

# University of Mumbai



**Revised Syllabus  
and  
Question Paper Pattern  
of Courses of  
B.Com. (Accounting and Finance)  
Programme  
Second Year  
*Semester III and IV***

**Under Choice Based Credit, Grading and  
Semester System**

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

***Board of Studies-in-Accountancy***



**PRINCIPAL**

Jashbhal Maganbhai Patel College of Commerce

**Board of Studies-in-Accountancy, University of Mumbai**

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



**Course Structure**

**S.Y.B.Com. (Accounting and 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)</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	Information Technology in Accountancy - I	03	4	Information Technology in Accountancy - 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	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 Skill Enhancement Courses (SEC) for Semester III (Any One)</b>		<b>**List of Skill Enhancement Courses (SEC) for Semester IV (Any One)</b>	
1	Foundation Course in Commerce (Financial Market Operations) - III	1	Foundation Course in Management (Introduction to Management) - IV
2	Foundation Course- Contemporary Issues- III	2	Foundation Course- Contemporary Issues- IV
3	Foundation Course in NSS - III	3	Foundation Course in NSS - IV
4	Foundation Course in NCC - III	4	Foundation Course in NCC - IV
5	Foundation Course in Physical Education - III	5	Foundation Course in Physical Education - IV

<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	Management Accounting (Introduction to Management Accounting)
3	Auditing (Techniques of Auditing and Audit Procedures) - II	3	Auditing - III
4	Taxation - II (Direct Taxes Paper- I)	4	Taxation - III (Direct Taxes- II)
5	Principles & Practices of Banking	5	Wealth Management
<b>Note: Course selected in Semester III will continue in Semester IV</b>			

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

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

### Semester III

No. of Courses	Semester III	Credits
<b>1</b>	<b>Elective Courses (EC)</b> <b>*Any three courses from the following list of the courses</b>	
1	Financial Accounting (Special Accounting Areas) - III	03
2	Cost Accounting (Methods of Costing) - II	03
3	Auditing (Techniques of Auditing and Audit Procedures) - II	03
4	Taxation - II (Direct Taxes Paper- I)	03
5	Principles & Practices of Banking	03
<b>2</b>	<b>Ability Enhancement Courses (AEC)</b>	
<b>2A</b>	<b>Ability Enhancement Compulsory Course (AECC)</b>	
4	Information Technology in Accountancy - I	03
<b>2B</b>	<b>*Skill Enhancement Courses (SEC)</b>	
5	Any one course from the following list of the courses	02
<b>3</b>	<b>Core Courses (CC)</b>	
6	Business Law ( Business Regulatory Framework) II	03
7	Business Economics II	03
<b>Total Credits</b>		<b>20</b>

<b>*List of Skill Enhancement Courses (SEC) for Semester III (Any One)</b>	
1	Foundation Course in Commerce (Financial Market Operations) - III
2	Foundation Course- Contemporary Issues- III
3	Foundation Course in NSS - III
4	Foundation Course in NCC - III
5	Foundation Course in Physical Education - III



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