

# **SREE NARAYANA GURU COLLEGE OF COMMERCE**

(LINGUISTIC MINORITY INSTITUTION)

RE-ACCREDITED BY NAAC (GRADE-'B'-CGPA 2.45) [2019-2024]

AFFILIATED TO UNIVERSITY OF MUMBAI & RECOGNISED BY UGC-u/s 2(f)&12B

MANAGED BY SREE NARAYANA MANDIRA SAMITI (REGD.)

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# PROGRAMME OUTCOMES

Programme Code:2120361	Name	of	the	Programme:	M.Com.	In	Advanced
1108					Account	anc	$\mathbf{y}$

# **Programme Outcomes:**

After successful completion of the programme, graduates will be able to;

PO1: Identify and analyse cost concepts and understand managerial.

PO2: Understand standard practices associated with standard costing.

PO3: Prepare and present functional budgets at organizational level.

PO4: Identify and analyse practices associated with operating costing.



#### **MCOM PART I**

#### **COURSE OUTCOMES**

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COURSE CODE: 59331 COURSE TITLE: Advanced Financial Accounting

Course Outcomes: After successful completion of the course, students will be able to;

CO1:Understand advanced accounting standards.(2)\*

CO2: Analyze complex financial statements of corporations.(4)\*

CO3:Prepare consolidated financial statements for complex corporate structures.(3)\*

CO4:Understand the accounting treatment of mergers and acquisitions.(2)\*

# **SEMESTER I**

COURSE CODE: 59311 COURSE TITLE: Advanced Cost & Management Accounting

Course Outcomes: After successful completion of the course, students will be able to;

CO1: Understand advanced costing methods and their applications in strategic decision-making and performance evaluation.(2)\*

CO2: Apply advanced cost management techniques to optimize resource allocation, improve operational efficiency, and enhance profitability.(3)\*

CO3:Understand the role of management accounting in supporting strategic decision-making processes.(2)\*

CO4:Understand the principles of performance measurement and evaluation.(2)\*

#### **SEMESTER I**

COURSE CODE: 59351 COURSE TITLE: Mutual Fund and Wealth Management

Course Outcomes: After successful completion of the course, students will be able to;

CO1: Understand mutual funds so that they can make informed investment decisions.(2)\*

CO2: Apply portfolio management principles and techniques to construct and manage investment portfolios aligned with clients' financial goals and risk profiles.(3)\*

CO3:Apply the principles of wealth management to provide holistic financial advice and solutions to high-net-worth individuals and families.(3)\*

CO4:Apply strategic asset allocation strategies to optimize risk-adjusted returns and diversify investment portfolios.(3)\*

**SEMESTER I** 

COURSE CODE: 59341 COURSE TITLE: Advanced Trends in Accounting I

Course Outcomes: After successful completion of the course, students will be able to;

CO1: Prepare financial report and do its analysis.(3)\*

CO2: Activate GST masters in Tally and set up GST rate.(3)\*

CO3: Update Party GSTIN.(3)\*

CO4:Update GST in service ledgers.(3)\*

#### **SEMESTER I**

COURSE CODE: 59321 COURSE TITLE: Direct Tax

Course Outcomes: After successful completion of the course, students will be able to;

CO1: Understand direct tax laws and regulations.(2)\*

CO2: Apply strategies and techniques to minimize tax liabilities for individuals, businesses, and other entities.(3)\*

CO3:Do tax calculations, liabilities, and return preparation.(3)\*

CO4:Understand tax deductions, exemptions, and credits for business expenses, specific incomes, investments, and donations.(2)\*

SEMESTER I

COURSE CODE: 59391 COURSE TITLE: Research Methodology

Course Outcomes: After successful completion of the course, students will be able to;

CO1: Gain objectivity through systematic research methodology in commerce and management.(3)\*

CO2: Adopt ethical standards, define research purposes, reveal limitations, analyze data accurately, and present unbiased conclusions. (3)\*

**SEMESTER II** 

COURSE CODE: 59312 COURSE TITLE: Advanced Cost Accounting

Course Outcomes: After successful completion of the course, students will be able to;

CO1: Understand process costing and techniques applied in industry.(2)\*

CO2: Identify various cost allocation methods and apply ABC method of COSTING SYSTEM.(3)\*

CO3:Evaluate the performance of a company.(5)\*

CO4:Apply different techniques used in strategic cost management.(3)\*

SEMESTER II

COURSE CODE: 59332 COURSE TITLE: Direct Tax and Indirect Tax [Goods

and Service Tax]

Course Outcomes: After successful completion of the course, students will be able to;

CO1: Understand GST, its need and applicability in India.(2)\*

CO2: Understand time, place and value of supply for computation of GST.(2)\*

CO3:Calculate ITC, manner of utilization, assessment of tax liability and payment of GST.(3)\*

CO4:Understand the provisions of GST registration, its procedure, documents needed for registration, cancellation of registration, deemed registration.(2)\*

**SEMESTER II** 

COURSE CODE: 59275 COURSE TITLE: Corporate Finance

Course Outcomes: After successful completion of the course, students will be able to;

CO1: Identify the scope of financial management in practice.(1)\*

CO2: Understand the concept of valuation of securities.(2)\*

CO3:Explain the concepts of financial accounting in general.(2)\*

CO4:Identify and undertake various managerial decisions required in day-to-day business practices.(3)\*

