

CBCS Syllabus for M.Com. Part II Semester III (2022 Pattern)

Name of the Programme	: M.Com.
Programme Code	: PCCO
Class	: M.Com. Part II
Semester	: III
Course Code	: PCCO231
Course Title	: Business Finance
No. of Credits	: 04
No. of Teaching Hours	: 48

Course Objectives:

1. To acquaint the students with corporate finance in Indian context.
2. To make the students aware about the latest developments in the field of corporate finance.
3. To enable the students to understand the theories of capitalization and dividend distribution practices.
4. To give detail exposure of working capital management practice of finance.
5. To enhance capabilities of students to acquire the finance for the own entities.
6. To enable students, in developing the most appropriate financing sources for the business.
7. To know the students to the emerging trends in the finance raising sources.

Course Outcomes:

By the end of the course, students will be able to:

- CO1.** Accurately describe the concepts related to finance and business finance in their day to day life or professional life.
- CO2.** Demonstrate the comprehensive understanding about the financial planning for the business.
- CO3.** Illustrate the characteristics, advantages and disadvantages of business finance in the organization.
- CO4.** Discuss the various sources applicable according to the need of the business organization in the day to day activities.
- CO5.** Understand the process of acquiring finance in business organization when as required.
- CO6.** Apply various tools and techniques of financial planning and its implementation in the practice.
- CO7.** Direct, plan and formulate and analyse the long and short term finance sources for the development of the organization.

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Name of the Programme	: M.Com.
Programme Code	: PCCO
Class	: M.Com. Part II
Semester	: III
Course Code	: PCCO232
Course Title	: Research Methodology for Business
No. of Credits	: 04
No. of Teaching Hours	: 48

Course Objectives:

1. To acquaint the students with the areas of business research activities.
2. To enhance capabilities of students to conduct the research in the field of business and social sciences.
3. To enable students, in developing the most appropriate methodology for their research studies.
4. To make them familiar with the art of using different research methods and techniques
5. To make aware about the concepts related to research and business research.
6. To know the students to the emerging trends in the modern business research environment.
7. To develop the analytical, technical and research skills of students in the various areas of business.

Course Outcomes:

By the end of the course, students will be able to:

- CO1.** Accurately describe the concepts related to research and business in their day to day life or professional life.
- CO2.** Demonstrate the comprehensive understanding about the process of business research.
- CO3.** Illustrate the characteristics, advantages and disadvantages of business research in the organization.
- CO4.** Discuss the various methodology applicable according to the need of the business organization in the day to day research practices.
- CO5.** Understand the process of research procedure in business organization when as required.
- CO6.** Apply various tools and techniques of research methodology in the practice.
- CO7.** Direct, Plan and formulate and analyse the research strategy which is implemented in the business organization and provide the feedback accordingly.

Board of Studies in Accountancy & Taxation

CBCS Syllabus for M.Com. II Sem.- III (2019 Pattern)

Name of the Program	: M.Com
Program Code	: M.Com
Class	: M.Com II
Semester	: III
Course Code	: PCCO233
Course Title	: Advanced Auditing
No. of Credits	: 04
No. of Teaching Hours	: 48

Course Objectives:

1. To understand fundamental auditing concepts and to analyse the basic principles that govern the audit process.
2. To know the relationship between auditing and other disciplines.
3. To Recognize the role of Auditing and Assurance, Standard and Auditing and Assurance Standard Board in India.
4. To Conduct a brief study of Standards on Auditing issued by the ICAI.
5. To Identify the preliminaries necessary for the audit of a limited company.
6. To Understand the audit report with special reference to CARO 2003 and to Investigate profit and divisible profit, with a focus on dividends.
7. To know corporate governance and analyse the constitution and powers of the audit committee.

Course Outcomes:

By the end of the course, students will be able to:

- CO1. Understand fundamental auditing concepts and to analyse the basic principles that govern the audit process.
- CO2. Know the relationship between auditing and other disciplines.
- CO3. Recognize the role of Auditing and Assurance, Standard and Auditing and Assurance Standard Board in India.
- CO4. Conduct a brief study of Standards on Auditing issued by the ICAI.
- CO5. Identify the preliminaries necessary for the audit of a limited company.
- CO6. Understand the audit report with special reference to CARO 2003 and to Investigate profit and divisible profit, with a focus on dividends.
- CO7. Know corporate governance and analyse the constitution and powers of the audit committee.

Board of Studies in Accountancy & Taxation

CBCS Syllabus for M.Com. II Sem. III (2019 Pattern)

Name of the Programme	: M.Com
Programme Code	: M.Com
Class	: M.Com II
Semester	: III
Course Code	: PCCO234
Course Title	: Specialized Areas in Auditing
No. of Credits	: 04
No. of Teaching Hours	: 48

Course Objectives:

1. To impart knowledge and develop understanding of methods of audit in specialized areas.
2. To understand the audit process of different entities including audit of Govt. authorities.
3. To provide knowledge of Audit Report of Banks.
4. To create awareness among the students about Audit of Specialized Units.
5. To provide knowledge of Provisions of Maharashtra State Co-op. Societies Act 2013.
6. To understand the structure of financial administration in India.
7. To provides knowledge of Role of Comptroller and Auditor General of India.

Course Outcomes:

By the end of the course, students will be able to:

- CO1. Know about methods of audit in specialized areas.
- CO2. Impart the knowledge about audit process of different entities including audit of Govt. authorities.
- CO3. Aware about preparation of Audit Report of Banks and Cooperative Societies.
- CO4. Impart the knowledge about Audit of Specialized Units.
- CO5. Acquaint with the use of the audit process related to Maharashtra State Co-operative Societies Act 2013.
- CO6. Know about structure of financial administration in India.
- CO7. Aware about the Role of Comptroller and Auditor General of India.
