

# M.COM (ACCOUNTANCY)

## M. Com (Advanced Accountancy)

### PROGRAM OUTCOMES

- PO- 1: Learners will acquire proficiency in Accountancy and related fields.  
 PO- 2: Learners will upgrade and strengthen analytical and research skills.  
 PO- 3: Learners will apply acquired knowledge in an ethical and professional manner.  
 PO- 4: Learners will enhance future ready skills for Industry and Academics.  
 PO- 5: Learners will be trained in leadership skills and demonstrate social responsibilities with sensitivity towards sustainability.

### COURSE OUTCOMES

## SEMESTER I

Course Name: Advanced Financial Accountancy I

Course Code: MACC-MAJS1-101

Credits: 4

After completion of the course,

No	Course Outcomes	PO Mapping
CO1 Remember	the learners will be able to identify key accounting standards and statutory requirements for foreign currency, banking, insurance, co-operatives, and charitable trusts.	PO1, PO2, PO4
CO2 Understanding	the learners will be able to describe the significance of statutory compliance and the regulatory frameworks across various sectors in accountancy.	PO1, PO3, PO4
CO3 Applying	the learners will be able to apply relevant accounting standards and regulations to prepare final accounts for banks, insurance companies, and co-operatives.	PO1, PO2, PO3, PO4
CO4 Analysing	the learners will be able to compare differences in financial reporting requirements across foreign branches, banks, insurance companies, and charitable trusts.	PO1, PO2, PO3, PO4, PO5
CO5 Evaluating	the learners will be able to critique financial statements for compliance with standards like AS 11, IRDA guidelines, and the Maharashtra Co-operative Societies Act.	PO1, PO2, PO3, PO4, PO5
CO6 Creating	the learners will be able to design a final account and compliance checklist incorporating statutory requirements for a selected sector.	PO1, PO2, PO3, PO4, PO5

Course Name: Advanced Cost Accounting  
 Course Code: MACC-MAJS1-102  
 Credits : 4

After completion of the course,

<b>No</b>	<b>Course Outcomes</b>	<b>PO Mapping</b>
CO1 Remember	the learners will be able to describe the principles and concept of process costing, activity-based costing, target costing, inflation accounting, responsibility accounting.	PO-1, PO4
CO2 Understanding	the learners will be able to classify different types of overheads and apply cost allocation and cost apportionment.	PO-1, PO-2, PO-3, PO5
CO3 Applying	the learners will be able to apply equivalent units of production in process costing, cost drivers for activity-based costing, responsibility centres and strategic cost management techniques in a business organization.	PO-1, PO-2, PO-3, PO4, PO5
CO4 Analyzing	the learners will be able to analyze various methods of transfer pricing.	PO-1, PO-2, PO3, PO4
CO5 Evaluating	the learners will be able to evaluate different ways of measuring performance of departments and develop skills to prepare a responsibility evaluation report of departments or units.	PO-1, PO-2, PO-3, PO4, PO-5
CO6 Creating	the learners will be able to design strategic cost management tools like transfer pricing, target costing, inflation accounting for use in current business world.	PO1, PO3, PO4, PO-5

Course Name: Fundamentals of Financial Management  
 Course Code: MACC-MAJS1-103  
 Credits : 4

After completion of the course,

<b>No</b>	<b>Course Outcome</b>	<b>PO Mapping</b>
CO1 Remember	the learners will be able to recognize various sources of finance available to business organisations.	PO1, PO4
CO2 Understanding	the learners will be able to compare long term financial projects using different methods to select the best alternative.	PO1, PO2, PO 3, PO4
CO3 Applying	the learners will be able to apply knowledge of management of working capital – cash management, debtors and receivables management and inventory management.	PO1, PO 2, PO4, PO 5
CO4 Analyzing	the learners will be able to analyse different types of budgets and methods of inventory control required in the business organization and select the best project for long term investment.	PO1, PO 2, PO3, PO4, PO5
CO5 Evaluating	the learners will be able to evaluate long term capital investment projects, credit terms to be given to accounts receivables.	PO 1, PO 2, PO 3, PO4 , PO5
CO6 Creating	the learners will be able to design investment proposals, budgets, inventory control techniques and credit terms for accounts receivables in a business organization.	PO 1, PO2, PO3, PO 4, PO 5

