

Kannada Sangha Pune's
Kaveri College of Arts, Science and Commerce, Pune

M.Com - Part I, SEM – I

Subject - **Management Accounting**
Course code: 101

Course Outcomes

CO1: Students will be able to understand the concept of management accounting and its significance in the business.

CO2: Students will be able to analyse the financial statements.

CO3: Students will be able to understand, develop and apply the techniques of management accounting in the financial decision making in the business corporates.

CO4: Students will be able to develop competence with their usage in managerial decision making and control.

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M.Com - Part I, SEM – I
Subject - **Strategic Management**

Course Code - 102

Course Outcomes

CO1: Students will be able to understand the emerging changes in the modern business environment.

CO2: Students will be able to develop the analytical, technical and managerial skills of students in the various areas of Business Administration

CO3: Students will be able to understand necessary skill to become effective future managers and leaders

CO4: Students will be able to understand the need of developing technical skills for designing and developing effective Functional strategies for growth and sustainability of business

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M.Com - Part I, SEM – I

Specialisation I: Accounting & Taxation

Paper I - Advanced Accounting

Course Code: 103

Course Outcomes

CO1: Students will get exposure to a theoretical foundation of Accounting & Accounting Standards.

CO2: Students will take initiative in developing an ability to solve problems relating to Corporate Accounting.

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M.Com - Part I, SEM – I

Specialisation: Advanced Accounting & Taxation

Paper II- Income Tax

Course Code: 104

Course Outcomes

CO1: Students will gain knowledge of the provisions of Income - tax including Rules pertaining there to, relating to the following topics.

CO2: Students will develop an ability to calculate taxable Income of 'Individual', 'Hindu Undivided Family' and 'Company' assesses.

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M.Com - Part I, SEM – I

Specialisation: Cost Accounting & Cost System
Paper I- Advanced Cost Accounting

Course Code: 107

Course Outcomes

CO1: Students will be able to understand the Scope of Cost Accounting in any business activity.

CO2: Students will learn the Cost Accounting treatment in relation to Material Cost Accounting, employee cost and overheads.

CO3: Students will be able to develop the learners to establish the interface between Cost Accounting Standards and the various elements of Cost.

CO4: Students will be able to learn application of different methods of costing in Manufacturing and Service industries.

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M.Com - Part I, SEM – I

Specialisation: Cost Accounting & Cost System
Paper II- Costing Techniques and Responsibility Accounting

Course Code: 108

Course Outcomes

CO1: Students will develop the abilities of learners to develop the concept of Cost and Management Accounting and its significance in the business

CO2: Students will be able to understand, develop and apply the techniques of costing in the decision making in the corporate world.

CO3: Students will be able to equip themselves with knowledge and skill to design and implement Cost Control through Costing Techniques.

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M.Com - Part I, SEM – I

Specialisation: Business Administration

Paper I - Production & Operation Management

Course Code – 113

Course Outcomes

CO1: Students will be able to understand and develop deep insight of Production & Operation Management.

CO2: Students will be able to understand & identify business problems involving operational function, planning and control, design development and quality management.

CO3: Students will be able to demonstrate awareness and importance of application, operation and supply chain management.

CO4: Students will be able to develop skills necessary to effectively analyze and synthesize the many inter relationship inherent in complex socio-economic productive systems.

CO5: Students will be able to increase the knowledge and perspective to gain from emerging trends in production and operation management.

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M.Com - Part I, SEM – I

Specialisation: Business Administration

Paper II - Financial Management

Course Code – 114

Course Outcomes

CO1: Students will be acquainted with knowledge of various Financial Management terminologies (Investment, Credit Planning, Working Capital Management)

CO2: Students will be able to understand the concepts relating to Financing & Financial Statement Analysis.

CO3: Students will be able to utilize the information gathered to reach an optimum conclusion by a process of reasoning

CO4: Students will be able to use their learning to evaluate, make decisions and provide recommendations

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M.Com - Part I, SEM –II

Subject- Financial Analysis & Control

Course code: 201

Course Outcomes

CO1: Students will acquire knowledge of financial analysis and control tools

CO2: Students will be able to make appropriate application and uses of financial analysis and control

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M.Com - Part I, SEM –II

Subject - **Industrial Economics**

Course Code - 202 A

Course Outcomes

CO1: Students will be able to understand basic issues of industrial economics.

CO2: Students will be able to understand about the industrial profile of India and the industrial policy of government of India.

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M.Com - Part I, SEM –II

Specialisation: Advanced Accounting & Taxation

Paper I - Specialized Areas in Accounting

Course code: 203

Course Outcomes

CO1: Students will be able to understand the application of advanced specialized accounting practices in the field of modern business and profession

CO2: Students will be able to gain the knowledge on corporate restructuring which are essentially mean to attain greater market share, acquire additional brand and create new synergies

CO3: Students will be able to develop proficiency in new skills expected for future accountants in this changing business environment

CO4: Students will be acquainted with the amalgamation and reconstruction procedures of companies

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M.Com - Part I, SEM –II

Specialisation: Advanced Accounting & Taxation

Paper II - Business Tax assessment and planning

Course code: 204

Course Outcomes

CO1: Students will be able to develop understanding of Direct Taxes including rules pertaining there to and their application to different business situations.

CO2: Students will be able to understand principles underlying the Goods and Service tax

CO3: Students will be to understand basic concepts of Goods Service Tax and Customs Duty.

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M.Com - Part I, SEM –II

Specialisation: Advanced Cost Accounting & Cost System
Paper I - Application of Cost Accounting

Course Code: 207

Course Outcomes

CO1: Students will be able to understand the concept of integral and non-integral cost accounting.

CO2: Students will be able to study Product Life Cycle costing and Value Chain Analysis

CO3: Students will be able to understand the mechanism of Activity Based Cost Management

CO4: Students will be able to understand the utility of Cost Accounting data during transfer of product/services from one enterprise to the other either at national or at global level.

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M.Com - Part I, SEM –II

Specialisation: Advanced Cost Accounting & Cost System
Paper II: Cost Control and Cost Systems

Course Code: 208

Course Outcomes

CO1: Students will be able to equip themselves with knowledge and skill to design and implement cost control.

CO2: Students will be able to develop knowledge and skills to design and implement cost reduction programme and different cost systems

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M.Com - Part I, SEM –II

Specialisation: Business Administration
Paper I - Business Ethics & Professional Values

Course Code No: 213

Course Outcomes

CO1: Students will be able to develop general awareness on the ethical dilemmas at work place.

CO2: Students will be able to understand the differing perceptions of interest in business related solutions.

CO3: Students will be able to present the concept of Corporate Social Responsibility and explore its relevance to ethical obligations and ethical ideals present in the relationship between employers and employees.

CO4: Students will be able to investigate whether ethics set any boundaries on competition marketing, sales and advertising.

CO5: Students will be able to validate or correct, personal ideas about various ethical perspectives.

CO6: Students will be able to develop their own considered judgment about issues in Business Ethics.

CO7: Students will be able to be more careful, disciplined thinking in trying to resolve issues in business ethics.

CO8: Students will be able to prepare themselves to play a constructive role in improving the sustainable development with which they may become involved.

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M.Com - Part I, SEM –II

Specialisation: Business Administration
Paper II - Elements of Knowledge Management

Course Code – 214

Course Outcomes

CO1: Students will be able to develop Analytical and Research oriented skills among the students.

CO2: Students will be able to understand value application and relevance of Knowledge Management in today's corporate world.

CO3: Students will be able to promote research and innovation ideas based on Knowledge Management.

CO4: Students will be able to enhance knowledge level and practice of linking theoretical background with applied Social Science.