



Karmaveer Bhaurao Patil, University, Satara

(Cluster University)

Dhananjayrao Gadgil College of Commerce, Satara

(A Constituent College of Karmaveer Bhaurao Patil, University, Satara)



B.Com. (Accountancy)

Programme and Credit Structure as per NEP 2020

{Ref. Government of Maharashtra letter no. एनइपी.२०२२/प्र.क.०९/विशि-३शि का ना दिनांक: १३ मार्च २०२४}

The degree shall be titled as 'Bachelor of Commerce [Accountancy] under the faculty of Commerce and Management.

- 1. B.Com. Sem. I & II from Academic Year 2024-25**
- 2. B.Com. Sem. III & IV from Academic Year 2025-26**
- 3. B.Com. Sem. V & VI from Academic Year 2026-27**
- 4. B.Com. Sem. VII&VIII from Academic Year 2027-28**

Programme Outcomes for B.Com (Accountancy)

PO. NO	Programme Outcomes
PO-1	Obtain quality education in the areas of Accountancy.
PO-2	Develop a thorough understanding of the fundamentals in accounting
PO-3	Acquire practical skills through gathered information, assess, create and execute new ideas to develop accounting & entrepreneurial skills.
PO-4	Create ethically conscious and socially responsible standards.
PO-5	Develop accounting and vocational skills amongst learners.
PO-6	Makes students industry ready through On Job Training (OJT) and develop various managerial and accounting skills for better professional opportunities.
PO-7	Strengthens their capacities in varied areas of accounting and industry aiming towards holistic development of learners.
PSO. NO	Programme Specific Outcomes
PSO-1	Learners venture into managerial positions, accounting areas, banking sectors, auditing, company secretary ship, teaching, stock agents, Government employment etc.
PSO-2	Acquire academic excellence with an aptitude for higher studies, professional certification and research.
PSO-3	Become aware of the basic concepts in the areas of accountancy, commerce, management, marketing, economics, english, statistics and research.
PSO-4	Learners further move towards research in the field of accountancy & commerce.
PSO-5	Become aware of ethical, environmental, social and legal laws governing business.
PSO-6	Acquire practical skills via Project work and On Job Training (OJT), create and execute new ideas to develop practical accounting skills.

Semester, Credit Framework, NSQF Level and Exit Points

Sr. No.	Semester	Year	Year	Credits	Level	Exit Points & Award
1	Sem. I& II	2024-25	1Year	44	4.5	UG Certificate in Accountancy
2	Sem.III& IV	2025-26	2Year	88	5.0	UG Diploma in Accountancy
3	Sem. V &VI	2026-27	3Year	132	5.5	B.Com in Accountancy (UG Three Year Degree)
4	Sem.VII& VIII	2027-28	4Year	176	6.0	B.Com in Accountancy [Honors/Research] (UG Four Year Degree)

Credit Distribution

Credit Distribution

Sr	Course	3 Year Degree Programme			4 Year Degree Programme		
		Courses	Credits	%	Courses	Credits	%
		(3 Yr)	(3 Yr)		(4 Yr)	(4 Yr)	
1	Major	11	42	31.81	15	58	32.95
2	Elective	2	08	6.06	4	16	9.09
3	IKS	1	02	1.52	1	02	1.14
4	VSC	3	06	4.55	3	06	3.41
5	FP	2	04	3.03	2	04	2.27
6	OJT	1	04	3.03	1	04	2.27
7	RP	0	00	0.00	2	12	6.82
8	SEC	3	06	4.55	3	06	3.41
9	CEP	1	02	1.52	1	02	1.14
Total (Major)-(A)		24	74	56.07	32	110	62.50
1	Minor & RM	9	34	25.75	12	42	23.86
Total (Minor) (B)		9	34	25.75	12	42	23.86
1	OE	4	08	6.06	4	08	4.55
2	AEC	4	08	6.06	4	08	4.55
3	VEC	2	04	3.03	2	04	2.27
4	CC	2	04	3.03	2	04	2.27
Total (C)		12	24	18.18	16	24	13.64
Grand Total A+B+C)		46	132	100	50	176	100

Duration:

- The program shall be a full-time program.
- The duration of program shall be three years for Bachelor of Commerce and four years for Bachelor of Commerce with Honours or Bachelor of Commerce with Research.
- Every year students will have exist option with:
(1st Year: Certificate, 2nd Year: Diploma, 3rd Year: Degree, 4th Year: Honours / Research)
- These students are allowed to re-enter the degree programme within three years and complete the degree programme within the stipulated maximum period of Seven Years.

