

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:

1. Gain in-depth knowledge in the field of traditional and modern accounting practices.
2. Equip themselves with competency of decision making in the area of finance.
3. Acquire knowledge and skills to face the challenges of the 21st Century
4. Develop theoretical knowledge and research capabilities to take up not only academic or corporate career but also undertake research activities.

PROGRAMME SPECIFIC OUTCOMES :

1. Understand the concepts of accounting practices in Indian and in International market.
2. Obtain advanced knowledge in various areas of modern accounting practices and accounting standards.
3. Develop knowledge and skills in Corporate Financial Reporting.
4. Learn various accounting tools and techniques for analysing and evaluating the accounting information which will help in decision making.

COURSE OUTCOMES:

MCOM - PART I

SEMESTER - I

Sr.No	Courses	Courses Outcomes
1.	Strategic Management	<ul style="list-style-type: none">➤ The learners can understand the importance, scope and concept of Strategy and Strategic Management Process.➤ The learners will be able to develop strategic approaches to managing a business successfully.➤ The will be able to prepare organizational strategies that will be effective for the current business environment.
2.	Economics for Business Decisions	<ul style="list-style-type: none">➤ The learners will be able to have in-depth understanding of demand and supply analysis and the way the prices and output are determined in different markets.➤ They would be able to use game theory to analyze political and economic problems.➤ They can compare the different market structures.
3.	Cost and Management Accounting	<ul style="list-style-type: none">➤ The learners can use Cost Accounting Methods for optimum use of People, Resources, and Materials and for making pricing decisions.➤ The learners will learn the application of Decision-Making tools from Marginal costing i.e. CVP, BEP.
4.	Business Ethics and Corporate Social Responsibility	<ul style="list-style-type: none">➤ The learners will understand the importance, scope and functions of Corporate social responsibility towards the Society➤ The learners will gain a set of skills and tools for evaluating ethical issues.➤ They will know to apply the tools and ideas acquired during the course to practical CSR problems.

SEMESTER - II

Sr.No	Courses	Courses Outcomes
1.	E-Commerce	<ul style="list-style-type: none">➤ The learners will be able to evaluate e-commerce requirements of a business➤ The learners can understand the concepts and importance of E-commerce and its regulatory environment.

2.	Research Methodology for Business	<ul style="list-style-type: none"> ➤ The learners can gain the Conceptual knowledge about research, research design, sampling techniques and the difference between Qualitative research and Quantitative research approaches. ➤ The learners will understand the research process and various tools and techniques of data analysis. ➤ The knowledge acquired will help them in undertaking minor and major study in future.
3.	Corporate Finance	<ul style="list-style-type: none"> ➤ The learners will acquire the conceptual background for corporate financial analysis. ➤ They will be able to evaluate different managerial decisions and their influence on corporate performance. ➤ They will develop analytical skills which would help them in business decision making.
4.	Macro Economic Concepts and Applications	<ul style="list-style-type: none"> ➤ The learners can use simple contemporary economic model such as the aggregate supply/aggregate demand model and describe the interrelationships among prices, income and interest rates as they affect consumption, saving and investment. ➤ Learners can use economic models to analyse contemporary and historical macroeconomic events and formulate economic policies. ➤ Learners can understand the fiscal and monetary policies and its effect on the economy.

MCOM PART II

SEMESTER - III

Sr.No	Courses	Courses Outcomes
1.	Advanced Financial Accounting	<ul style="list-style-type: none"> ➤ Learners will be able to prepare final accounts of banking and insurance companies by following the statutory requirements. ➤ They will be able to prepare the final accounts of cooperative societies
2.	Advanced Cost Accounting	<ul style="list-style-type: none"> ➤ The learners can identify and allot Costs to various activities. ➤ They can know to apply suitable costing methods and techniques different business. ➤ learners can get insight of Strategic Cost Management and its importance

3.	Direct Tax	<ul style="list-style-type: none"> ➤ Learners can practice as a tax consultant in various areas under the IT ACT ➤ They can apply the provisions of income tax laws in calculating income of various assessee. ➤ They get familiarised to various Deductions and other tax provision in Computing Total Income
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SEMESTER - IV

Sr.No	Courses	Courses Outcomes
1.	Corporate Financial Accounting:	<ul style="list-style-type: none"> ➤ The learners will gain in-depth knowledge of accounting standards and IFRS ➤ They will become aware of various requirements of corporate reporting ➤ They will develop skill to Interpret consolidated financial reports
2.	Indirect Tax- Introduction to Goods & Service Tax	<ul style="list-style-type: none"> ➤ Learners can make use of knowledge of GST rules in taking managerial decisions in various tax related matters ➤ They can analyse and understand the implications of GST on business. ➤ They will learn “place of supply rules” and applicability of the same under GST
3.	Financial Management	<ul style="list-style-type: none"> ➤ The learners can understand the suitable form and amount of short-term financing needed for the company based on historical and projected analysis ➤ They will be able to select and apply techniques for managing working capital. ➤ They gain insight of various tools from financial management like Ratio Analysis, Capital Budgeting etc. that would help in decision making.
