



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

### F.Y.Bcom. 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-III

| Sr. No.      | Course | Credits   | B. Com in Accountancy and Taxation                                    | B. Com in Banking, Finance and Insurance                           | B. Com in Cost & Management Accounting                             |
|--------------|--------|-----------|---|--|--|
| 1            | MJ     | 04        | Corporate Accounting-I  | Corporate Accounting-I   | Corporate Accounting-I   |
| 2            | MJ     | 02        | Forensic Accounting and Fraud Detection-I                             | Indian Banking System-I  | Methods of Costing-I   |
| 3            | MN     | 04        | Macro Economics   |  |  |
| 4            | OE     | 2         | Introduction to Stock Market  |  |  |
|              | SEC    |           | <b>Applicable for Semester VI</b>                                     |  |  |
| 5            | VSC    | 2         | Computerized Accounting-I   | Computerized Accounting-I  | Computerized Accounting-I  |
| 6            | AEC    | 2         | Marathi-I (Modern Indian Languages-I) / Hindi-I                       | Marathi-I (Modern Indian Languages-I) / Hindi -I                   | Marathi-I (Modern Indian Languages-I) / Hindi- I                   |
| 7            | IKS    | 2         | Ancient Accounting Systems in India ( <b>Applicable for SEM-III</b> ) | Ancient Banking Systems in India ( <b>Applicable for SEM-III</b> ) | Costing Systems in Ancient India ( <b>Applicable for SEM-III</b> ) |
| 8            | CC     | 2         | PRAYAS Promoting Road Awareness for Youth and Safety                  |  |  |
| 9            | FP     | 2         | Field Project in Accountancy and Taxation                             | Field Project in Banking, Finance and Insurance                    | Field Project in Cost and Management Accounting                    |
| <b>Total</b> |        | <b>22</b> |   |  |  |

**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.

**Subject List & Credit Distribution as per the New Education Policy (NEP) 2020 Pattern**  
**Effective from the Academic Year 2025-26**  
**Semester-IV**

| Sr. No.      | Course | Credits   | B. Com in Accountancy and Taxation                       | B. Com in Banking, Finance and Insurance           | B. Com in Cost & Management Accounting                         |
|--------------|--------|-----------|--|--|--|
| 1            | MJ     | 04        | Corporate Accounting-II                                  | Corporate Accounting-II                            | Corporate Accounting-II  |
| 2            | MJ     | 02        | Forensic Accounting and Fraud Detection-II               | Indian Banking System-II                           | Methods of Costing-II  |
| 3            | MN     | 04        | Monetary Economics                                       |  |  |
| 4            | OE     | 2         | Analysis of Stock Market                                 |  |  |
|              | SEC    |           | <b>Goods and Services Tax Act</b>                        |  |  |
| 5            | VSC    | 2         | Computerized Accounting-II                               | Computerized Accounting-II                         | Computerized Accounting-II                                     |
| 6            | AEC    | 2         | Marathi-II (Modern Indian Languages-II)/ Hindi-II        | Marathi-II (Modern Indian Languages-II) / Hindi-II | Marathi-II (Modern Indian Languages-II) / Hindi-II             |
| 8            | CC     | 2         | Sport Proficiency and Participation-III                  |  |  |
| 9            | CEP    | 2         | Community Engagement Project in Accountancy and Taxation | Field Project in Banking, Finance and Insurance    | Community Engagement Project in Cost and Management Accounting |
| <b>Total</b> |        | <b>22</b> |  |  |  |