

Dissemination of Education for Knowledge, Science and Culture"
-Shikshanmaharshi Dr. Bapuji
Salunkhe

Shri Swami Vivekanand Shikshan Sanstha's

VIVEKANAND COLLEGE, KOLHAPUR (AUTONOMOUS)





DEPARTMENT OF COMMERCE

M. Com. Part - I

Semester- I & II

Course outcome

Under Choice Based Credit System

To be implemented from Academic Year 2020 - 2021

CHOICE BASED CREDIT SYSTEM

M.Com – II Semester -III and IV

Course Structure

To be implemented from 2020 - 2021

Semester-I

Paper No.	Course Code	Course Title	No. of Credits
I	CP-1201 A	Business Management	04
II	CBP-1203 A	Advanced Accountancy-l	04
III	CBP-1204 A	Cost Accounting-I (Introduction to Cost Accounting)	04
IV	CBP-1205 A	Business Administration -I (Introduction to Business Administration)	04
V	CBP-1206 A	Advanced Accountancy-II (Auditing)	()4
VI	CBP-1207 A	Cost Accounting-II (Methods of Cost Accounting)	04
VII	CBP-1208 A	Business Administration- II (Functional Areas of Management Marketing and Finance)	04
		Semester-II	4
Paper No.	Course Code	Course Title	No. of Credits
I	CP-1209 B	Organisational Behavior	04
11	CBP-1211 B	Advanced Accountancy-III	04
III	CBP 1212 B	Advanced Costing-III (Techniques of Costing III)	04
IV	CBP-1213 B	Business Administration-III (Functional Areas of Management; HR and Operations)	()4
V	CBP-1214 B	1 Mathodology)	04
VI	CBP-1215 B	1 M. dandalagu	04
4 1	CBP-1216 B	1 Mathadalam)	04



