

Dissemination of Education for Knowledge, Science and Culture”

- Shikshanmaharshi Dr. Bapuji Salunkhe

Shri Swami Vivekanand Shikshan Sanstha's

VIVEKANAND COLLEGE, KOLHAPUR (AUTONOMOUS)



कोलhapur
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DEPARTMENT OF COMMERCE

M. Com. Part – II

Semester-III & IV

Course Outcome

Under Choice Based Credit System

To be implemented from Academic Year 2019 - 2020

CHOICE BASED CREDIT SYSTEM

M.Com- II Semester -III and IV

Course Structure

To be implemented from 2019-2020

Semester-III

Paper No.	Course Code	Course Title	No. of Credits
I	CP-1217C	Business Finance Paper- I	04
II	CP-1218C	Management Accounting Paper- I	04
III	CBP-1219C	Advanced Accountancy-V (Cost Accounting)	04
IV	CBP-1222C	Advanced Accountancy Paper- VI (Research Methodology)	04

Semester-IV

Paper No.	Course Code	Course Title	No. of Credits
I	CBP-1225-D	Business Finance Paper-II	04
II	CBP-1226-D	Management Accounting Paper - II	04
III	CBP-1227 D	Advanced Accountancy-VII (Financial Management)	04
IV	CBP-1230D	Advanced Accountancy Paper- VIII (Project Work & Viva-Voce)	04




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DEPARTMENT OF COMMERCE
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M. Com. Part – II CBCS	
Semester- III	
Business Finance Paper –I (CP-1217C)	
Theory: 80	Teaching Hours: 60
Credits: 4	
	Course Outcome: After Successful completion of this Course student will be able to:
CO1	Understand core concepts, its environment and functions of business finance.
CO2	Know capital structure & concept of capitalization.
CO3	Identify sources of business finance and application.
CO4	Estimate the working capital required.
M. Com. Part – II CBCS	
Semester – III	
Management Accounting Paper –I (CP-1218C)	
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 management accounting.
CO2	Know the use of tools and techniques of management accounting in business.
CO3	Know the techniques of ratio analysis.
CO4	Understand the concept of working capital and fund flow statement.
M. Com. Part – II CBCS	
Semester- III	
Advanced Accountancy-V (Cost Accounting) (CBP-1219C)	
Theory: 80	Teaching Hours: 60
Credits – 4	
	Course Outcome: After Successful completion of this Course student will be able to:
CO1	Utilize knowledge of elements of cost in classification, allocation and apportionment of cost.
CO2	Apply knowledge of cost accounting in reconciliation and integrated system of accounting.
CO3	Explain methods of pricing the issue of materials and levels of stock.
CO4	Know the methods of costing including equivalent production.
M. Com. Part – II CBCS	
Semester- III	
Advanced Accountancy Paper- VI (Research Methodology) (CBP-1222C)	
Theory: 80	Teaching Hours: 60
Credits: 4	
	Course Outcome: After successful completion of this course student will be able to:
CO1	Understand the conceptual framework of scientific methods in research.
CO2	Develop the skills and apply the process of research in project report writing.
CO3	Explain the types of research design and good research design.
CO4	Know the types of data, collection of data and use of computers in research.

M. Com. Part – II CBCS Semester – IV Management Accounting Paper- II (CP-1226D) 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 Management Control System
CO2	Understand cost accounting terminology and methods related to management accounting.
CO3	Explain about applications of marginal costing and decision making by using marginal costing.
CO4	Know the types of budgets and budgetary control.
M. Com. Part – II CBCS Semester- IV Management Accounting Paper - II (CP-1226D) 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 management control system.
CO2	Understand cost accounting terminology and methods related to management accounting.
CO3	Explain about applications of marginal costing and decision making by using marginal costing.
CO4	Know the types of budgets and budgetary control.
M. Com. Part – II CBCS Semester – IV Advanced Accountancy-VII (Financial Management) (CBP-1227D) Theory: 80 Teaching Hours: 60 Credits: 4	
	Course Outcome: After successful completion of this course student will be able to:
CO1	Understand procedure of capital structure decisions in corporate sector.
CO2	Understand motives and benefit and procedure of corporate restructuring.
CO3	Explain the types of cost of capitals.
CO4	Know the capital structure decisions and types of leverages.
M. Com. Part – II CBCS Semester – IV Advanced Accountancy Paper- VIII (Project Work & Viva-Voce) (CBP-1230D) Theory: 80 Teaching Hours Credits – 4	
	Course Outcome: After successful completion of this course student will be able to:
CO1	Prepare project report by using primary and secondary data.
CO2	Apply the knowledge of research methodology to prepare the project report based on the field work.
CO3	Prepare synopsis for research project.
CO4	Come out with innovative solution for social and business related problems through research paper




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