



**JSPM UNIVERSITY PUNE**

Recognized by UGC u/s 2 (f) of UGC Act 1956 and enacted by the  
State Government of Maharashtra - JSPM University Act, 2022 (Mah IV of 2023)

**JSPM University Pune**  
**Faculty of Business Management and**  
**Commerce**  
**School of Commerce**



**NEP aligned Curriculum Structure**  
**for**  
**B.com (Cost & Work Accounting)**  
**(Effective from AY: 2023-24)**



# JSPM University Pune

## COURSE STRUCTURE (NEP 2020 Aligned)

FACULTY OF BUSINESS MANAGEMENT AND COMMERCE

W. E. F

2023-2024

SCHOOL OF COMMERCE

RELEASE DATE

01/07/2023

FIRST YEAR BACHELOR OF COMMERCE

REVISION NO.

0.0 (NEP)

### SEMESTER I (LEVEL 4.5)

COURSE			TEACHING SCHEME				EXAMINATION SCHEME AND MARKS								TOTAL	CREDITS
TYPE	CODE	COURSE NAME	Hours / Week				THEORY (Equal Weightage for CIE and ESE)			PRACTICAL (Equal Weightage for CIE and ESE)		ORAL (Equal Weightage for CIE and ESE)				
			L	T	P	EL	CONTINUOUS IN SEMESTER EVALUATION (100 Marks)			END SEMESTER EXAMINATION (100 / 50 Marks)	CONTINUOUS IN SEMESTER EVALUATION (50 Marks)	END SEMESTER EXAMINATION (50 Marks)	CONTINUOUS IN SEMESTER EVALUATION (50 Marks)	END SEMESTER EXAMINATION (50 Marks)		
							T1 (30 Marks)	T2 (30 Marks)	Assignments (40 Marks)							
PCC	230VBCB01_01	Basics of Finance	3	1	-	-	30	30	40	100	-	-	-	-	100	4
	230VBCB02_01	Financial Accounting	2	-	-	4	30	30	40	100	-	-	50	50	150	3
IOC	-	Interdisciplinary Open Course	2	-	-	-	30	30	40	100	-	-	-	-	100	2
SEC	230VBCB10_01	Advanced Excel	2	-	2	-	-	-	-	-	50	50	50	50	100	3
VSC	230IDCB01_01	Design Thinking and Creativity	1	-	-	2	-	-	-	-	-	-	50	50	50	1.5
AEC (HSMC)	230UENB01_01	Effective Communication Skills	1	-	2	-	30	30	40	50	-	-	-	-	50	2
IKS (HSMC)	230UHIB01_01	States in Ancient India	2	-	-	-	30	30	40	50	-	-	-	-	50	2
VEC (HSMC)	230GCEB02_01	Environment and Sustainability	2	-	-	-	30	30	40	50	-	-	-	-	50	2
LC	230VBCB07_01	Financial Accounting Lab	-	-	2	-	-	-	-	-	50	50	-	-	50	1
LLC	230UPYB01_01	Yoga & Fitness	-	-	2	2	-	-	-	-	-	-	50	50	50	1.5
<b>TOTAL</b>			<b>15</b>	<b>1</b>	<b>8</b>	<b>8</b>								<b>750</b>	<b>22</b>	




Sem.	Interdisciplinary Open Course (IOC)			
	Faculty	Faculty of Science and Technology / Faculty of Business Management and Commerce	Faculty of Education and Humanities	Faculty of Health Sciences
Odd Semester	Course Code	230VBBB06_01	230USYB10_01	230HFGM27_01
	Course Name	Essentials of Management	Sociology and Market Research	Investigative Skills
	Course Code	230GCEB32	230UPYB09_03	230HFGM29_03
	Course Name	Life Cycle Cost Analysis	Emotional intelligence	Hazards and Chemical Safety
Even Semester	Course Code	230GCSB151_04	230UPYB34_02	230HFGM25_02
	Course Name	Artificial Intelligence for Everyone	Psychology at Workplace	Intellectual Property

  
**Dr. Shripakash Soni**  
 Programme Coordinator, B.Com.

  
**Dr. Anuradha S. Deshpande**  
 Associate Dean (Academics)



  
**Dr. Prabha Singh**  
 Dean, Faculty of Business Management and Commerce

  
**Prof. B.E. Ahuja**  
 Vice Chancellor, JSPM University Pune



# JSPM University Pune

FACULTY OF BUSINESS MANAGEMENT AND COMMERCE

SCHOOL OF COMMERCE

FIRST YEAR BACHELOR OF COMMERCE

COURSE STRUCTURE  
(NEP 2020 Aligned)

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## SEMESTER II (Level 4.5)

