

# Vivekanand College Kolhapur (Autonomous)

## Department of Commerce

Curricular Relevance: Content with relevance to Employability, Entrepreneurship & Skill Development U.G (2018-19 to 2023-24)

### B.Com- I

Sr. No	Course Code	Name of the Course	Year of Introduction	Employability	Entrepreneurship	Skill Development
1.	CC-1043A	Financial Accounting- I	2018-19	Branches of accounting- accounting , Amalgamation of Partnership Firm	Conversion of Partnership Firm in to Limited Company	Accounting of Professionals.
2.	CC-1043B	Financial Accounting- II	2018-19	Consignment account and branch accounting.	Consignment account and branch accounting.	Conversion of single entry in to double entry system. Financial Accounting Standard
3.	CC-1041A	Principles of Business Management- I	2018-19	Planning & Decision Making, Organizing	Professional Management	Management Functions and Skills, Managerial Role
4.	CC-1041B	Principles of Business Management- II	2018-19	Directing, Communication	Staffing, Controlling	Leadership, Management of change
5.	CC-1042A	Principles of Marketing- I	2018-19	Segmentation, Targeting & Positioning	Relationship Marketing & MIS, Consumer Behaviour	Relationship Marketing & MIS, Consumer Behaviour.



6.	CC-1042B	Principles of Marketing- II	2018-19	Marketing Mix, marketing of Agricultural Product, Marketing of FMCG	7 P's of marketing mix marketing of Agricultural Product, Marketing of FMCG	Retailing, Rural Marketing, marketing of Agricultural Product, Marketing of FMCG
7.	GEC-1046A	Insurance- I	2018-19	Insurance Agent	Privatization of Insurance Business and IRDA Act	Insurance Contract and Principles of Insurance, procedure of becoming an agent, prerequisite for obtaining license.
8.	GEC-1046B	Insurance- II	2018-19	Life, Fire, Marine and General Insurance.	Major Players in Life Insurance, Major Players in General Insurance	Procedure of taking life, Fire and marine insurance. settlement of claims



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Curricular Relevance

B.Com- II

Sr. No	Course Code	Name of the Course	Year of Introduction	Employability	Entrepreneurship	Skill Development
1.	CC1048 C	Corporate Accounting-I	2019-20	Issue and forfeiture of shares, Re-issue of forfeited shares Issue and Redemption of Debentures.	Able to calculate profit prior to and after incorporation.	Preparation of Company Final Account As per Schedule III to the Indian Companies Act 2013.
2.	CC1048 D	Corporate Accounting-II	2019-20	Computerised accounting through Accounting Package Tally.	Liquidation procedure of company. Methods of valuation of shares.	Understand the amalgamation and absorption of companies.
3.	CC-1047C	Fundamentals of Entrepreneurship- I	2019-20	Concept Entrepreneur & Entrepreneurship & Theories of Entrepreneurship.	Discuss the Stories of successful Entrepreneurs.	Recent trends like Start up, Stand up, Skill India, Make in India, Incubation Centre etc.
4.	CC-1047D	Fundamentals of Entrepreneurship- II	2019-20	Rural & Agro Entrepreneurship.	Understand the Project Management. Discuss the Micro, Small and medium Enterprises (MSME)	Women Entrepreneurship and role of SHG in development of women entrepreneurship.



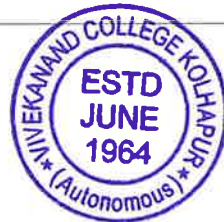
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Curricular Relevance

B.Com- III

Sr. No	Course Code	Title of the Course	Year of the Introduction	Employability	Entrepreneurship	Skill Development
1.	CC-1053E	Business Regulatory Framework - I	2020-21	Business Law and its sources. Understand Law of Contract, Contract of Bailment and Pledge, Contract of Agency,	Sale of Goods Act and Consumer Protection Act.	Contract of Agency
2.	CC-1053F	Business Regulatory Framework - II	2020-21	The Companies Act 1956 The Securities and Exchange Board of India Act, 1992	Information Technology Act, 2000	Intellectual Property Rights. Right To Information Act, 2005
3.	CC-1052E	Modern Management Practices -I	2020-21	Contribution To Modern Management Practices	Strategic management. Knowledge Management. Outsourcing Corporate Governance and Corporate social responsibility	Types of Strategies
4.	CC-1052F	Modern Management Practices -II	2020-21	Event Management Emergency Management and Change Management	Total Quality Management Benchmarking Six sigma Quality Certification	International Management
5.	DSC-1056E	Advanced Accountancy Paper - I	2020-21	Management Accounting and Cost Accounting.	Accounting procedure for Hire purchase system, Insurance Claim, and Farm Accounting	Bank Final Accounts in vertical format
6.	DSC-1056F	Advanced Accountancy Paper - III	2020-21	Ratio Analysis technique in analysis of financial statements	marginal costing, Estimate working capital required Funds flow statement.	Preparation of Cost Sheet



