

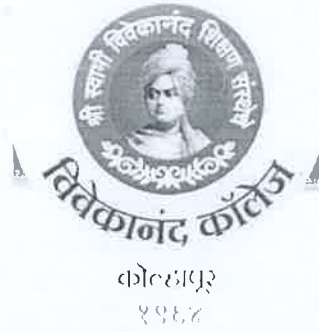


Dissemination of Education for Knowledge, Science and Culture”

-Shikshanmaharshi Dr. Bapuji Salunkhe

**Shri Swami Vivekanand Shikshan Sanstha's**

**VIVEKANAND COLLEGE, KOLHAPUR  
(EMPOWERED AUTONOMOUS)**



***DEPARTMENT OF COMMERCE***

**M. Com. Part- I**

**Semester- I & II**

**Course outcome**

**Under Choice Based Credit System (NEP)**

**To be implemented from Academic Year 2023- 2024**



Sr. No.	Course Abbr.	Course code	Course Name	Teaching Scheme		Examination Scheme and Marks				Course Credits
				Hours/week		ESE	CIE	PR	Marks	
<b>Semester-I</b>										
1	DSC-I	DSC09AAC11	Adv. Accountancy-I	4	-	80	20	-	100	4
2	DSC-II	DSC09AAC12	Adv. Accountancy-II	4	-	80	20	-	100	4
3	DSC-III	DSC09AAC13	Adv. Accountancy-III	4	-	80	20	-	100	4
4	DSC-IV	DSC09AAC14	Adv. Accountancy-IV	2	-	40	10	-	50	2
1	DSC-I	DSC10ACA11	Adv. Cost Accountancy -I	4	-	80	20	-	100	4
2	DSC-II	DSC10ACA12	Adv. Cost Accountancy -II	4	-	80	20	-	100	4
3	DSC-III	DSC10ACA13	Adv. Cost Accountancy -III	4	-	80	20	-	100	4
4	DSC-IV	DSC10ACA14	Adv. Cost Accountancy -IV	2	-	40	10	-	50	2
1	DSC-I	DSC11BAM11	Bus. Administration -I	4	-	80	20	-	100	4
2	DSC-II	DSC11BAM12	Bus. Administration -II	4	-	80	20	-	100	4
3	DSC-III	DSC11BAM13	Bus. Administration -III	4	-	80	20	-	100	4
4	DSC-IV	DSC11BAM14	Bus. Administration -IV	2	-	40	10	-	50	2
5	DSE-I	DSE09BM11	Business Management	4	-	80	20	-	100	4
		DSE09ME11	Managerial Economics							
6	MIN-I	MIN09REM11	Research Methodology	4	-	80	20	-	100	4
<b>Total</b>				<b>22</b>	<b>-</b>	<b>440</b>	<b>110</b>	<b>-</b>	<b>550</b>	<b>4</b>
<b>Semester-II</b>										
1	DSC-V	DSC09AAC21	Adv. Accountancy-V	4	-	80	20	-	100	4
2	DSC-VI	DSC09AAC22	Adv. Accountancy-VI	4	-	80	20	-	100	4
3	DSC-VII	DSC09AAC23	Adv. Accountancy-VII	4	-	80	20	-	100	4
4	DSC-VIII	DSC09AAC24	Adv. Accountancy-VIII	2	-	40	10	-	50	2
1	DSC-V	DSC10ACA21	Adv. Cost Accountancy-V	4	-	80	20	-	100	4
2	DSC-VI	DSC10ACA22	Adv. Cost Accountancy -VI	4	-	80	20	-	100	4
3	DSC-VII	DSC10ACA23	Adv. Cost Accountancy -VII	4	-	80	20	-	100	4
4	DSC-VIII	DSC10ACA24	Adv. Cost Accountancy-VIII	2	-	40	10	-	50	2
1	DSC-V	DSC11BAM21	Bus. Administration -V	4	-	80	20	-	100	4
2	DSC-VI	DSC11BAM22	Bus. Administration -VI	4	-	80	20	-	100	4



