

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

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



कोल्हापूर
१९६४



DEPARTMENT OF COMMERCE

M. Com. Part - I (Group-A , B & C)
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		Examination Scheme and Marks				Course Credits
				Hours/week		ESE	CIE	PR	Marks	
Semester-III										
1	DSC-IX	DSC09AAC31	Adv. Accountancy-IX	4	-	80	20	-	100	4
2	DSC-X	DSC09AAC32	Adv. Accountancy-X	4	-	80	20	-	100	4
3	DSC-XI	DSC09AAC33	Adv. Accountancy-XI	4	-	80	20	-	100	4
4	DSC-XII	DSC09AAC34	Adv. Accountancy-XII	2	-	40	10	-	50	2
5	DSE-III	DSE09BF31	Business Finance- I	4	-	80	20	-	100	4
6	REP-I	REP09AAC31	Research Project	4	-	80	20	-	100	4
Total				22	-	440	110	-	550	4
Semester-IV										
1	DSC-XIII	DSC09AAC41	Adv. Accountancy-XIII	4	-	80	20	-	100	4
2	DSC-XIV	DSC09AAC42	Adv. Accountancy-XIV	4	-	80	20	-	100	4
3	DSC-XV	DSC09AAC43	Adv. Accountancy-XV	4	-	80	20	-	100	4
4	DSE-IV	DSE09BF41	Business Finance- II	4	-	80	20	-	100	4
5	REP-II	REP09AAC41	Research Project	6	-			-	150	6
Total				22	-	440	110	-	550	4
Total Marks for Two Years P.G Degree Programme				88	-	1760	440	-	2200	88



M.Com- II Semester- III
Advanced Accountancy-Paper IX (Financial Management-Foundation of Finance)
(DSC09 AAC31)
Theory: 80 Credit: 4



Course Outcomes: After Studying this course, students shall be able to:

1. Understand concept of Financial Management, Finance Function and Financial System
2. Familiar with risk and return relationship in a business.
3. Demonstrate financial planning and able to manage fixed and working capital.
4. Understand capital structure, its theories and determine capital structure.

Advanced Accountancy-Paper X (Financial Management- Funds Management)(DSC09 AAC32)
Theory: 80 Credit: 4

Course Outcomes: After Studying this course, students shall be able to:

1. Understands sources of finances of any company
2. Familiar with management of working capital
3. Compute cost of each element of capital
4. Understand the meaning of leverages and compute both types of leverages.

Advanced Accountancy-Paper XI
(Financial Management-Controlling and Decision Making)(DSC09 AAC33)
Theory: 80 Credit: 4

Course Outcomes: After Studying this course, students shall be able to:

1. Understand preparation of budgets and exercising budgetary control.
2. Take pricing and profit decisions under various situations using CVP Analysis.
3. Establish standard cost for each element of cost and exercise control on cost.
4. Understand the significance of price level changes and its accounting.

M.Com- II Semester- III
Advanced Accountancy-Paper XII(Introduction to GST)(DSC09 AAC34)
Theory: 40 Credit: 2

Course Outcomes: After studying this course, the students shall be able to:

1. Understand the concept of Goods and Services Tax.
2. Know the legal provisions regarding GST.

Business Finance-I (DSE09 BF 31)/ (DSE10 BF 31)/ (DSE11 BF 31)
Theory: 80 Credit: 4

Course Outcomes: After Studying this course, students shall be able to:

- 1) Under stand fundamental concepts of business finance and examine various financed decisions
- 2) Explain different types of capital structure
- 3) Know, compare and appraise various long-term and short-term sources of finance
- 4) Demonstrate different types of sources of Working Capital and various components of

Semester-IV

M.Com- II Semester- IV
Advanced Accountancy-Paper XIII(Human Resource Accounting)
(DSC09 AAC41)
Theory: 80 Credit: 4

Course Outcomes: After Studying this course, students shall be able to:
1. Understand concept of Human Resource Accounting
2. Familiar with preparing Royalty accounts
3. Demonstrate preparation of contract accounting
4. Understand preparation of Accounts of Non-Government Organizations Grants

Advanced Accountancy-Paper XIV(Environmental Accounting)
(DSC09 AAC42)
Theory: 80 Credit: 4

Course Outcomes: After Studying this course, students shall be able to:
1. Understand concept of Environmental accounting.
2. Familiar with Voyage and investment accounting.
3. Demonstrate preparation of Value added and EVA statement.
4. Understand preparation of under writer Account.

