

# Vivekanand College, Kolhapur (Empowered Autonomous)

## Department of Commerce

### Credit distribution structure for One Year PG Diploma/ Two Years PG Degree (M.Com) (For Major Advanced Accountancy)

Level	Sem	1-Major		2-Minor	3-OE	4-SEC	5-AEC, VEC, IKS			6-OJT, FP, CEP, CC, RP			Total Credits
		Major		Minor	IDC/MDC/ OE/GE	SEC	AEC (Language)	Value Education Courses (VEC)	IKS	CC	Summer Internship /Field Project/OJT	Research Project / Dissertation	
		DSC	DSE	MIN	OEL								
6.0	I	<b>DSC-I (4)</b> Adv. Accountancy-I <b>DSC-II (4)</b> Adv. Accountancy- II <b>DSC-III (4)</b> Adv. Accountancy- III <b>DSC-IV (2)</b> Adv. Accountancy-IV	<b>DSE-I (4)</b> Business Management/ Managerial Economics	<b>MIN-I (4)</b> Research Methodology									
	<b>Credits</b>	<b>14</b>	<b>4</b>	<b>4</b>									<b>22</b>
	II	<b>DSC-V (4)</b> Adv. Accountancy-V <b>DSC-VI (4)</b> Adv. Accountancy-VI <b>DSC-VII (4)</b> Adv. Accountancy-VII <b>DSC- VIII (2)</b> Adv. Accountancy-VIII	<b>DSE-II (4)</b> Organisational Behaviour/ International Business								OJT (4)		
	<b>Credits</b>	<b>14</b>	<b>4</b>								<b>4</b>		<b>22</b>
<b>Cum.Credits</b>	<b>28</b>	<b>8</b>	<b>4</b>							<b>4</b>		<b>44</b>	
<b>Exit option: Award of PG Diploma (44 Credits) after Three Year UG Degree</b>													
6.5	III	<b>DSC-IX (4)</b> Adv. Accountancy- IX <b>DSC-X (4)</b> Adv. Accountancy- X <b>DSC-XI (4)</b> Adv. Accountancy XI <b>DSC-XII (2)</b> Adv. Accountancy-XII	<b>DSE-III (4)</b> Business Finance- I										RP- I (4)
	<b>Credits</b>	<b>14</b>	<b>4</b>										<b>4</b>

	IV	<b>DSC-XIII (4)</b> Adv. Accountancy-XIII <b>DSC-XIV (4)</b> Adv. Accountancy-XIV <b>DSC-XV (4)</b> Adv. Accountancy-XV	<b>DSE-IV (4)</b> Business Finance- II									<b>RP- II (6)</b>	
	<b>Credits</b>	<b>12</b>	<b>4</b>									<b>6</b>	<b>22</b>
	<b>Credits</b>	<b>26</b>	<b>8</b>									<b>10</b>	<b>44</b>
	<b>Cum.Credits</b>	<b>54</b>	<b>16</b>	<b>4</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>4</b>	<b>10</b>	<b>88</b>
<b>Award of P.G Degree (88 Credits) (For 2 Years P.G after 3 years UG Programme or one year after 4 year UG Programme)</b>													

**Abbreviations:** DSC- Discipline Specific Core, DSE- Discipline Specific Elective, MIN-Minor, OEL- Open Elective, IDC: Inter-Disciplinary Course MDC: Multi-Disciplinary Course, GE: Generic Elective, SEC- Skill Enhancement Course, VSC: Vocational Skill Course, AEC- Ability Enhancement Course, VEC- Value Education Course, OJT: On-Job Training, FP: Field Project, CEP: Community Engagement Programme, CC: Co-curricular Courses, RP: Research Project.