TYPE	CODE	COURSE NAME	TEACHING SCHEME				EXAMINATION SCHEME AND MARKS								TOTAL	CREDITS	
			Hours / Week				THEORY (Equal Weightage for CIE and ESE)			PRACTICAL (Equal Weightage for CIE and ESE)		ORAL (Equal Weightage for CIE and ESE)					
			L	T	P	EL	CONTINUOUS IN SEMESTER EVALUATION (100 Marks)			END SEMESTER EXAMINATION (100 / 50 marks)	CONTINUOUS IN SEMESTER EVALUATION (50marks)	END SEMESTER EXAMINATION (50 marks)	CONTINUOUS IN SEMESTER EVALUATION (50marks)	END SEMESTER EXAMINATION (50 marks)			
							T1 (30 Marks)	T2 (30 Marks)	Assignments (40 Marks)								
PCC	230VBCB03_02	Corporate Accounting	3	-	-	-	30	30	40	100	-	-	-	-	100	3	
PCC	230VBBB04_02	Principles of Marketing	2	1	-	4	30	30	40	100	-	-	50	50	150	4	
PCC	230VBCB05_02	Financial Management	2	-	-	2	30	30	40	100	-	-	-	-	100	2.5	
MDM	-	Multi-Disciplinary Minor	2	-	-	-	30	30	40	100	-	-	-	-	100	2	
SEC	230VBCB08_02	Software for Financial Accounting	2	-	2	-	-	-	-	-	50	50	50	50	100	3	
AEC (HSMC)	230UENB02_02	Communicative Proficiency Skills	1	-	2	-	30	30	40	50	-	-	-	-	50	2	
VEC (HSMC)	230UPYB03_02	Ethics and Moral Values	2	-	-	-	30	30	40	50	-	-	-	-	50	2	
LLC	230UPYB02_02	Mindfulness and Wellbeing	1	-	-	2	-	-	-	-	-	-	50	50	50	1.5	
IITP/FP/CEP	230VBCB06_02	Internship/Field Project/Community Engagement Programme	4 to 6 Weeks				-	-	-	-	-	-	-	50	50	50	2
<b>TOTAL</b>			<b>15</b>	<b>1</b>	<b>4</b>	<b>8</b>								<b>750</b>	<b>22</b>		

Note: A Certificate will be awarded if a student exits after first year.

For "Exit" at the end of First Year the student must complete a total of 8 additional credits.

a) An internship / OJT of 8 - 10 weeks (4 credits) over and above semester 2 internship of minimum 4 weeks.

b) Additional one Course of 4 credits (Course offered will be Vocational Skill Course (VSC) or Skill Enhancement Course (SEC) or a mini project).



L-Lecture

Format No.: JSPMUni/ACAD/001

T-Tutorial

Rev. No.:0.0

P-Practical Session (Laboratory)

Rev. Date:01/07/2023

EL-Experiential Learning

Page 1 of 2

Sem.	Specialization	Multi-Disciplinary Minor (MDM)				
		Banking and Finance	Cost and Works Accounting	Marketing Management	Financial Management	Human Resource Management
II	Course Code	230GCSB23	230GCSB23	230GCSB23	230GCSB23	230GCSB23
	Course Name	Fundamentals of Data Science	Fundamentals of Data Science	Fundamentals of Data Science	Fundamentals of Data Science	Fundamentals of Data Science
III	Course Code	230VBFB01	230VCWB01	230VMGB21	230VFMB21	230VHRB21
	Course Name	Basics of Stock Market	Costing Methods	Introduction to Consumer Psychology	Fundamentals of Cost Accounting	Introduction to Learning and Development
IV	Course Code	230VBFB02	230VCWB02	230VMGB22	230VFMB22	230VHRB22
	Course Name	Digital and International Banking	Costing Techniques	Social Media and Digital Marketing	Banking and Financial Institutions	Performance and Compensation Management System
V	Course Code	230VBFB03	230VCWB03	230VMGB23	230VFMB23	230VHRB23
	Course Name	Financial Planning and Risk Management	Strategic Costing	Brand Management in the Digital Age	Investment Analysis and Portfolio Management	Organizational Change and Development
VI	Course Code	230VBFB04	230VCWB04	230VMGB24	230VFMB24	230VHRB24
	Course Name	Bank Audit	Cost Audit	Direct and Indirect Marketing	Risk and Insurance Management	Industrial Relations and Employment Laws

*Dr. Shriprakash Soni*  
**Dr. Shriprakash Soni**  
 Programme Coordinator, B.Com.

