

Council of Education's
Deshbhakta Ratnappa Kumbhar College of Commerce, Kolhapur
(An Autonomous College)
Admission Policy & Procedures
M. Com. (Self-Financed)
(Intake: 200)

M. Com. Program and Structure:

D.R.K. College of Commerce under autonomous status offers two years full time M. Com. Program under Choice based credit and grading system with semester pattern. The program consists (Semester I to Semester IV) of total 16 courses (Papers) of 100 marks each with 60 + 40 pattern having theory examination of 2.5 hours for 60 marks and continuous internal evaluation for 40 marks. Semester III consists of a Research Project for 60 marks and Viva-voce for 40 marks. Under CBCS pattern each course has been allotted 4 credits and the entire program will have 64 credits. The pattern of M. Com. program includes 8 Core Courses (CC) and 8 Discipline Specific Electives/Specialization (DSE) Courses.

The student can select any one of the following DSE offered by the college.

1. Advanced Accountancy
2. Advanced Costing
3. Taxation

M. Com. Program:

For M. Com. Part –I Semester –I & II

Semester – I		Semester –II	
Course code	Course (Subject)	Course code	Course (Subject)
CC-A1	Business Management	CC-A2	Organizational Behaviour
CC-B1	Managerial Economics	CC-B2	International Business
DSE-A-I	Advanced Accountancy Paper –I	DSE-A-III	Advanced Accountancy Paper –III
DSE-A-II	Advanced Accountancy Paper –II (Auditing)	DSE-A-IV	Advanced Accountancy Paper –IV (Research Methodology)
DSE-B-I	Advanced Costing Paper –I	DSE-B-III	Advanced Costing Paper –III
DSE-B-II	Advanced Costing Paper –II	DSE-B-IV	Advanced Costing Paper –IV
DSE-C-I	Taxation Paper-I (Income tax)	DSE-C-III	Taxation Paper –III (Income tax)
DSE-C-II	Taxation Paper-II (Income tax)	DSE-C-IV	Taxation Paper –IV (Research Methodology)

For M. Com. Part –II Semester –III & IV

Semester – III		Semester –IV	
Course code	Course (Subject)	Course code	Course (Subject)
CC-C1	Management Accounting I	CC-C2	Management Accounting I (Management Control System)
CC-D1	Business Finance I	CC-D2	Business Finance II
DSE-A-V	Advanced Accountancy Paper –V (Taxation)	DSE-A-VII	Advanced Accountancy Paper –VII (Costing)
DSE-A-VI	Advanced Accountancy Paper –VI (Project Work and Viva Voce)	DSE-A-VIII	Advanced Accountancy Paper –VIII (Contemporary Issues in Accounting)
DSE-B-V	Advanced Costing Paper –V (Cost Accounting Record and Cost Audit)	DSE-B-VII	Advanced Costing Paper – VII (Cost Analysis and Decision Making)
DSE-B-VI	Advanced Costing Paper –VI (Project Work and Viva Voce)	DSE-B-VIII	Advanced Costing Paper – VIII (Contemporary Issues in Cost Accounting)
DSE-C-V	Taxation Paper-V (Income tax: Computation of Total Income and Tax Liability)	DSE-C-VII	Taxation Paper –VII (GST Paper I)
DSE-C-VI	Taxation Paper-VI (Project Work and Viva Voce)	DSE-C-VIII	Taxation Paper –VIII (GST Paper I)

(*Paper VI for all optional papers will be research project work in concerned optional subject which will be evaluated as per 60:40 pattern)

Eligibility Criteria for Admission to M. Com. Program:

1. A Student shall be held eligible for admission to the M. Com. Program with option for selection of any DSE (Specialization) offered by the college provided he/she has taken B. Com degree either with a principal subject or with a subsidiary/ interdisciplinary/ applied/allied subject from a UGC recognized College/Institution/University. A student holding B.Voc. Degree with Accounting from a UGC recognized College/Institution/University shall also be eligible to take admission to the M. Com. program with DSE - Advanced Accountancy respectively.

