

## **M.COM (ACCOUNTANCY)**

### **M.COM(Acc) 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 Name: ADVANCED FINANCIAL ACCOUNTING**

**SEM III**

**Course Code: MACCS301**

<b>No</b>	<b>Course Outcomes</b>	<b>PO Mapping</b>
CO1 Remember	Learners will be able to identify the accounting and statutory requirements in Banks, Insurance and Co-operative societies	PO1, PO2, PO4
CO2 Understanding	Learners will be able to interpret accounting skills for preparation of financial statements in banks and insurance sector	PO1, PO3, PO4
CO3 Applying	Learners will be able to apply given statutory requirements in co-operative sector where the situation needs	PO1, PO2, PO3, PO4
CO4 Analysing	Learners will be able to organize his accounting skills to meet professional requirements under different circumstances	PO1, PO2, PO4, PO5
CO5 Evaluating	Learners will be able to evaluate as to whether the correct interpretation of the statutory requirements have been applied in an appropriate manner.	PO1, PO2, PO3
CO6 Creating	Learners will be able to create case studies on Non-Performing Assets and rebate related to the situation and also creates a data base which would help him for future reference purpose	PO1, PO2, PO4, PO5

**Course Name: DIRECT TAX**  
**SEM III**  
**Course Code: MACCS302**

No	Course Outcomes	PO Mapping
CO1	Learners will be able to identify the definitions, sections, rules and concepts of direct tax and understand the usage of these.	PO 1, PO 2, PO 3, PO 4
CO2	Learners will be able to interpret the sections, rules and concepts and summarize the texts and contexts of Direct Tax Laws.	PO 2 PO 3
CO3	Learners will be able to apply the concepts, provisions, heads, sections and rules as may be applicable in different situations under direct tax.	PO 2 PO 3
CO4	Learners will be able to analyse and computation taxable income of Individuals, HUF, firms, and companies in practical situations	PO 1 PO 2 PO 3 PO4 PO 5
CO5	Learners will be able to evaluate as to whether the correct interpretation of the direct tax provisions have been given in the appropriate situations and whether there are any amendments affecting the suggestion.	PO 1 PO 2 PO 4 PO 5
CO6	Learners will be able to plan, create, build a data base of important provisions of the act, important circulars, notifications, direct tax case laws for future communication.	PO 2 PO3 PO 4

**Course Name: ADVANCED COST ACCOUNTING**  
**SEM III**  
**Course Code: MACCS303**

No	Course Outcomes	PO Mapping
CO1 Remember	Learners will be able to describe the principles and concept of process costing, activity based costing, target costing, inflation accounting, responsibility accounting.	PO-1
CO2 Understanding	Learners will be able to classify different types of overheads and apply cost allocation and cost apportionment.	PO-1, PO-2, PO-3
CO3 Applying	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
CO4 Analyzing	Learners will be able to analyze various methods of transfer pricing.	PO-1, PO-2

CO5 Evaluating	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, PO-5
CO6 Creating	Learners will be able to design strategic cost management tools like transfer pricing, target costing, inflation accounting to practically use it in current business world.	PO1, PO3, PO4, PO-5

**Course Name: CORPORATE FINANCIAL ACCOUNTING**

**SEM IV**

**Course Code: MACCS401**

<b>No</b>	<b>Course Outcome</b>	<b>PO Mapping</b>
CO1 Remember	Learners will be able to identify the accounting standards, concepts, and its implementation in corporate sector.	PO1, PO2, PO3
CO2 Understanding	Learners will be able to understand and interprets his accounting skills for preparation of financial statements in corporate sector.	PO1, PO2, PO5
CO3 Applying	Learners will be able to apply given accounting standards under different situation applicable.	PO1, PO2, PO5
CO4 Analyzing	Learners will be able to organize his accounting skills to meet professional requirements under different circumstances.	PO1, PO2, PO4
CO5 Evaluating	Learners will be able to evaluate as to whether the correct interpretation of the Ind AS have been applied in the appropriate manner.	PO1, PO1 PO3, PO4
CO6 Creating	Learners will be able to create case studies related to the situation and also creates a data base which would help him for future reference purpose.	PO1, PO2, PO4

**Course Name: INDIRECT TAX- Introduction of Goods and Service Tax**  
**SEM IV**  
**Course Code: MACCS402**

<b>No</b>	<b>Course Outcome</b>	<b>PO Mapping</b>
CO1 Remember	Learners will be able to identify the definitions, sections, rules and concepts of indirect tax and understand the GST Laws	PO 1, PO 2, PO 3, PO 4
CO2 Understanding	Learners will be able to interpret the sections, rules and concepts and summarize the texts and contexts of GST	PO 2 PO 3
CO3 Applying	Learners will be able to apply the concepts, provisions, heads, sections and rules as may be applicable in different situations as per GST Laws.	PO 2 PO 3
CO4 Analyzing	Learners will be able to explain the provisions of the Act, rules, sections, circulars, notifications in different practical situations.	PO 1 PO 2 PO 3 PO4 PO 5
CO5 Evaluating	Learners will be able to evaluate as to whether the correct interpretation of the indirect tax provisions have been given in the appropriate situations and whether there are any amendments affecting the suggestion	PO 1 PO 2 PO 4 PO 5
CO6 Creating	Learners will be able to plan, create, build a data base of important provisions of the act, important circulars, notifications, case laws, advance ruling opinions of indirect tax authorities for future communication	PO 2 PO3 PO 4

**Course Name: FINANCIAL MANAGEMENT**  
**SEM IV**  
**Course Code: MACCS403**

<b>No</b>	<b>Course Outcome</b>	<b>PO Mapping</b>
CO1 Remember	Learners will be able to recognize various sources of finance available to business organisation.	PO1
CO2 Understanding	Learners will be able to compare long term financial projects using different methods and selecting the best alternative.	PO1, PO2, PO 3
CO3 Applying	Learners will be able to apply knowledge on management of working capital – cash management, debtors and receivables management and inventory	PO1, PO 2, PO 5

	management	
CO4 Analyzing	Learners will be able to analyze the best project for long term investment, different types of budgets and different methods of inventory control required in the business organization.	PO1, PO 2, PO3, PO4
CO5 Evaluating	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
CO6 Creating	Learners will be able to design investment proposals, budgets, inventory control techniques and credit terms for accounts receivables in a business organization.	PO 1, PO3, PO 4, PO 5