

Dissemination of Education for Knowledge, Science and Culture”

-Shikshanmaharshi Dr. Bapuji Salunkhe

Shri Swami Vivekanand Shikshan Sanstha's

VIVEKANAND COLLEGE, KOLHAPUR (AUTONOMOUS)



कोल्हापूर
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DEPARTMENT OF COMMERCE

M. Com. Part – I

Semester-I & II

SYLLABUS

Under Choice Based Credit System

To be implemented from Academic Year 2018 - 2019



CHOICE BASED CREDIT SYSTEM

M.Com- I Semester- I and II

Course Structure

To be implemented from 2018 - 2019

Semester-I

Paper No.	Course Code	Course Title	No. of Credits
I	CP-1201 A	Management Concept and Organization Behavior Paper –I	04
II	CBP-1203 A	Advanced Accountancy-I	04
III	CBP-1206 A	Advanced Accountancy-II (Auditing)	04

Semester-II

Paper No.	Course Code	Course Title	No. of Credits
I	CP-1209 B	Management Concept and Organizational Behavior Paper –II	04
II	CBP-1211 B	Advanced Accountancy-III	04
III	CBP-1214 B	Advanced Accountancy Paper-IV (Taxation)	04


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M. Com. Part – I CBCS Semester – I Management Concept and Organization Behavior Paper –I (CP-1201 A) Theory: 80 Teaching Hours: 60 Credits: 4	
	Course Outcome: After Successful completion of this Course student will be able to:
CO1	Utilize knowledge of management in analyzing and solving different cases in the company.
CO2	Know the management thoughts of management thinkers.
CO3	Understand the leadership and motivation theory.
CO4	Apply recent trends in management.
M. Com. Part – I CBCS Semester – I Advanced Accountancy –I (CBP-1203 A) Theory: 80 Teaching Hours: 60 Credits – 4	
	Course Outcome: After successful completion of this course student will be able to:
CO1	Identify the concept and need of accounting standards.
CO2	Understand application of accounting standards.
CO3	Familiarize with accounting for holding company.
CO4	Know the process of final accounts of co-operatives.
M. Com. Part – I CBCS Semester – I Advanced Accountancy –II (Auditing) (CBP-1206A) Theory: 80 Teaching Hours: 60 Credits – 4	
	Course Outcome: After Successful completion of this Course student will be able to:
CO1	Understand the process of auditing and crucial aspect of auditing with reference to audit standards.
CO2	Familiarize with the concept divisible profit.
CO3	Application of auditing in banking and insurance companies.
CO4	Identify significance of audit report.
M. Com. Part – I CBCS Semester – II Management Concept and Organizational Behavior Paper –II (CP-1209A) Theory: 80 Teaching Hours: 60 Credits: 4	
	Course Outcome: After Successful completion of this Course student will be able to:
CO1	Understand concept of organizational behaviour.
CO2	Understand importance of organizational behaviour.
CO3	Familiarize with organizational conflict and stress management.
CO4	Know the process of sustaining and changing culture and QWL.

M. Com. Part – I CBCS Semester- II Advanced Accountancy- III (CBP-1211 B) Theory: 80 Teaching Hours: 60 Credits: 4	
	Course Outcome: After Successful completion of this Course student will be able to:
CO1	Understand the accounting procedure of amalgamation, absorption and reconstruction, insurance company.
CO2	Familiarize with recent concepts of accounting.
CO3	Understand the concept and process of operating and financial lease.
CO4	Familiarize with accounting for insurance companies.
M. Com. Part- I CBCS Semester- II Advanced Accountancy Paper-IV (Taxation) (CBP-1214 B) Theory: 80 Teaching Hours Credits – 4	
	Course Outcome: After successful completion of this course student will be able to:
CO1	Know the exemptions and deductions of gross total income.
CO2	Calculate taxable income under different heads of income.
CO3	Understand the concept of GST.
CO4	Analyze applications in e-filing of returns and online payment of tax.




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