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		Semester – I		
		Business Management (CP-1201A)		
	Theory: 80	Teaching Hours: 60	Credits: 4	
	Course Outcome: A	fter Successful completion of this Course stude	ent will be able to:	
01	Examine and descri	Examine and describe the theoretical aspects of management.		
CO2	Critically evaluate c	concept of strategic management.		
CO3	Examine contribution towards management thoughts by experts,			
CO4	Analyze contempora	Analyze contemporary issues in management.		
		M. Com. Part - I CBCS		
		Semester – I		
		Advanced Accountancy –I (CBP-1203A)		
	Theory: 80	Teaching Hours: 60	Credits – 4	
===	Course Outcome: A	fter successful completion of this course stude	nt will be able to:	
CO1	Understand the concept of accounting standards and their practical implication			
CO2	Familiarize with preparing final accounts of service industries.			
	Prepare the consolidated financial statements of holding company and its subsidiaries.			
CO3	Prepare the consolid	dated interior statements at the E		
		pare the financial statements of insurance com-		
CO3				
		pare the financial statements of insurance com-		
		pare the financial statements of insurance com M. Com. Part – I CBCS	panies.	
	Understand and pre Theory: 80	M. Com. Part – I CBCS Semester – I Advanced Costing- I (CBP-1204A) Teaching Hours: 60	panies. Credits – 4	
	Understand and pre Theory: 80	M. Com. Part – I CBCS Semester – I Advanced Costing- I (CBP-1204A)	panies. Credits – 4	
	Theory: 80 Course Outcome: A	M. Com. Part – I CBCS Semester – I Advanced Costing- I (CBP-1204A) Teaching Hours: 60	panies. Credits – 4	
CO4	Theory: 80 Course Outcome: A Understand the bas Classify the costs a	M. Com. Part – I CBCS Semester – I Advanced Costing- I (CBP-1204A) Teaching Hours: 60 After successful completion of this course stude ic concepts of cost accounting. Indiapply the same for cost determination.	Credits – 4	
CO4	Theory: 80 Course Outcome: A Understand the bas Classify the costs a Apply the cost according	M. Com. Part – I CBCS Semester – I Advanced Costing- I (CBP-1204A) Teaching Hours: 60 After successful completion of this course stude ic concepts of cost accounting. Indiapply the same for cost determination. Sounting principles in cost accounting of material	Credits – 4 ent will be able to:	
CO4 CO1 CO2	Theory: 80 Course Outcome: A Understand the bas Classify the costs a Apply the cost according	M. Com. Part – I CBCS Semester – I Advanced Costing- I (CBP-1204A) Teaching Hours: 60 After successful completion of this course stude ic concepts of cost accounting. Indiapply the same for cost determination.	Credits – 4 ent will be able to:	
CO4 CO1 CO2 CO3	Theory: 80 Course Outcome: A Understand the bas Classify the costs a Apply the cost according	M. Com. Part – I CBCS Semester – I Advanced Costing- I (CBP-1204A) Teaching Hours: 60 After successful completion of this course stude ic concepts of cost accounting. Indiapply the same for cost determination. Sounting principles in cost accounting of material	Credits – 4 ent will be able to:	
CO4 CO1 CO2 CO3	Theory: 80 Course Outcome: A Understand the bas Classify the costs a Apply the cost according	M. Com. Part – I CBCS Semester – I Advanced Costing- I (CBP-1204A) Teaching Hours: 60 After successful completion of this course stude ic concepts of cost accounting. Indiapply the same for cost determination. Sounting principles in cost accounting of material on of cost accounting in calculation of labor cost.	Credits – 4 ent will be able to:	
CO4 CO1 CO2 CO3	Theory: 80 Course Outcome: A Understand the bas Classify the costs a Apply the cost according	M. Com. Part – I CBCS Semester – I Advanced Costing- I (CBP-1204A) Teaching Hours: 60 After successful completion of this course stude ic concepts of cost accounting. Indiapply the same for cost determination. Sounting principles in cost accounting of material on of cost accounting in calculation of labor completed. M. Com. Part- I CBCS	Credits – 4 ent will be able to: als. ast and overheads.	
CO4 CO1 CO2 CO3	Theory: 80 Course Outcome: A Understand the bas Classify the costs a Apply the cost acco Know the application	M. Com. Part – I CBCS Semester – I Advanced Costing- I (CBP-1204A) Teaching Hours: 60 After successful completion of this course stude ic concepts of cost accounting. Indiapply the same for cost determination. Sounting principles in cost accounting of material on of cost accounting in calculation of labor completed. M. Com. Part- I CBCS Semester- I Business Administration- I (CBP-1205A) Teaching Hours: 60	Credits – 4 ent will be able to: als. St and overheads. Credits – 4	
CO4 CO1 CO2 CO3	Theory: 80 Course Outcome: A Understand the bas Classify the costs a Apply the cost acco Know the application	M. Com. Part – I CBCS Semester – I Advanced Costing- I (CBP-1204A) Teaching Hours: 60 After successful completion of this course stude ic concepts of cost accounting. Indiapply the same for cost determination. Sounting principles in cost accounting of material on of cost accounting in calculation of labor completed in the cost accounting of material on of cost accounting in calculation of labor completed in the cost accounting in calculation of labor completed in the cost accounting in calculation of labor completed in the cost accounting in calculation of labor completed in the cost accounting in calculation of labor completed in the cost accounting in calculation of labor completed in the cost accounting in calculation of labor completed in the cost accounting in calculation of labor completed in the cost accounting in calculation of labor completed in the cost accounting in	Credits – 4 ent will be able to: als. St and overheads. Credits – 4	
CO4 CO1 CO2 CO3	Theory: 80 Course Outcome: A Understand the bas Classify the costs a Apply the cost acco Know the application Theory: 80 Course Outcome: A	M. Com. Part – I CBCS Semester – I Advanced Costing- I (CBP-1204A) Teaching Hours: 60 After successful completion of this course stude ic concepts of cost accounting. Indiapply the same for cost determination. Sounting principles in cost accounting of material on of cost accounting in calculation of labor completed in the cost accounting of material on accounting in calculation of labor completed in the cost accounting of material on accounting in calculation of labor completed in the cost accounting in calculation of labor completed in the cost accounting in th	Credits – 4 ent will be able to: als. bst and overheads. Credits – 4	
CO4 CO1 CO2 CO3 CO4	Theory: 80 Course Outcome: A Understand the bas Classify the costs a Apply the cost acco Know the application Theory: 80 Course Outcome: A Understand meaning	M. Com. Part – I CBCS Semester – I Advanced Costing- I (CBP-1204A) Teaching Hours: 60 After successful completion of this course stude ic concepts of cost accounting. Indiapply the same for cost determination. Sounting principles in cost accounting of material on of cost accounting in calculation of labor completed. M. Com. Part- I CBCS Semester- I Business Administration- I (CBP-1205A) Teaching Hours: 60	Credits – 4 ent will be able to: als. bst and overheads. Credits – 4	
CO4 CO1 CO2 CO3 CO4	Theory: 80 Course Outcome: A Understand the bas Classify the costs a Apply the cost acco Know the application Theory: 80 Course Outcome: A Understand meaning Understand analysis	M. Com. Part – I CBCS Semester – I Advanced Costing- I (CBP-1204A) Teaching Hours: 60 After successful completion of this course stude ic concepts of cost accounting. Indiapply the same for cost determination. Jounting principles in cost accounting of material on of cost accounting in calculation of labor completed in the complete in cost accounting of material on of cost accounting in calculation of labor complete in the course stude in the complete in the course stude i	Credits – 4 ent will be able to: A) Credits – 4 ent will be able to:	