7.	DSC-1057E	Advanced Accountancy (Auditing) Paper-II	2020-21	Auditing, Auditor and Audit Report.	Vouching, Verification and Valuation.	Recent Trends in Auditing, Computer Assisted Audit Techniques
8.	DSC-1057F	Advanced Accountancy (Taxation) Paper-IV	2020-21	Basic concept of Income Tax. Exemptions and Deductions	Able to calculate total taxable income from Salary, House Property, Business or Profession.	Goods and Service tax (GST)
9.	DSC-1058E	Industrial management Paper-I	2020-21	Understand the impact of Industrial Environment on work of employees. Understand Industrial pollution and measures of industrial pollution.	Understand factors affecting Plant location and different types of Plant Layout.	Functional areas of industrial management. Maintenance management Recent trends in Maintenance management.
10.	DSC-1058F	Industrial management Paper-III	2020-21	Classify inventory on the basis of cost and quantity.	Identify steps involved in production planning and control. Understand fundamentals of quality management.	Supply Chain and Supply Logistic Management.
11.	DSC-1059E	Industrial management Paper-II	2020-21	Fundamental concepts of Human Resource Management.	Explain sources of recruitment and its importance. Describe the need and importance of Training and Development.	Illustrate the difference between Performance Appraisal and Merit Rating.
12.	DSC-1059f	Industrial management Paper-IV	2020-21	Compensation Management. Human Resource Audit	Industrial Relations.	Concept of International HRM.



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B.Com- I

Sr. No	Course Code	Title of the Course	Year of Introduction	Employability	Entrepreneurship	Skill Development
1.	CC-1043A	Financial Accounting- I	2021-22	Branches of accounting-accounting , Amalgamation of Partnership Firm	Amalgamation of Company	Accounting of Professionals.
2.	CC-1043B	Financial Accounting- II	2021-22	Consignment account and branch accounting.	Consignment account and branch accounting.	Conversion of single entry in to double entry system. Financial Accounting Standard
3.	CC-1041A	Principles of Business Management- I	2021-22	Planning & Decision Making, Organizing	Professional Management	Management Functions and Skills, Managerial Role
4.	CC-1041B	Principles of Business Management- II	2021-22	Directing, Communication	Staffing, Controlling	Leadership, Management of change
5.	CC-1042A	Principles of Marketing- I	2021-22	Segmentation, Targeting & Positioning	Relationship Marketing & MIS, Consumer Behaviour	Relationship Marketing & MIS, Consumer Behaviour.



6.	CC-1042B	Principles of Marketing- II	2021-22	Marketing Mix, marketing of Agricultural Product, Marketing of FMCG	7 P's of marketing mix marketing of Agricultural Product, Marketing of FMCG	Retailing, Rural Marketing, marketing of Agricultural Product, Marketing of FMCG
7.	GEC-1046A	Insurance- I	2021-22	Insurance Agent	Privatization of Insurance Business and IRDA Act	Insurance Contract and Principles of Insurance, procedure of becoming an agent, prerequisite for obtaining license.
8.	GEC-1046B	Insurance- II	2021-22	Life, Fire, Marine and General Insurance.	Major Players in Life Insurance, Major Players in General Insurance	Procedure of taking life, Fire and marine insurance. settlement of claims



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Curricular Relevance

B.Com- II

Sr. No	Course Code	Title of the Course	Year of the Introduction	Employability	Entrepreneurship	Skill Development
1.	CC1048 C	Corporate Accounting-I	2022-23	Issue and forfeiture of shares, Re-issue of forfeited shares Issue and Redemption of Debentures.	Able to calculate profit prior to and after incorporation.	Preparation of Company Final Account As per Schedule III to the Indian Companies Act 2013.
2.	CC1048 D	Corporate Accounting-II	2022-23	Computerised accounting through Accounting Package Tally.	Liquidation procedure of company. Methods of valuation of shares.	Understand the amalgamation and absorption of companies.
3.	CC-1047C	Fundamentals of Entrepreneurship-I	2022-23	Concept Entrepreneur & Entrepreneurship & Theories of Entrepreneurship.	Discuss the Stories of successful Entrepreneurs.	Recent trends like Start up, Stand up, Skill India, Make in India, Incubation Centre etc.
4.	CC-1047D	Fundamentals of Entrepreneurship-II	2022-23	Rural & Agro Entrepreneurship.	Understand the Project Management. Discuss the Micro, Small and medium Enterprises (MSME)	Women Entrepreneurship and role of SHG in development of women entrepreneurship.






