

Bachelor of Commerce: (Accounting and Finance)

Objective

- (1) To create for the students of University of Mumbai an additional avenue of self-employment and also to benefit the industry by providing them with suitable trained person in the field of accounting and Insurance.
- (2) To prepare students to exploit opportunities, being newly created, in the accounting and finance profession.
- (3) To provide adequate basic understanding of accounting and finance.
- (4) To give an adequate exposure to operational environment in the field of accounting and finance.
- (5) To include training and practical approach by using modern technologies amongst the students in the field of Accounting and Finance.

Eligibility: for Admission (B.Com. Accounting and Finance) (0.5204)

- (a) A candidate to be eligible for admission to the Bachelor of Commerce (Accounting & Finance) Degree Course shall have passed XII std. Examination or the Maharashtra Board of Higher Secondary Education or its equivalent at first attempt.
- (b) Every Candidate admitted to the degree Course in the Constituent/affiliated College recognised institution, conducting the course shall have to register himself/herself with the University.
- (c) Students passing an examination equivalent to S. Y. J .C. of the Higher Secondary Board, Mumbai and Inter-Mediate (Arts/Science/Commerce) of University of Mumbai or from other states & immigrating from other Universities, Boards & seeking admission to the F.Y. of the Three Year Integrated Degree Course will be admitted only on provisional basis. Such students should submit a migration certificate, statement of marks and passing certificate in original along with photo copies within two months, from the date of admission, failing which their admission is liable to be cancelled.

Students should see the University of Mumbai website www.mu.ac.in for various courses and eligibility rules.

Duration of the Courses and Related information

- (a) The course shall be a full time course. The duration of the course shall be six semesters spread over in three years.
- (b) A Batch shall consist of not more than 60 students.
- (c) The course shall consist of 40 subjects.
- (d) The Total number of lectures per subject per semester (Subject) shall be maximum of 55 lectures each of 50 minutes duration.

F.Y.B.Com. (Accounting & Fin.) NEP-2020 Course Structure for Academic Year 2024-25

Semester – I

Major (Core) Subjects (Compulsory)	1. Financial Accounting I 2. Auditing I
Vocational & Skill Enhancement Courses (VSEC)	3. Basics of Financial System (SEC) or any one from the SEC basket 4. Business Law I (VEC)
Open Electives (OE)	5. Business Economics I
Minor Subjects	---
Ability Enhancement Courses (AEC) , Indian Knowledge System (IKS) and Value Education Courses (VEC)	6. Language: English -1 (AEC) 7. Constitution of India (VEC) 8. IKS
Field Project / Apprenticeship / Community Engagement & Services/Co-curricular Courses (CC)	9. Yoga studies/NSS (CC)

Baskets (Semester – I)

SEC	OE
Anti Money & Know Your Customer in Banking	Business Economics in banking & insurance
Time Management	Quantitative Methods-I
Entrepreneurship Management	Mathematical and Statistical Techniques-I
Imperative Programming	Discrete Mathematics
Business Law	

F.Y.B.Com. (Accounting & Fin.) NEP-2020 Course Structure for Academic Year 2024-25

Semester – II

Major (Core) Subjects (Compulsory)	1. Financial Accounting II 2. Auditing II
Vocational & Skill Enhancement Courses (VSEC)	3. Entrepreneurship Management (SEC) or any one from the SEC basket 4. Business Law II (VEC)
Open Electives (OE)	5. Fin.Mgmt.
Minor Subjects	6. Principles of marketing
Ability Enhancement Courses (AEC) , Indian Knowledge System (IKS) and Value Education Courses (VEC)	7. English: Business Communication-II (AEC) 8. Ethics in Accounts (VEC)
Field Project / Apprenticeship / Community Engagement & Services/Co-curricular Courses (CC)	9. NSS / Sports and Fitness/ Cultural/ Yoga

Baskets (Semester – II)

SEC	OE	Minor
Green Banking	Quantitative Methods (Tools used in Banking & Insurance) – II	Human Resource mgmt.
Foundation of Human Skills	Quantitative Methods- II	Economics
Business Law(SEC)	Introduction to Financial Accounts-I	Information Tech.
Object Oriented Programming	Numerical Methods	
Accounting Software	Mathematical and Statistical Techniques-II	

S.Y.B.Com. (Accounting and Finance) NEP-2020 Course Structure for Academic Year 2024-25

Semester - III		Credit	Course Code
Major (Core) Subjects (Compulsory)	(1) Financial Accounting - III	4	UBAF.301
	(2) Cost Accounting - II	4	UBAF.302
Minor Subjects	Brand Management	4	UBAF.303
Open Electives (OE)	Direct Taxation - I	2	UBAF.304
Skill Enhancement Courses (VEC)	Information & Technology in Accounting - I	2	UBAF.305
Ability Enhancement Courses (AEC)	Language (i) Hindi-I	2	UBAF.306.1
	(ii) Marathi -I (AEC)		UBAF.306.2
Field Project/ Apprenticeship Community Engagement & Services/Co- curricular Courses (CC)	(1) Yoga Studies	2	UBAF.307
	(2) Field Project	2	UBAF.308

S.Y.B.Com. (Accounting and Finance) NEP-2020 Course Structure for Academic Year 2024-25

Semester - IV		Credit	Course Code
Major (Core) Subjects (Compulsory)	(1) Financial Accounting - IV	4	UBAF.401
	(2) Cost Accounting - III	4	UBAF.402
Minor Subjects	Event Marketing	4	UBAF.403
Open Electives (OE)	Direct Taxation - II	2	UBAF.404
Skill Enhancement Courses (VEC)	Information & Technology in Accounting - II	2	UBAF.405
Ability Enhancement Courses (AEC)	Language (i) Hindi-II	2	UBAF.406.1
	(ii) Marathi -II (AEC)		UBAF.406.2
Field Project/ Apprenticeship Community Engagement & Services/Co- curricular Courses (CC)	(1) Yoga Studies	2	UBAF.407
	(2) Community Engagement	2	UBAF.408

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

Programme Code : 2C00455		Programme Code : 2C00456	
Course Code	Semester V	Course Code	Semester VI
UA&FFSV.1	Financial Accounting -V	UA&FFSVI.1	Financial Accounting -VII
UA&FFSV.2	Financial Accounting -VI	UA&FFSVI.2	Cost Accounting -IV
UA&FFSV.3	Cost Accounting -III	UA&FFSVI.3	Financial management-III
UA&FFSV.4	Financial management-II	UA&FFSVI.4	Taxation -V (Indirect Taxes - III)
UA&FFSV.5.1	Taxation -IV(Indirect Taxes-II)	UA&FFSVI.5.1	Economics paper -III (Indian Economy)
UA&FFSV.6	Management-II(Management applications)	UA&FFSVI.6	Project Work - II