

**Master of Commerce(M.Com.) Advanced Accountancy Programme  
Under Choice Based Credit System(CBCS)  
NEP Course Structure**

**M.Com. I Advanced Accountancy**

Course Code	Semester I	Credits	Course Code	Semester II	Credits
	Major Mandatory			Major Mandatory	
23_PCOM101	Cost and Management Accounting (T)	4	23_PCOM201	Financial Services and Capital Market (T)	4
24_PCOM102	Advanced Direct Tax I (T)	4	24_PCOM202	Indirect Tax – I: Introduction to GST (T)	4
24_PCOM103	Financial Management (T)	4	24_PCOM203	Strategic Cost Management (T)	4
24_PCOM104	Operational Management Accounting (T)	2	24_PCOM204	Accounting in Enterprise Resource Planning (ERP) (T)	2
	Major Elective (Any One)			Major Elective (Any One)	
23_PCOM105	Investment Analysis and Portfolio Management (T)	4	23_PCOM205	Corporate Finance (T)	4
23_PCOM106	Financial Instruments (T)		23_PCOM206	Corporate Financial Reporting (T)	
23_PCOM107	Research Methodology (T)	4	23_PCOM207	On Job Training (P)	4
<b>Total Credits</b>		<b>22</b>	<b>Total Credits</b>		<b>22</b>

(T): Theory Course; (P): Practical Course

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**M.Com. II AdvancedAccountancy**

Course Code	SemesterIII	Credits	Course Code	SemesterIV	Credits
	Major Mandatory			Major Mandatory	
24_PCOM301	Advanced Financial Accounting (T)	4	24_PCOM401	Corporate Financial Accounting (T)	4
24_PCOM302	Advanced Direct Tax II (T)	4	24_PCOM402	Indirect Tax-II GST & Customs (T)	4
24_PCOM303	Advanced Cost Accounting (T)	4	24_PCOM403	Advanced Financial Management (T)	4
24_PCOM304	Advanced Trends in Accounting (T)	2			
	Major Elective (Any One)			Major Elective (Any One)	
24_PCOM305	Advanced Auditing (T)	4	24_PCOM404	Project Management (T)	4
24_PCOM306	International Financial Reporting Standards (T)		24_PCOM405	Personal Financial Planning (T)	
24_PCOM307	Research Project (P)	4	24_PCOM406	Research Project (P)	6
<b>Total Credits</b>		<b>22</b>	<b>Total Credits</b>		<b>22</b>

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