Advanced Accountancy-Paper XV
(Corporate Social Responsibility and Forensic Accounting)
(DSC09 AAC43)
Theory: 80 Credit: 4

Course Outcomes: After Studying this course, students shall be able to:
1. Understand the concept of Corporate Social Responsibility and Forensic Accounting
2. Familiar with preparing Accounting for Package and Empties
3. Familiar with accounting practices being used in various types of organizations.
4. Report the activity of corporate social responsibility and forensic accounting.



Second Year Semester-III & IV

Sr. No.	Course Abbr.	Course code	Course Name	Teaching Scheme		Examination Scheme and Marks				Course Credits
				TH	PR	ESE	CIE	PR	Marks	
Semester-III										
1	DSC-IX	DSC10ACA31	Adv. Cost Accountancy -IX	4	-	80	20	-	100	4
2	DSC-X	DSC10ACA32	Adv. Cost Accountancy -X	4	-	80	20	-	100	4
3	DSC-XI	DSC10ACA33	Adv. Cost Accountancy -XI	4	-	80	20	-	100	4
4	DSC-XII	DSC10ACA34	Adv. Cost Accountancy -XII	2	-	40	10	-	50	2
5	DSE-III	DSE10BF31	Business Finance- I	4	-	80	20	-	100	4
6	REP-I	REP10ACA31	Research Project	4	-	80	20	-	100	4
Total				22	-	440	110	-	550	4
Semester-IV										
1	DSC-XIII	DSC10ACA41	Adv. Cost Accountancy-XIII	4	-	80	20	-	100	4
2	DSC-XIV	DSC10ACA42	Adv. Cost Accountancy-XIV	4	-	80	20	-	100	4
3	DSC-XV	DSC10ACA43	Adv. Cost Accountancy -XV	4	-	80	20	-	100	4
4	DSE-IV	DSE10BF41	Business Finance- II	4	-	80	20	-	100	4
5	REP-II	REP10ACA41	Research Project	6	-			-	150	6
Total				22	-	440	110	-	550	4
Total Marks for Two Years P.G Degree Programme				88	-	1760	440	-	2200	88



M. Com. Part – II CBCS
Semester – III
Advanced Cost Accounting Paper-IX (DSC10ACA31)
(COST ACCOUNTING STANDARDS (Paper– I))
Theory Marks: 80 Teaching Hours Credits – 4

Course Outcomes: After studying this course students shall be able to:

1. Know the cost accounting standards in India.
2. Know the application of cost accounting standards.

Advanced Cost Accounting Paper-X (DSC10ACA32)
(Cost Analysis for Decision Making and Control)
Theory: 80 marks Teaching Hours Credits – 4

Course Out comes: After studying this course, the student shall be able to..

1. Understand the Productivity and BPR
2. Know customer profitability and Strategic Positioning Analysis
3. Determine relevant revenue, relevant cost and Outsourcing decision
4. Understand Cost Control, Cost Reduction and Value Analysis

Advanced Cost Accounting Paper-XI (DSC10ACA33)
(Cost Information System and Reporting to Management)
Theory: 80 Marks Teaching Hours Credits – 4

Course Outcomes: After studying this course, the student shall be able to..

1. Understand the Reconciliation of Cost and Financial Accounts
2. Know the Joint and By Product and their accounting
3. Determine Target Costing and understand Theory of Constraints
4. Understand the budgeting and types of budgeting

Advanced Cost Accounting Paper XII (DSC10ACA34)
(Introduction to GST)
Theory: 40 Marks Teaching Hours Credits – 2

Course Outcomes After studying this course, the students shall be able to:

1. Understand the concept of Goods and Services Tax.
2. Know the legal provisions regarding GST.



Semester-IV

- Advanced Cost Accounting Paper-XIII (DSC10ACA41)
(COST ACCOUNTING STANDARDS (Paper- II))
Theory Marks: 80 Teaching Hours Credits – 4

Course Outcomes: After studying this course students shall be able to:

1. Know the cost accounting standards in India.
2. Know the application of cost accounting standards

Advanced Cost Accounting Paper-XIV (DSC10ACA41)
(Cost and Management Audit)
Theory Marks: 80 Teaching Hours Credits – 4

Course Outcomes: After studying this course students shall be able to:

- Understand the Concept of Cost Audit.
- Understand the Concept of Management Audit.
- Determine Internal Control and Internal Audit.
- 4 Know the cases of Performance Analysis

- Advanced Cost Accounting Paper-XV (DSC10ACA41)

Theory Marks: 80 Teaching Hours Credits – 4

Course Outcomes: After studying this course students shall be able to:

1. Understand the concept Corporate Social Responsibility Accounting and Forensic Accounting
2. Familiar with preparing Accounting for Package and Empties.
3. Understand the cost accounting practices being used in business organizations.



