



Karmaveer Bhaurao Patil, University, Satara

(Cluster University)

Dhananjayrao Gadgil College of Commerce, Satara

(A Constituent College of Karmaveer Bhaurao Patil, University, 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. No	Semester	Year	Year	Credits	Level	Exit Points &Award
1	Sem. I & II	2024-25	1 Year	40	6.0	Post Graduate Diploma in 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		
		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 & Taxation or 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
BoS in Accountancy

Secretary
Academic Council

Chairman
Academic Council