

Shivaji University, Kolhapur

Name of Department: Department of Commerce and Management

Name of Programme: Master of Commerce (M.Com.)

Vision : To establish a centre for integrating all facets of commerce and management to educate and train innovative and competent manpower globally suitable for industry, business and service sector and to equip and encourage them to start their own ventures in urban or rural areas, benefiting both the classes and masses

Mission :

To secure and deliver knowledge through teaching, research and extension.
To seek continuous improvement in the quality of education to remain globally competitive.

Program Outcomes

- PO1 – Identify the business management skills and inculcate the ability to apply these skills
- PO2- Develop students who intent to take up start up or grow existing business.
- PO3 - Demonstrate a global economic outlook with ability to identify the global business
- PO4 –Demonstrate the skills of analysing the data and facilitate solution to managerial problems
- PO5 - Identify the contemporary business problems, exploring the opportunities, designing business solutions and demonstrate ethical standards in organizational decision making.
- PO6 - Develop a research aptitude among the students to understand and overcome various business and social issues
- PO7 - Collaborate and lead terms across organizational boundaries and demonstrate leadership qualities, maximize the uses of diverse skill of team members in the related context.
- PO8–Application of knowledge of accounting, costing and taxation to analyse and solve business problems.

Program Specific Outcomes		
<p>PSO1 – Programme facilitates the theoretical as well as practical knowledge about the different aspects of the business perspectives which prepare them to work in various entities</p> <p>PSO2 – Attain the expert knowledge in various domain areas like management, economics, accounting, costing and taxation</p> <p>PSO3 – Provide ability to work in various industries like manufacturing, service, retail, banking and finance etc.</p> <p>PSO4. – Programme intends to make the students able to set up own business ventures and promote entrepreneurship</p>		
Course Outcomes		
Part-I Semester-I		
Course code	Course title	Cos
(73605)	Business Management	CO1 – Understand the theoretical aspects of management and strategic management. CO2 – Describe the theoretical aspects of management and strategic management CO3 – Understand the contemporary issues in management
(73606)	Managerial Economics	CO1 – Understand the variables and components of Managerial Economics CO2 – Apply the concepts of demand analysis and consumer’s behaviour CO3 – Understand the concepts of production, price determination and pricing practices CO4 – Understand the business cycle phenomenon for business decision making
(73607)	Advanced Accountancy Paper I	CO1 – Understand concept of accounting standards and practical implication of AS-1 and 2 CO2 – Gain familiarity with preparing final accounts of service industries. CO3 – Attain perfection in preparing the consolidated financial statements of holding company and its subsidiaries. CO4 - Understanding of preparation of financial statements of insurance companies with schedules.
(73608)	Advanced Accountancy	CO1 – Understand the basic concepts and objectives of audit

	Paper II (Auditing)	CO2 - Gain working knowledge of generally accepted auditing procedures CO3 - Identify the skills and techniques of conducting audit of various entities CO4 - Know the recent trends in practice of audit
(73609)	Advanced Costing Paper I	CO1 – Understand the basic concepts of cost accounting CO2 – Classify the costs and apply the same for cost determination. CO3 – Apply the cost accounting principles in cost accounting of materials. CO4 - Know the application of cost accounting in calculation of labour cost and overheads
(73610)	Advanced Costing Paper II	CO1 – Identify the methods of cost accounting and its practical application CO2 – Understand the different methods of cost accounting applied in various entities. CO3 – Demonstrate the determination of cost in various types of organisations CO4 - Apply cost accounting methods for determining selling price or identifying loss/profit
(73615)	Business Administration Paper I (Introduction to Business Administration)	CO1 – Understand the meaning and concept of business administration. CO2 – Understand analysis of business environment. CO3 – Get acquaint with concept of LPG and current scenario of business in India. CO4 - Aware about business ethics and corporate culture
(73616)	Business Administration Paper II (Functional Areas of Management)	CO1 – Students will be able to define the concept of Human Resource Management; CO2 – Students will able to understand the Recent Trends in Operation Management.
Part-I Semester-II		
Course code	Course title	COs
(73633)	Organisational Behaviour	CO1 – Describe theoretical concepts of organizational Behaviour. CO2 – Classify types of personalities CO3 – Summarize types of conflicts. CO4 – Summarize adoption of organizational culture.
(73634)	International Business	CO1 – Understand the global economy and business world. CO2 – Equip with proper knowledge, abilities and skills of international business environment. CO3 – Get acquainted with the functions and

