



Dissemination of Education for Knowledge, Science and Culture”

- Shikshanmaharshi Dr. Bapuji Salunkhe

Shri Swami Vivekanand Shikshan Sanstha's

**VIVEKANAND COLLEGE, KOLHAPUR (AUTONOMOUS)**



कोल्हापूर  
१९६४

***DEPARTMENT OF COMMERCE***

**M. Com. Part – II**

**Semester- III & IV**

**Course outcome**

**Under Choice Based Credit System**

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

## CHOICE BASED CREDIT SYSTEM

M.Com- II Semester -III and IV

### Course Structure

To be implemented from 2023- 2024

#### 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-1220C	Advanced Costing-V (Cost Accounting Record and Cost Audit)	04
V	CBP-1221C	Business Administration -V (Corporate Governance and Business Ethics)	04
VI	CBP-1222C	Advanced Accountancy Paper- VI (Project Report and Viva)	04
VII	CBP-1223C	Advanced Accountancy Paper- VI (Project Report and Viva)	04
VIII	CBP-1224C	Advanced Accountancy Paper- VI (Project Report and Viva)	04

#### Semester-IV

Paper No.	Course Code	Course Title	No. of Credits
I	CP-1225-D	Business Finance Paper-II	04
II	CP-1226-D	Management Accounting Paper - II	04
III	CBP-1227 D	Advanced Accountancy Paper- VII Financial Management)	04
IV	CBP-1228D	Advanced Costing Paper- VII Cost Analysis and Decision Making	04
V	CBP-1229D	Business Administration-VII (Functional Areas of Management: Recent Trends)	04
VI	CBP-1230D	Advanced Accountancy Paper- VIII (Taxation)	04
VII	CBP-1231D	Advanced Costing Paper- VIII (Contemporary Issues in Cost Accounting	04
VIII	CBP-1232D	Business Administration Paper- VIII (Strategic Management)	04



  
HEAD  
DEPARTMENT OF COMMERCE  
VIVEKANAND COLLEGE, KOLHAPUR  
(EMPOWERING THE FUTURE)



<b>M. Com. Part – II CBCS</b> <b>Semester- III</b> <b>Business Finance Paper –I (CP-1217C)</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 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.
<b>M. Com. Part – II CBCS</b> <b>Semester – III</b> <b>Management Accounting Paper –I (CP-1218C)</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	Explain the analysis and interpretation of financial statements.
CO3	Demonstrate the estimation of working capital requirements.
CO4	Analyze the changes in financial position.
<b>M. Com. Part – II CBCS</b> <b>Semester- III</b> <b>Advanced Accountancy-V (Cost Accounting) (CBP-1219C)</b> <b>Theory: 80                      Teaching Hours: 60                      Credits – 4</b>	
	Course Outcome: After Successful completion of this Course student will be able to;
CO1	Acquire the knowledge of elements of cost and cost sheet.
CO2	Acquaint the knowledge and skill to prepare job cost sheet and contract account.
CO3	Explain the process costing for processing units and service organizations.
CO4	Understand the reconciliation of cost and financial accounts.
<b>M. Com. Part – II CBCS</b> <b>Semester- III</b> <b>Advanced Costing-V (Cost Accounting Record and Cost Audit) (CBP-1220C)</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 and applications of Cost Accounting Standards.
CO2	Know various cost ledgers and statements.
CO3	Know the integrated and non-integrated accounts.
CO4	Understand the reporting requirements under Cost Audit.
<b>M. Com. Part – II CBCS</b>	