SEMESTER II

COURSE CODE: 59342 COURSE TITLE: Advanced Trends in Accounting - II

Course Outcomes: After successful completion of the course, students will be able to;

CO1: Prepare financial report and do its analysis.(3)\*

CO2: Activate GST masters in Tally and set up GST rate.(3)\*

CO3: Update Party GSTIN.(3)\*

CO4:Update GST in service ledgers.(3)\*

SEMESTER II

COURSE CODE: 59373 COURSE TITLE: Accounting of Housing Society &

Charitable Trust

Course Outcomes: After successful completion of the course, students will be able to;

CO1: Prepare financial statements as per the Maharashtra State Cooperative Societies Act.(3)\*

CO2: Apply auditing techniques in co- operative sector.(3)\*

CO3:Understand the concept of charitable trusts and identify exempt income.(2)\*

CO4:Understand the accounting process of accounting of charitable trusts.(2)\*

	SEMESTER II				
COURSE CODE :	COURSE TITLE: Internship				

Course Outcomes: After successful completion of the course, students will be able to;

CO1: Apply the theoretical knowledge acquired in the classroom to real-world business situations and problems.(3)\*

CO2: Develop professional skills such as communication, teamwork, problem-solving, and critical thinking.(3)\*

CO3:Understand professional work ethics.(2)\*

CO4:Enhance the resume with relevant work experience, increasing employability post-graduation.(2)\*



#### **MCOM PART II**

#### **COURSE OUTCOMES**

### **SEMESTER III**

COURSE CODE: 72201 COURSE TITLE: Advanced Financial Accounting

Course Outcomes: After successful completion of the course, students will be able to;

CO1: Understand advanced accounting standards.(2)\*

CO2: Analyze complex financial statements of corporations to assess financial health and performance.(4)\*

CO3:Prepare consolidated financial statements for complex corporate structures.(3)\*

CO4:Understand the accounting treatment of mergers and acquisitions.(2)\*

#### **SEMESTER III**

COURSE CODE: 72206 COURSE TITLE: Direct Tax

Course Outcomes: After successful completion of the course, students will be able to;

CO1: Understand direct tax laws and regulations.(2)\*

CO2: Apply strategies and techniques to minimize tax liabilities for individuals, businesses, and other entities.(3)\*

CO3:Calculate taxable income, determine tax liabilities, and prepare tax returns using proper forms.(3)\*

#### SEMESTER III

COURSE CODE: 72211 COURSE TITLE: Advanced Cost Accounting

Course Outcomes: After successful completion of the course, students will be able to;

CO1: Understand process costing and techniques applied in industry.(2)\*

CO2: Identify various cost allocation methods and apply the ABC method of costing system.(3)\*

CO3:Evaluate performance of a company.(5)\*

CO4:Apply different techniques used in strategic cost management.(3)\*



# **SEMESTER III**

COURSE CODE:

COURSE TITLE: Project

Course Outcomes: After successful completion of the course, students will be able to;

CO1: Design and conduct independent research projects. (3)\*

CO2: Develop skills in collecting, analyzing, and interpreting quantitative and qualitative data.(3)\*

CO3:Apply theoretical concepts and frameworks to real-world business problems and scenarios.(3)\*

CO4:Develop skills in presenting research findings effectively to academic and professional audiences.(3)\*

## **SEMESTER IV**

COURSE CODE: 67501

COURSE TITLE: Corporate Financial Accounting

Course Outcomes: After successful completion of the course, students will be able to;

CO1: Understand financial statements and their role in corporate reporting and decisionmaking.(2)\*

CO2: Analyze financial statements to assess the financial performance and health of a corporation.(4)\*

#### **SEMESTER IV**

COURSE CODE: 67506

COURSE TITLE: Indirect Tax

Course Outcomes: After successful completion of the course, students will be able to:

CO1: Understand GST, its need and applicability in India.(2)\*

CO2: Understand in detail about Time, Place and Value of Supply for computation of GST.(2)\*

CO3:Calculate ITC, manner of utilization, assessment of tax liability and payment of GST.(3)\*

## **SEMESTER IV**

COURSE CODE: 67521

COURSE TITLE: Personal Financial Planning

Course Outcomes: After successful completion of the course, students will be able to;

CO1: Identify and articulate short-term and long-term financial goals.(1)\*

CO2: Develop skills in budgeting, tracking finances, and making informed decisions for financial stability and goals.(3)\*

CO3:Understand borrowing, debt management, and credit management techniques.(2)\*

CO4:Learn about retirement planning options and develop strategies for retirement readiness.(2)\*

# **SEMESTER IV**

COURSE CODE:

**COURSE TITLE: Project** 

Course Outcomes: After successful completion of the course, students will be able to;

CO1: Design and conduct independent research projects. (3)\*

CO2: Develop skills in collecting, analyzing, and interpreting quantitative and qualitative data.(3)\*

CO3:Apply theoretical concepts and frameworks to real-world business problems and scenarios.(3)\*

CO4:Develop skills in presenting research findings effectively to academic and professional audiences.(3)\*

\* Note: Numbers given in the brackets () refer to learning levels of the revised Blooms' Taxonomy (2001) as follows:

(1): Remember,(2): Understand, (3): Apply (4); Analyse (5): Evaluate (6): Create

M.Com. Coordinator

**IOAC** Coordinator

Principal

Principal
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Collocal

P. L. L. H. - - Chembur, November