Course Name: Strategic Management

Course Code: MACC-MAJS1-104

Credits : 2

After completion of the course,

No	Course Outcome	PO Mapping
CO1 Remember	the learners will be able to identify key concepts, processes, and components of Strategic Management, including vision, mission, and levels of strategy.	PO1, PO4, PO5
CO2 Understanding	the learners will be able to explain the strategic management process, strategy formulation stages, and the importance of strategic evaluation.	PO1, PO2, PO 3
CO3 Applying	the learners will be able to develop strategic alternatives like mergers, acquisitions, and joint ventures, and use models such as SWOT and the BCG Matrix in strategic analysis.	PO1, PO 2, PO3, PO4, PO 5
CO4 Analyzing	the learners will be able to differentiate corporate, business, and global strategies, assessing their relevance in different organizational contexts.	PO1, PO 2, PO3, PO4, PO5
CO5 Evaluating	the learners will be able to critique the effectiveness of strategies, including Porter's Five Forces and VUCA, for adapting to dynamic business environments.	PO 1, PO 2, PO 3, PO4, PO5
CO6 Creating	the learners will be able to design a comprehensive strategic plan incorporating emerging trends, like reengineering and the Make in India model, to address modern business challenges.	PO 1, PO2, PO3, PO 4, PO 5

Course Name: Financial Services  
 Course Code: MACC-ELES1-105  
 Credits : 4  
 After completion of the course,

No	Course Outcome	PO Mapping
CO1 Remember	the learners will be able to identify key financial services, including fund-based and non-fund-based services, and recognize the regulatory roles of RBI, SEBI, and FEMA.	PO1, PO4
CO2 Understanding	the learners will be able to explain the significance of financial services, the evolution of the industry, and the environmental forces shaping financial services marketing.	PO1, PO2, PO 3, PO4
CO3 Applying	the learners will be able to assess and apply treasury management techniques, calculate mutual fund valuations, and apply SEBI guidelines in merchant banking.	PO1, PO 2, PO3, PO4, PO 5
CO4 Analyzing	the learners will be able to differentiate types of financial products and portfolio management strategies, evaluating their roles in meeting client objectives.	PO1, PO 2, PO3, PO4, PO5
CO5 Evaluating	the learners will be able to appraise financial services, including mutual funds and merchant banking, for regulatory compliance and performance.	PO 1, PO 2, PO 3, PO4, PO5
CO6 Creating	the learners will be able to design a comprehensive financial services portfolio, incorporating leasing, securitization, and consumer finance strategies aligned with client needs.	PO 1, PO3, PO 4, PO 5

Course Name: Research Methodology

Course Code: MACC-RMS1-106

Credits : 4

After completion of the course,

No	Course Outcome	PO Mapping
CO1 Remember	the learners will be able to identify key features and types of research, including basic, applied, descriptive, analytical, and empirical research.	PO1, PO2
CO2 Understanding	the learners will be able to explain the significance of formulating a research problem, designing a research plan, and conducting a literature review.	PO1, PO2, PO 3
CO3 Applying	the learners will be able to implement various data collection methods, including observation, interviews, surveys, and effective questionnaires.	PO1, PO 2, PO4, PO 5
CO4 Analyzing	the learners will be able to assess the stages of the research process, data collection methods, distinguishing between primary and secondary data.	PO1, PO 2, PO3, PO4
CO5 Evaluating	the learners will be able to critique research reports based on their structure, essentials, and citation methods, including APA, MLA, and Chicago styles.	PO 1, PO 2, PO 3, PO5
CO6 Creating	the learners will be able to formulate a comprehensive research design, including hypothesis formulation, data processing, reporting, and interpretation strategies, while adhering to ethical norms and modern practices in research.	PO 1, PO2, PO3, PO 4, PO 5

# SEMESTER II

Course Name: Advanced Financial Accountancy II

Course Code: MACC-MAJS2-201

Credits : 4

After completion of the course,

No	Course Outcomes	PO Mapping
CO1 Remember	the learners will be able to identify the need for financial reporting and list the key contents of financial reports, including recent trends.	PO1, PO2, PO4
CO2 Understanding	the learners will be able to explain the principles of International Financial Reporting Standards (IFRS) and IND AS, including their applicability and scope in India.	PO1, PO3, PO4
CO3 Applying	the learners will be able to apply specific IND AS (such as IND AS 16, IND AS 23, and IND AS 38) in preparing financial statements and ensuring compliance.	PO1, PO2, PO3, PO4, PO5
CO4 Analysing	the learners will be able to assess the methods of business valuation for amalgamation and merger, distinguishing between different approaches and their implications.	PO1, PO2, PO3, PO4, PO5
CO5 Evaluating	the learners will be able to evaluate the merits and demerits of consolidated financial statements and critique their applicability in various business scenarios.	PO1, PO2, PO3, PO4, PO5
CO6 Creating	the learners will be able to prepare consolidated financial statements by applying appropriate procedures for consolidation of balance sheets and profit and loss accounts.	PO1, PO2, PO3, PO4, PO5