*Dr. Prabha Singh*  
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 Dean, Faculty of Business Management and Commerce

*Dr. Anuradha S. Deshpande*  
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 Associate Dean (Academics)



*Prof. B.B. Ahuja*  
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 Vice Chancellor, JSPM University Pune



# JSPM University Pune

FACULTY OF BUSINESS MANAGEMENT AND COMMERCE

SCHOOL OF COMMERCE

SECOND-YEAR BACHELOR OF COMMERCE  
(COST AND WORKS ACCOUNTING)

COURSE STRUCTURE  
(NEP 2020 Aligned)

W. E. F

2024-2025

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## SEMESTER III (LEVEL 5)

COURSE			TEACHING SCHEME				EXAMINATION SCHEME AND MARKS								TOTAL	CREDITS
TYPE	CODE	COURSE NAME	Hours / Week				THEORY (Equal Weightage for CIE and ESE)			PRACTICAL (Equal Weightage for CIE and ESE)		ORAL (Equal Weightage for CIE and ESE)				
			L	T	P	EL	CONTINUOUS IN SEMESTER EVALUATION (100 Marks)			END SEMESTER EXAMINATION (100 / 50 Marks)	CONTINUOUS IN SEMESTER EVALUATION (50 Marks)	END SEMESTER EXAMINATION (50 Marks)	CONTINUOUS IN SEMESTER EVALUATION (50 Marks)	END SEMESTER EXAMINATION (50 Marks)		
							T1 (30 Marks)	T2 (30 Marks)	Assignments (40 Marks)							
PCC	230VBCB22_03	Business Economics	2	1	-	-	30	30	40	100	-	-	-	-	100	3
PCC	230VBCB23_03	Company Accounting	3	-	-	-	30	30	40	100	-	-	-	-	100	3
PCC	240VCWB02_03	Cost and Management Accounting	3	-	-	4	30	30	40	100	-	-	-	-	100	4
AEC (HSMC)	230UENB03_03	Soft Skill Development	1	-	2	-	30	30	40	50	-	-	-	-	50	2
MDM	--	Multi-Disciplinary Minor	3	-	-	4	30	30	40	100	-	-	-	-	100	4
IOC	--	Interdisciplinary Open Course	2	-	-	-	30	30	40	100	-	-	-	-	100	2
VSC	230IINB02_03	Innovation	1	-	-	2	-	-	-	-	-	-	50	50	50	1.5
LLC	240VBBB02_03	Theater and Performing Arts	-	-	2	2	-	-	-	-	-	-	50	-	50	1.5
SLC	230VBCB26_03	Company Accounting Practices	-	-	-	4	-	-	-	-	-	-	50	-	50	1
<b>TOTAL</b>			<b>15</b>	<b>1</b>	<b>4</b>	<b>16</b>							<b>50</b>	<b>-</b>	<b>700</b>	<b>22</b>



Sem.	Multi-Disciplinary Minor (MDM)				
	Specialization	Banking and Finance	Marketing Management	Financial Management	Human Resource Management
II	Course Code	230GCSB23	230GCSB23	230GCSB23	230GCSB23
	Course Name	Fundamentals of Data Science	Fundamentals of Data Science	Fundamentals of Data Science	Fundamentals of Data Science
III	Course Code	230VBF01	230VMGB21	230VFMB21	230VHRB21
	Course Name	Basics of Stock Market	Introduction to Consumer Psychology	Fundamentals of Cost Accounting	Introduction to Learning and Development
IV	Course Code	230VBF02	230VMGB22	230VFMB22	230VHRB22
	Course Name	Digital and International Banking	Social media and Digital Marketing	Banking and Financial Institutions	Performance and Compensation Management System
V	Course Code	230VBF03	230VMGB23	230VFMB23	230VHRB23
	Course Name	Financial Planning and Risk Management	Brand Management in the Digital Age	Investment Analysis and Portfolio Management	Organizational Change and Development
VI	Course Code	230VBF04	230VMGB24	230VFMB24	230VHRB24
	Course Name	Bank Audit	Direct and Indirect Marketing	Risk and Insurance Management	Industrial Relations and Employment Laws

Sem.	Interdisciplinary Open Course (IOC)			
	Faculty	Faculty of Science and Technology / Faculty of Business Management and Commerce	Faculty of Education and Humanities	Faculty of Health Sciences
I	Course Code	230VBB08_01	230USYB10_01	230HFGM27_01
	Course Name	Essentials of Management	Sociology and Market Research	Investigative Skills
II	Course Code	230GCER32	230UPYB09_03	230HFGM29_03
	Course Name	Life Cycle Cost Analysis	Emotional Intelligence	Hazards and Chemical Safety
IV	Course Code	230GCSB161_04	230UPYB34_02	230HFGM25_02
	Course Name	Artificial Intelligence for Everyone	Psychology at Workplace	Intellectual Property

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## COURSE STRUCTURE (NEP 2020 Aligned)

FACULTY OF BUSINESS MANAGEMENT AND COMMERCE

W. E. F

2024-2025

SCHOOL OF COMMERCE

RELEASE DATE

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SECOND-YEAR BACHELOR OF COMMERCE  
(COST AND WORKS ACCOUNTING)

REVISION NO.