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**Department of Commerce**  
**Curricular Relevance**  
**B.Com- III**

Sr. No	Course Code	Title of the Course	Year of the Introduction	Employability	Entrepreneurship	Skill Development
1.	CC-1053E	Business Regulatory Framework - I	2023-24	Business Law and its sources. Understand Law of Contract, Contract of Bailment and Pledge, Contract of Agency,	Sale of Goods Act and Consumer Protection Act.	Contract of Agency
2.	CC-1053F	Business Regulatory Framework - II	2023-24	The Companies Act 1956 The Securities and Exchange Board of India Act, 1992	Information Technology Act, 2000	Intellectual Property Rights. Right To Information Act, 2005
3.	CC-1052E	Modern Management Practices -I	2023-24	Contribution To Modern Management Practices	Strategic management. Knowledge Management. Outsourcing Corporate Governance and Corporate social responsibility	Types of Strategies
4.	CC-1052F	Modern Management Practices -II	2023-24	Event Management Emergency Management and Change Management	Total Quality Management Benchmarking Six sigma Quality Certification	International Management
5.	DSC-1056E	Advanced Accountancy Paper - I	2023-24	Management Accounting and Cost Accounting.	Accounting procedure for Hire purchase system, Insurance Claim, and Farm Accounting	Bank Final Accounts in vertical format
6.	DSC-1057E	Advanced Accountancy (Auditing) Paper-II	2023-24	Ratio Analysis technique in analysis of financial statements	marginal costing, Estimate working capital required Funds flow statement.	Preparation of Cost Sheet

7.	DSC-1056F	Advanced Accountancy Paper - III	2023-24	Auditing, Auditor and Audit Report.	Vouching, Verification and Valuation.	Recent Trends in Auditing. Computer Assisted Audit Techniques
8.	DSC-1057F	Advanced Accountancy (Auditing) Paper-IV	2023-24	Basic concept of Income Tax. Exemptions and Deductions	Able to calculate total taxable income from Salary, House Property, Business or Profession.	Goods and Service tax (GST)
9.	DSC-1058E	Industrial management Paper-I	2023-24	Understand the impact of Industrial Environment on work of employees. Understand Industrial pollution and measures of industrial pollution.	Understand factors affecting Plant location and different types of Plant Layout.	Functional areas of industrial management. Maintenance management Recent trends in Maintenance management.
10.	DSC-1059E	Industrial management Paper-II	2023-24	Classify inventory on the basis of cost and quantity.	Identify steps involved in production planning and control. Understand fundamentals of quality management.	Supply Chain and Supply Logistic Management.
11.	DSC-1058F	Industrial management Paper-III	2023-24	Fundamental concepts of Human Resource Management.	Explain sources of recruitment and its importance. Describe the need and importance of Training and Development.	Illustrate the difference between Performance Appraisal and Merit Rating.
12.	DSC-1059f	Industrial management Paper-IV	2023-24	Compensation Management. Human Resource Audit	Industrial Relations.	Concept of International HRM.

  
 Mr. S. S. Kale  
**HEAD**  
 DEPARTMENT OF COMMERCE  
 VIVEKANAND COLLEGE, KOLHAPUR  
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 Dr. R. R. Kumbhar  
**PRINCIPAL**  
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**Department of Commerce**

**Curricular Relevance: Content with relevance to Employability, Entrepreneurship & Skill Development P.G (2018-19 to 2023-24)**

**M.Com- I**

Sr. No	Course Code	Title of the Course	Year of Introduction	Employability	Entrepreneurship	Skill Development
1.	CP-1201A	Management Concept and Organization Behavior Paper -I	2018-19	Concept of Management, Managerial skills, role of manager.	Concept and theories of Leadership and Motivation. Concept and techniques of controlling and coordination.	Impact globalisation on Management. Recent trends in Management. Concept and theories of Leadership and Motivation.
2.	CP-1209B	Management Concept and Organizational Behavior Paper-II	2018-19	Organizational behaviour.	Individual and Group Behavior. Organizational Culture and Quality of Work life.	Conflict and Stress Management.
3.	CBP-1203A	Advanced Accountancy-I	2018-19	Accounts of Co-operative Societies.	Accounts of Co-operative Societies.	Accounting standards, IFRS and GAAP. prepare Accounts of Holding Company.
4.	CBP-1211B	Advanced Accountancy-III	2018-19	Accounting for lease and insurance companies.	Accounting for lease and insurance companies.	Accounting process for Amalgamation, Absorption & Reconstruction of Companies.



