

- Shikshanmaharshi Dr. Bapuji Salunkhe

Shri Swami Vivekanand Shikshan Sanstha's  
**Vivekanand College, Kolhapur**  
**(Autonomous)**



*DEPARTMENT OF COMMERCE*

B. Com. Part - II ( Group-B)

Semester-III&IV

**Course Outcome**

**Under Choice Based Credit System**

**To be implemented from Academic Year 2024 - 25**

Sr. No.	Course Abbr.	Course code	Course Name	Teaching Scheme Hours/week		Examination Scheme and Marks				Course Credit
				TH	PR	ESE	CIE	PR	Marks	
<b>Semester-III</b>										
1	DSC-V	DSC02BAM31	Fundamentals of Entrepreneurship-I	4	-	80	20	-	100	4
2	DSC-VI	DSC02BAM32	Business Economics-V	4	-	80	20	-	100	4
3	DSC-VII	DSC02BAM33	Financial Management-I	2	-	40	10	-	50	2
4	MIN-III	MIN02ACC31	Accountancy-III	4	-	80	20	-	100	4
5	OEC-III	OEC02ECO31	Business Economics-VI	2	-	40	10	-	50	2
6	SEC-III	SEC02STA31	Business Statistics-III	2	-	40	10	-	50	2
		SEC02ECO31	Business Economics-VII							
7	AEC-III	AEC02ENG31	English for Business Communication-III	2	-	40	10	-	50	2
8	VEC- II	VEC02ENV31	Environmental Studies-I	2	-	40	10	-	50	2
<b>Total</b>				<b>22</b>		<b>440</b>	<b>110</b>	<b>-</b>	<b>550</b>	<b>22</b>
<b>Semester-IV</b>										
1	DSC-VIII	DSC02BAM41	Fundamentals of Entrepreneurship-II	4	-	80	20	-	100	4
2	DSC-IX	DSC02BAM42	Business Economics-VIII	4	-	80	20	-	100	4
3	DSC-X	DSC02BAM43	Financial Management-II	2	-	40	10	-	50	2
4	MIN-IV	MIN02ACC41	Accountancy- IV	4	-	80	20	-	100	4
5	OEC-IV	OEC02ECO41	Business Economics-IX	2	-	40	10	-	50	2
6	SEC-IV	SEC02STA41	Business Statistics-IV	2	-	40	10	-	50	2
		SEC02ECO42	Business Economics-X							
7	AEC-IV	AEC02ENG41	English for Business Communication- IV	2	-	40	10	-	50	2
8	VEC- III	VEC02ENV41	Environmental Studies-II	2	-	40	10	-	50	2
<b>Total</b>				<b>22</b>		<b>440</b>	<b>110</b>	<b>-</b>	<b>550</b>	<b>22</b>



### Semester-III

#### Fundamentals of Entrepreneurship Paper –I (DSC02BAM31)

Marks: 100

Teaching Hours: 60

Credit:4

#### Syllabus

<b>COURSE OUTCOMES:</b> After successful completion of this course student will be able to ,
<b>CO1: Define</b> the concept of entrepreneur and types of entrepreneurs.
<b>CO2:</b> the concept entrepreneurship and entrepreneurship in service sector.
<b>CO3:</b> institutional support for entrepreneurship development and recent trends in entrepreneurship.
<b>CO4:</b> skills and qualities of successful entrepreneurs.

#### Corporate Accounting Paper- I(DSC02ACC31) /(MIN02ACC31)

#### Subject Code-

Theory: 80 Marks

Teaching Hours: 60

Credit: 4

<b>Course Outcome-:</b> After Successful Completion of this course students will be able to-	
1	Understand issue of shares and debenture and there redemption.
2	Know the Company Final Account (As per Schedule III to the Indian Companies Act 2013).
3	Know the concept of profit prior to and after incorporation.
4	Understand the concept of Human Resource Accounting, Social Responsibility Accounting, Green Accounting, Forensic Accounting.

