b>	
5	Commerce (Financial Market Operations) - II	03	5	Management (Introduction to Management) - I	03
6	Business Law (Business Regulatory Framework) - II	03	6	Business Law (Company Law) - III	03
7	Business Economics - II	03	7	Research Methodology in Accounting and Finance	03
<b>Total Credits</b>		<b>20</b>	<b>Total Credits</b>		<b>20</b>

<b>*List of Elective Courses (EC) for Semester III (Any Three)</b>		<b>**List of Elective Courses (EC) for Semester IV (Any Three)</b>	
1	Financial Accounting (Special Accounting Areas) - III	1	Financial Accounting (Special Accounting Areas) - IV
2	Cost Accounting (Methods of Costing) - II	2	Wealth Management
3	Auditing (Techniques of Auditing and Audit Procedures) - II	3	Auditing - III
4	Taxation - II (Indirect Taxes Paper- II)	4	Taxation - III (Indirect Taxes- III)
5	Operation Research	5	Management Accounting (Introduction to Management Accounting) - I
<b>Note: Course selected in Semester III will continue in Semester IV</b>			



## T.Y.B.Com. (Accounting & Finance)

(To be implemented from Academic Year- 2018-2019)

No. of Courses	Semester V	Credits	No. of Courses	Semester VI	Credits
1	<b>Elective Courses (EC)</b>		1	<b>Elective Courses (EC)</b>	
1,2,3 & 4	*Any four courses from the following list of the courses	12	1,2,3 & 4	**Any four courses from the following list of the courses	12
2	<b>Core Courses (CC)</b>		2	<b>Core Courses (CC)</b>	
5	Management (Management Applications) - II	04	5	Economics (Indian Economy) - III	04
3	✓ <b>Project Work</b>		3	✓ <b>Project Work</b>	
6	Project Work I	04	6	Project Work II	04
Total Credits		20	Total Credits		20

✓ **Note:** Project work is considered as a special course involving application of knowledge in solving/analyzing/exploring a real life situation/ difficult problem. Project work would be of 03 credits. A project work may be undertaken in any area of Elective Courses/ study area

<b>*List of Elective Courses for Semester V (Any Four)</b>		<b>**List of Elective Courses for Semester VI (Any Four)</b>	
1	Financial Accounting - V	1	Financial Accounting - VI
2	Cost Accounting - IV	2	Cost Accounting - V
3	Financial Management - II	3	Financial Management - III
4	Taxation - IV (Direct Taxes- I)	4	Taxation - V (Direct Taxes- II)
5	International Finance - I	5	Financial Accounting - VII
6	Financial Analysis and Business Valuation	6	Security Analysis and Portfolio Management
<b>Note: Course selected in Semester V will continue in Semester VI</b>			