5.	CBP-1206A	Advanced Accountancy-II (Auditing)	2018-19	Auditing of Banking and Insurance companies.	Familiarize with the concept divisible profit. Understand the Audit Reports, Significant events occurring after Balance Sheet.	Understand the process of auditing and crucial aspect of auditing with reference to audit standards.
6.	CBP-1214B	Advanced Accountancy-IV (Taxation)	2018-19	Concept of GST and applicable in e-filing of returns and online payment of tax.	Able to calculate of taxable income under different heads of the income.	Able to calculate of taxable income under different heads of the income.
7.	CBP-1204A	Advanced Costing- I	2018-19	Concepts of cost accounting.	Classify the costs and apply the same for cost determination. Know the application of cost accounting in calculation of labour cost and overheads	Apply the cost accounting principles in cost accounting of materials.
8.	CBP-1207A	Advanced Costing- II	2018-19	Methods of cost accounting and its practical application	Methods of cost accounting applied in various entities. Apply cost accounting methods for determining selling price or identifying loss/profit	Demonstrate the determination of cost in various types of organisations.
9.	CBP-1212B	Advanced Costing- III	2018-19	Techniques of costing for decision making	Analyse the cost for decision making with the help of marginal costing. Demonstrate the behaviour of cost drivers and its relevance.	Identify the standard costs and compare them with the actuals
10.	CBP-1215B	Advanced Costing- IV	2018-19	Familiar with basics of research.	Able to Design research protocol for research problem.	Able to Prepare the instrument for data collection. Ability of analysis and interpretation of data.



11.	CBP-1205A	Business Administration- I	2018-19	Meaning and concept of business administration.	Analysis of business environment. Concept of LPG and current scenario of business in India.	Aware about business ethics and corporate culture.
12.	CBP-1208A	Business Administration- II	2018-19	Concept of Human Resource Management	Recent Trends in Operation Management.	Able to conducting the interview of HR Manager. Able to prepare project report.
13.	CBP-1213B	Business Administration- III	2018-19	Understanding concept of marketing and finance	Applicability of various tools and techniques of marketing and financial management for business success.	Able to Analyse the opinions and data collected from small samples.
14.	CBP-1216B	Business Administration- IV	2018-19	Familiar with basics of research.	Able to Design research protocol for research problem.	Able to Prepare the instrument for data collection. Ability of analysis and interpretation of data.



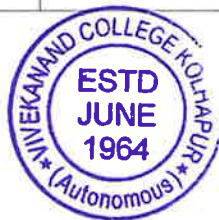
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M.Com- II

Sr. No	Course Code	Title of the Course	Year of Introduction	Employability	Entrepreneurship	Skill Development
1.	CP-1217C	Business Finance- I	2019-20	Finance function and general principles of business finance.	Sources of finance. Working Capital Management.	Able to decide capital structure.
2.	CP-1225D	Business Finance- II	2019-20	Capital markets of India and portfolio management.	Capital markets of India and Portfolio Management.	Corporate Restructuring and International Finance.
3.	CP- 1218C	Management Accounting Paper - I	2019-20	Able to prepare fund flow and cash flow statement.	Able to Estimate the working capital requirement.	Able to Analyse the Financial Statement.
4.	CP-1226D	Management Accounting Paper - II	2019-20	Understand the concept of Management control system.	Understand the marginal costing and decision making in business organisations.	Understand the Cost Control and Cost Reduction techniques.
5.	CBP-1219C	Advanced Accountancy-V (Cost Accounting)	2019-20	Elements of cost and methods of costing. Cost Accounting of	Understand reconciliation and integrated system of accounting.	Able to understand the Cost Accounting of Material, Labour and Overheads.