  
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3	DSC-VII	DSC11BAM23	Bus. Administration -VII	4	-	80	20	-	100	4
4	DSC-VIII	DSC11BAM24	Bus. Administration -VIII	2	-	40	10	-	50	2
5	DSE-II	DSE09OB21	Organisational Behaviour	4	-	80	20	-	100	4
		DSE09IB21	International Business							
6	OJT-I	OJT09AAC21	On the Job Training	4	-	80	20	-	100	4
<b>Total</b>				<b>22</b>	<b>-</b>	<b>440</b>	<b>110</b>	<b>-</b>	<b>550</b>	<b>4</b>

**CHOICE BASED CREDIT SYSTEM (NEP)**



**M.Com- I Semester- I and II**

**Course Structure**

**To be implemented from 2023 – 2024**

**Major- Advanced Accountancy/ Advanced Cost Accountancy/ Business Administration**

**Semester-I**

<b>M. Com. Part – I CBCS (NEP)</b> <b>Semester- I</b> <b>Advanced Accountancy- I (DSC09AAC11)</b> <b>Theory: 80                      Teaching Hours: 60                      Credits: 4</b>	
	Course Outcome: After successful completion of this course student will be able to:
CO1	Understand concept of Accounting Standards and practical implications of AS-1 and AS-2.
CO2	Prepare of consolidated financial statements of holding company and its Subsidiaries.
CO3	Prepare financial statements of life Insurance Companies with Schedules.
CO4	Prepare financial statements of General Insurance Companies with Schedules.
<b>M. Com. Part – I CBCS (NEP)</b> <b>Semester- I</b> <b>Advanced Accountancy- II (Management Accounting) (DSC09AAC12)</b> <b>Theory: 80                      Teaching Hours: 60                      Credits – 4</b>	
	Course Outcome: After successful completion of this course student will be able to:
CO1	Understand the fundamentals of Management Accounting.
CO2	Analyze and interpret the financial statements.
CO3	Demonstrate the estimation of working capital requirements.
CO4	Practice to analyze the changes in financial position.
<b>M. Com. Part – I CBCS (NEP)</b> <b>Semester – I</b> <b>Advanced Accountancy- III (Taxation) (DSC09AAC13)</b> <b>Theory: 80                      Teaching Hours: 60                      Credits – 4</b>	
	Course Outcome: After successful completion of this course student will be able to:
CO1	Compute Income from Salary.
CO2	Compute Income from Business, Profession and House Property.
CO3	Compute Total Income and Tax Liability.
CO4	File E- Return and make E – Payment of Tax.
<b>M. Com. Part – I CBCS (NEP)</b>	

  
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<b>Semester- I</b>	
<b>Advanced Accountancy- IV (Introduction to taxation) (DSC09AAC14)</b>	
<b>Theory: 40</b>	<b>Teaching Hours: 30</b>
<b>Credits – 2</b>	
	Course Outcome: After successful completion of this course student will be able to:
CO1	Know the basic information related to income tax.
CO2	Know important terms and how to determine Residential Status of an Assessee.
CO3	Understand procedure of assessment.
CO4	Know the Income Tax Authorities.
<b>M. Com. Part – I CBCS (NEP)</b>	
<b>Semester- I</b>	
<b>Advanced Cost Accountancy- I (Introduction to Cost Accounting) (DSC10ACA11)</b>	
<b>Theory: 80</b>	<b>Teaching Hours: 60</b>
<b>Credits: 4</b>	
	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 labour cost and overheads.
<b>M. Com. Part – I CBCS (NEP)</b>	
<b>Semester- I</b>	
<b>Advanced Cost Accountancy- II (Accounting of Elements of Cost) (DSC10ACA12)</b>	
<b>Theory: 80</b>	<b>Teaching Hours: 60</b>
<b>Credits: 4</b>	
	Course Outcome: After successful completion of this course student will be able to:
CO1	Prepare Bin Card and Stores Ledger.
CO2	Understand the different techniques of material control.
CO3	Determine wage rates under different situations.
CO4	Control overhead costs.
<b>M. Com. Part – I CBCS (NEP)</b>	
<b>Semester- I</b>	
<b>Advanced Cost Accountancy- III (Methods of Costing) (DSC10ACA13)</b>	
<b>Theory: 80</b>	<b>Teaching Hours: 60</b>
<b>Credits: 4</b>	
	Course Outcome: After successful completion of this course student will be able to:
CO1	Prepare Cost Records under Job and Batch Costing.
CO2	Prepare Cost Records under Contract Costing.
CO3	Prepare Cost Records under Process Costing.
CO4	Prepare Cost Records under Operating Costing.
<b>M. Com. Part – I CBCS (NEP)</b>	
<b>Semester- I</b>	

