CENTRE FOR DISTANCE EDUCATION
SHIVAJI UNIVERSITY, KOLHAPUR

**Program Educational Objectives (PEOs) of M.Com. Programme**

The Post graduate (M.Com.) will

PEO1 Become successful entrepreneurs and finance professionals in the field of Banking, Insurance, Manufacturing industries and IT sectors.

PEO2 Integrates cognitive and analytical skills to manage financial aspects

PEO3 Sensitizing Professional ethics and societal needs with their holistic development

PEO4 Make a foundation to pursue career in teaching and for advance studies

**Program Specific Outcomes of M.Com. Programme**

After Completing Masters in Commerce (M.Com.) Students are able to:

PO1 Will develop an ability to apply knowledge acquired in problem solving.

PO2 Do the work in teams with enhanced communication and inter-personal skills.

PO3 Be ready for employment in functional areas like Accounting, Taxation, Banking, Insurance and Corporate Law.

PO4 Start entrepreneurial activities.

PO5 Practice ethical values, team work, leadership and managerial skills.

PO6 Pursue professional courses such as CA/ CS/ CMA/CFA etc.

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| **SHIVAJI UNIVERSITY, KOLHAPUR****CENTRE FOR DISTANCE EDUCATIONCO'S OF M.COM PROGRAMME** |

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| **M.COM PART – I, SEM I & II** |
| **Course Code** | **Course** | **Co’s** |
| 68389 / 68413  | **Management Concepts and Organizational Behaviour** | **To enable the student to** 1. Define basic management concepts and process.
2. illustrate awareness about the modern trends in the management and impact of globalization.
3. Familiarize with the foundations of individual and group behaviour and the concepts of organizational behaviour.
4. Construct disciplines to OB like, psychology, sociology, social psychology, anthropology, political science, etc.
5. create awareness about the organizational culture and corporate social responsibility.
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| 68390 / 68414 | **Managerial Economics** | **To enable the student to** 1. define concepts and applications of Micro Economics and Macro Economics
2. explain four basic market models of perfect competition, monopoly, monopolistic competition, and oligopoly, and how price and quantity are determined in each model.
3. analyze probable outcomes of various approaches of consumer behaviour and derivation of demand accordingly.
4. assess responsiveness of consumers’ demand to changes in the price of a good or service, the price of other goods and services, and income.
5. develop the economic theory and analytical tools that can be used in decision making problems.
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| 68391 / 68415 | **Advanced Accountancy** | **To enable the student to** 1. illustrate important Accounting Standards, Group Accounts and Final Accounts of Cooperatives.
2. relate with some crucial aspects of business audit.
3. apply accounting procedure in business events like business mergers, lease accounts and accounts of insurance companies
4. identify recent concepts in accounting such as social accounting, environmental accounting and HR Accounting.
5. analyze taxable income of different business entities.
6. discuss recent development in Service tax and VAT.
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| 68392 / 68416 | **Advanced Costing** | **To enable the student to** * 1. define costing concepts and procedure in cost accounting system.
	2. apply expert knowledge of use of costing data for decision – making and control.
	3. analyze decision making skills related to pricing at different stages of product life cycle.
	4. assess Labour cost, overtime, Idle time, Holiday work, Holiday’s with pay, Casual workers, Labour turnover.
	5. discuss reconciliation of cost and financial accounts.
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| 68393 / 68417 | **Taxation** | **To enable the student to**1. Understand and discussed the probable outcomes of meaning of tax planning and their implication for management of taxation compliance.
2. find knowledge of various provisions of the Income Tax Act 1961 and its application in Computation of Income relating to Individual.
3. apply knowledge of various provisions of the Income Tax and its application in Computation of Income relating to HUF and Partnership firm.
4. assess knowledge of various provisions of the Income Tax and its application in Computation of Income relating to Co-operative societies and charitable Trusts.
5. solve various problems with recent provisions with respect to foreign collaborations and incidence of taxation on domestic companies
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| 68394 / 68418 | **Advanced Banking and Financial System** | **To enable the student to** 1. define the various Laws of Banking in India.
2. Illustrate the practical Banking in India.
3. identify Recent Challenges in Bank Management and financial sector are to be studied by post graduate students.
4. identify the nature of Bank Management
5. analyze recent technologies required for efficient Banking and Marketing.
6. Assess Banking Companies Act 1970, 1980 & 1994 : Provisions regarding New Banks, Capital Adequacy and Management.
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| 68395 / 68419 | **Cooperation and Rural Development** | **To enable the student to**1. define meaning and development of Cooperation.
2. explain Origin and development of cooperative movement in India.
3. identify Role of Rural economic sector in Indian economy.
4. analyze rural resources, Rural Infrastructure and Cooperative Credit structure in India.
5. discover the Agricultural Non-credit Cooperatives in India.
6. assess the Institutional support to Cooperatives.
7. evaluate Cooperative Education and Training.
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| 68396 / 68420 | **Business Administration** | **To enable the student to** 1. define concepts of business Administration, Business Environment and Business Ethics
2. explain role of Govt. in Public, Private and joint sector business.
3. Make use of Human Resource Management and Recent Trends in HRM
4. analyze Operations Management and Recent Trends in Operations Management
5. compare between American, Japanese and Indian Management.
6. discuss merger, amalgamation and take over and Corporate Governance.
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| **SHIVAJI UNIVERSITY, KOLHAPUR****CENTRE FOR DISTANCE EDUCATIONCO'S OF M.COM PROGRAMME** |

