

**Department of Accountancy and Business Statistics**  
**University College of Commerce and Management Studies**  
**Mohanlal Sukhadia University, Udaipur**



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30.10.2023

## **Course Curriculum**

**HEAD**  
Dept. of Accountancy & Business Statistics  
UCCMS, Mohanlal Sukhadia University  
Udaipur

**Master of Commerce**  
**(Accountancy and Business Statistics- ABST) Programme**  
**(Semester Scheme)**

**(Two Years Post Graduate Degree Programme)**  
**Programme Code:**

**As per Choice Based Credit System (CBCS)**  
**Designed in accordance with Learning Outcomes-Based Curriculum**  
**Framework (LOCF) of National Education Policy (NEP-2020)**

**w.e.f. Academic Session 2023-24**

*Frame work Approval*

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## ***M. Com. (ABST) Programme***

### ***Curriculum Framework, General Rules and Syllabus***

#### **1. Eligibility for Admission:**

A candidate who is graduate from any recognised university or passed an examination recognised as equivalent thereto, with at least 48 percent marks in aggregate shall be eligible for admission to M. Com. (ABST) programme.

#### **2. Courses of the Study:**

The curriculum of M. Com. (ABST) Programme is suitable mix of Discipline Core Courses and Discipline Specific Elective Courses. In two years M. Com. (ABST) Programme student has to earn 96 credits. The structure of course of study is given in the Table 2.

#### **3. Credit:**

**Lecture Course:** One credit would mean equivalent of 15 periods of 60 minutes each. For example a four-credit course in semester means four one-hour lectures per week. In a semester of 15 weeks duration, four-credit lecture course is equivalent to 60 hours of teaching including tutorials.

**Practical Courses** (Computer lab based practical, workshop, field visit, seminar etc.): One credit would mean equivalent of 30 periods of 60 minutes each.

#### **4. Medium:**

Medium of instruction and examination shall be both Hindi and English.

#### **5. Attendance:**

A candidate shall be required to attend minimum 75% of the classes held in each paper including tutorial and practical, if any. A candidate failing to satisfy the requirement of attendance in one or more papers shall be detained from appearing at the main and internal examination. For students participating in sports /cultural event / NCC camps etc. during a



particular semester, the maximum number of days of absence shall not exceed 8 days. Any waiver in this context shall be on the recommendation of the Dean – Students Welfare or professor in charge or principal and the student will be required to apply in advance for the leave to concerning authority and after completion of programme a certificate of attended programme has to be submitted.

#### 6. Levels of awards: Multiple Entry-Exit Rules

**Table 1: Multiple Exit-Entry Rules (Semester System)**

Exit Point	Award	Entry Point
After Completion of Two Semesters	Advanced Diploma in Accountancy and Business Statistics	A student who exits with Advanced Diploma is permitted to re-enter within three years to complete post-graduation
After Completion of Four Semesters	Degree of M. Com. (ABST)	

#### 7. Award of Division:

- First Division : Aggregate 60% or more marks.  
Second Division : Aggregate 48% or more but less than 60% marks.  
Third Division : Aggregate 36% or more marks but less than 48% marks.

#### 8. System of Examination

- For Theory Papers

**External Examination Scheme (80 Marks):** For a question paper carrying maximum 80 marks, the structure will be as follows: The first section, SECTION- A, carrying maximum 20 marks will have 10 short answer type (not exceeding 50 words each) questions. Each question will carry 2 marks. The second section, SECTION-B, carrying maximum 40 mark will have 10 medium answer type questions (which requires answers not exceeding 250 words), two from each Unit. Out of which one from each Unit are to be attempted. Each question will carry 8 marks. The third section, SECTION- C, carrying maximum 20 marks will have 5 questions (which require answers not exceeding 300 words), one from each Unit out of which 2 questions are to be attempted. Each question will carry 10 marks. The duration of main examination shall be three hours.



**Internal Examination Scheme (20 Marks):** 50% of the total internal assessment marks (i.e. 10 out of 20 marks) for each theory paper will be awarded on the basis of the performance in the descriptive type written examination of one hour duration conducted by the department. There will be 3 questions each carrying 5 marks covering the entire syllabus out of which two questions must be answered. If a candidate fails to appear in the written examination of the internal assessment due to valid reasons, department may conduct defaulter's examination after collecting fee of Rs. 500/. Remaining 50% of the internal assessment (i.e., 10 out of 20) for each theory paper shall be awarded on the basis of the performance in the assignments/ seminars/presentations/ oral examination/ group discussion etc.