**Subject Details:**

1. Advanced Accountancy- I (Advanced Accountancy- I) 4 Credits
2. Advanced Accountancy- II (Management Accounting) 4 Credits
3. Advanced Accountancy- III (Taxation) 4 Credits
4. Advanced Accountancy- IV (Introduction to Income Tax) 2 Credits
5. Advanced Accountancy- V (Advanced Accountancy- V) 4 Credits
6. Advanced Accountancy- VI (Cost Accounting) 4 Credits
7. Advanced Accountancy- VII ((Auditing) 4 Credits
8. Advanced Accountancy- VIII (Introduction to Auditing) 2 Credits
9. Advanced Accountancy- IX
10. Advanced Accountancy- X
11. Advanced Accountancy- XI
12. Advanced Accountancy- XII
13. Advanced Accountancy- XIII
14. Advanced Accountancy- XIV
15. Advanced Accountancy- XV

## Vivekanand College, Kolhapur (Empowered Autonomous)

### Department of Commerce

#### Credit distribution structure for One Year PG Diploma/ Two Years PG Degree (M.Com) (For Major Advanced Cost Accountancy)

Level	Sem	1-Major		2-Minor	3-OE	4-SEC	5-AEC, VEC, IKS			6-OJT, FP, CEP, CC, RP			Total Credits
		Major		Minor	IDC/MDC/ OE/GE	SEC	AEC (Language)	Value Education Courses (VEC)	IKS	CC	Summer Internship /Field Project/OJT	Research Project / Dissertation	
		DSC	DSE	MIN	OEL								
6.0	I	<b>DSC-I (4)</b> Adv. Costing- I <b>DSC-II (4)</b> Adv. Costing- II <b>DSC-III (4)</b> Adv. Costing- III <b>DSC-IV (2)</b> Adv. Costing-IV	<b>DSE-I (4)</b> Business Management/ Managerial Economics	<b>MIN-I (4)</b> Research Methodology									
	<b>Credits</b>	<b>14</b>	<b>4</b>	<b>4</b>									<b>22</b>
	II	<b>DSC-V (4)</b> Adv. Costing -V <b>DSC-VI (4)</b> Adv. Costing-VI <b>DSC-VII (4)</b> Adv. Costing-VII <b>DSC- VIII (2)</b> Adv. Costing-VIII	<b>DSE-II (4)</b> Organisational Behaviour/ International Business								<b>OJT (4)</b>		
	<b>Credits</b>	<b>14</b>	<b>4</b>								<b>4</b>		<b>22</b>
<b>Cum.Credits</b>		<b>28</b>	<b>8</b>	<b>4</b>						<b>4</b>		<b>44</b>	
<b>Exit option: Award of PG Diploma (44 Credits) after Three Year UG Degree</b>													
6.5	III	<b>DSC-IX (4)</b> Adv. Costing- IX <b>DSC-X (4)</b> Adv. Costing- X <b>DSC-XI (4)</b> Adv. Costing- XI <b>DSC-XII (2)</b> Adv. Costing- XII	<b>DSE-III (4)</b> Business Finance- I									<b>RP- I (4)</b>	
	<b>Credits</b>	<b>14</b>	<b>4</b>									<b>4</b>	<b>22</b>

IV	<b>DSC-XIII (4)</b> Adv. Costing- XIII <b>DSC-XIV (4)</b> Adv. Costing- XIV <b>DSC-XV (4)</b> Adv. Costing- XV	<b>DSE-IV (4)</b> Business Finance- II										<b>RP- II (6)</b>	
<b>Credits</b>	<b>12</b>	<b>4</b>										<b>6</b>	<b>22</b>
<b>Credits</b>	<b>26</b>	<b>8</b>										<b>10</b>	<b>44</b>
<b>Cum.Credits</b>	<b>54</b>	<b>16</b>	<b>4</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>4</b>	<b>10</b>	<b>88</b>
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### Subject Details:

1. Advanced Costing- I (Introduction to Cost Accounting) 4 Credits
2. Advanced Costing - II (Accounting of Elements of Cost) 4 Credits
3. Advanced Costing - III (Methods of Costing) 4 Credits
4. Advanced Costing- IV (Introduction to Income Tax) 2 Credits
5. Advanced Costing- V (Techniques of Costing) 4 Credits
6. Advanced Costing- VI (Cost Records and Cost Audit) 4 Credits
7. Advanced Costing- VII (Cost Analysis and Decision Making) 4 Credits
8. Advanced Costing- VIII (Introduction to Auditing) 2 Credits
9. Advanced Costing- IX
10. Advanced Costing- X
11. Advanced Costing- XI
12. Advanced Costing- XII
13. Advanced Costing- XIII
14. Advanced Costing- XIV
15. Advanced Costing- XV