2. A student seeking admission to M. Com. program should go through the prospectus and admission notices displayed on the college notice boards and on the college website <http://drkcollegekolhapur.org>
3. There will be no Entrance Examination and admissions will be granted purely on merit basis.
4. Quota for students based on the reservation policy of central/state government as applicable from time to time will be followed while preparing the Provisional merit list.
5. The admission process of college will strictly follow the admission schedule published on the college website.
6. The name of the student in the provisional merit list will be cancelled if the documents uploaded by the student while submission of online admission form are found forged, misleading or inconsistent with information provided.
7. Eligibility norms for admission to M. Com. program will remain as per the norms of Parent University, and the admission will be considered as final only after his/her eligibility is confirmed by the parent university.
8. While preparing the provisional merit list the aggregate marks/percentage obtained by the student in B. Com/B. Voc will be considered, In case of grading pattern the equivalent marks/percentage for concerned grade will be considered while preparing the provisional merit list.
9. In case there are two or more students with the same marks/percentage, the total marks/percentage obtained by these students at B. Com/B. Voc Part III (Semester V & VI) shall be considered, if marks or percentage remains same then the marks/percentage in Second year and then in First year shall be considered. Even after this, if the student continues to obtain equal marks, the marks secured by the students in the third year examination in the core subjects shall be considered to decide the preference for admission.
10. In the case of students from other Universities applying for admission to M. Com. program, it shall be necessary to ensure equivalence of the degree course offered as per the norms of Parent University. If there is no provision of the Principal Subject, total marks will be considered for admission.

11. After declaration of provisional merit list, if the student whose name is appearing in the merit list fails to confirm admission within stipulated time period, he/she will lose his/her claim and the student appearing in the waiting list as per merit ranking will be given a chance for admission.
12. Admission of the student to the M. Com. program will be considered as final only after full payment of fees as prescribed by the college.
13. The DSE-Discipline specific elective once selected by the students at the time of admission will remain final and there will be no provision for subsequent changes in DSE.
14. Students belonging to reserved category (SC/ ST/ VJA/ NT/ OBC/ SEBC/ EWS etc.) will remain entitled to get fee concession, provided they have submitted necessary relevant documents at the time of admission.
15. In the view of the problem of drop out, the additional 10 percent of the sanctioned intake capacity may be admitted in the M. Com course in the college, subject to the general rules of the admission framed by the Parent University from time to time.
16. In case of admission to the second year of M. Com. program, only the students of home college who have admitted to first year will be eligible for admission, in spite of his status of passing or failing in one or all subjects in SEM-I and SEM-II.
17. Student will not be admitted to M. Com. IInd year if he/she has attendance deficiencies and serious complaints of indiscipline against him/her in the previous year.
18. In case of Students taking gap (Maximum 2 years) after completion of first year of M. Com. program without considering his/her status of Pass/Fail such student will be eligible for admission to second year of M. Com. program. Student having a gap of more than 2 years will need to take fresh admission to the M. Com. Program through the admission process.
19. In case of admission to NRI, foreign students' rules framed by the parent university and concerned authorities will be followed.
20. Students participating in international sports competitions or students securing at least fifth rank in the National, Inter-University sports events (Individual or Team) may be

considered for admission as special cases subject to the approval of the Principal of the college.

21. The Principal of the college reserves the right to amend or modify the rules regarding admission policy and procedure, as and when such amendments and guidelines are received from the Parent University, the Government or the Academic council. The Principal also reserves the right to refuse admission to a student, if in his opinion; such an admission is likely to adversely affect the overall discipline of the college.

