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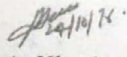
UNIVERSITY OF MUMBAI

No. UG/106 of 2016-17

CIRCULAR:-

A reference is invited to the Syllabi relating to the B.Com. (Accounting & Finance) degree programme vide this office Circular No. UG/28 of 2015 dated 22nd July, 2015 the Principals of affiliated Colleges in Commerce and the Professor-cum-Director, Institute of Distance and Open Learning (IDOL) are hereby informed that the approved by the Academic Council at its meeting held on 24th June, 2016 vide item No. 4.77 and that in accordance therewith, the revised syllabus as per Choice Based Credit System for B.Com (Accounting & Finance) for (Sem. I to VI)-Course Structure (Sem. I & II), which is available on the University's web site (www.mu.ac.in) and that the same has been brought into force with effect from the academic year 2016-17.

MUMBAI - 400 032
October, 2016


(Dr.M.A. Khan)
REGISTRAR

To,

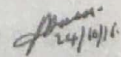
The Principals of affiliated Colleges in Commerce and the Professor-cum-Director, Institute of Distance and Open Learning (IDOL).

A.C/4.77 /24/06/2016

No. UG/106-A of 2016-17 MUMBAI-400 032 24th October, 2016

Copy forwarded with compliments for information to:-

- 1) The Dean, Faculty of Commerce,
- 2) The Director, Board of College and University Development,
- 3) The Controller of Examinations,
- 4) The Co-Ordinator, University Computerization Centre.


(Dr.M.A. Khan)
REGISTRAR

PTO..



AC 24-06-2016

Item No. 4.77

University of Mumbai



B.Com. (Accounting & Finance)
Programme
Three Year Integrated Programme-
Six Semesters
Course Structure

Under Choice Based Credit System

To be implemented from Academic Year- 2016-2017
Progressively

Board of Studies-in-Accountancy



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

F.Y.B.Com. (Accounting & Finance)

(To be implemented from Academic Year- 2016-2017)

No. of Courses	Semester I	Credits	No. of Courses	Semester II	Credits
1	Elective Courses (EC)		1	Elective Courses (EC)	
1	Financial Accounting (Elements of Financial Accounting) - I	03	1	Financial Accounting (Special Accounting Areas) - II	03
2	Cost Accounting (Introduction and Element of cost) - I	03	2	Auditing (Introduction and Planning) - I	03
3	Financial Management (Introduction to Financial Management) - I	03	3	Taxation - I (Indirect Taxes I)	03
2	Ability Enhancement Courses (AEC)		2	Ability Enhancement Courses (AEC)	
2A	Ability Enhancement Compulsory Course (AECC)		2A	Ability Enhancement Compulsory Course (AECC)	
4	Business Communication - I	03	4	Business Communication - II	03
2B	*Skill Enhancement Courses (SEC)		2B	**Skill Enhancement Courses (SEC)	
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	Core Courses (CC)		3	Core Courses (CC)	
6	Commerce (Business Environment) - I	03	6	Business Law (Business Regulatory Framework) - I	03
7	Business Economics - I	03	7	Business Mathematics	03
Total Credits		20	Total Credits		20

*List of Skill Enhancement Courses (SEC) for Semester I (Any One)		**List of Skill Enhancement Courses (SEC) for Semester II (Any One)	
1	Foundation Course - I	1	Foundation Course - II
2	Foundation Course in NSS - I	2	Foundation Course in NSS - II
3	Foundation Course in NCC - I	3	Foundation Course in NCC - II
4	Foundation Course in Physical Education - I	4	Foundation Course in Physical Education - II
Note: Course selected in Semester I will continue in Semester II			

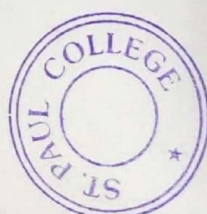


S.Y.B.Com. (Accounting & Finance)

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

No. of Courses	Semester III	Credits	No. of Courses	Semester IV	Credits
1	Elective Courses (EC)		1	Elective Courses (EC)	
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	Ability Enhancement Courses (AEC) - Skill Enhancement Course (SEC)		2	Ability Enhancement Courses (AEC) - Skill Enhancement Course (SEC)	
4	Information Technology in Accountancy - I	02	4	Information Technology in Accountancy - II	02
3	Core Courses (CC)		3	Core Courses (CC)	
5	Commerce (Financial Market Operations) - II	03	5	Management (Introduction to Management) - I	03
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
Total Credits		20	Total Credits		20

*List of Elective Courses (EC) for Semester III (Any Three)		**List of Elective Courses (EC) for Semester IV (Any Three)	
1	Financial Accounting (Special Accounting Areas) - III	1	Financial Accounting (Special Accounting Areas) - IV
2	Cost Accounting (Methods of Costing) - II	2	Wealth Management ✕
3	Auditing (Techniques of Auditing and Audit Procedures) - II	3	Auditing - III
4	Taxation - II (Indirect Taxes Paper- II)	4	Taxation - III (Indirect Taxes- III)
5	Operation Research	5	Management Accounting (Introduction to Management Accounting) - I
Note: Course selected in Semester III will continue in Semester IV			



T.Y.B.Com. (Accounting & Finance)

(To be implemented from Academic Year- 2018-2019)

No. of Courses	Semester V	Credits	No. of Courses	Semester VI	Credits
1	Elective Courses (EC)		1	Elective Courses (EC)	
1,2,3 & 4	*Any four courses from the following list of the courses	12	1,2,3 & 4	**Any four courses from the following list of the courses	12
2	Core Courses (CC)		2	Core Courses (CC)	
5	Management (Management Applications) - II	04	5	Economics (Indian Economy) - III	04
3	✓ Project Work		3	✓ Project Work	
6	Project Work I	04	6	Project Work II	04
Total Credits		20	Total Credits		20

✓ **Note:** Project work is considered as a special course involving application of knowledge in solving/analyzing/exploring a real life situation/ difficult problem. Project work would be of 03 credits. A project work may be undertaken in any area of Elective Courses/ study area

*List of Elective Courses for Semester V (Any Four)		**List of Elective Courses for Semester VI (Any Four)	
1	Financial Accounting - V	1	Financial Accounting - VI
2	Cost Accounting - IV	2	Cost Accounting - V
3	Financial Management - II	3	Financial Management - III
4	Taxation - IV (Direct Taxes- I)	4	Taxation - V (Direct Taxes- II)
5	International Finance - I	5	Financial Accounting - VII
6	Financial Analysis and Business Valuation	6	Security Analysis and Portfolio Management
Note: Course selected in Semester V will continue in Semester VI			