Eligibility: 12th Pass with Commerce/Science, (MCVC), or equivalent.

Medium of Instruction: The medium of instructions shall be in English and Marathi.

Teachers Qualification: As per rules and regulations of Karmaveer Bhaurao Patil University, Satara and Govt. of Maharashtra.

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

End Semester 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 for End Semester Examination (ESE) and Continuous Comprehensive Evaluation (CCE).

Scheme of Examination & Standard of Passing for ESE and CCE:

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

1. A candidate who fails in any four number of courses/ subjects during semester – I & II shall admitted to B.Com.-II (appear for semester–III & Semester IV examination).
2. However the candidate shall not be admitted to B.Com.-III (Semester-V) unless he/she passed in all the subjects at B.Com- I (Semester-I & Semester-II).
3. A candidate who fails in any number of subjects during Semester-III & IV shall be admitted for B.Com. -III & allowed to appear for Semester –V & VI examinations.
4. However the candidate shall not be admitted to B.Com.-IV (Semester-VII) unless he/she passed in all the subjects at B.Com-III (Semester-V & Semester-VI).
5. However under the National Education Policy the rules extended by KBP University, time to time regarding ATKT will be applicable.

Eligibility of the Core Faculty:

- 1) **Assistant Professor:** Master of Commerce with specialization in Advanced Accountancy with NET/ SET/ Ph.D.
- 2) **Assistant Professor:** Master of Arts in Economics with NET/ SET/ Ph. D.
- 3) **Assistant Professor:** Master of Science in Statistics/Mathematics with NET/ SET/ Ph. D.
- 4) **Assistant Professor:** Master of Law with NET/ SET /Ph. D.
- 5) **Assistant Professor:** Master of Arts in English with NET/ SET/ Ph. D.

Eligibility for Professor of Practice or Professional Trainer:

Any other eligibility as per the guidelines and regulations passed by concern board of studies, academic council of the autonomous college and rules & regulations of Karmaveer Bhaurao Patil University, Satara and Government of Maharashtra and UGC norms.



Rayat Shikshan Sanstha's

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B.Com (Accountancy/ Banking and Finance/ Business Studies) Part -I

Semester I			
Sr. No.	Components	Course	Credits
1	C-1	Accountancy (Fundamentals of Accounting) P – I	4
2	C-2	Banking and Finance (Money and Financial System) P - I	4
3	C-3	Business Studies (Principles of Management) P-I	4
4	OE	Mathematics/ Statistics/Economics/ English/ Mobile Technology/ Nursery Practices P-I	2
5	SEC	Financial Accounting Skills/ Economic Analysis/ Marketing Skills P-I	2
6	AEC	Business Communication P – I	2
7	IKS	Ancient Indian Accounting / Kautilyas Arthashstra /Ancient Indian Management	2
8	CC	NCC / NSS / Physical Education P - I	2
		Total	22
Semester II			
Sr. No.	Components	Course	Credits
1	C-1	Accountancy (Partnership Accounts) P – II	4
2	C-2	Banking and Finance (Financial Markets and Services) P-II	4
3	C-3	Business Studies (Functions of Management) P-II	4
4	OE	Mathematics/ Statistics /Economics/ English/ Mobile Technology/ Nursery Practices P-II	2
5	SEC	Financial Accounting Skills / Economic Analysis/ Marketing Skills P-II	2
6	AEC	Business Communication P – II	2
7	VEC	Democracy, Good Governance and Constitution of India	2
8	CC	NCC/NSS/Physical Education P - II	2
		Total	22
EXIT OPTION: Award of UG Certificate in Major with 44 credits & an additional 4 credits core NSQF Course/Internship OR Continue with Major & Minor.			