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### SEMESTER IV (LEVEL 5)

COURSE			TEACHING SCHEME				EXAMINATION SCHEME AND MARKS								TOTAL	CREDITS	
TYPE	CODE	COURSE NAME	Hours / Week				THEORY (Equal Weightage for CIE and ESE)			PRACTICAL (Equal Weightage for CIE and ESE)		ORAL (Equal Weightage for CIE and ESE)					
			L	T	P	EL	CONTINUOUS IN SEMESTER EVALUATION (100 Marks)			END SEMESTER EXAMINATI ON (100 / 50 Marks)	CONTINUO US IN SEMESTER EVALUATI ON (50 Marks)	END SEMESTER EXAMINATI ON (50 Marks)	CONTINUO US IN SEMESTER EVALUATI ON (50 Marks)	END SEMESTER EXAMINATI ON (50 Marks)			
							T1 (30 Marks)	T2 (30 Marks)	Assign- ments (40 Marks)								
PCC	230VBCB24_04	Company Law and Secretarial Practice	2	-	-	2	30	30	40	100	-	-	-	-	100	2.5	
PCC	230VBCB25_04	Fundamentals of Taxation	2	-	-	-	30	30	40	50	-	-	-	-	50	2	
PCC	230VCWB10_04	Methods of Costing	2	1	-	-	30	30	40	100	-	-	-	-	100	3	
AEC (HSMC)	230UENB04_04	Verbal Aptitude through Literature	1	-	2	-	30	30	40	50	-	-	-	-	50	2	
MDM	--	Multi-Disciplinary Minor	3	-	-	4	30	30	40	100	-	-	-	-	100	4	
IOC	--	Interdisciplinary Open Course	2	-	-	-	30	30	40	100	-	-	-	-	100	2	
SEC	240GCSB041_04	Web Programming	2	-	2	-	-	-	-	-	50	50	50	50	100	3	
LLC	230HFSB80_04	Health and Nutrition	1	-	-	2	-	-	-	-	-	-	50	-	50	1.5	
IITP/FP /CEP	230VBCB06_04	Internship/ Field Project/ Community Engagement Programme	4 to 6 Weeks				-	-	-	-	-	-	-	50	50	50	2
<b>TOTAL</b>			<b>15</b>	<b>1</b>	<b>4</b>	<b>8</b>									<b>700</b>	<b>22</b>	
MLC <sup>#</sup>	--	Audit Course - 1	1	-	-	-	-	-	-	50	-	-	-	-	50	1	



<b>Sem.</b>	<b>Mandatory Learning Course (MLC<sup>®</sup>) Audit Course</b>	
<b>IV</b>	<b>Course Code</b>	230UPOB02_04
	<b>Course Name</b>	Introduction to Indian Constitution
<b>V</b>	<b>Course Code</b>	240VBBB42_05
	<b>Course Name</b>	Corporate Governance and Boardroom Ethics in Practice
<b>VI</b>	<b>Course Code</b>	240VBBB43_06
	<b>Course Name</b>	Digital Citizenship and Tech Responsibility for Future Managers
<b>VII</b>	<b>Course Code</b>	240VBBB44_07
	<b>Course Name</b>	Grassroot Innovations and Frugal Entrepreneurship in India



Sem.	Multi-Disciplinary Minor (MDM)				
	Specialization	Banking and Finance	Marketing Management	Financial Management	Human Resource Management
II	Course Code	230GCSB23	230GCSB23	230GCSB23	230GCSB23
	Course Name	Fundamentals of Data Science	Fundamentals of Data Science	Fundamentals of Data Science	Fundamentals of Data Science
III	Course Code	230VBF01	230VMGB21	230VFMB21	230VHRB21
	Course Name	Basics of Stock Market	Introduction to Consumer Psychology	Fundamentals of Cost Accounting	Introduction to Learning and Development
IV	Course Code	230VBF02	230VMGB22	230VFMB22	230VHRB22
	Course Name	Digital and International Banking	Social media and Digital Marketing	Banking and Financial Institutions	Performance and Compensation Management System
V	Course Code	230VBF03	230VMGB23	230VFMB23	230VHRB23
	Course Name	Financial Planning and Risk Management	Brand Management in the Digital Age	Investment Analysis and Portfolio Management	Organizational Change and Development
VI	Course Code	230VBF04	230VMGB24	230VFMB24	230VHRB24
	Course Name	Bank Audit	Direct and Indirect Marketing	Risk and Insurance Management	Industrial Relations and Employment Laws