				Material, Labour and Overheads.		
6.	CBP-1222C	Advanced Accountancy Paper- VI (Research Methodology)	2019-20	Concept, types and methods of research.	Methods of data collection, analysis and interpretation of data.	Able to prepare research report.
7.	CBP-1227D	Advanced Accountancy-VII (Financial Management)	2019-20	Financial Management, Scope, Finance Functions, Objectives and Role of Finance Manager.	Able to take Capital Structure Decisions. Able to analyse the cost of capital.	Understand the Merger and Acquisition. Understand P/E Ratio and EPS Analysis.
8.	CBP-1230D	Advanced Accountancy Paper- VIII (Project Work & Viva-Voce)	2019-20	Prepare Project report by using primary and secondary data.	Apply the knowledge of research methodology to solve organisational problems.	Able to prepare the project report based on the field work.
9.	CBP-1219C	Advanced Costing- V	2019-20	Understand the financial management concepts.	Aquent with financial management techniques.	Aquent with financial management techniques.
10.	CBP-1223C	Advanced Costing- VI	2019-20	Concept, types and methods of research.	Methods of data collection, analysis and interpretation of data.	Able to prepare research report.
11.	CBP-1228D	Advanced Costing- VII	2019-20	Concept of cost of capital	Concept of leverage and types of leverage	Able to analyse and interpret the Financial statements of the company.



12.	CBP-1231D	Advanced Costing- VIII (Project Work & Viva-Voce)	2019-20	Prepare Project report by using primary and secondary data.	Apply the knowledge of research methodology to solve organisational problems.	Able to prepare the project report based on the field work.
13.	CBP-1221C	Business Administration- V	2019-20	International business and its importance.	Modes of Entry into International Business. Understand the E-Business	International environment Advantages and Disadvantages, Opportunities and Threats in International Market, Role of Global Manager.
14.	CBP-1224C	Business Administration- VI	2019-20	Concept, types and methods of research.	Methods of data collection, analysis and interpretation of data.	Able to prepare research report.
15.	CBP-1229D	Business Administration-VII	2019-20	Understand the concept of quality management.	Able to know the role and functions of technology management in business.	Able to apply the management control techniques.
16.	CBP-1232D	Business Administration-VIII (Project Work & Viva-Voce)	2019-20	Prepare Project report by using primary and secondary data.	Apply the knowledge of research methodology to solve organisational problems.	Able to prepare the project report based on the field work.





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Curricular Relevance

M.Com- I

Sr. No	Course Code	Title of the Course	Year of Introduction	Employability	Entrepreneurship	Skill Development
1.	CP-1201A	Business Management	2020-21	Concept of Management, Managerial skills, role of manager.	Strategic Management.	Contemporary Issues in Management and Management in 21 <sup>st</sup> Century.
2.	CP-1209B	Organization Behavior	2020-21	Concept of organizational behaviour.	Individual and Group Behavior. Understand the concept of Organizational Culture and Quality of Work life.	Organizational Conflict and negotiations.
3.	CBP-1203A	Advanced Accountancy Paper- I	2020-21	Able to prepare Accounts of hotels and hospitals. Able to prepare Accounts of and insurance companies.	Able to prepare Accounts of hotels and hospitals. Able to prepare Accounts of and insurance companies.	Concept and need of Accounting standards, IFRS and GAAP. Able to prepare Accounts of Holding Company.
4.	CBP-1211B	Advanced Accountancy Paper- III	2020-21	Able to prepare Accounts of cooperative society.	Understand the Accounting for lease	Understand the accounting process for Amalgamation, Absorption & Reconstruction of Companies.
5.	CBP-1206A	Advanced Accountancy Paper- II (Auditing)	2020-21	Understand the Basic Concepts of Audit.	Familiarize with the concept of Dividend divisible profit. Understand the Audit techniques of various	Understand the Auditing and Assurance Standards.



					entities.	
6.	CBP-1214B	Advanced Accountancy Paper- IV (Research Methodology)	2020-21	Understand the concept, types and methods of research.	Understand the research design and concept of hypothesis and formulation of hypothesis and sample design.	Understand the methods of data collection, analysis and interpretation of data and hypothesis testing. Able to prepare research report.
7.	CBP-1204A	Advanced Costing- I	2020-21	Understand the basic concepts of cost accounting.	Classify the costs and apply the same for cost determination. Know the application of cost accounting in calculation of labour cost and overheads	Apply the cost accounting principles in cost accounting of materials
8.	CBP-1207A	Advanced Costing- II	2020-21	Understand the different methods of cost accounting applied in various entities.	Apply cost accounting methods for determining selling price or identifying loss/profit	Demonstrate the determination of cost in various types of organisations.
9.	CBP-1212B	Advanced Costing- III	2020-21	Understand the techniques of costing for decision making	Analyse the cost for decision making with the help of marginal costing. Demonstrate the behaviour of cost drivers and its relevance.	Identify the standard costs and compare them with the actuals.
10.	CBP-1215B	Advanced Costing- IV (Research Methodology)	2020-21	Understand the concept, types and methods of research.	Understand the research design and concept of hypothesis and formulation of hypothesis and sample design.	Understand the methods of data collection, analysis and interpretation of data and hypothesis testing. Able to prepare research report.
11.	CBP-1205A	Business Administration- I	2020-21	Understand the meaning and concept of business	Understand analysis of business environment.	Aware about business ethics