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B.Com (Accountancy) Part – II Semester III

Sr.	Components	Course	Credits
1	Major	Accountancy (Financial Accounting) P – III	4
2	Major	Accountancy (Branch & Consignment Accounting) P – IV	4
3	Minor	Banking and Finance / Business Studies P-III	4
4	OE/GE	Agricultural Economics /Rural Development / Public Finance P-I	2
5	VSC	Statistical Techniques P-I	2
6	AEC	Business Communication P – III	2
7	FP	Field Project on Accountancy	2
8	VEC	Environmental Studies	2
Total			22

B.Com (Accountancy) Part – II Semester IV

Sr.	Components	Course	Credits
1	Major	Accountancy (Corporate Accounting) P – V	4
2	Major	Accountancy (Accounting for Corporate Restructuring) P – VI	4
3	Minor	Banking and Finance / Business Studies P-IV	4
4	OE/GE	Agricultural Economics / Rural Development / Public Finance P-II	2
5	SEC	Entrepreneurship Skills	2
6	VSC	Statistical Techniques P-II	2
7	AEC	Business Communication P – IV	2
8	CEP	Community Engagement Programme as related to Accountancy	2
Total			22

EXIT OPTION: Award of UG Diploma in Major and Minor with 88 Credits & an additional 4 credits core NSQF Course/ Internship OR Continue with Major & Minor

B.Com (Accountancy) Part – III Semester V

Sr. No.	Components	Course	Credits
1	Major	Accountancy (Income Tax) P – VII	4
2	Major	Accountancy (Fundamentals of Auditing) P - VIII	4
3	Electives	Business Law / Cyber Law/ Labour Law P-I	4
4	Minor	Banking and Finance / Business Studies P-V	4
5	Minor	Applied Statistics	2
6	VSC	Practical on Income Tax	2
7	FP	Field Project on Accountancy	2
Total			22

B.Com (Accountancy) Part – III Semester VI

Sr.	Components	Course	Credits
1	Major	Accountancy (Goods and Services Tax) P – IX	4
2	Major	Accountancy (Accounting for Service Sector) P – X	4
3	Major	Accountancy (Accounting for Special Transactions) P – XI	2
4	Electives	Business Law / Cyber Law/ Labour Law P-II	4
5	Minor	Banking and Finance / Business Studies P-VI	4
6	OJT	On Job Training in Accountancy	4
Total			22

EXIT OPTION: Award of UG Degree in Major with 132 credits OR Continue with Major & Minor.



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B.Com (Accountancy) with Honours Part – IV Semester VII

Sr.	Components	Course	Credits
1	Major	Accountancy (Financial Reporting) P- XII	4
2	Major	Accountancy (Advanced Auditing & Professional Ethics) P-XIII	4
3	Major	Accountancy (Tactical Cost Management) P – XIV	4
4	Electives	Managerial Economics / Organizational Behaviour P-I	4
5	Minor	Research Methodology	4
6	Minor	Banking and Finance / Business Studies P-VII	2
Total			22

B.Com (Accountancy) Part – IV Semester VIII

Sr.	Components	Course	Credits
1	Major	Accountancy (Direct Taxes) P – XV	4
2	Major	Accountancy (Indirect Taxes) P – XVI	4
3	Major	Accountancy (Audit Compliance) P – XVII	4
4	Electives	Managerial Economics / Organizational Behaviour Paper-II	4
5	OJT	OJT as related to Accountancy	4
6	Minor	Banking and Finance / Business Studies P-VIII	2
Total			22

Award of Four year UG Honors Degree in Major and Minor with 176 credits.

B.Com (Accountancy) with Research Part – IV Semester VII

Sr.	Comp.	Course	Credits
1	Major	Accountancy (Financial Reporting) P- XII	4
2	Major	Accountancy (Advanced Auditing & Professional Ethics) P-XIII	4
3	Minor	Banking and Finance / Business Studies P-VII	2
4	Electives	Managerial Economics / Organizational Behaviour P-I	4
5	Minor	Research Methodology	4
6	RP	Research Project on Accountancy	4
Total			22

B.Com (Accountancy) Part – IV Semester VIII

Sr.	Components	Course	Credits
1	Major	Accountancy (Direct Taxes) P – XV	4
2	Major	Accountancy (Indirect Taxes) P – XVI	4
3	Minor	Banking and Finance / Business Studies P-VIII	2
4	Electives	Managerial Economics / Organizational Behaviour Paper-II	4
5	RP	Research Project on Accountancy	8
Total			22

Award of Four year UG Degree [Honours with Research] in Major and Minor with 176 credits.

Chairman
Faculty, Commerce and Management