Sem.	Interdisciplinary Open Course (IOC)			
	Faculty	Faculty of Science and Technology / Faculty of Business Management and Commerce	Faculty of Education and Humanities	Faculty of Health Sciences
I	Course Code	230VBB06_01	230USYB10_01	230HFGM07_01
	Course Name	Essentials of Management	Sociology and Market Research	Investigative Skills
III	Course Code	230GCEB32	230UPYB09_03	230HFGM29_03
	Course Name	Life Cycle Cost Analysis	Emotional Intelligence	Hazards and Chemical Safety
IV	Course Code	230GCSB151_04	230UPYB34_02	230HFGM25_02
	Course Name	Artificial Intelligence for Everyone	Psychology at Workplace	Intellectual Property

*Shriprakash*

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FACULTY OF BUSINESS MANAGEMENT AND COMMERCE

W. E. F

2025-2026

SCHOOL OF COMMERCE

RELEASE DATE

01/07/2025

THIRD YEAR BACHELOR OF COMMERCE  
(COST AND WORKS ACCOUNTING)

REVISION NO.

0.0 (NEP)

### SEMESTER V (LEVEL 5.5)

COURSE			TEACHING SCHEME				EXAMINATION SCHEME AND MARKS								TOTAL	CREDITS
TYPE	CODE	COURSE NAME	Hours / Week				THEORY (Equal Weightage for CIE and ESE)			PRACTICAL (Equal Weightage for CIE and ESE)		ORAL (Equal Weightage for CIE and ESE)				
			L	T	P	EL	CONTINUOUS IN SEMESTER EVALUATION (100 Marks)			END SEMESTER EXAMINATION (100 / 50 Marks)	CONTINUOUS IN SEMESTER EVALUATION (50 Marks)	END SEMESTER EXAMINATION (50 Marks)	CONTINUOUS IN SEMESTER EVALUATION (50 Marks)	END SEMESTER EXAMINATION (50 Marks)		
							T1 (30 Marks)	T2 (30 Marks)	Assignments (40 Marks)							
PCC	230VBCB29_05	Public Economics	3	-	-	2	30	30	40	100	-	-	-	-	100	3.5
PCC	230VCWB11_05	Techniques of Costing	2	-	-	2	30	30	40	100	-	-	-	-	100	2.5
PCC	230VCWB12_05	Strategic Cost Control	3	-	-	-	30	30	40	100	-	-	-	-	100	3
PCC	230VCWB13_05	Advanced Costing	2	-	-	2	30	30	40	100	-	-	-	-	100	2.5
PEC	--	Programme Elective Course	3	-	-	-	30	30	40	100	-	-	-	-	100	3
MDM	--	Multi-Disciplinary Minor	3	-	-	4	30	30	40	100	-	-	-	-	100	4
VSC	230IESB03_05	Entrepreneurship	1	-	-	2	-	-	-	-	-	-	50	50	50	1.5
TOTAL			17	0	0	12									650	20
MLC#	--	Audit Course – 2	-	-	-	-	-	-	-	50	-	-	-	-	50	1



Sem.	Specialization	Multi-Disciplinary Minor (MDM)				
		Banking and Finance	Cost and Works Accounting	Marketing Management	Financial Management	Human Resource Management
II	Course Code	240VBFB01_02	240VCWB01_02	240VMGB01_02	240VFMB01_02	240VHRB01_02
	Course Name	Basics of Banking Services and Retail Banking	Fundamentals of Cost Accounting	Current Trends in Marketing Management	Current Trends in Financial Management	Current Trends in Human Resource Management
III	Course Code	230VBFB01_03	230VCWB01	230VMGB21	230VFMB21	230VHRB21
	Course Name	Basics of Stock Market	Costing Methods	Introduction to Consumer Psychology	Fundamentals of Cost Accounting	Introduction to Learning and Development
IV	Course Code	230VBFB02_04	230VCWB02	230VMGB22	230VFMB22	230VHRB22
	Course Name	Digital and International Banking	Costing Techniques	Social Media and Digital Marketing	Banking and Financial Institutions	Performance and Compensation Management System
V	Course Code	230VBFB03_05	230VCWB03	230VMGB23	230VFMB23	230VHRB23
	Course Name	Financial Planning and Risk Management	Strategic Costing	Brand Management in the Digital Age	Investment Analysis and Portfolio Management	Organizational Change and Development
VI	Course Code	230VBFB04_06	230VCWB04	230VMGB24	230VFMB24	230VHRB24
	Course Name	Bank Audit	Cost Audit	Direct and Indirect Marketing	Risk and Insurance Management	Industrial Relations and Employment Laws