22. To be eligible for award of degree, it is mandatory for the student to complete minimum one course during the period of his /her Post Graduation course from the certificate/ diploma courses offered by the college

23. Admission Committee:

Admission committee of the college will consists of-

- a. Coordinator of the Department (Chairperson)
- b. One Senior Teacher in the Department
- c. Registrar/Superintendent/Head Clerk

Documents required along with admission form for eligibility:

Name of the Course	Students from Maharashtra State Universities	Students from Outside Maharashtra state Universities
M. Com	B. Com/B. Voc Mark list (Original & Attested Photo Copy) *Transfer Certificate *Migration Certificate (Original)	* B. Com / B. Voc. Mark list (Original Attested Photo Copy) * Transfer Certificate * Migration Certificate (Original)
List of other documents required is given in admission procedure *For the students outside the Parent University		

Fee Structure: As decided by Finance Committee and approved by Academic Council and Governing Body of college from time to time

24. Rules for cancellation of admission and refund of fees/ deposits:

Cancellation of admission and refund of fees/deposits shall be made as under:

1. All Deposits such as Caution Money, Library Deposit, etc. shall be refundable subject to such deductions as may be necessary on account of any damage to the property of the institution, such as breakages of Electronic equipment, loss of library books etc. for which a student may be responsible.

The application for refund of such deposits shall be made within six months either from the date he/she leaves the College or completes the course.

2. Only tuition fees and deposits shall be refundable.

3. Tuition fees shall be refundable as under :

a) The entire amount paid by the student after deducting 25% as administrative charges;

i) If a student gets his admission cancelled within three weeks after the commencement of the academic term.

ii) If student get admission in another college or Institution providing courses different from those in the College to which he had first sought admission and paid tuition fees provided that he has kept the authorities of the college informed in good time (within three weeks after the commencement of the academic term) about his application for admission to another College or Institution, the application for refund of tuition fees in such cases, must be forwarded through the Principal of the College or Institution which the student actually joins, giving pertinent details such as the course selected by him, the date of his application for admission to the College or Institution concerned.

b) 50 percent of the amount paid by a student as tuition fees, if he applies for cancellation of his admission and the refund of fees before the fixed last date of admission to the College

4. A student shall not be entitled to claim refund of tuition fees if he leaves the College, after the last date of admission to such College.

5. In the case of a student, who fails to inform the authorities of the College, regarding cancellation of his/her admission shall be entitled to be charged for fees in proportion to the term/terms completed by him/her as the case may be.

Admission Procedure:

- Admission procedure for M. Com. will be online and the advertisement for the same will be displayed on the college website and in leading newspapers.

- Eligible students seeking admission to M. Com. program are required to go through following steps.

1. Visit D.R.K. College of Commerce website <http://www.drkcollegekolhapur.org/>.
2. Fill the Online Admission form carefully following the instructions given in the form.
3. Upload the soft copy of the following documents along with the admission form.

- a. Identity card size photo of student and his/her signature
- b. Mark list/Certificate for 10th and 12th standard
- c. B. Com. IIIrd year mark list
- d. Birth certificate/School leaving certificate
- e. Income certificate issued by the competent authority
- f. Relevant certificate for differently abled student
- g. Caste certificate in the name of the student (if applicable)
- h. Ex-Army men certificate/form (if applicable)
- i. Aadhar card
- j. Voter card
- k. Anti-ragging form (Acceptance to be given online)
- l. Students undertaking (Acceptance to be given online)

4. After submission of online form and uploading of documents successfully the student is required to go through provisional merit list displayed by college (Online/Offline)

5. If the name of the student appears in provisional merit list, he/she has to pay the applicable fees online within the time limit specified (If student fails to do so, students from waiting list will be given the preference for admission)

6. After online payment of the fees the student is required to submit the receipt of such payment in the college office along with any other document as asked/required by the college.

7. The student admitted to M.Com-I year will require to fulfill the eligibility criteria as per the norms of Parent University.

8. Students taking admission to second year of M. Com. program are required to fill the online admission form through the college website and have to submit a physical receipt of online payment of fees in the college office to confirm their admission.

References: The above mentioned admission policy is applicable to the M. Com. program offered by D.R.K. College of Commerce, Kolhapur (An Autonomous College) and is based on the guidelines of Shivaji University, Kolhapur relating to eligibility criteria and Admission Rules for PG, Reservation policies laid down by Government of Maharashtra, UGC guidelines governing functioning of Autonomous Institutes .