#### Group-A & Group-B Financial Management Paper- I(DSC02BAM33)

#### Subject Code-

Theory: 40 Marks

Teaching Hours: 30

Credit: 2

<b>Course Outcome-</b> After Successful Completion of this course the students will be able to-	
1	Understand the procedure of financial management and role of finance manager.
2	Analyse the capital structure of different companies.
3	Understand the concept and type of leverages.
4	Calculate Value of firm under different Capital structure.



## Semester-IV

### Fundamentals of Entrepreneurship Paper –II (DSC02BAM41)

Marks: 100

Teaching Hours: 60

Credit:4

<b>COURSE OUTCOMES:</b> After successful completion of this course students will be able to:
<b>CO1:</b> understand Micro, Small and Medium Enterprises Act, 2006 (MSME) and amendments.
<b>CO2:</b> understand family business and the concept of women entrepreneurship.
<b>CO3:</b> identify business opportunities in rural as well as agro area and take initiatives in starting new ventures.
<b>CO4:</b> understand key elements of business plan and different types of project reports.

### Corporate Accounting Paper- II(DSC02ACC41) /(MIN02ACC41)

#### Subject Code-

Theory: 80 Marks

Teaching Hours: 60

Credit: 4

<b>Course Outcome:</b> After Successful Completion of this course the student will be able to-	
1	To understand the absorption & Internal reconstruction of companies.
2	To know the methods of valuation of shares.
3	To know the liquidation procedure of company.
4	To use computerized accounting.

### Group-A & Group-B Financial Management Paper- II DSC02ACC43) (DSC02BAM33)

Theory: 40 Marks

Teaching Hours: 30

Credit: 2

<b>Course Outcome-</b> After Successful Completion of this course the students will be able to-	
1	Identify the different cost of capital and take business decisions.
2	Compute the Weighted Average Cost of Capital by Assignment of Weights.
3	Know the Concept and Process of Capital Budgeting.
4	Able to take investment decisions by using capital budgeting technique.



“Dissemination of Education for Knowledge, Science and Culture”  
- Shikshanmaharshi Dr. Bapuji Salunkhe

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***DEPARTMENT OF COMMERCE***

**B. Com. Part – II ( Group-A)**

**Semester-III&IV**

**Course Outcome**

**Under Choice Based Credit System**

**To be implemented from Academic Year 2024 - 25**



**Second Year Semester-III & IV**

Sr. No.	Course Abbr.	Course code	Course Name	Teaching Scheme Hours/week		Examination Scheme and Marks				Course Credits
				TH	PR	E	S	C	PR	
<b>Semester-III</b>										
1	DSC-V	DSC02ACC31	Corporate Accounting- I	4	-	80	20	-	100	4
2	DSC-VI	DSC02ACC32	Entrepreneurial Finance -I	4	-	80	20	-	100	4
3	DSC-VII	DSC02ACC33	Financial Management- I	2	-	40	10	-	50	2
4	MIN-III	MIN02ECO31	Business Economics- III	4	-	80	20	-	100	4
5	OEC-III	OEC02MGT31	Application of Management- I	2	-	40	10	-	50	2
6	SEC-III	SEC02STA31	Business Statistics-III	2	-	40	10	-	50	2
7	AEC-III	AEC02ENG31	English for Business Communication-III	2	-	40	10	-	50	2
8	VEC- I	VEC02ENV31	Environmental Studies- I	2	-	40	10	-	50	2
<b>Total</b>				<b>22</b>	<b>-</b>	<b>440</b>	<b>110</b>	<b>-</b>	<b>550</b>	<b>22</b>
<b>Semester-IV</b>										
1	DSC-VIII	DSC02ACC41	Corporate Accounting- II	4	-	80	20	-	100	4
2	DSC-IX	DSC02ACC42	Entrepreneurial Finance -II	4	-	80	20	-	100	4
3	DSC-X	DSC02ACC43	Financial Management- II	2	-	40	10	-	50	2
4	MIN-IV	MIN02ECO41	Business Economics- IV	4	-	80	20	-	100	4
5	OEC-IV	OEC02MGT41	Application of Management-II	2	-	40	10	-	50	2
6	SEC-IV	SEC02STA41	Business Statistics-IV	2	-	40	10	-	50	2
7	AEC-IV	AEC02ENG41	English for Business Communication-IV	2	-	40	10	-	50	2
8	VEC- II	VEC02ENV41	Environmental Studies- II	2	-	40	10	-	50	2
<b>Total</b>				<b>22</b>	<b>-</b>	<b>440</b>	<b>110</b>	<b>-</b>	<b>550</b>	<b>22</b>