				administration.	Get acquainted with concept of LPG and current scenario of business in India.	and corporate culture.
12.	CBP-1208A	Business Administration- II	2020-21	Able to define the concept of Human Resource Management	Understand the Recent Trends in Operation Management. Able to conducting the interview of HR Manager.	Able to prepare project report.
13.	CBP-1213B	Business Administration-III	2020-21	Able to understanding concept of marketing and finance	Applicability of various tools and techniques of marketing and financial management for business success.	Able to Analyse the opinions and data collected from small samples.
14.	CBP-1216B	Business Administration-IV IV (Research Methodology)	2020-21	Understand the concept, types and methods of research.	Understand the research design and concept of hypothesis and formulation of hypothesis and sample design.	Understand the methods of data collection, analysis and interpretation of data and hypothesis testing. Able to prepare research report.



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Curricular Relevance

M.Com- II

Sr. No	Course Code	Title of the Course	Year of Introduction	Employability	Entrepreneurship	Skill Development
1.	CP-1217C	Business Finance- I	2021-22	Aware about finance function and general principles of business finance.	Acquaint with various sources of finance. Able to do working capital Management.	Able to decide capital structure.
2.	CP-1225D	Business Finance- II	2021-22	Familiar with capital markets of India and portfolio management.	Familiar with capital markets of India and portfolio management.	Acquaint with the corporate restructuring and International finance.
3.	CP-1218C	Management Accounting Paper - I	2021-22	Able to prepare fund flow and cash flow statement.	Able to Estimate the working capital requirement.	Able to Analyse the Financial Statement.
4.	CP-1226D	Management Accounting Paper - II	2021-22	Understand the concept of Management control system.	Understand the marginal costing and decision making in business organisations.	Understand the Cost Control and Cost Reduction techniques.
5.	CBP-1219C	Advanced Accountancy-V (Cost Accounting)	2021-22	Understand elements of cost and methods of costing.	Understand reconciliation and integrated system of accounting.	Able to understand the Cost Accounting of Material, Labour and Overheads.
6.	CBP-1222C	Advanced Accountancy Paper- VI (Research Project)	2021-22	Prepare Project report by using primary and secondary data.	Apply the knowledge of research methodology to organisational problems.	Apply the knowledge of research methodology to prepare the project report based on the field work.



7.	CBP-1227D	Advanced Accountancy-VII (Financial Management)	2021-22	Understand the Financial Management, its Scope, Finance Functions, Objectives and Role of Finance Manager.	Able to take Capital Structure Decisions. Able to analyse the cost of capital.	Understand the Merger and Acquisition. Understand P/E Ratio and EPS Analysis.
8.	CBP-1230D	Advanced Accountancy Paper- VIII (Taxation)	2021-22	Understand concept of GST and applicable in e-filing of returns and online payment of tax.	Able to calculate taxable income under different heads of the income and total taxable income.	
9.	CBP-1219C	Advanced Costing- V (Cost Accounting Record and Cost Audit)	2021-22	Understand the concept and applications of Cost Accounting Standards.	Know various cost ledgers and statements. Know the integrated and non-integrated accounts.	understand the reporting requirements under Cost Audit
10.	CBP-1223C	Advanced Costing- VI (Research Project)	2021-22	Prepare Project report by using primary and secondary data.	Apply the knowledge of research methodology to organisational problems.	Apply the knowledge of research methodology to prepare the project report based on the field work.
11.	CBP-1228D	Advanced Costing- VII (Cost Analysis and Decision Making)	2021-22	Understand the use of cost in different areas of decision making.	Analyse the use of cost in pricing decisions. Understand the concept of transfer pricing and its applications.	Demonstrate the application of relevant information in decision making.
12.	CBP-1231D	Advanced Costing- VIII (Contemporary Issues in Cost Accounting)	2021-22	Concept of Cost Management.	Concepts of Balanced Scorecard, JIT, MRP, ERP and Value Chain.	Know the concepts of Responsibility Accounting and Performance Evaluation. Demonstrate the measures of Performance Evaluation for Strategic Management.