Course Name: Business Ethics and Corporate Governance

Course Code: MACC-MAJS2-202

Credits : 4

After completion of the course,

<b>No</b>	<b>Course Outcomes</b>	<b>PO Mapping</b>
CO1 Remember	the learners will be able to identify key concepts, characteristics, and the importance of business ethics and corporate governance.	PO-1, PO4
CO2 Understanding	the learners will be able to explain various approaches to business ethics, including ethical theories and the relevance of Indian ethos and values in corporate governance.	PO-1, PO-2, PO-3
CO3 Applying	the learners will be able to implement ethical practices in marketing, human resource management, and finance while adhering to corporate governance standards and SEBI guidelines.	PO-1, PO-2, PO-3, PO4, PO5
CO4 Analyzing	the learners will be able to assess the effectiveness of corporate governance principles and evaluate the impact of ethical practices on organizational performance and stakeholder trust.	PO-1, PO-2, PO3, PO4, PO5
CO5 Evaluating	the learners will be able to critique corporate governance frameworks and ethical guidelines, assessing their implications for accountability and transparency in organizations.	PO-1, PO-2, PO-3, PO4, PO-5
CO6 Creating	the learners will be able to design a comprehensive corporate governance framework that incorporates ethical standards and best practices to address stakeholder concerns.	PO1, PO3, PO4, PO-5



Course Name: Investment Analysis and Portfolio management

Course Code: MACC-MAJS2-203

Credits : 4

After completion of the course,

<b>No</b>	<b>Course Outcome</b>	<b>PO Mapping</b>
CO1 Remember	the learners will be able to identify key concepts related to the investment environment, including types of investors and various investment avenues.	PO1, PO4
CO2 Understanding	the learners will be able to explain the role of capital markets in India, the functions of investment banks, and the significance of stock market indices.	PO1, PO2, PO 3, PO4, PO5
CO3 Applying	the learners will be able to calculate and interpret risk measures such as Beta, standard deviation, and variance, and demonstrate the reduction of risk through diversification.	PO1, PO 2, PO 4 PO5
CO4 Analyzing	the learners will be able to assess the portfolio management process and identify factors affecting investment decisions, including portfolio strategy mix and the role of portfolio managers.	PO1, PO 2, PO3, PO4, PO5
CO5 Evaluating	the learners will be able to evaluate different security analysis methods (fundamental, technical, and economic analysis) and critique their effectiveness in investment decision-making.	PO 1, PO 2, PO 3, PO4, PO5
CO6 Creating	the learners will be able to construct a portfolio using the Capital Asset Pricing Model (CAPM) and measure its performance using various metrics, including Sharpe's Ratio and Treynor's Ratio.	PO 1,PO2, PO3, PO 4, PO 5

Course Name: E-Commerce  
 Course Code: MACC-MAJS2-204  
 Credits : 2

After completion of the course,

No	Course Outcome	PO Mapping
CO1 Remember	the learners will be able to identify key concepts and terminologies related to the evolution and models of electronic commerce.	PO1
CO2 Understanding	the learners will be able to explain the main activities and benefits of e-commerce, including its challenges and business strategies.	PO1, PO2, PO 3, PO4
CO3 Applying	the learners will be able to implement various e-marketing techniques and electronic payment systems in real-world scenarios.	PO1, PO 2, PO4, PO 5
CO4 Analyzing	the learners will be able to compare different e-commerce business models (B2B, B2C, B2G) and analyze their effectiveness in different contexts.	PO1, PO 2, PO3, PO4, PO5
CO5 Evaluating	the learners will be able to assess the security issues related to e-commerce and propose solutions to mitigate risks.	PO 1, PO 2, PO 3, PO4, PO5
CO6 Creating	the learners will be able to develop a comprehensive e-commerce strategy that includes website design, marketing approaches, and compliance with legal requirements.	PO 1, PO3, PO 4, PO 5

Course Name: Corporate Finance  
 Course Code: MACC-ELES2-205  
 Credits : 4

After completion of the course,

No	Course Outcome	PO Mapping
CO1 Remember	the learners will be able to identify key concepts and terminology related to corporate finance, such as profit maximization and value maximization.	PO1
CO2 Understanding	the learners will be able to explain the importance of financial analysis and the role of various financial ratios in evaluating business performance.	PO1, PO2, PO 3, PO4, PO5
CO3 Applying	the learners will be able to apply ratio analysis techniques to assess the financial performance of a company.	PO1, PO2, PO3, PO4, PO 5
CO4 Analyzing	the learners will be able to analyze the different components of cost of capital and calculate the weighted average cost of capital (WACC).	PO1, PO 2, PO3, PO4
CO5 Evaluating	the learners will be able to evaluate the trade-offs between debt and equity financing, discussing the implications of business risk and financial risk.	PO 1, PO 2, PO 3, PO4, PO 5
CO6 Creating	the learners will be able to formulate an optimal capital structure for a company using various capital structure theories and models.	PO 1, PO3, PO 4, PO 5