**B.Com. Part- II CBCS (NEP)**

**Semester- III**

**Corporate Accounting Paper- I(DSC02ACC31) /(MIN02ACC31)**

**Theory: 80 Marks**

**Teaching Hours: 60**

**Credit: 4**

<b>Course Outcome-:</b> After Successful Completion of this course students will be able to-	
1	Understand issue of shares and debenture and there redemption.
2	Know the Company Final Account (As per Schedule III to the Indian Companies Act 2013).
3	Know the concept of profit prior to and after incorporation.
4	Understand the concept of Human Resource Accounting, Social Responsibility Accounting, Green Accounting, Forensic Accounting.

**Entrepreneurial Finance Paper-I (DSC02ACC32)**

**Theory: 80 Teaching Hours60 Credits – 4**

<b>No</b>	<b>Course Outcome :After completion of this course student will be able to:</b>
<b>CO1</b>	Define the concept of Entrepreneurial Finance
<b>CO2</b>	Develop Long term & Short Term Financial Plan
<b>CO3</b>	Examine Long term Sources of finance
<b>CO4</b>	Examine Short term Sources of finance

**Application of management Paper- I(OEC02MGT31)**

**Subject Code-**

**Theory: 40 Marks Teaching Hours: 30 Credit: 2**

<b>Course Objectives-After studying this course students will be able to:</b>	
1	Understand and appreciate the concept and functions of Management.
2	Evaluate the Recent Trends in Management.
3	Comprehend Evolution of major management thoughts
4	Understand the approaches of Management

**Group-A & Group-B Financial Management Paper- I(DSC02ACC33) /(DSC02BAM33)**

**Theory: 40 Marks**

**Teaching Hours: 30**

**Credit: 2**

<b>Course Outcome- After Successful Completion of this course the students will be able to-</b>	
1	Understand the procedure of financial management and role of finance manager.
2	Analyse the capital structure of different companies.
3	Understand the concept and type of leverages.
4	Calculate Value of firm under different Capital structure.





## Semester-IV

Corporate Accounting Paper- II (DSC02ACC41) / (MIN02ACC41)

Theory: 80 Marks Teaching Hours: 60

Credit: 4

<b>Course Outcome:</b> After Successful Completion of this course the student will be able to-	
1	To understand the absorption & Internal reconstruction of companies.
2	To know the methods of valuation of shares.
3	To know the liquidation procedure of company.
4	To use computerized accounting.

Entrepreneurial Finance Paper-II (DSC02ACC42)

Theory: 80 Teaching Hours 60 Credits -4

No	Course Outcome :After completion of this course student will be able to:
1	Define the concept of Lease & Hire Purchase Finance
2	Understand financial risks inherent in entrepreneurial ventures and develop risk management strategies
3	Make informed investment and financing decisions.
4	Critically evaluate project feasibility and viability using

Application of management Paper- II (OEC02MGT41)

Theory: 40 Marks Teaching Hours: 30 Credit: 2

<b>Course Objectives-</b> After studying this course students will be able to:	
1	Understand the various functions of Management
2	Demonstrate the process of planning
3	Applying the techniques of directing in various field of business.
4	Evaluate the theories of motivation and leadership style.

Group-A & Group-B Financial Management Paper- II (DSC02ACC43)

Theory: 40 Marks Teaching Hours: 30

Credit: 2

<b>Course Outcome-</b> After Successful Completion of this course the students will be able to-	
1	Identify the different cost of capital and take business decisions.
2	Compute the Weighted Average Cost of Capital by Assignment of Weights.
3	Know the Concept and Process of Capital Budgeting.
4	Able to take investment decisions by using capital budgeting technique.