<b>Semester – III</b>	
<b>Business Administration -V (Corporate Governance and Business Ethics) (CBP1221C)</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 corporate governance and its importance.
CO2	Know the role of corporate governance and directors.
CO3	Know the role of shareholders, auditor and corporate governance.
CO4	Understand the business ethics and international business.
<b>M. Com. Part – II CBCS</b>	
<b>Semester- III</b>	
<b>Advanced Accountancy Paper- VI (Project Report and Viva) (CBP1222C)</b>	
<b>Theory: 80                      Teaching Hours: 60                      Credits: 4</b>	
	Course Outcome: After successful completion of this course student will be able to:
CO1	Identify the research problem and formulate objectives.
CO2	Choose appropriate methodology with proper tools and techniques.
CO3	Analyze and interpret the data collected from different sources.
CO4	Make decision or find out conclusions on the basis of data analysis.
<b>M. Com. Part – II CBCS</b>	
<b>Semester- III</b>	
<b>Advanced Costing Paper- VI (Project Report and Viva) (CBP1223C)</b>	
<b>Theory: 80                      Teaching Hours: 60                      Credits: 4</b>	
	Course Outcome: After successful completion of this course student will be able to:
CO1	Identify the research problem and formulate objectives.
CO2	Choose appropriate methodology with proper tools and techniques.
CO3	Analyze and interpret the data collected from different sources.
CO4	Make decision or find out conclusions on the basis of data analysis.
<b>M. Com. Part – II CBCS</b>	
<b>Semester- III</b>	
<b>Business Administration Paper- VI (Project Report and Viva) (CBP1224C)</b>	
<b>Theory: 80                      Teaching Hours: 60                      Credits: 4</b>	
	Course Outcome: After successful completion of this course student will be able to:
CO1	Identify the research problem and formulate objectives.
CO2	Choose appropriate methodology with proper tools and techniques.
CO3	Analyze and interpret the data collected from different sources.
CO4	Make decision or find out conclusions on the basis of data analysis.

<b>Semester- IV</b>	
<b>Business Finance Paper- II (CP-1225D)</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 capital market.
CO2	Know the concept and application of Mutual Funds, Portfolio Management and Micro Finance and Credit Rating in their life and organisation.
CO3	Identify causes and remedies of corporate failure and understand the concept of corporate restructuring.
CO4	Take business decisions like make or buy shutdown or continue.
<b>M. Com. Part- II CBCS</b>	
<b>Semester- IV</b>	
<b>Management Accounting Paper- II (CP-1226D)</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 Control System and Reporting.
CO2	Explain the marginal costing and cost-volume-profit analysis and practical decision making based thereon.
CO3	Simulate the budgetary control system and demonstrate the budgeting.
CO4	Practice to analyze the cost variances.
<b>M. Com. Part – II CBCS</b>	
<b>Semester- IV</b>	
<b>Advanced Accountancy-VII (Financial Management) (CBP-1227D)</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 Financial Management and Role of Finance Manager.
CO2	Know the Concept of Capital Structure.
CO3	Understand the concept of Cost of Capital.
CO4	Understand the Corporate restructuring and significance of PE ratio and EPS analysis.
<b>M. Com. Part – II CBCS</b>	
<b>Semester- III</b>	
<b>Advanced Costing Paper- VII (Cost Analysis and Decision Making) (CBP-1228D)</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 – II CBCS</b>	

<b>Semester – IV</b> <b>Business Administration-VII (Functional Areas of Management: Recent Trends) (CBP1229D)</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 regarding the recent trends in functional areas of management.
CO2	Acquaint with the best global practices of HR, Finance, Marketing and Operations.
CO3	Expose the roles of quality Global Manager.
CO4	Demonstrate the application of relevant information in decision making.
<b>M. Com. Part – II CBCS</b> <b>Semester- IV</b> <b>Advanced Accountancy Paper- VIII (Taxation) (CBP1230D)</b> <b>Theory: 80                      Teaching Hours: 60                      Credits: 4</b>	
	Course Outcome: After successful completion of this course student will be able to:
CO1	Know the basic concept related to income tax.
CO2	Understand the process of computing taxable income.
CO3	Practice with e-filing of income tax return and online payment.
CO4	Gain knowledge about GST.
<b>M. Com. Part – II CBCS</b> <b>Semester- IV</b> <b>Advanced Costing Paper- VIII (Contemporary Issues in Cost Accounting (CBP1231D)</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 Cost Management.
CO2	To know the concepts of Balanced Scorecard, JIT, MRP, ERP and Value Chain.
CO3	Know the concepts of Responsibility Accounting and Performance Evaluation.
CO4	Demonstrate the measures of Performance Evaluation for Strategic Management.
<b>M. Com. Part – II CBCS</b> <b>Semester- IV</b> <b>Business Administration Paper- VIII (Strategic Management) (CBP1232D)</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 conceptual analytical framework of strategic management.
CO2	Know the strategic management process.
CO3	Search different strategies followed by corporate in the world.
CO4	Understand basic approaches in strategy formulation, implementation, evaluation and control.



  
**HEAD**  
 DEPARTMENT OF COMMERCE  
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 (EMPLOYEES' UNION)