



**KARNATAKA SANGHA'S  
MANJUNATHA COLLEGE OF  
COMMERCE**

**Kanchangaon, Khambalpada, Thakurli (E), Dist. Thane -421 201.**



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**Programme Outcomes  
Programme Specific Outcomes  
And  
Course Outcomes  
(PO - PSO - CO)**

**Master of Commerce  
M.COM.  
(ADVANCED ACCOUNTANCY)**

**Karnataka Sangha's**  
**Manjunatha college of Commerce,**  
**Thakurli(E).**

**M.COM. (ADVANCED ACCOUNTANCY)**

**PROGRAMME OUTCOMES:**

Learners who complete M. COM program will be able to:

**PO1:** Acquire in-depth knowledge in different areas of Commerce.

**PO2:** Equip themselves with managerial skills and competencies required in 21<sup>st</sup> Century.

**PO3:** Gain theoretical knowledge and practical insight needed for their Academic or Corporate career.

**PO4:** Enhance research capabilities for undertaking major research work in future.

**PROGRAMME SPECIFIC OUTCOMES :**

**PSO1:** Learners will understand the concepts of accounting practices in Indian and international market.

**PSO2:** Learners will gain advanced knowledge in various areas of modern accounting practices and accounting standards.

**PSO3:** It will develop their knowledge and skills in Corporate Financial Reporting.

**PSO4:** Learners will be able to use various accounting tools and techniques for analysing and evaluating the accounting information which will help in decision making.

**PSO5:** Learners will be able to pursue professional courses or job prospects in the field of accounting.

## **COURSE OUTCOMES:**

### **MCOM - PART I**

#### **SEMESTER - I**

<b>Sr. No</b>	<b>Courses</b>	<b>Courses Outcomes</b>
1.	<b>Strategic Management</b>	<p><b><u>CO1:</u></b> the learners will understand new forms of Strategic Management concepts and their use in business</p> <p><b><u>CO2:</u></b> Learners will be provided information pertaining to Business, Corporate and Global Reforms</p> <p><b><u>CO3:</u></b> Learners will develop learning and analytical skills that will to enable them to solve cases and to provide strategic solutions</p> <p><b><u>CO4:</u></b> The learners will be acquainted with recent developments and trends in the business corporate world</p>
2.	<b>Economics for Business Decisions</b>	<p><b><u>CO1:</u></b> The learners will be equipped with basic tools of economic theory and its practical applications</p> <p><b><u>CO2:</u></b> The Learners will get familiarised with the understanding of the economic aspects of current affairs and thereby enable them to analyse the market behaviour with economic way of thinking</p> <p><b><u>CO3:</u></b> It will widen analytical ability of the learners and provide them a foundation for further study of economics.</p> <p><b><u>CO4:</u></b> The discussion of some cases involving the use of concepts of business economics will provide practical oriented study for the learners.</p>
3.	<b>Cost and Management Accounting</b>	<p><b><u>CO1:</u></b> The abilities of learners will be enhanced to develop the concept of Cost and management accounting and its significance in the business.</p> <p><b><u>CO2:</u></b> The learners will be able to understand, develop and apply the techniques of costing in the decision making in the business corporate.</p> <p><b><u>CO3:</u></b> The learners will be able to understand, develop, prepare and present the financial report in the business corporate.</p>
4.	<b>Business Ethics and Corporate Social Responsibility</b>	<p><b><u>CO1:</u></b> The learners will be familiarised with the concept and relevance of Business Ethics in the modern era.</p> <p><b><u>CO2:</u></b> Learners will be able to understand the scope and complexity of Corporate Social responsibility in the global and Indian context.</p>

## SEMESTER - II

Sr. No	Courses	Courses Outcomes
1.	<b>E-Commerce</b>	<p><b><u>CO1:</u></b> It will provide an analytical framework to understand the emerging world of ecommerce</p> <p><b><u>CO2:</u></b> It will make the learners familiar with current challenges and issues in ecommerce</p> <p><b><u>CO3:</u></b> It will develop the understanding of the learners towards various business models</p> <p><b><u>CO4:</u></b> It will enable learners to understand the Web- based Commerce and equip them to assess e-commerce requirements of a business</p> <p><b><u>CO5:</u></b> It will develop understanding of learners relating to Legal and Regulatory Environment and Security issues of E-commerce</p>
2.	<b>Research Methodology for Business</b>	<p><b><u>CO1:</u></b> The ability of learners will be enhanced to undertake research in business &amp; social sciences.</p> <p><b><u>CO2:</u></b> The learners will be able to understand, develop and apply the fundamental skills in formulating research problems.</p> <p><b><u>CO3:</u></b> The learners will be able to understand and develop the most appropriate methodology for their research.</p> <p><b><u>CO4:</u></b> The learners will become familiar with the basic statistical tools and techniques applicable for research.</p>
3.	<b>Corporate Finance</b>	<p><b><u>CO1:</u></b> It will enhance the abilities of learners to develop the objectives of Financial Management.</p> <p><b><u>CO2:</u></b> It will enable the learners to understand, develop and apply the techniques of investment in the financial decision making in the business corporate.</p> <p><b><u>CO3:</u></b> It will enhance the abilities of learners to analyse the financial statements.</p>
4.	<b>Macro Economic Concepts and Applications</b>	<p><b><u>CO1:</u></b> The learners will grasp fully the theoretical rationale behind policies at the country as well as corporate level.</p> <p><b><u>CO2:</u></b> The learners will have a firm grounding on the basic macroeconomic concepts that strengthen analysis of crucial economic policies.</p>

## MCOM PART II

### SEMESTER - III

Sr. No	Courses	Courses Outcomes
1.	<b>Advanced Financial Accounting</b>	<b>CO1:</b> Learners will be able to prepare final accounts of banking and insurance companies by following the statutory requirements. <b>CO2:</b> They will be able to prepare the final accounts of cooperative societies
2.	<b>Advanced Cost Accounting</b>	<b>CO1:</b> The learners can identify and allot Costs to various activities. <b>CO2:</b> They can know to apply suitable costing methods and techniques different business. <b>CO3:</b> learners can get insight of Strategic Cost Management and its importance
3.	<b>Direct Tax</b>	<b>CO1:</b> Learners can practice as a tax consultant in various areas under the Income Tax Act <b>CO2:</b> They can apply the provisions of income tax laws in calculating income of various Assessee. <b>CO3:</b> They get familiarised to various Deductions and other tax provision in Computing Total Income

### SEMESTER - IV

Sr. No	Courses	Courses Outcomes
1.	<b>Corporate Financial Accounting:</b>	<b>CO1:</b> The learners will gain in-depth knowledge of Accounting Standards and IFRS. <b>CO2:</b> They will become aware of various requirements of corporate reporting. <b>CO3:</b> They will develop skill to interpret Consolidated Financial Reports.
2.	<b>Indirect Tax- Introduction to Goods &amp; Service Tax</b>	<b>CO1:</b> Learners can make use of knowledge of GST rules in taking managerial decisions in various tax related matters. <b>CO2:</b> They can analyse and understand the implications of GST on business.

		<b><u>CO3:</u></b> They will learn “place of supply rules” and applicability of the same under GST
3.	<b>Financial Management</b>	<p><b><u>CO1:</u></b> The learners can understand the suitable form and amount of short-term financing needed for the company based on historical and projected analysis.</p> <p><b><u>CO2:</u></b> They will be able to select and apply techniques for managing working capital.</p> <p><b><u>CO3:</u></b> They will gain insight of various tools from financial management like Ratio Analysis, Capital Budgeting etc. that would help in decision making.</p>

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