



Rayat Shikshan Sanstha's

Dhananjayrao Gadgil College of Commerce, Satara

(An Autonomous College)

[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