

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

Course Outcome

Under Choice Based Credit System

To be implemented from Academic Year 2022- 2023



Paper No.	Course Code	Course Title	No. of Credits
I	CP-1201 A	Business Management	04
II	CBP-1203 A	Advanced Accountancy-I	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)	04
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			
Paper No.	Course Code	Course Title	No. of Credits
I	CP-1209 B	Organisational Behavior	04
II	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-II (Functional Areas of Management : HR and Operations)	04
V	CBP-1214 B	Advanced Accountancy-IV (Research Methodology)	04
VI	CBP-1215 B	Advanced Costing-IV (Research Methodology)	04
VII	CBP-1216 B	Business Administration-IV (Research Methodology)	04




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DEPARTMENT OF COMMERCE
VIVEKANAND COLLEGE, KOLLHAPUR
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CHOICE BASED CREDIT SYSTEM

M.Com- I Semester -I and II

Course Structure

To be implemented from 2022 - 2023

Semester-I

M. Com. Part – I CBCS Semester – I Business Management (CP-1201A) Theory: 80 Teaching Hours: 60 Credits: 4	
	Course Outcome: After Successful completion of this Course student will be able to:
CO1	Examine and describe the theoretical aspects of management.
CO2	Critically evaluate concept of strategic management.
CO3	Examine contribution towards management thoughts by experts.
CO4	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: After successful completion of this course student will be able to:
CO1	Understand the concept of accounting standards and their practical implication
CO2	Familiarize with preparing final accounts of service industries.
CO3	Prepare the consolidated financial statements of holding company and its subsidiaries.
CO4	Understand and prepare the financial statements of insurance companies.
M. Com. Part – I CBCS Semester – I Advanced Costing- I (CBP-1204A) Theory: 80 Teaching Hours: 60 Credits – 4	
	Course Outcome: After successful completion of this course student will be able to:
CO1	Understand the basic concepts of cost accounting.
CO2	Classify the costs and apply the same for cost determination.
CO3	Apply the cost accounting principles in cost accounting of materials.
CO4	Know the application of cost accounting in calculation of labor cost and overheads.
M. Com. Part- I CBCS Semester- I Business Administration- I (CBP-1205A) Theory: 80 Teaching Hours: 60 Credits – 4	
	Course Outcome: After successful completion of this course student will be able to:
CO1	Understand meaning and concept of business administration.
CO2	Understand analysis of business environment.
CO3	Get acquaint with the concept LPG and current scenario of business in India.
CO4	Aware about business ethics and corporate culture.

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	Examine the basic concepts and objectives of audit.
CO2	Examine the working knowledge of generally accepted auditing procedures.
CO3	Analyze the skills and techniques of conducting audit of various entities.
CO4	Analyze the recent trends in practice of audit.
M. Com. Part – I CBCS	
Semester – I	
Cost Accounting-II (Methods of Cost Accounting) (CBP-1207A)	
Theory: 80	Teaching Hours: 60
Credits – 4	
	Course Outcome: After successful completion of this course student will be able to:
CO1	Identify the methods of cost accounting and its practical application.
CO2	Understand the different methods of cost accounting applied in various entities.
CO3	Demonstrate the determination of cost in various types of organizations.
CO4	Apply cost accounting methods for determining selling price or identifying loss/profit.
M. Com. Part- I CBCS	
Semester- I	
Business Administration- II (Functional Areas of Management) (CBP-1208A)	
Theory: 80	Teaching Hours: 60
Credits – 4	
	Course Outcome: After successful completion of this course student will be able to:
CO1	Understand concept of marketing and finance.
CO2	Apply various tools and techniques of marketing and financial management for business success.
CO3	Analyze the opinions and data collected from small samples.
CO4	Execute marketing and financial concepts aiming with welfare of the society.

Semester- II**M. Com. Part – I CBCS****Semester – II****Organisational Behaviour (CP-1209B)****Theory: 80****Teaching Hours: 60****Credits: 4**

	Course Outcome: After successful completion of this course student will be able to:
CO1	Describe theoretical concepts of organizational behavior and classify types of personalities.
CO2	Analyze individual and group behavior.
CO3	Examine organizational conflict and negotiation.
CO4	Summarize types of conflicts and summarize adoption of organizational culture.

M. Com. Part- I CBCS**Semester- II****Advanced Accountancy- III (CBP-1211B)****Theory: 80****Teaching Hours: 60****Credits: 4**

	Course Outcome: After successful completion of this course student will be able to:
CO1	Familiar with accounting for business combinations of the companies.
CO2	Do the accounting of different types of co-operative societies.
CO3	Examine the accounting for lease.
CO4	Know the concepts of social responsibility accounting, environment accounting and human resource accounting.

M. Com. Part – I CBCS**Semester – II****Advanced Costing- III (CBP-1212B)****Theory: 80****Teaching Hours: 60****Credits – 4**

	Course Outcome: After successful completion of this course student will be able to:
CO1	Examine the techniques of costing for decision making.
CO2	Analyze the cost for decision making with the help of marginal costing.
CO3	Apply the cost accounting principles in cost accounting of materials.
CO4	Examine the application of cost accounting in calculation of labor cost and overheads.

M. Com. Part- I CBCS**Semester- II****Business Administration- III (CBP-1213B)****Theory: 80****Teaching Hours: 60****Credits – 4**

	Course Outcome: After successful completion of this course student will be able to:
CO1	Examine concept of HR and Operations.
CO2	Apply various tools and techniques of HR and Operations management for business success.
CO3	Analyze the opinions and data collected from small samples.
CO4	Execute HR and Operations management concepts aiming with welfare of the society.

M. Com. Part – I CBCS	
Semester – II	
Advanced Accountancy-IV (Research Methodology) (CBP-1214B)	
Theory: 80	Teaching Hours: 60
Credits – 4	
	Course Outcome: After successful completion of this course student will be able to:
CO1	Familiar with basics of research.
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	
Advanced Costing- IV (Research Methodology) (CBP-1215B)	
Theory: 80	Teaching Hours: 60
Credits – 4	
	Course Outcome: After successful completion of this course student will be able to:
CO1	Familiar with basics of research.
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- I	
Business Administration- IV (Research Methodology) (CBP-1216B)	
Theory: 80	Teaching Hours: 60
Credits – 4	
	Course Outcome: After successful completion of this course student will be able to:
CO1	Familiar with basics of research.
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.




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