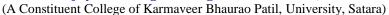


Karmaveer Bhaurao Patil, University, Satara

(Cluster University)

Dhananjayrao Gadgil College of Commerce, Satara





M. Com (Advanced Accountancy)

Programme and Credit Structure as per NEP2020

Title: The degree shall be titled as 'Master of Commerce' (Advanced Accountancy) under the Faculty of Commerce and Management.

M.Com. Sem. I & II: To be implemented from Academic Year 2024-25 M.Com. Sem. III & IV: To be implemented from Academic Year 2025-26

Programme Outcomes for M. Com (Advanced Accountancy)

PO. NO	Programme Outcomes
PO-1	Enhance knowledge with novel ideas and techniques essential for accountancy.
PO-2	Develop analytical, interpretative and presentation skill regarding research in accountancy.
PO-3	Acquaintance with recent trends in accountancy.

PSO. NO	Programme Specific Outcomes
PSO-1	Understand the different methodologies in accountancy.
PSO-2	Analyze the latest corporate and contemporary issues.
PSO-3	Apply the recent research methods and techniques in accountancy.

Semester, Credit Framework NSQF Level and Exit Points

Sr.	Semester	Year	Year	Credits	Level	Exit Points &Award
No						
1	Sem. I & II	2024-25	1	40	6.0	Post Graduate Diploma in
			Year			Advanced Accountancy
2	Sem.III& IV	2025-26	2Year	42	6.5	Master of Commerce in
						Advanced Accountancy
			Total	82		

Credit Distribution

Sr. No	Components	2YearMaster Degree Programme			
Sr. No	Components	Courses	Credits	%	
1	Major Courses	12	48	58.53	
2	Elective Courses	04	16	19.51	
3	OJT	01	04	4.88	
4	RP	02	10	12.20	
	Total (Major)-(A)	19	78	95.12	
5	RM	01	04	4.88	
	Total –(B)	01	04	4.88	
	Grand Total (A+B)	20	82	100	

Duration:

- The program shall be a Full Time program.
- The duration of program shall be One Year / Two years.
- Students will have to exist option with: First Year (40 Credits) PG Diploma

Second Year (82 Credits) - Master Degree

Number of Students: A batch shall consist of not more than 50 students. Additional 20 percent seats will be allotted as per Karmaveer Bhaurao Patil University, Satara Norms.

Eligibility of the Students:

- Bachelor of Commerce with specialization in Advanced Accountancy.
- Bachelor of Commerce with specialization in Advanced Costing.
- Any other eligibility prescribed by UGC, Government of Maharashtra, Karmaveer Bhaurao Patil University, Satara.

Medium of Instruction: The medium of instruction shall be in English.

Eligibility of the Core Faculty:

Assistant Professor: Master of Commerce with specialization in Advanced Accountancy
 / Advanced Accountancy & Taxation / Accounting & Taxationor Chartered Accountant
 with NET/ SET/ Ph.D.

Eligibility for Professor of Practice or Professional Trainer:

Any other eligibility as per the Guidelines and Regulations Passed by Board of Concerned Studies, Academic Council of the College / University and Rules and Regulations of Karmaveer Bhaurao Patil University, Satara, Government of Maharashtra and UGC norms.

Scheme of Examination & Standard of Passing:(SEE and CCE)

EndSemester Exam (ESE): 80 Marks (Min 32 Marks for Passing)

Continuous Comprehensive Evaluation (CCE): 20 Marks (Min 08 Marks for Passing)

Total Marks: 100 Marks

Minimum 40% Marks Required for Passing and there is separate head of passing as

per the decision of the concern Board of Studies or Competent Authority.

	M.Com (Advanced Accountancy) Part -I					
	Semester –I					
Sr.	Components	Course(Subject)	Credits			
1	Major	Advanced Accountancy (Financial Reporting) P- I	4			
2	Major	Advanced Accountancy (Advanced Auditing & Professional Ethics) P-II	4			
3	Major	Advanced Accountancy (Tactical Cost Management) P – III	4			
4	Electives	Managerial Economics / Organizational Behaviour P-I	4			
5	RM	Research Methodology	4			
		Total	20			

	M.Com (Advanced Accountancy) Part - I Semester –II				
Sr.	Components	Course(Subject)	Credits		
1	Major	Advanced Accountancy (Direct Taxes) P – IV	4		
2	Major	Advanced Accountancy (Indirect Taxes) P – V	4		
3	Major	Advanced Accountancy (Audit Compliance) P – VI	4		
4	Electives	Managerial Economics / Organizational Behaviour Paper-II	4		
5	OJT	OJT as related to Accountancy	4		
		Total	20		

EXIT OPTION: PG Diploma with **40 Credits** after Three Year UG Degree.

	M.Com (Advanced Accountancy) Part - II Semester-III					
Sr. No.	Components	Course (Subject)				
1	Major	Advanced Accountancy (Management Accounting Practices) P-VII	4			
2	Major	Advanced Accountancy (Management Control System) P-VIII	4			
3	Major	Advanced Accountancy (Case Studies in Management Accounting) P-IX	4			
4	Electives	Business Finance / Management Accounting P-I	4			
5	RP	Research Project	4			
		Total	20			

	M.Com (Advanced Accountancy) Part - II Semester-IV					
Sr. No.	Components	Course(Subject)	Credits			
1	Major	Advanced Accountancy (Cost Accounting) P-X	4			
2	Major	Advanced Accountancy(Cost Management for Specific Sector) P-XI	4			
3	Major	Advanced Accountancy (Case Studies in Cost Accounting) P-XII	4			
3	Electives	Business Finance / Management Accounting P-II	4			
5	RP	Research Project	6			
		Total	22			

^{****} PG Degree with 82 credits after Three Year UG Degree.

Chairman Secretary
BoS in Accountancy Academic Council

Chairman Academic Council