

Structure and Syllabus
For S.Y. B.Com. Degree Program
As per National Education Policy-2020
w.e.f. June-2025
(Academic Year 2025-2026)

Credit Distribution and Courses Structure of Semester-III of S.Y. B.Com.

Sr. No.	Verticals	Credits	Course Code	Name of the Course	Name of the Board of Studies	No. of Lectures in a Week (Clock Hours)
Major Mandatory Subjects (6 Credits)						
I) Accountancy and Taxation						
1	MJ	4	CA201-T	Corporate Accounting-I	Accountancy	4
2	MJ	2	FAFD202-T	Forensic Accounting and Fraud Detection-I	Accountancy	2
II) Cost and Management Accounting						
3	MJ	4	CA201-T	Corporate Accounting-I	Accountancy	4
4	MJ	2	MOC203-T	Methods of Costing-I	Cost & Works Accounting	2
III) Business Administration						
5	MJ	4	CA201-T	Corporate Accounting-I	Accountancy	4
6	MJ	2	EMS204-T	Enterprise Management System-I	Business Administration	2
IV) Marketing						
7	MJ	4	CA201-T	Corporate Accounting-I	Accountancy	4
8	MJ	2	SM205-T	Services Marketing	Marketing	2
V) Business Practices and Cooperation						
9	MJ	4	CA201-T	Corporate Accounting-I	Accountancy	4
10	MJ	2	ESIS206-T	Entrepreneurship Scenario and Institutional Support	Business Practices	2
VI) Banking, Finance and Insurance						
11	MJ	4	CA201-T	Corporate Accounting-I	Accountancy	4
12	MJ	2	IBS207-T	Indian Banking System-I	Banking, Finance and Insurance	2
VII) Business Laws						
13	MJ	4	CA201-T	Corporate Accounting-I	Accountancy	4

14	MJ	2	CPL208-T	Consumer Protection Law-I	Business Laws	2
VIII) Business Mathematics, Statistics and Analytics						
15	MJ	4	CA201-T	Corporate Accounting-I	Accountancy	4
16	MJ	2	OR209-T	Operations Research-I	Statistics & Computer Applications	2
Minor Subject (4 Credits)						
17	MN	4	ME241-T	Macro Economics	Business Economics	4
Generic OR Open Elective Subjects (OE) (2 Credits)						
18	OE	2	--	To be selected from the OE Baskets of Faculty of Science & Technology and Faculty of Humanities		2
Vocational and Skill Enhancement Courses (VSEC) (2 Credits)						
19	VSC	2	CA221-P	Computerized Accounting-I	Accountancy	4 per Batch of 20 Students
Ability Enhancement Courses (AEC), Indian Knowledge System (IKS) and Value Education Courses (VEC) (4 Credits)						
Modern Indian Languages-I						
20	AEC	2	--	Marathi-I OR	Marathi	2
		2	--	Hindi-I OR	Hindi	2
		2	--	Sanskrit-I OR	Sanskrit	2
		2	--	Urdu-I OR	Urdu	2
		2	--	Sindhi-I	Sindhi	2
21	IKS (Major Related)	2	AASI231IKS-T	Ancient Accounting Systems in India	Accountancy	2
		2	CSAI232IKS-T	Costing Systems in Ancient India	Cost and Works Accounting	2
		2	IEVBM233IKS-T	Indian Ethical and Value Based Management	Business Administration	2
		2	MPAI234IKS-T	Marketing Practices in Ancient India	Marketing	2
		2	BPAI235IKS-T	Business Practices in Ancient India	Business Practices	2
		2	ABSI236IKS-T	Ancient Banking Systems in India	Banking, Finance and Insurance	2
		2	JSAI237IKS-T	Judicial Systems in Ancient India	Business Laws	2
		2	AMSI238IKS-T	Ancient and Modern Statistics in India	Statistics & Computer Applications	2

Field Projects / Internship / Apprenticeship / Community Engagement and Service corresponding to the Major (Core) Subject, Co-curricular Courses (CC) and Research Project (4 Credits)						
22	CC		--	To be selected from the University Baskets		2
23	FP	2	AT231FP-P	Field Project in Accountancy and Taxation	Accountancy	4
		2	CMA232FP-P	Field Project in Cost and Management Accounting	Cost and Works Accounting	4
		2	BA233FP-P	Field Project in Business Administration	Business Administration	4
		2	M234FP-P	Field Project in Marketing	Marketing	4
		2	BPC235FP-P	Field Project in Business Practices and Cooperation	Business Practices	4
		2	BFI236FP-P	Field Project in Banking, Finance and Insurance	Banking, Finance and Insurance	4
		2	BL237FP-P	Field Project in Business Laws	Business Laws	4
		2	BMSA238FP-P	Field Project in Business Mathematics, Statistics and Analytics	Statistics & Computer Applications	4
Total Credits		22				

Abbreviation: MJ: Major, MM: Major Mandatory, ME: Major Elective, MN: Minor, GE / OE: Generic Elective / Open Elective, VSEC: Vocational Skill Enhancement Course, VSC: Vocational Skill Course, SEC: Skill Enhancement Course, AEC: Ability Enhancement Course, VEC: Value Education Course, IKS: Indian Knowledge System, CC: Co-Curricular Courses, FP: Field Project, CEP: Community Engagement Project, OJT: On Job Training, RP: Research Project, T-Theory, P-Practical etc.