		mechanism of international financial institutions. CO4 – Enable with the knowledge of the plans and strategies to succeed at international business platform.
(73635)	Advanced Accountancy Paper III	CO1 – Gain familiarity with accounting of business combinations of companies. CO2 – Attain perfection in accounting of different types of cooperatives.. CO3 – Understanding the accounting for lease CO4 - Understand the concepts of social responsibility accounting, environment accounting and human resource accounting.
(73636)	Advanced Accountancy Paper IV (Research Methodology)	CO1 –Gain familiarity with basics of research. CO2 - Design research protocol for research problem. CO3 - Preparation of the instrument for data collection. CO4 - Ability of analysis and interpretation of data.
(73637)	Advanced Costing Paper III	CO1 – Understand the techniques of costing for decision making CO2 – Analyse the cost for decision making with the help of marginal costing. CO3 – Identify the standard costs and compare them with the actuals. CO4 -Demonstrate the behaviour of cost drivers and its relevance
(73638)	Advanced Costing – IV (Research Methodology)	CO1 –Gain familiarity with basics of research. CO2 - Design research protocol for research problem. CO3 - Preparation of the instrument for data collection. CO4 - Ability of analysis and interpretation of data.

Part-II Semester-III

Course code	Course title	COs
	Management Accounting Paper I	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 – Practice to analyze the changes in financial position
	Business Finance Paper I	CO1 – Understand different theoretical aspects of Business Finance. CO2 – Understand connection between theoretical concept and practical applicability of Business Finance. CO3 – Get exposure towards recent trends in business finance.

	Advanced Accountancy – V (Taxation)	CO1 – Understand the basic concepts related to income tax. CO2 – Acquaint with knowledge and skills of computing taxable income of different entities. CO3 – Demonstrate e-filing of income tax return and online payment. CO4 -Gain knowledge about GST.
Course code	Advanced Costing – V (Cost Accounting Record and Cost Audit)	CO1 – Understand the concept and applications of Cost Accounting Standards CO2 – Know various cost ledgers and statements. CO3 – Understand the integrated and non-integrated accounts CO4 -Demonstrate the reporting requirements under Cost Audit
	Advanced Accountancy /Advanced Costing – VI (Project Work)	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 –Demonstrate the decision making ability on the basis of data collected and analysed
Part-II semester-IV		
Course code	Course title	COs
	Management Accounting Paper II (Management Control System)	CO1 – Understand the fundamentals of Management Control System and Reporting. CO2 – Explain the marginal costing and cost-volume-profit analysis and demonstrate decision making based thereon. CO3 – Simulate the budgetary control system and demonstrate the budgeting CO4 – Practice to analyze the cost variances.
	Business Finance Paper II	CO1 – Understand different aspects of Capital market and depositories. CO2 – Understand the concepts of Mutual Funds, Portfolio Management and Micro Finance. CO3 – Get exposure towards corporate restructuring CO4 – Demonstrate the application of financial decision making.
	Advanced Accountancy – VII (Costing)	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 costing process for processing units and service organizations. CO4 -Understand reconciliation of cost and financial

		accounts.
	Advanced Accountancy – VIII (Contemporary Issues in Accounting)	CO1 – Acquire the knowledge of recent developments in accounting
	Advanced Costing – VII (Cost Analysis and Decision Making)	CO1 – Understand the use of cost in different areas of decision making CO2 – Analyse 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
	Advanced Costing – VIII (Contemporary Issues in Cost Accounting)	CO1 – Understand the concept of Cost Management CO2 – 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