		Semester – I	
	Ad	vanced Accountancy-II (Auditing) (CBP-120	06A)
	Theory: 80	Teaching Hours: 60	Credits – 4
	Course Outcome: Aft	ter successful completion of this course student	will be able to:
COI	Examine the basic co	ncepts and objectives of audit.	
CO2	Examine the working	g knowledge of generally accepted auditing prod	cedures,
CO3	Analyze the skills an	d techniques of conducting audit of various enti	ities.
CO4	Analyze the recent tr	ends in practice of audit.	
		M. Com. Part - I CBCS	
		Semester – I	
	Advanced	Costing -II (Methods of Cost Accounting) (Cost Accounting)	
	Theory: 80	Teaching Hours: 60	Credits – 4
	Course Outcome: Af	ter successful completion of this course student	t will be able to:
CO1		of cost accounting and its practical application.	
CO2		rent methods of cost accounting applied in vario	
CO3	Demonstrate the dete	ermination of cost in various types of organizati	ons.
CO4	Apply cost accounting	ng methods for determining selling price or ider	ntifying loss/profit.
		M. Com. Part- I CBCS	
		Semester- I	
	Business Admir	nistration- II (Functional Areas of Managem	nent) (CBP-1208A)
	Theory: 80	Teaching Hours: 60	Credits – 4
	Course Outcome: A	fter successful completion of this course studen	at will be able to:
CO1	Understand concept	of marketing and finance.	
CO2	Apply various tools	and techniques of marketing and financial man	agement for business success.
CO3	Analyze the opinion	ns and data collected from small samples.	
CO4	Execute marketing a	and financial concepts aiming with welfare of t	he society.

		M. Com. Part – 1 CBCS	
		Semester – II	\
		Organisational Behaviour (CP-1209B) Teaching Hours: 60	Credits: 4
	Theory: 80	accessful completion of this Course stud	dent will be able to:
	Course Outcome: After St	epts of Organizational Behavior and Cla	issify types of personalities.
			, , , , , ,
-	Analyze Individual and Gr		
O3	Examine Organizational Conflict and Negotiation. Summarize types of conflicts and Summarize adoption of organizational culture.		
O4	Summarize types of confl		Zattonar cuntile.
		M. Com. Part- I CBCS	
	A .	Semester- II dvanced Accountancy- III (CBP-1211	B)
		Teaching Hours: 60	Credits: 4
	Theory: 80	uccessful completion of this course stud	dent will be able to:
	Familiar with accounting	for business combinations of the compa	anies.
01	Familiar with accounting for business combinations of the companies. Do the accounting of different types of co-operative societies.		V
CO2			
CO3	Examine the accounting for lease. Know the concepts of social responsibility accounting, environment accounting and hu		
CO4		cial responsibility accounting, environ	
	resource accounting.	T ODGO	
		M. Com. Part - I CBCS	
		Semester – II	
		Advanced Costing- III (CBP-1212B	
	Theory: 80	Teaching Hours: 60	Credits – 4
		successful completion of this course stu	dent will be able to:
COI	Examine the techniques	of costing for decision making.	
CO2	him with the help of marginal costing.		
CO3	Apply the cost accounting	ng principles in cost accounting of mate	rials.
CO4	Examine the application	of cost accounting in calculation of lab	oor cost and overheads.
		M. Com. Part- I CBCS	
		Semester- II	
	В	Business Administration- III (CBP-12	13B)
	Theory: 80	Teaching Hours: 60	Credits – 4
	1110013.	successful completion of this course st	udent will be able to:
	Course Outcome: After	Successial completion of the	
COL			
COI	Examine concept of HR	and Operations.	
CO2	Examine concept of HR Apply various tools and	R and Operations. I techniques of HR and Operations man	
	Examine concept of HR Apply various tools and Analyze the opinions ar	and Operations.	agement for business success.

		Semester – II	n 4014DV
	Advanced Acc	ountancy-IV (Research Methodology) (CB	P-1214B) Credits = 4
	701	Teaching Hours: 60	Credits
	Course Outcome; After su	accessful completion of this course student w	THE BE AUTO TO.
COI	Familiar with basics of re	search.	NAW .
CO2	Know the sources of data collection and prepare instrument for data collection.		
CO3	Able to know the data Analyses, data presentation and interpretation of data.		
CO4	To understand the concept of hypothesis and sample design.		
		M. Com. Part - I CBCS	
		Semester – II	9
	Advanced C	Costing- IV (Research Methodology) (CBF	P-1215B)
	00	Teaching Hours: 60	. Credits 1
	Course Outcome: After s	uccessful completion of this course student v	will be able to:
COI	Familiar with basics of re	esearch.	
CO2	Know the sources of data collection and prepare instrument for data collection.		
CO3	Able to know the data Analyses, data presentation and interpretation of data.		
CO4	To understand the conce	To understand the concept of hypothesis and sample design.	
		M. Com. Part- I CBCS	
	*	Semester- I	
	Rusiness Adm	inistration- IV (Research Methodology) (CBP-1216B)
	The court 90	Teaching Hours: 60	Cicuits
	Course Outcome: After	successful completion of this course student	will be able to:
COI	Familiar with basics of	research.	
CO2	Know the sources of data collection and prepare instrument for data collection.		
CO ₂	Able to know the data Analyses, data presentation and interpretation of data,		
CO ₃	To understand the conce	ept of hypothesis and sample design.	
1004	To understand the some		



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