Group-C (Business Administration)

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	ESE	CIE	PR	Marks	
Semester-III										
1	DSC-IX	DSC11BAM31	Bus. Administration -IX	4	-	80	20	-	100	4
2	DSC-X	DSC11BAM32	Bus. Administration -X	4	-	80	20	-	100	4
3	DSC-XI	DSC11BAM33	Bus. Administration -XI	4	-	80	20	-	100	4
4	DSC-XII	DSC11BAM34	Bus. Administration -XII	2	-	40	10	-	50	2
5	DSE-III	DSE11BF31	Business Finance- I	4	-	80	20	-	100	4
6	REP-I	REP11BAM31	Research Project	4	-	80	20	-	100	4
Total				22	-	440	110	-	550	4
Semester-IV										
1	DSC-XIII	DSC11BAM41	Bus. Administration -XIII	4	-	80	20	-	100	4
2	DSC-XIV	DSC11BAM42	Bus. Administration -XIV	4	-	80	20	-	100	4
3	DSC-XV	DSC11BAM43	Bus. Administration -XV	4	-	80	20	-	100	4
4	DSE-IV	DSE11BF41	Business Finance- II	4	-	80	20	-	100	4
5	REP-II	REP11BAM41	Research Project	6	-			-	150	6
Total				22	-	440	110	-	550	4
Total Marks for Two Years P.G Degree Programme				88	-	1760	440	-	2200	88





Semester-III

M.Com Part – II- Sem – III (NEP)

Business Administration Paper -IX (International Business) (DSC11BAM31)

Final Syllabus (w.e.f. A.Y. 2024-25)

Course outcomes: After successful completion of this course, the students will be able-	
1	To impart knowledge of International Business.
2	To explain the concepts of International Business Environment.
3	To apply concepts of Strategy Development.
4	To demonstrate the process of International Economics Institutions and Integrations.

Business Administration Paper -X (Accounting for Management) (DSC11BAM32)

Final Syllabus (w.e.f. A.Y. 2024-25)

Course outcomes: After successful completion of this course, the students will be able-	
1	To identify the importance of Accounting in business organizations.
2	To understand the Accounting terminologies and process for business organizations.
3	To apply the principles of Accounting in financial transactions of business organizations.
4	To implement Accounting process through computerized Accounting software.

Business Administration Paper -XI (Quality Management) (DSC11BAM33)

Final Syllabus (w.e.f. A.Y. 2024-25)

Course outcomes: After successful completion of this course, the students will be able-	
1	To ensure that students know tools of Quality Management.
2	To give students an understanding the contribution of quality Gurus
3	To make students familiar with quality standard
4	To explain and show in practice the benefits quality tools

Business Administration Paper XII (DSC11BAM34)

(Introduction to GST)

Theory: 40 Marks Teaching Hours Credits – 2

Course Outcomes: After studying this course, the students shall be able to:

1. Understand the concept of Goods and Services Tax.
2. Know the legal provisions regarding GST.

Semester-IV

Business Administration Paper -XIII (Information System) (DSC11BAM41)

Final Syllabus (w.e.f. A.Y. 2024-25)

Course outcomes: After successful completion of this course, the students will be able-	
1	To Identify the basic components of Management Information Systems
2	To Explain the scope of Information Systems (IS) in the organization.
3	To Identify the role of information systems in decision-making process.
4	To Understand the different phases of information system development process



Business Administration Paper -XIV (Professional Skills for Management)
(DSC11BAM42)
Final Syllabus (w.e.f. A.Y. 2024-25)

Course outcomes: After successful completion of this course, the students will be able-	
1	To develop soft skills as essential components of professional success and personal fulfilment..
2	To adapt various communication styles to different audiences, situations, and mediums.
3	To equip with effective techniques for structuring and delivering compelling presentations, speeches, and pitches to diverse audience.
4	To incorporate a culture of clear and transparent written communication, emphasizing precision, brevity, and clarity in written correspondence.

Business Administration Paper -XV (Operation Management) (DSC11BAM43)
Final Syllabus (w.e.f. A.Y. 2024-25)

Course outcomes: After successful completion of this course, the students will be able-	
1	To help student learn operations management system and issues pertaining to management of productivity, manufacturing technology and facilities.
2	To provide students with various elements underline the basic functions of operations management.
3	To familiarize the students with various techniques of inventory control
4	To familiarize the students with various aspects of quality management. Expected Skills Implementation

