



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: 2024-25)



JSPM University Pune

FACULTY OF BUSINESS MANAGEMENT AND COMMERCE

SCHOOL OF COMMERCE

FIRST YEAR BACHELOR OF COMMERCE

COURSE STRUCTURE
(NEP 2020 Aligned)

W. E. F

2024-2025

RELEASE DATE

01/07/2024

REVISION NO.

0.0 (NEP)

SEMESTER I (LEVEL 4.5)

COURSE

TEACHING
SCHEME

EXAMINATION SCHEME AND MARKS

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)

T
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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)

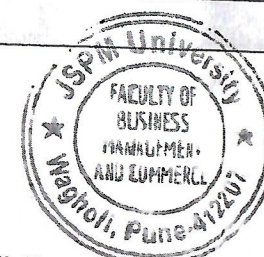
END
SEMESTER
EXAMINATI
ON
(50 Marks)

T1
(30
Marks)

T2
(30
Marks)

Assign-
ments
(40
Marks)

TYPE	CODE	COURSE NAME	Hours / Week				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)	TOTAL	CREDITS
			L	T	P	EL	T1 (30 Marks)	T2 (30 Marks)	Assignments (40 Marks)							
PCC	240VBBB01_01	Management Principles and Organizational Behaviour	3	-	-	4	30	30	40	100	-	-	-	-	100	4
	231VBCB02_01	Financial Accounting	3	-	-	-	30	30	40	100	-	-	-	-	100	3
IOC	--	Interdisciplinary Open Course	2	-	-	-	30	30	40	100	-	-	-	-	100	3
SEC	230VBCB10_01	Advanced Excel	2	-	-	-	30	30	40	100	-	-	-	-	100	2
VSC	230IDCB01_01	Design Thinking and Creativity	2	-	2	-	-	-	-	-	50	50	50	50	100	3
AEC (HSMC)	230UENB01_01	Effective Communication Skills	1	-	-	2	-	-	-	-	-	-	50	50	1.5	
IKS (HSMC)	230UHIB01_01	States in Ancient India	1	-	2	-	30	30	40	50	-	-	-	50	2	
VEC (HSMC)	230GCEB02_01	Environment and Sustainability	2	-	-	-	30	30	40	50	-	-	-	50	2	
SLC	240VBCB01_01	Financial Accounting Practices	2	-	-	-	30	30	40	50	-	-	-	50	2	
LLC	230UPYB02_02	Mindfulness and Wellbeing	-	-	-	4	-	-	-	-	-	-	-	50	1	
TOTAL			17	0	4	12	-	-	-	-	-	-	50	-	700	22



L-Lecture
Format No.: JSPMUni/ACAD/001

T-Tutorial
Rev. No.:0.0

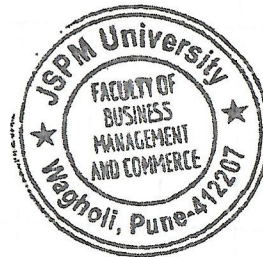
P-Practical Session (Laboratory)
Rev. Date:01/07/2024


EL-Experiential Learning


Interdisciplinary Open Course (IOC)				
Sem.	Faculty	Faculty of Science and Technology	Faculty of Education and Humanities	Faculty of Health Sciences
I	Course Code	230GMAB01_01	230USYB10_01	230HFGM27_01
	Course Name	Business Statistics	Sociology and Market Research	Investigative Skills
II	Course Code	230GCSB23P_02	230UPYB34_02	230HFGM25_02
	Course Name	Fundamentals of Data Science	Psychology at Workplace	Intellectual Property
III	Course Code	230GCEB32	230UPYB09_03	230HFGM29_03
	Course Name	Life Cycle Cost Analysis	Emotional intelligence	Hazards and Chemical Safety


Dr. Shriprakash Soni
 Programme Coordinator, B.Com.


Dr. Anuradha S. Deshpande
 Associate Dean (Academics)




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


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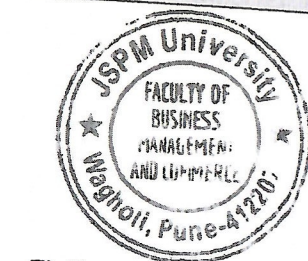
SEMESTER II (LEVEL 4.5)

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 (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	230VBCB03_02	Corporate Accounting																
PCC	231VBBB04_02	Principles of Marketing	2	-	-	2	30	30	40	100	-	-	-	-	100	2.5		
MDM	--	Multi-Disciplinary Minor	3	-	-	4	30	30	40	100	-	-	-	-	100	4		
IOC	--	Interdisciplinary Open Course	3	-	-	-	30	30	40	100	-	-	-	-	100	4		
SEC	230VBCB08_02	Software for Financial Accounting	2	-	-	-	30	30	40	100	-	-	-	-	100	3		
AEC (HSMC)	230UENB02_02	Communicative Proficiency Skills	2	-	2	-	-	-	-	-	-	-	-	-	100	2		
VEC (HSMC)	230UPYB03_02	Ethics and Moral Values	1	-	2	-	30	30	40	50	50	50	50	50	100	3		
LLC	230UPYB01_02	Yoga and Fitness	2	-	-	-	30	30	40	50	-	-	-	-	50	2		
IITP/FP/CEP	230VBCB06_02	Internship/Field Project/Community Engagement Programme	-	-	2	2	-	-	-	-	-	-	-	-	50	2		
TOTAL			4 to 6 Weeks				-	-	-	-	-	-	50	-	50	1.5		
			15	0	6	8							50	50	50	2		
															700	22		