## Vivekanand College, Kolhapur (Empowered Autonomous)

### Department of Commerce

#### Credit distribution structure for One Year PG Diploma/ Two Years PG Degree (M.Com) (For Major Business Administration)

Level	Sem	1-Major		2-Minor	3-OE	4-SEC	5-AEC, VEC, IKS			6-OJT, FP, CEP, CC, RP			Total Credits
		Major		Minor	IDC/MDC/ OE/GE	SEC	AEC (Language)	Value Education Courses (VEC)	IKS	CC	Summer Internship /Field Project/OJT	Research Project / Dissertation	
		DSC	DSE	MIN	OEL								
6.0	I	<b>DSC-I (4)</b> Bus. Administration- I <b>DSC-II (4)</b> Bus. Administration - II <b>DSC-III (4)</b> Bus. Administration - III <b>DSC-IV (2)</b> Bus. Administration -IV	<b>DSE-I (4)</b> Business Management/ Managerial Economics	<b>MIN-I (4)</b> Research Methodology									
	<b>Credits</b>	<b>14</b>	<b>4</b>	<b>4</b>									<b>22</b>
	II	<b>DSC-V (4)</b> Bus. Administration -V <b>DSC-VI (4)</b> Bus. Administration -VI <b>DSC-VII (4)</b> Bus. Administration -VII <b>DSC- VIII (2)</b> Bus. Administration -VIII	<b>DSE-II (4)</b> Organisational Behaviour/ International Business								OJT (4)		
	<b>Credits</b>	<b>14</b>	<b>4</b>								<b>4</b>		<b>22</b>
<b>Credits</b>	<b>28</b>	<b>8</b>	<b>4</b>							<b>4</b>		<b>44</b>	
<b>Exit option: Award of PG Diploma (44 Credits) after Three Year UG Degree</b>													
6.5	III	<b>DSC-IX (4)</b> Bus. Administration - IX <b>DSC-X (4)</b> Bus. Administration - X <b>DSC-XI (4)</b> Bus. Administration - XI <b>DSC-XII (2)</b> Bus. Administration - XII	<b>DSE-III (4)</b> Business Finance- I									RP- I (4)	
	<b>Credits</b>	<b>14</b>	<b>4</b>									<b>4</b>	<b>22</b>

IV	<b>DSC-XIII (4)</b> Bus. Administration - XIII <b>DSC-XIV (4)</b> Bus. Administration - XIV <b>DSC-XV (4)</b> Bus. Administration - XV	<b>DSE-IV (4)</b> Business Finance- II										<b>RP- II (6)</b>	
<b>Credits</b>	<b>12</b>	<b>4</b>	<b>0</b>									<b>6</b>	<b>22</b>
<b>Credits</b>	<b>26</b>	<b>8</b>	<b>4</b>									<b>10</b>	<b>44</b>
<b>Credits</b>	<b>54</b>	<b>16</b>	<b>4</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>4</b>	<b>10</b>	<b>88</b>
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### Subject Details:

1. Business Administration- I (Introduction to Business Administration) 4 Credits
2. Business Administration - II (Human Resource Management) 4 Credits
3. Business Administration - III (Marketing Management) 4 Credits
4. Business Administration - IV (Management Information System) 2 Credits
5. Business Administration - V (Corporate Governance and Business Ethics) 4 Credits
6. Business Administration - VI (Financial Management) 4 Credits
7. Business Administration - VII (International Marketing) 4 Credits
8. Business Administration - VIII (Artificial Intelligence Applications for Management) 2 Credits
9. Business Administration - IX
10. Business Administration - X
11. Business Administration - XI
12. Business Administration - XII
13. Business Administration - XIII
14. Business Administration - XIV
15. Business Administration - XV