<b>Advanced Cost Accountancy- IV (Introduction to Income Tax) (DSC10ACA14)</b> <b>Theory: 40                              Teaching Hours: 30                              Credits: 2</b>	
	Course Outcome: After successful completion of this course student will be able to:
CO1	Know the basic information related to income tax.
CO2	Know the important terms and how to determine Residential Status of an assessee.
CO3	Understand the Procedure of assessment and income tax Authorities.
CO4	Understand meaning of PAN, TAN, TDS.
<b>M. Com. Part – I CBCS (NEP)</b> <b>Semester- I</b> <b>Business Administration- I (Introduction to Business Administration) (DSC11BAM11)</b> <b>Theory: 80                              Teaching Hours: 60                              Credits: 4</b>	
	Course Outcome: After successful completion of this course student will be able to:
CO1	Understand the meaning and concept of business administration.
CO2	Understanding analysis of business environment.
CO3	Get acquainted with concept of LPG and current scenario of business in India.
CO4	Aware about business ethics and corporate culture.
<b>M. Com. Part – I CBCS (NEP)</b> <b>Semester- I</b> <b>Business Administration- II (Human Resource Management) (DSC11BAM12)</b> <b>Theory: 80                              Teaching Hours: 60                              Credits: 4</b>	
	Course Outcome: After successful completion of this course student will be able to:
CO1	It will help the students to learn the conceptual theme of HRM.
CO2	Empower the students to design and develop HRM aspects.
CO3	It will help students to know how to retain the HR talent in the organization.
CO4	Apply the right evaluation framework of HR.
<b>M. Com. Part – I CBCS (NEP)</b> <b>Semester- I</b> <b>Business Administration- III (Marketing Management) (DSC11BAM13)</b> <b>Theory: 80                              Teaching Hours: 60                              Credits: 4</b>	
	Course Outcome: After successful completion of this course student will be able to:
CO1	Understand the basic concepts in Marketing.
CO2	Acquaint with new marketing trends and the marketing environment.
CO3	Demonstrate the segmentation, targeting and positioning of product and services.
CO4	Summarize the marketing mix components.
<b>M. Com. Part – I CBCS (NEP)</b> <b>Semester- I</b>	

<b>Business Administration- IV (Management Information System) (DSC11BAM14)</b>	
	<b>Theory: 40                      Teaching Hours: 30                      Credits: 2</b>
	Course Outcome: After successful completion of this course student will be able to:
CO1	Understand the role of MIS in organizations.
CO2	Understand MIS impact on decision-making.
CO3	Understand MIS impact on business processes.
CO4	Learn about different types of information systems and their functionalities.
<b>M. Com. Part – I CBCS (NEP)</b>	
<b>Semester- I</b>	
<b>Business Management (DSE09/10/11BM11)</b>	
	<b>Theory: 80                      Teaching Hours: 60                      Credits – 4</b>
	Course Outcome: After successful completion of this course student will be able to:
CO1	Understand the theoretical aspects of management and strategic management.
CO2	Understand the contributions of management thinkers.
CO3	Describe the theoretical aspects of management and strategic management.
CO4	Understand the contemporary issues in management.
<b>M. Com. Part – I CBCS (NEP)</b>	
<b>Semester – I</b>	
<b>Research Methodology (MIN09/10/11REM11)</b>	
	<b>Theory: 80                      Teaching Hours: 60                      Credits – 4</b>
	Course Outcome: After successful completion of this course student will be able to:
CO1	Familiarity with basics of research.
CO2	Designing research protocol for research problem.
CO3	Preparation of the instrument for data collection.
CO4	Ability of analysis and interpretation of data.