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| **M.COM PART – II, SEM III & IV** |
| **Course Code** | **Course** | **Co’s** |
| 69932 / 69978 | **Management Accounting** | **To enable the student to**1. how make application of accounting techniques for management.
2. explain meaning of Fund and Funds Flow Statement, Identifying of flow of funds.
3. assess knowledge of Management Control System and Techniques there under.
4. apply techniques of marginal costing, Break, even analysis, Cost Volume- Profit analysis, Decision making by using marginal costing.
5. discuss determination of working capital and estimation of working capital.
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| 69933 / 69979 | **Business Finance** | **To enable the student to**1. create awareness about finance function and general principles of business finance.
2. design various sources of finance.
3. Identify capital markets of India and portfolio management.
4. examine the corporate restructuring and International finance.
5. Discuss concept of venture capital, lease finance and project finance.
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| 69956 / 70002 | **Advanced Accountancy (Cost Accounting)** | **To enable the student to**1. Define and understanding of costing concepts.
2. utilize Cost Accounting procedure and Techniques.
3. Examine knowledge of financial Management and Selected Decision Making Techniques.
4. assess Labour cost, overtime, Idle time, Holiday work, Holiday’s with pay, Casual workers, Labour turnover.
5. discuss reconciliation of cost and financial accounts.
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| 69958 / 70004 | **Advanced Costing****(Financial Management)** | **To enable the student to**1. define the various financial management concepts.
2. familiarize with financial management techniques.
3. explain the conceptual frame work of financial Management with the aid of cost base.
4. Apply decision making process about Make or Buy, Repair or Renew, Now or Later, Sell or Retain, Shut down or Continue, Export or Domestic sale, Expand or Shrink.
5. Analyze the financial statements on the bases of accounting ratio analysis, trend analysis, and common size statements.
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| 69960 / 70006 | **Taxation****(Goods and Service Tax Act. 2016)** | **To enable the student to**1. check basic knowledge of some of the important sections of GST.
2. gain fundamental knowledge about professional tax, custom Act & GST.
3. apply the Principles and Provisions of direct tax laws in Computation of taxable income under various heads of income.
4. analyze the taxable income and different business entities.
5. Discuss the theoretical aspects of Goods and service tax.
6. adapt amendments made from time to time in Finance Act.
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| 69962 / 70008 | **Advanced Banking and Financial System****(Modern Banking)** | **To enable the student to**1. analyze advanced tools and techniques of Banking.
2. Make use of banking practices in the modern world.
3. analyze the changing scenario of Indian banking.
4. assess Competitive Issues in Banking and E-Banking.
5. discuss the Role and uses of technology up gradation in banking sector.
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| 69964 / 70010 | **Cooperation and Rural Development****(Cooperative Structure in India)** | **To enable the student to**1. explain the Cooperative farming & Cooperative Credit and Rural Development in India.
2. identify Cooperative processing and Cooperative marketing in India.
3. analyze the Cooperative Structure and Policy in India.
4. discuss the Globalization and Cooperative Movement in India.
5. discuss Challenge’s before cooperatives during Globalization Era.
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| 69966 / 70012 | **Business Administration****(Application of Management in International Business)** | **To enable the student to**1. define Nature of International Business, Need and Competitive Advantages of International Business
2. explain concept of Quality Management and Technology Management.
3. identify concepts of Knowledge Management and Learning Organization.
4. analyze the Activities and Applications of E-Business and Related Operations of E-Business.
5. discuss various Management control Techniques.
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| 69957 / 70003 | **All Optional Paper RESEARCH METHODOLOGY** | **To enable the student to**1. define concepts of research, research design and Hypothesis.
2. apply various Measurement techniques and Data Collection in research.
3. analyze to do Data Processing, presentation and Analysis.
4. assess nature, various types of reports and layout of project report.
5. develop sampling frame as per the population and area of research.
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