L-Lecture
Format No.: JSPMUni/ACAD/001

T-Tutorial
Rev. No.:0.0

P-Practical Session (Laboratory)
Rev. Date:01/07/2024



EL-Experiential Learning


Sem.	Specialization	Multi-Disciplinary Minor (MDM)					
		Banking and Finance	Cost and Works Accounting	Marketing Management	Financial Management	Human Resource Management	
II	Course Code	240VBFB01	240VCWB01	240VMGB01	240VMFM01	240VMHR01	
	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	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	

Sem.	Faculty	Interdisciplinary Open Course (IOC)		
		Faculty of Science and Technology	Faculty of Education and Humanities	Faculty of Health Sciences
I	Course Code	230GMAB01_01	230USYB10_01	230HFGM27_01
	Course Name	Business Statistics	Sociology and Market Research	Investigative Skills
II	Course Code	230GCSB23P_02	230UPYB34_02	230HFGM25_02
	Course Name	Fundamentals of Data Science	Psychology at Workplace	Intellectual Property
III	Course Code	230GCEB32	230UPYB09_03	230HFGM29_03
	Course Name	Life Cycle Cost Analysis	Emotional intelligence	Hazards and Chemical Safety


Note: A Certificate will be awarded if a student exits after the first year. For "Exit" at the end of the 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).


Dr. Shriprakash Soni
Programme Coordinator, B.Com.


Dr. Anuradha S. Deshpande
Associate Dean (Academics)




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


Prof. B.B. Ahuja
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

2025-2026

RELEASE DATE

01/07/2025

REVISION NO.

0.0 (NEP)

SEMESTER III (LEVEL 5)

COURSE

TEACHING SCHEME

EXAMINATION SCHEME AND MARKS

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)		TOTAL	CREDITS	
			L	T	P	EL	CONTINUOUS IN SEMESTER EVALUATION (100 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)							END SEMESTER EXAMINATION (100 / 50 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	230VCWB09_03	Basics of Cost 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
TOTAL			15	1	4	16							50	-	50	22



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P-Practical Session (Laboratory)
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EL-Experiential Learning
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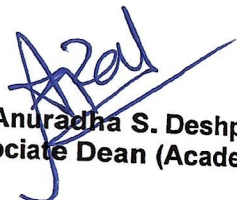
Sem.	Specialization	Multi-Disciplinary Minor (MDM)				
		Banking and Finance	Cost and Works Accounting	Marketing Management	Financial Management	Human Resource Management
II	Course Code	230GCSB23_02	240VCWB01_02	240VMGB01_02	240VFMB01_02	240VHRB01_02
	Course Name	Fundamentals of Data Science	Fundamentals 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_03	230VFMB21_03	230VHRB21_03
	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_04	230VFMB22_04	230VHRB22_04
	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_05	230VFMB23_05	230VHRB23_05
	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_06	230VFMB24_06	230VHRB24_06
	Course Name	Bank Audit	Cost Audit	Direct and Indirect Marketing	Risk and Insurance Management	Industrial Relations and Employment Laws




Sem.	Faculty	Interdisciplinary Open Course (IOC)		
		Faculty of Science and Technology / Faculty of Business Management and Commerce	Faculty of Education and Humanities	Faculty of Health Sciences
I	Course Code	230VBBB06_01	230USYB10_01	230HFGM27_01
	Course Name	Essentials of Management	Sociology and Market Research	Investigative Skills
III	Course Code	230GCEB32_03	230UPYB09_03	230HFGM29_03
	Course Name	Life Cycle Cost Analysis	Emotional Intelligence	Hazards and Chemical Safety
IV	Course Code	230GCSB151_04	230UPYB34_04	230HFGM25_04
	Course Name	Artificial Intelligence for Everyone	Psychology at Workplace	Intellectual Property


Dr. Vineeta Agrawal
 Programme Coordinator, B.Com.


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 Dean, Faculty of Business Management and Commerce


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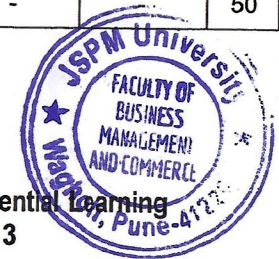
01/07/2025

REVISION NO.

0.0 (NEP)

SEMESTER IV (LEVEL 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	230VBCB24_04	Company Law and Secretarial Practice	2	-	-	2	30	30	40	100	-	-	-	-	100	2.5	
PCC	231VBCB25_04	Fundamentals of Taxation	2	1	-	-	30	30	40	100	-	-	-	-	100	3	
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	100	-	-	-	-	100	3	
MDM	--	Multi-Disciplinary Minor	3	-	-	4	30	30	40	50	-	-	-	-	50	2	
SEC	240GCSB041_04	Web Programming	2	-	2	-	-	-	-	-	-	-	-	-	100	4	
LLC	230HFSB80_04	Health and Nutrition	1	-	-	2	-	-	-	-	50	50	50	50	100	3	
SLC	230VCWB15_04	Costing Techniques for Business Decisions	-	-	-	4	-	-	-	-	-	-	50	-	50	1.5	
IITP/FP /CEP	230VBCB46_04	Internship / Field Project / Community Engagement Programme	4 to 6 weeks				-	-	-	-	-	-	-	50	50	50	2
TOTAL			13	2	6	16										700	22
MLC#	--	Audit Course - 1	1	-	-	-				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.	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

Vineeta

Dr. Vineeta Agrawal
Programme Coordinator, B.Com.

Anuradha

Dr. Anuradha S. Deshpande
Associate Dean (Academics)



Prabha

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