**Semester- II**

**M. Com. Part – I CBCS (NEP)**



<b>Semester- II</b>	
<b>Advanced Accountancy- V (DSC09AAC21)</b>	
<b>Theory: 80</b>	<b>Teaching Hours: 60</b>
<b>Credits: 4</b>	
	Course Outcome: After successful completion of this course student will be able to:
CO1	Accounting of business combination of companies.
CO2	Accounting of consumer co-operatives societies.
CO3	Understand the accounting for lease.
CO4	Understand the accounts of Electricity Companies.
<b>M. Com. Part – I CBCS (NEP)</b>	
<b>Semester- II</b>	
<b>Advanced Accountancy- VI (Cost Accounting) (DSC09AAC22)</b>	
<b>Theory: 80</b>	<b>Teaching Hours: 60</b>
<b>Credits – 4</b>	
	Course Outcome: After successful completion of this course student will be able to:
CO1	Students will acquire the knowledge of elements of cost and cost sheet.
CO2	Students will acquaint the knowledge and skill to prepare job cost sheet & contract account.
CO3	Students will be able to explain the costing process for processing units & service organizations.
CO4	Students will understand to reconcile the cost and financial accounts.
<b>M. Com. Part – I CBCS (NEP)</b>	
<b>Semester – II</b>	
<b>Advanced Accountancy-VII (Auditing) (DSC09AAC23)</b>	
<b>Theory: 80</b>	<b>Teaching Hours: 60</b>
<b>Credits – 4</b>	
	Course Outcome: After successful completion of this course student will be able to:
CO1	Understand the basic concepts and objectives of audit.
CO2	Gain working knowledge of generally accepted auditing procedures.
CO3	Identify the skills and techniques of conducting audit of various entities.
CO4	Know the recent trends in practice of audit.
<b>M. Com. Part – I CBCS (NEP)</b>	
<b>Semester- II</b>	
<b>Advanced Accountancy- VIII (Introduction to Auditing) (DSC09AAC24)</b>	
<b>Theory: 40</b>	<b>Teaching Hours: 30</b>
<b>Credits – 2</b>	
	Course Outcome: After successful completion of this course student will be able to:
CO1	Know the basic information related to income tax.
CO2	Know important terms and how to determine Residential Status of an Assessee.
CO3	Understand procedure of assessment.
CO4	Know the Income Tax Authorities.
<b>M. Com. Part – I CBCS (NEP)</b>	
<b>Semester- II</b>	



<b>Advanced Cost Accountancy- V (Techniques of Costing) (DSC10ACA21)</b>	
<b>Theory: 80                      Teaching Hours: 60                      Credits: 4</b>	
	Course Outcome: After successful completion of this course student will be able to:
CO1	Analyze the cost for decision making with the help of marginal costing.
CO2	Identify the standard costs and compare them with the actuals.
CO3	Demonstrate the behaviour of cost drivers and its relevance.
CO4	Understand the use of uniform costing.
<b>M. Com. Part – I CBCS (NEP)</b>	
<b>Semester- II</b>	
<b>Advanced Cost Accountancy- VI (Cost Records and Cost Audit) (DSC10ACA22)</b>	
<b>Theory: 80                      Teaching Hours: 60                      Credits: 4</b>	
	Course Outcome: After successful completion of this course student will be able to:
CO1	Understand the Concepts and Applications of Cost Accounting Standards.
CO2	Know various cost ledgers and standards.
CO3	Know the integrated and non-integrated accounts.
CO4	Understand the reporting requirements under Cost Records.
<b>M. Com. Part – I CBCS (NEP)</b>	
<b>Semester- II</b>	
<b>Advanced Cost Accountancy- VII (Cost Analysis and Decision Making) (DSC10ACA23)</b>	
<b>Theory: 80                      Teaching Hours: 60                      Credits: 4</b>	
	Course Outcome: After successful completion of this course student will be able to:
CO1	Understand the use of cost in different areas of decision making.
CO2	Analyze the use of cost in pricing decisions.
CO3	Understand the concept of transfer pricing and its applications.
CO4	Demonstrate the application of relevant information in decision making.
<b>M. Com. Part – I CBCS (NEP)</b>	
<b>Semester- II</b>	
<b>Advanced Cost Accountancy- VIII (Introduction to Auditing) (DSC10ACA24)</b>	
<b>Theory: 40                      Teaching Hours: 30                      Credits: 2</b>	
	Course Outcome: After successful completion of this course student will be able to:
CO1	Understand the basic concepts of audit.
CO2	Understand Basic Principles Governing an Audit.
CO3	Gain working knowledge of conducting audit procedure.
CO4	Know the types of audit and types of audit opinion.
<b>M. Com. Part – I CBCS (NEP)</b>	
<b>Semester- II</b>	