13.	CBP-1221C	Business Administration- V (Corporate Governance and Business Ethics)	2021-22	Understand nature of unethical behaviour in corporate.	Identify scope of corporate governance.	Explain Ethical practices In International Business.
14.	CBP-1224C	Business Administration- VI (Research Project)	2021-22	Prepare Project report by using primary and secondary data.	Apply the knowledge of research methodology to organisational problems.	Apply the knowledge of research methodology to prepare the project report based on the field work.
15.	CBP-1229D	Business Administration-VII (Functional Areas of Management : Recent Trends)	2021-22	Inculcate the knowledge of business and the techniques of managing the business.	Enhance the horizon of knowledge in various functional areas of management.	Enhance the horizon of knowledge in various functional areas of management.
16.	CBP-1232D	Business Administration-VIII (Strategic Management)	2021-22	Equip to accept the challenges of strategic business environment.	Equip for seeking suitable careers in strategic management field.	Understand basic concept of strategic management as well as modern trends in strategic Management.



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**Curricular Relevance**

**M.Com- I**

Sr. No	Course Code	Title of the Course	Year of Introduction	Employability	Entrepreneurship	Skill Development
1.	CP-1201A	Business Management	2022-23	Concept of Management, Managerial skills, role of manager.	Strategic Management.	Contemporary Issues in Management and Management in 21 <sup>st</sup> Century.
2.	CP-1209B	Organization Behavior	2022-23	Concept of organizational behaviour.	Individual and Group Behavior. Understand the concept of Organizational Culture and Quality of Work life.	Organizational Conflict and negotiations.
3.	CBP-1203A	Advanced Accountancy Paper- I	2022-23	Able to prepare Accounts of hotels and hospitals. Able to prepare Accounts of and insurance companies.	Able to prepare Accounts of hotels and hospitals. Able to prepare Accounts of and insurance companies.	Concept and need of Accounting standards, IFRS and GAAP. Able to prepare Accounts of Holding Company.
4.	CBP-1206A	Advanced Accountancy Paper- II (Auditing)	2022-23	Able to prepare Accounts of cooperative society.	Understand the Accounting for lease	Understand the accounting process for Amalgamation, Absorption & Reconstruction of Companies.
5.	CBP-1211B	Advanced Accountancy Paper- III	2022-23	Understand the Basic Concepts of Audit.	Familiarize with the concept of Dividend divisible profit. Understand the Audit techniques of various entities.	Understand the Auditing and Assurance Standards.
6.	CBP-1214B	Advanced Accountancy Paper- IV (Research	2022-23	Understand the concept, types and methods of	Understand the research design and concept of	Understand the methods of data collection, analysis and



		Methodology)		research.	hypothesis and formulation of hypothesis and sample design.	interpretation of data and hypothesis testing. Able to prepare research report.
7.	CBP-1204A	Advanced Costing- I	2022-23	Understand the basic concepts of cost accounting.	Classify the costs and apply the same for cost determination. Know the application of cost accounting in calculation of labour cost and overheads	Apply the cost accounting principles in cost accounting of materials
8.	CBP-1207A	Advanced Costing- II	2022-23	Understand the different methods of cost accounting applied in various entities.	Apply cost accounting methods for determining selling price or identifying loss/profit	Demonstrate the determination of cost in various types of organisations.
9.	CBP-1212B	Advanced Costing- III	2022-23	Understand the techniques of costing for decision making	Analyse the cost for decision making with the help of marginal costing. Demonstrate the behaviour of cost drivers and its relevance.	Identify the standard costs and compare them with the actuals.
10.	CBP-1215B	Advanced Costing- IV (Research Methodology)	2022-23	Understand the concept, types and methods of research.	Understand the research design and concept of hypothesis and formulation of hypothesis and sample design.	Understand the methods of data collection, analysis and interpretation of data and hypothesis testing. Able to prepare research report.
11.	CBP-1205A	Business Administration- I	2022-23	Understand the meaning and concept of business administration.	Understand analysis of business environment. Get acquaint with concept of LPG and current scenario of business in India.	Aware about business ethics and corporate culture.
12.	CBP-1208A	Business Administration-	2022-23	Able to define the concept	Understand the Recent Trends	Able to prepare project report.





		II		of Human Resource Management	in Operation Management. Able to conducting the interview of HR Manager.	
13.	CBP-1213B	Business Administration-III	2022-23	Able to understanding concept of marketing and finance	Applicability of various tools and techniques of marketing and financial management for business success.	Able to Analyse the opinions and data collected from small samples.
14.	CBP-1216B	Business Administration-IV IV (Research Methodology)	2022-23	Understand the concept, types and methods of research.	Understand the research design and concept of hypothesis and formulation of hypothesis and sample design.	Understand the methods of data collection, analysis and interpretation of data and hypothesis testing. Able to prepare research report.



