



MES Night College of Arts & Commerce, Karve Road, Pune

F.Y.B.Com. Degree Programme for Three Years

Subject List & Credit Distribution as per the New Education Policy (NEP) 2020 Pattern

Effective from the Academic Year 2025-26

Semester-I

Sr. No.	Course	Credits	B.Com in Accountancy and Taxation	B.Com in Banking, Finance and Insurance	B.Com in Cost & Management Accounting
1	DSC-I	4	Financial Accounting-I	Fundamentals of Banking-I	Basics of Cost and Management Accounting and Material Accounting-I
2	DSC-II	4	Business Environment and Entrepreneurship-I	Business Environment and Entrepreneurship-I	Business Environment and Entrepreneurship-I
3	DSC-III	4	Introduction to Behavioral Economics	Introduction to Behavioral Economics	Introduction to Behavioral Economics
4	OE	2	Good Citizenship-I	Good Citizenship-I	Good Citizenship-I
5	VSEC	2	Business Accounting-I	Business Accounting-I	Business Accounting-I
6	AEC	2	English-I	English-I	English-I
7	VEC	2	Environmental Science	Environmental Science	Environmental Science
8	IKS	2	Indian Knowledge System	Indian Knowledge System	Indian Knowledge System
Total		22			

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

Principal



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Semester-II

Sr. No.	Course	Credits	B.Com in Accountancy and Taxation	B.Com in Banking, Finance and Insurance	B.Com in Cost & Management Accounting
1	DSC-IV	4	Financial Accounting-II	Fundamentals of Insurance-II	Inventory, Labour, and Overhead Accounting-II
2	DSC-V	4	History, Principles and Practices of Co-Operation-II	History, Principles and Practices of Co-Operation-II	History, Principles and Practices of Co-Operation-II
3	DSC-VI	4	Market Structure and Welfare Economics	Market Structure and Welfare Economics	Market Structure and Welfare Economics
4	OE	2	Good Citizenship-II	Good Citizenship-II	Good Citizenship-II
5	VSEC	2	Business Accounting-II	Business Accounting-II	Business Accounting-II
6	AEC	2	English-II	English-II	English-II
7	VEC	2	Constitutional Values, Fundamental Duties and Political System in India	Constitutional Values, Fundamental Duties and Political System in India	Constitutional Values, Fundamental Duties and Political System in India
8	CC	2	Health and Wellness/ Yoga Education/ Sports and Fitness/ Cultural Activities/ NSS/ NCC, etc.	Health and Wellness/ Yoga Education/ Sports and Fitness/ Cultural Activities/ NSS/ NCC, etc.	Health and Wellness/ Yoga Education/ Sports and Fitness/ Cultural Activities/ NSS/ NCC, etc.
Total		22			

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