<b>Business Administration- V (Corporate Governance and Business Ethics) (DSC11BAM21)</b>	
<b>Theory: 80                                      Teaching Hours: 60                                      Credits: 4</b>	
	Course Outcome: After successful completion of this course student will be able to:
CO1	Aware of evil effects of corporate scam/scandals and attempts made Worldwide to prevent it.
CO2	Acquaint with the best global practices of corporate governance.
CO3	Familiarize with the founding principle of fairness, transparency and accountability.
CO4	Aware them about the business ethics in global perspective.
<b>M. Com. Part – I CBCS (NEP)</b>	
<b>Semester- II</b>	
<b>Business Administration- VI (Financial Management) (DSC11BAM22)</b>	
<b>Theory: 80                                      Teaching Hours: 60                                      Credits: 4</b>	
	Course Outcome: After successful completion of this course student will be able to:
CO1	Understand the basic concepts in Financial Management.
CO2	Calculate Payback period, NPV, IRR.
CO3	Calculate the Working capital.
CO4	Explain the capital budgeting and capital structure decisions
<b>M. Com. Part – I CBCS (NEP)</b>	
<b>Semester- II</b>	
<b>Business Administration Paper -VII (International Marketing) (DSC11BAM23)</b>	
<b>Theory: 80                                      Teaching Hours: 60                                      Credits: 4</b>	
	Course Outcome: After successful completion of this course student will be able to:
CO1	Understand the concept of International marketing
CO2	Analyze at primary level the business environment in India for foreign entrants.
CO3	Understand the concepts of STP and Marketing mix in international marketing.
CO4	Describe EXIM policy, Foreign Trade policy and policies applicable to International Marketing.
<b>M. Com. Part – I CBCS (NEP)</b>	
<b>Semester- II</b>	
<b>Business Administration- VIII (Artificial Intelligence Applications for Management) (DSC11BAM23)</b>	
<b>Theory: 40                                      Teaching Hours: 30                                      Credits: 2</b>	
	Course Outcome: After successful completion of this course student will be able to:
CO1	Understand of artificial intelligence (AI) and its applications in various business domains.
CO2	Understand AI for Marketing and Customer Analytics.
CO3	Understand AI for Operations and Supply Chain Management.
CO4	Understand AI Strategy and Implementation.
<b>M. Com. Part – I CBCS (NEP)</b>	
<b>Semester- II</b>	

<b>Organisational Behaviour (DSE09/10/11OB21)</b>	
<b>Theory: 80</b>	<b>Teaching Hours: 60</b>
<b>Credits – 4</b>	
	Course Outcome: After successful completion of this course student will be able to:
CO1	Describe theoretical concepts of organizational Behaviour.
CO2	Classify types of personalities
CO3	Summarize types of conflicts.
CO4	Summarize adoption of organizational culture.
<b>M. Com. Part – I CBCS (NEP)</b>	
<b>Semester – II</b>	
<b>On The Job Training (OJT09AAC21/ OJT10ACA21/OJT11BAM21)</b>	
<b>Theory: 80</b>	<b>Teaching Hours: 60</b>
<b>Credits – 4</b>	
	Course Outcome: After successful completion of this course student will be able to:
CO1	Expose the students to the real life situation.
CO2	Develop an ability of critical thinking.
CO3	Analyze the problem in an organisation and suggest remedial actions.
CO4	Gain working knowledge of the job/profession to get insights of the business.



  
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