Sem.	Specialization	Programme Elective Course (PEC)	
		Banking and Finance	Cost & Works Accounting
V	Course Code	230VBFB12_05	230VCWB05_05
	Course Name	Operations Management in Banks	Materials and Inventory Management
	Course Code	230VBFB22_05	230VCWB22_05
VI	Course Name	International Banking and Finance	Marginal Costing and Decision Making
	Course Code	230VBFB15_06	230VCWB14_06
	Course Name	Banking Audit & Compliance	Cost Audit Report and Compliance
VII	Course Code	230VBFB23_06	230VCWB23_06
	Course Name	Green Banking and Sustainable Finance	Standard Costing and Variance Analysis
	Course Code	230VBFB20_07	230VCWB20_07
VIII	Course Name	Quantitative Techniques in Bank Management	Quantitative Techniques in Cost Management
	Course Code	230VBFB24_07	230VCWB24_07
	Course Name	Central Banking and Monetary Policy	Risk-Based Costing
VIII	Course Code	230VBFB21_08	230VCWB21_08
	Course Name	Current Trends and Cases in Banking and Finance	Current Trends and Cases in Cost and Works Accounting
VIII	Course Code	230VBFB25_08	230VCWB25_08
	Course Name	Credit Management and Loan Appraisal	Cost Control and Cost Reduction Techniques



Sem.	Mandatory Learning Course (MLC <sup>a</sup> ) Audit Course	
IV	Course Code	230UPOB02_04
	Course Name	Introduction to Indian Constitution
V	Course Code	240VBBB42_05
	Course Name	Corporate Governance and Boardroom Ethics in Practice
VI	Course Code	240VBBB43_06
	Course Name	Digital Citizenship and Tech Responsibility for Future Managers
VII	Course Code	240VBBB44_07
	Course Name	Grassroot Innovations and Frugal Entrepreneurship in India

*Vineeta*

Dr. Vineeta Agrawal  
Programme Coordinator, B.Com.

*Prabha*

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Dean, Faculty of Business Management and Commerce

*AP*

Dr. Anuradha S. Deshpande  
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FACULTY OF BUSINESS MANAGEMENT AND COMMERCE

SCHOOL OF COMMERCE

THIRD YEAR BACHELOR OF COMMERCE  
(COST AND WORKS ACCOUNTING)

COURSE STRUCTURE  
(NEP 2020 Aligned)

W. E. F

2025-2026

RELEASE DATE

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SEMESTER VI - SCHEME A (LEVEL 5.5)

COURSE			TEACHING SCHEME				EXAMINATION SCHEME AND MARKS								TOTAL	CREDITS
TYPE	CODE	COURSE NAME	Hours / Week				THEORY (Equal Weightage for CIE and ESE)			PRACTICAL (Equal Weightage for CIE and ESE)		ORAL (Equal Weightage for CIE and ESE)				
			L	T	P	EL	CONTINUOUS IN SEMESTER EVALUATION (100 Marks)			END SEMESTER EXAMINATION (100 / 50 Marks)	CONTINUOUS IN SEMESTER EVALUATION (50 Marks)	END SEMESTER EXAMINATION (50 Marks)	CONTINUOUS IN SEMESTER EVALUATION (50 Marks)	END SEMESTER EXAMINATION (50 Marks)		
							T1 (30 Marks)	T2 (30 Marks)	Assignments (40 Marks)							
PCC	230VBCB30_06	Advanced Accounting	2	-	-	2	30	30	40	100	-	-	-	-	100	2.5
PCC	230VBBB34_06	Legal Aspects of Business	2	-	-	2	30	30	40	100	-	-	-	-	100	2.5
PCC	230VBCB32_06	Introduction to Fin-Tech	3	-	-	-	30	30	40	100	-	-	-	-	100	3
PEC	--	Programme Elective Course	3	-	-	-	30	30	40	100	-	-	-	-	100	3
MDM	--	Multi-Disciplinary Minor	3	-	-	-	30	30	40	100	-	-	-	-	100	3
PROJ	230VBCB36_06	Project	-	-	4	8	-	-	-	-	50	50	50	50	100	4
IITP/FP/CEP	230VBCB47_06	Internship / Field Project / Community Engagement Programme	4 to 6 weeks				-	-	-	-	-	-	50	50	50	2
TOTAL			13	0	4	12									650	20
MLC#	--	Audit Course - 3	-	-	-	-	-	-	-	50	-	-	-	-	50	1

Note - Scheme A is intended for students who will continue into the fourth year to pursue Honours or Honours with Research.