- **For Practical Courses (Computer based Practical)**

Each practical course shall have maximum marks of 1000 to be evaluated both internally and externally only in computer lab or in the field, to be distributed as 20 marks for internal assessment and 80 marks for external examination. It may include written examination or/and viva-voce or/and practical on computer. The duration of internal and external examination shall be one and three hours respectively. If a candidate fails to appear in the written examination of the internal assessment due to valid reasons, department may conduct defaulter's examination after collecting fee of Rs. 500/.

The image shows four distinct handwritten signatures in blue ink, arranged horizontally. The first signature on the left is a simple, stylized 'b' or similar character. The second signature is more complex, featuring a large, sweeping initial 'R' followed by several smaller, interconnected loops. The third signature is a smaller, more compact scribble. The fourth signature on the right is a long, horizontal, sweeping stroke with a few internal loops.

**Master of Commerce (ABST)**  
**Table 2: Structure of Course Curriculum**

Level	Course Type	Course Code	Nomenclature of Course	Credits	Mode of Teaching			Total Hours	Total Marks		
					L	P	T		Internal	External	
<b>First Semester</b>											
8	DCC	ABS8025T	Advanced Accounting	4	4	0	0	60	20	80	
	DCC	ABS8026T	Goods and Services Tax – I	4	4	0	0	60	20	80	
	DCC	ABS8027T	Accounting Standards – I	4	4	0	0	60	20	80	
	DCC	ABS8028T	Advanced Statistical Analysis	4	4	0	0	60	20	80	
	DCC	ABS8029T	Advanced Financial Management	4	4	0	0	60	20	80	
	DCC	ABS8030T	Cost and Management Audit	4	4	0	0	60	20	80	
<b>Second Semester</b>											
8	DCC	ABS8031T	Advanced Cost Accounting	4	4	0	0	60	20	80	
	DCC	ABS8032T	Goods and Services Tax – II	4	4	0	0	60	20	80	
	DCC	ABS8033T	Operations Research	4	4	0	0	60	20	80	
	DCC	ABS8034T	International Accounting	4	4	0	0	60	20	80	
	DCC	ABS8035T	Corporate Financial Reporting	4	4	0	0	60	20	80	
				<b>Pick One</b>							
	GEC		ABS8125T	Accounting Standard – II	4	4	0	0	60	20	80
			ABS8126T	Research Methodology and Quantitative Techniques	4	4	0	0	60	20	80
			ABS8127T	Contemporary Auditing	4	4	0	0	60	20	80
		ABS8128T									
<b>Exit with Advanced Diploma in Accountancy and Business Statistics</b>											

Level	Course Type	Course Code	Nomenclature of Course	Credits	Mode of Teaching			Total Hours	Total Marks		
					L	P	T		Internal	External	
<b>Third Semester</b>											
9	DCC	ABS9036T	Contemporary Issues in Accounting	4	4	0	0	60	20	80	
	DCC	ABS9037T	Income Tax	4	4	0	0	60	20	80	
			<b>Pick One</b>								
	DSE		ABS9129T	Government Accounting	4	4	0	0	60	20	80
			ABS9130T	Security Analysis and Portfolio Management	4	4	0	0	60	20	80
			ABS9131T								
			ABS9132T								
			<b>Pick One</b>								
	DSE		ABS9133P	Business Statistics using Spreadsheet	4	0	4	0	120	20	80
			ABS9134P	Practical Auditing and Cost Accounting	4	0	4	0	120	20	80
			ABS9135P								
			ABS9136P								
			<b>Pick One</b>								
	DSE		ABS9137P	Practical Business Accounting	4	0	4	0	120	20	80
			ABS9138P	Practical ROC Forms and Return Filing	4	0	4	0	120	20	80
			ABS9139P								
		ABS9140P									
		<b>Pick One</b>									
GEC		ABS9141T	Systems Audit	4	4	0	0	60	20	80	
		ABS9142T	Indian Accounting Standard (Ind AS) – I	4	4	0	0	60	20	80	
		ABS9143T									
		ABS9144T									

Level	Course Type	Course Code	Nomenclature of Course	Credits	Mode of Teaching			Total Hours	Total Marks	
					L	P	T		Internal	External
<b>Fourth Semester</b>										
9	DCC	ABS9038T	Tax Planning and Management	4	4	0	0	60	20	80
			<b>Pick One</b>							
	DSE	ABS9145T	Auditing and Assurance	4	4	0	0	60	20	80
		ABS9146T	Data Analytics for Accounting	4	4	0	0	60	20	80
		ABS9147T								
		ABS9148T								
			<b>Pick One</b>							
	DSE	ABS9149T	Advanced Management Accounting	4	4	0	0	60	20	80
		ABS9150T	Strategic Cost Management - Decision Making	4	4	0	0	60	20	80
		ABS9151T								
		ABS9152T								
			<b>Pick One</b>							
	DSE	ABS9153T	Direct Tax Laws and International Taxation	4	4	0	0	60	20	80
		ABS9154T	International Financial Management	4	4	0	0	60	20	80
		ABS9155T								
		ABS9156T								
		<b>Pick One</b>								
DSE	ABS9157P	Practical Business Research Methods	4	0	4	0	120	20	80	
	ABS9158P	Practical Financial Statement Analysis	4	0	4	0	120	20	80	
	ABS9159P									
	Abs9160P									