Vivekanand College Kolhapur (Autonomous)

Department of Commerce

Curricular Relevance

M.Com- II

Sr. No	Course Code	Title of the Course	Year of Introduction	Employability	Entrepreneurship	Skill Development
1.	CP-1217C	Business Finance- I	2023-24	Aware about finance function and general principles of business finance.	Acquaint with various sources of finance. Able to do working capital Management.	Able to decide capital structure.
2.	CP-1225D	Business Finance- II	2023-24	Familiar with capital markets of India and portfolio management.	Familiar with capital markets of India and portfolio management.	Acquaint with the corporate restructuring and International finance.
3.	CP-1218C	Management Accounting Paper - I	2023-24	Able to prepare fund flow and cash flow statement.	Able to Estimate the working capital requirement.	Able to Analyse the Financial Statement.
4.	CP-1226D	Management Accounting Paper - II	2023-24	Understand the concept of Management control system.	Understand the marginal costing and decision making in business organisations.	Understand the Cost Control and Cost Reduction techniques.
5.	CBP-1219C	Advanced Accountancy-V (Cost Accounting)	2023-24	Understand elements of cost and methods of costing.	Understand reconciliation and integrated system of accounting.	Able to understand the Cost Accounting of Material, Labour and Overheads.
6.	CBP-1222C	Advanced Accountancy Paper- VI (Research Project)	2023-24	Prepare Project report by using primary and secondary data.	Apply the knowledge of research methodology to organisational problems.	Apply the knowledge of research methodology to prepare the project report based on the field work.



7.	CBP-1227D	Advanced Accountancy-VII (Financial Management)	2023-24	Understand the Financial Management, its Scope, Finance Functions, Objectives and Role of Finance Manager.	Able to take Capital Structure Decisions. Able to analyse the cost of capital.	Understand the Merger and Acquisition. Understand P/E Ratio and EPS Analysis.
8.	CBP-1230D	Advanced Accountancy Paper- VIII (Taxation)	2023-24	Understand concept of GST and applicable in e-filing of returns and online payment of tax.	Able to calculate taxable income under different heads of the income and total taxable income.	
9.	CBP-1219C	Advanced Costing- V (Cost Accounting Record and Cost Audit)	2023-24	Understand the concept and applications of Cost Accounting Standards.	Know various cost ledgers and statements. Know the integrated and non-integrated accounts.	understand the reporting requirements under Cost Audit
10.	CBP-1223C	Advanced Costing- VI (Research Project)	2023-24	Prepare Project report by using primary and secondary data.	Apply the knowledge of research methodology to organisational problems.	Apply the knowledge of research methodology to prepare the project report based on the field work.
11.	CBP-1228D	Advanced Costing- VII (Cost Analysis and Decision Making)	2023-24	Understand the use of cost in different areas of decision making.	Analyse the use of cost in pricing decisions. Understand the concept of transfer pricing and its applications.	Demonstrate the application of relevant information in decision making.
12.	CBP-1231D	Advanced Costing- VIII (Contemporary Issues in Cost Accounting)	2023-24	Concept of Cost Management.	Concepts of Balanced Scorecard, JIT, MRP, ERP and Value Chain.	Know the concepts of Responsibility Accounting and Performance Evaluation. Demonstrate the measures of Performance Evaluation for Strategic Management.



13.	CBP-1221C	Business Administration- V (Corporate Governance and Business Ethics)	2023-24	Understand nature of unethical behaviour in corporate.	Identify scope of corporate governance.	Explain Ethical practices In International Business.
14.	CBP-1224C	Business Administration- VI	2023-24	Prepare Project report by using primary and secondary data.	Apply the knowledge of research methodology to organisational problems.	Apply the knowledge of research methodology to prepare the project report based on the field work.
15.	CBP-1229D	Business Administration-VII (Functional Areas of Management : Recent Trends)	2023-24	Inculcate the knowledge of business and the techniques of managing the business.	Enhance the horizon of knowledge in various functional areas of management.	Enhance the horizon of knowledge in various functional areas of management.
16.	CBP-1232D	Business Administration-VIII (Strategic Management)	2023-24	Equip to accept the challenges of strategic business environment.	Equip for seeking suitable careers in strategic management field.	Understand basic concept of strategic management as well as modern trends in strategic Management.



Mr. S. S. Kale

**HEAD**

DEPARTMENT OF COMMERCE  
VIVEKANAND COLLEGE, KOLHAPUR  
(EMPOWERED AUTONOMOUS)




Dr. R. R. Kumbhar

**PRINCIPAL**

VIVEKANAND COLLEGE, KOLHAPUR  
(EMPOWERED AUTONOMOUS)