**Multi-Disciplinary Minor (MDM)**

Sem.	Specialization	Banking and Finance	Cost and Works Accounting	Marketing Management	Financial Management	Human Resource Management
II	Course Code	240VBFB01_02	240VCWB01_02	240VMGB01_02	240VFMB01_02	240VHRB01_02
	Course Name	Basics of Banking Services and Retail Banking	Fundamentals of Cost Accounting	Current Trends in Marketing Management	Current Trends in Financial Management	Current Trends in Human Resource Management
III	Course Code	230VBFB01_03	230VCWB01	230VMGB21	230VFMB21	230VHRB21
	Course Name	Basics of Stock Market	Costing Methods	Introduction to Consumer Psychology	Fundamentals of Cost Accounting	Introduction to Learning and Development
IV	Course Code	230VBFB02_04	230VCWB02	230VMGB22	230VFMB22	230VHRB22
	Course Name	Digital and International Banking	Costing Techniques	Social Media and Digital Marketing	Banking and Financial Institutions	Performance and Compensation Management System
V	Course Code	230VBFB03_05	230VCWB03	230VMGB23	230VFMB23	230VHRB23
	Course Name	Financial Planning and Risk Management	Strategic Costing	Brand Management in the Digital Age	Investment Analysis and Portfolio Management	Organizational Change and Development
VI	Course Code	230VBFB04_06	230VCWB04	230VMGB24	230VFMB24	230VHRB24
	Course Name	Bank Audit	Cost Audit	Direct and Indirect Marketing	Risk and Insurance Management	Industrial Relations and Employment Laws

**Programme Elective Course (PEC)**

Sem.	Specialization	Banking and Finance	Cost & Works Accounting
V	Course Code	230VBFB12_05	230VCWB05_05
	Course Name	Operations Management in Banks	Materials and Inventory Management
	Course Code	230VBFB22_05	230VCWB22_05
	Course Name	International Banking and Finance	Marginal Costing and Decision Making
VI	Course Code	230VBFB15_06	230VCWB14_06
	Course Name	Banking Audit & Compliance	Cost Audit Report and Compliance
	Course Code	230VBFB23_06	230VCWB23_06
	Course Name	Green Banking and Sustainable Finance	Standard Costing and Variance Analysis
VII	Course Code	230VBFB20_07	230VCWB20_07
	Course Name	Quantitative Techniques in Bank Management	Quantitative Techniques in Cost Management
	Course Code	230VBFB24_07	230VCWB24_07
	Course Name	Central Banking and Monetary Policy	Risk-Based Costing
VIII	Course Code	230VBFB21_08	230VCWB21_08
	Course Name	Current Trends and Cases in Banking and Finance	Current Trends and Cases in Cost and Works Accounting
VIII	Course Code	230VBFB25_08	230VCWB25_08
	Course Name	Credit Management and Loan Appraisal	Cost Control and Cost Reduction Techniques



Sem.	Mandatory Learning Course (MLC <sup>2</sup> ) Audit Course	
IV	Course Code	230UPOB02_04
	Course Name	Introduction to Indian Constitution
V	Course Code	240VBBB42_05
	Course Name	Corporate Governance and Boardroom Ethics in Practice
VI	Course Code	240VBBB43_06
	Course Name	Digital Citizenship and Tech Responsibility for Future Managers
VII	Course Code	240VBBB44_07
	Course Name	Grassroot Innovations and Frugal Entrepreneurship in India

*Vineeta*

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*Prabha*

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*Anuradha S. Deshpande*

Dr. Anuradha S. Deshpande  
Associate Dean (Academics)



*B.B. Ahuja*

Prof. B.B. Ahuja  
Vice Chancellor, JSPM University Pune



# JSPM University Pune

FACULTY OF BUSINESS MANAGEMENT AND COMMERCE

SCHOOL OF COMMERCE

THIRD YEAR BACHELOR OF COMMERCE  
(COST AND WORKS ACCOUNTING)

COURSE STRUCTURE  
(NEP 2020 Aligned)

W. E. F

2025-2026

RELEASE DATE

01/07/2025

REVISION NO.

0.0 (NEP)

SEMESTER VI - SCHEME B (LEVEL 5.5)

