

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

**M.Com Part -1 Semester I**

**Management Accounting**

**Course Code -: 101**

### **Course Outcomes**

CO 1: To enhance the abilities of learners to develop the concept of management accounting and its significance in the business.

CO 2: To enhance the abilities of learners to analyze the financial statements.

CO 3: To enable the learners to understand, develop and apply the techniques of management accounting in the financial decision making in the business corporates.

CO 4: To make the students develop competence with their usage in managerial decision making and control.

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**M.Com Part -1 Semester I**

**Strategic Management**

**Course Code -: 102**

## **Course Outcomes**

CO 1: To introduce the students to the emerging changes in the modern business environment

CO 2: To develop the analytical, technical and managerial skills of students in the various areas of Business Administration

CO 3: To empower to students with necessary skill to become effective future managers and leaders

CO 4: To develop Technical skills among the students for designing and developing effective Functional strategies for growth and sustainability of business

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**M.Com Part -1 Semester I**

**Advanced Accounting**

**Course Code -: 103**

## **Course Outcomes**

CO 1: To lay a theoretical foundation of Accounting & Accounting Standards.

CO 2: To gain the ability to solve problems relating to Corporate Accounting.

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**M.Com Part -1 Semester I**

**Advanced Accounting & Taxation Special Paper II**

**Course Code -: 104**

## **Course Outcomes**

CO 1: To gain knowledge of the provisions of Income - tax including Rules pertaining there to, relating to the following topics.

CO 2: To develop ability to calculate taxable Income of 'Individual', 'Hindu Undivided Family' and 'Company' assesses.

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**M.Com Part -1 Semester I**

**Advanced Cost Accounting and Cost Systems Special Paper I**

**Advanced Cost Accounting**

**Course Code -: 107**

## **Course Outcomes**

CO 1: To prepare learners to understand the Scope of Cost Accounting in any business activity.

CO 2: To learn the Cost Accounting treatment in relation to Material Cost Accounting, employee cost and overheads.

CO 3: To develop the learners to establish the interface between Cost Accounting Standards and the various elements of Cost.

CO 4: To enable students to learn application of different methods of costing in Manufacturing and Service industries.

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**M.Com Part -1 Semester I**

**Advanced Cost Accounting and Cost Systems Special Paper II**

**Costing Techniques and Responsibility Accounting**

**Course Code -: 108**

### **Course Outcomes**

CO 1: To enhance the abilities of learners to develop the concept of Cost and Management Accounting and its significance in the business

CO 2: To enable the learners to understand, develop and apply the techniques of costing in the decision making in the corporate world.

CO 3: To equip the students with knowledge and skill to design and implement Cost Control through Costing Techniques.

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**M.Com Part -1 Semester I**  
**Business Administration Special Paper I**  
**Production & Operation Management**  
**Course Code -: 113**

**Course Outcomes**

CO 1: To understand and develop deep insight of Production & Operation Management.

CO 2: To understand & identify business problems involving operational function, planning and control, design development and quality management.

CO 3: Demonstrate awareness and importance of application, operation and supply chain management.

CO 4: To develop skills necessary to effectively analyze and synthesize the many inter-relationship inherent in complex socio-economic productive systems.

CO 5: To increase the knowledge and perspective to gain from emerging trends in production and operation management.

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**M.Com Part -1 Semester I**

**Business Administration Special Paper II**

**Financial Management**

**Course Code -: 114**

### **Course Outcomes**

CO 1: To acquaint the student with knowledge of various Financial Management terminologies (Investment ,Credit Planning , Working Capital Management.

CO 2: To understand the concepts relating to Financing & Financial Statement Analysis.

CO 3: To utilize the information gathered to reach an optimum conclusion by a process of reasoning.

CO 4: To enable the students to use their learning to evaluate, make decisions and provide recommendations.



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**M.Com Part -1 Semester II**

**Financial Analysis & Control**

**Course Code -: 201**

## **Course Outcomes**

CO 1: To enable the students to acquire knowledge of financial analysis and control tools

CO 2: To Make appropriate application and uses of financial analysis and control

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**M.Com Part -1 Semester II**

**Industrial Economics**

**Course Code -: 202**

## **Course Outcomes**

CO 1: To provide the knowledge to the students about the basic issues of industrial economics.

CO 2: To make aware the students about the industrial profile of India and the industrial policy of government of India.

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**M.Com Part -1 Semester II**

**Specialized Areas in Accounting**

**Course Code -: 203**

## **Course Outcomes**

CO 1: To understand the application of advanced specialized accounting practices in the field of modern business and profession.

CO 2: To gain the knowledge on corporate restructuring which are essentially mean to attain greater market share, acquire additional brand and create new synergies.

CO 3: To develop proficiency in new skills expected for future accountants in this changing business environment.

CO 4: To acquaint with the amalgamation and reconstruction procedures of companies.

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**M.Com Part -1 Semester II**  
**Business Tax assessment and planning**  
**Course Code -: 204**

## **Course Outcomes**

CO 1: To provide understanding of Direct Taxes including rules pertaining there to and their application to different business situations

CO 2: To understand principles underlying the Goods and Service tax

CO 3: To understand basic concepts of Goods Service Tax and Customs Duty.

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**M.Com Part -1 Semester II**

**Application of Cost Accounting**

**Course Code -: 207**

## **Course Outcomes**

CO 1: To explain the concept of integral and non-integral cost accounting.

CO 2: To study Product Life Cycle costing and Value Chain Analysis

CO 3: To understand the mechanism of Activity Based Cost Management

CO 4: 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 -1 Semester II**

**Cost Control and Cost Systems**

**Course Code -: 208**

## **Course Outcomes**

CO 1: To equip the students with knowledge and skill to design and implement cost control, cost reduction programme and different cost systems

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**M.Com Part -1 Semester II**

**Business Administration Special Paper III**

**Business Ethics & Professional Values**

**Course Code -: 213**

## **Course Outcomes**

CO 1: To raise the students general awareness on the ethical dilemmas at work place

CO 2: To understand the differing perceptions of interest in business related solutions

CO 3: 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

CO 4: To investigate whether ethics set any boundaries on competition , marketing, sales and advertising

CO 5: To enable students to validate or correct , personal ideas about various ethical perspectives

CO 6: To enable students to develop their own considered judgment about issues in Business Ethics

CO 7: To foster more careful, disciplined thinking in trying to resolve issues in business ethics

CO 8: To prepare students to play a constructive role in improving the sustainable development with which they may become involved

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**M.Com Part -1 Semester II**

**Business Administration Special Paper IV**

**Elements of Knowledge Management**

**Course Code -: 214**

## **Course Outcomes**

CO 1: To develop Analytical and Research oriented skills among the students.

CO 1: To understand value application and relevance of Knowledge management in today's corporate world.

CO 1: To promote research and innovation ideas based on Knowledge Management.

CO 1: To enhance knowledge level and practice of linking theoretical background with applied Social Science.