Level	Course Type	Course Code	Nomenclature of Course	Credits	Mode of Teaching			Total Hours	Total Marks	
					L	P	T		Internal	External
			<b>Pick One</b>							
	DSE	ABS9161T	Indian Accounting Standards (Ind-AS) – II	4	4	0	0	60	20	80
		ABS9162T	Ethics in Accounting	4	4	0	0	60	20	80
		ABS9163T								
		ABS9164T								

**Exit with Degree of Master in Commerce (ABST)**

**Total Credits 96 for Four Semester M. Com. (ABST) Programme including DCC 56 credits and DSE 40 credits.**

**Abbreviations**

ABS - Accountancy and Business Statistics  
DSE - Discipline Specific Elective Course

DCC- Discipline Centric Course  
GEC- Generic Elective Course



**Program Outcomes M. Com. (ABST)**

<b>PO 1</b>	The post-graduate ABST programme is the best choice for those who want to work in the accounting, business, and financial services sectors as well as banking, financial services, and insurance.
<b>PO 2</b>	The four-semester programme goes deeper into the topics covered in the Graduation Programme, such as capital, commerce, taxes, revenue, and economic functioning.
<b>PO 3</b>	Employers in practical fields such corporate law, banking, insurance, taxes, and accounting will be able to hire the students with a mindset for productive and successful work in an office setting. The several fields of business, accounting, economics, finance, auditing, and marketing will all be covered by the learners.
<b>PO 4</b>	The curriculum will help the student acquire the conceptual, applied, and research abilities as well as the competencies needed to solve problems effectively and make the appropriate decisions in both normal and unique operations related to a business's financial management.
<b>PO 5</b>	This programme stresses analytical and critical thinking abilities based on subject knowledge to prepare students for their careers.
<b>PO 6</b>	This curriculum forces you to investigate subject matter expertise in order to comprehend complicated challenges and carry out the plan for addressing them through efficient knowledge pool networking.
<b>PO 7</b>	Through this curriculum, students' skill sets are strengthened, their capacity for lifelong learning is enabled, and they are instilled with an entrepreneurial spirit in their pertinent academic areas.
<b>PO 8</b>	Bridging the gap between academia and industry, ability to face the challenges and achieve excellence in a chosen career path.

**Program Specific Outcomes M. Com. (ABST)**

<b>PSO 1</b>	Knowledge of all fundamental subjects, including research methodology, tax planning, management accounting, advanced accounting, international accounting, security analysis and portfolio management, and accounting standards.
<b>PSO 2</b>	Building the conceptual, practical, and research skills as well as the competencies necessary for efficient problem solving and wise decision making in both ordinary and unusual operations related to a business's financial transactions and financial management.
<b>PSO 3</b>	Understanding of the theoretical underpinnings of financial statement production and presentation; knowledge about measuring and reporting guidelines pertaining to different kinds of corporate units.
<b>PSO 4</b>	Application of information technology to enhance the data analytical skills through various statistical tools.
<b>PSO 5</b>	The operation of the financial markets is explained to the pupils. a thorough understanding of Indian stock exchanges, including credit rating, setting suitable investment goals, creating ideal portfolio strategies, calculating risk-return trade-offs, assessing investment performance, and portfolio revision techniques

<b>PSO 6</b>	Apply the knowledge of financial derivatives, security analysis and portfolio management and their contribution to the growth of securities market in India.
<b>PSO 7</b>	To help students comprehend direct taxes and learn the principles and how they apply to various business situations, courses including tax planning, indirect taxation, and direct taxation have been included. The guiding ideas of the Goods and Services Tax and Customs Duty are explained in these documents.
<b>PSO 8</b>	Advance knowledge in various regulatory frameworks in taxation, law, governance, accountancy and finance.
<b>PSO 9</b>	Through the curriculum, the students will acquire practical skills to work as tax consultant, audit assistant and other financial supporting services. The course will also prepare them for competitive exams like CA, CS, ICWA.
<b>PSO 10</b>	The students can work as managers, accountants, cost accountants, bank managers, auditors, company secretaries, teachers, professors, stock agents, government employees, etc. thanks to the training and curriculum.
<b>PSO 11</b>	The domains of business research activities are made known to the pupils. Additionally, it improves students' capacity to carry out research in the social sciences and business.