TYPE	CODE	COURSE NAME	TEACHING SCHEME				EXAMINATION SCHEME AND MARKS								TOTAL	CREDITS
			Hours / Week				THEORY (Equal Weightage for CIE and ESE)			PRACTICAL (Equal Weightage for CIE and ESE)		ORAL (Equal Weightage for CIE and ESE)				
			L	T	P	EL	CONTINUOUS IN SEMESTER EVALUATION (100 Marks)			END SEMESTER EXAMINATION (100 / 50 Marks)	CONTINUOUS IN SEMESTER EVALUATION (50 Marks)	END SEMESTER EXAMINATION (50 Marks)	CONTINUOUS IN SEMESTER EVALUATION (50 Marks)	END SEMESTER EXAMINATION (50 Marks)		
							T1 (30 Marks)	T2 (30 Marks)	Assignments (40 Marks)							
PCC	230VBCB30_06	Advanced Accounting	2	-	-	2	30	30	40	100	-	-	-	-	100	2.5
PCC	230VBBB34_06	Legal Aspects of Business	2	-	-	2	30	30	40	100	-	-	-	-	100	2.5
PCC	230VBCB32_06	Introduction to Fin-Tech	3	-	-	-	30	30	40	100	-	-	-	-	100	3
PEC	--	Programme Elective Course	3	-	-	-	30	30	40	100	-	-	-	-	100	3
MDM	--	Multi-Disciplinary Minor	3	-	-	-	30	30	40	100	-	-	-	-	100	3
PROJ	230VBCB35_06	Project	-	-	6	12	-	-	-	-	100	100	50	50	150	6
TOTAL			13	0	6	16									650	20
MLC*	--	Audit Course - 3	-	-	-	-	-	-	-	50	-	-	-	-	50	1

Note: Scheme B is intended for students who plan to exit the programme after the sixth semester.



Sem.	Specialization	Multi-Disciplinary Minor (MDM)				
		Banking and Finance	Cost and Works Accounting	Marketing Management	Financial Management	Human Resource Management
II	Course Code	240VBFB01_02	240VCWB01_02	240VMGB01_02	240VFMB01_02	240VHRB01_02
	Course Name	Basics of Banking Services and Retail Banking	Fundamentals of Cost Accounting	Current Trends in Marketing Management	Current Trends in Financial Management	Current Trends in Human Resource Management
III	Course Code	230VBFB01_03	230VCWB01	230VMGB21	230VFMB21	230VHRB21
	Course Name	Basics of Stock Market	Costing Methods	Introduction to Consumer Psychology	Fundamentals of Cost Accounting	Introduction to Learning and Development
IV	Course Code	230VBFB02_04	230VCWB02	230VMGB22	230VFMB22	230VHRB22
	Course Name	Digital and International Banking	Costing Techniques	Social Media and Digital Marketing	Banking and Financial Institutions	Performance and Compensation Management System
V	Course Code	230VBFB03_05	230VCWB03	230VMGB23	230VFMB23	230VHRB23
	Course Name	Financial Planning and Risk Management	Strategic Costing	Brand Management in the Digital Age	Investment Analysis and Portfolio Management	Organizational Change and Development
VI	Course Code	230VBFB04_06	230VCWB04	230VMGB24	230VFMB24	230VHRB24
	Course Name	Bank Audit	Cost Audit	Direct and Indirect Marketing	Risk and Insurance Management	Industrial Relations and Employment Laws

Sem.	Specialization	Programme Elective Course (PEC)	
		Banking and Finance	Cost & Works Accounting
V	Course Code	230VBFB12_05	230VCWB05_05
	Course Name	Operations Management in Banks	Materials and Inventory Management
VI	Course Code	230VBFB22_05	230VCWB22_05
	Course Name	International Banking and Finance	Marginal Costing and Decision Making
VI	Course Code	230VBFB15_06	230VCWB14_06
	Course Name	Banking Audit & Compliance	Cost Audit Report and Compliance
VII	Course Code	230VBFB23_06	230VCWB23_06
	Course Name	Green Banking and Sustainable Finance	Standard Costing and Variance Analysis
VII	Course Code	230VBFB20_07	230VCWB20_07
	Course Name	Quantitative Techniques in Bank Management	Quantitative Techniques in Cost Management
VIII	Course Code	230VBFB24_07	230VCWB24_07
	Course Name	Central Banking and Monetary Policy	Risk-Based Costing
VIII	Course Code	230VBFB21_08	230VCWB21_08
	Course Name	Current Trends and Cases in Banking and Finance	Current Trends and Cases in Cost and Works Accounting
VIII	Course Code	230VBFB25_08	230VCWB25_08
	Course Name	Credit Management and Loan Appraisal	Cost Control and Cost Reduction Techniques



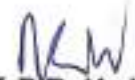
Sem.	Mandatory Learning Course (MLC*) Audit Course	
IV	Course Code	230UPOB02_04
	Course Name	Introduction to Indian Constitution
V	Course Code	240VBBB42_05
	Course Name	Corporate Governance and Boardroom Ethics in Practice
VI	Course Code	240VBBB43_06
	Course Name	Digital Citizenship and Tech Responsibility for Future Managers
VII	Course Code	240VBBB44_07
	Course Name	Grassroot Innovations and Frugal Entrepreneurship in India

  
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