

**BHARATI VIDYAPEETH'S**  
**Dr. Patangrao Kadam Mahavidyalaya, Sangli**  
**Department of Commerce**

**PROGRAMME: M. COM. (NEP-2020)**

**PROGRAMME OUTCOMES (POs)**

- 1: To acquaint the learners with skills and capabilities to handle managerial and administrative responsibilities
- 2: To demonstrate the decision-making ability by application of theories in real life business situations
- 3: To imbibe entrepreneurial temperaments, skills and capabilities among the learners
- 4: To demonstrate the knowledge of commerce and industry in business applications
- 5: To acquaint the knowledge of accounting, costing, taxation and administration.
- 6: To acquaint with conventional and contemporary thoughts, ideas and practices

**PROGRAMME SPECIFIC OUTCOMES (PSOs)**

- 1: In depth understanding of core areas of accounting-financial accounting, cost accounting, management accounting, international accounting, investments, security and tax planning, business research methods
- 2: Application of knowledge in problem solving, decision making
- 3: Working in teams as well as taking initiative and leadership responsibilities
- 4: To apply modern tools techniques and methods
- 5: Applying inter personal communication skills
- 6: Ability to handle different functional areas of accounting, finance, taxation and administration.

## **COURSE OUTCOME (CO)**

### **M.Com. I Semester- I**

#### **Course: - Business Management**

By the end of the Course, to enable the student to

1. Understand the theoretical aspects of management and strategic management.
2. Describe the code of conduct for managers and functional areas of management.
3. Illustrate the Contribution of different management thinkers towards the management thoughts.
4. Understand the contemporary issues in management.

#### **Course: - Managerial Economics**

By the end of the Course, to enable the student to

1. Understand the variables and components of Managerial Economics.
2. Study the applications of demand analysis and concepts relate consumer behavior.
3. Get awareness regarding production, price determination and pricing practices and they should able to apply these in business decision making policies.
4. Understand the business cycle phenomenon and inflation for business decision making.

#### **Course: - Advanced Accountancy – I**

By the end of the Course, to enable the student to

1. Understanding the concept of accounting standard and practical implication of As-1 and As-2.
2. Familiarity with preparing final accounts of service industries.
3. Perfection in preparing the consolidated financial statement of holding company and its subsidiaries.
4. Understanding of preparation of financial statements of insurance companies with schedules.

#### **Course: - Advanced Accountancy – II (Auditing)**

By the end of the Course, to enable the student to

1. Understanding the basic concepts and objectives of audit.
2. Gain working knowledge of generally accepted auditing procedures.
3. Identify the skills and techniques of conducting audit of various entities.

4. Know the recent trends in practice of audit.

## **M.Com. I Semester- II**

### **Course: - Organizational Behavior**

By the end of the Course, to enable the student to

1. Describe theoretical concepts of organizational Behaviour.
2. Classify types of personalities
3. Summarize types of conflicts.
4. Summarize adoption of organizational culture.

### **Course: - Advanced Accountancy Paper - III (Research Methodology)**

By the end of the Course, to enable the student to

1. Understand the basics of research.
2. Design research protocol for research problem.
3. Prepare the instruments for data collection.
4. Analyze and interpret the data.

### **Course: - Advanced Accountancy Paper – IV (Research Project)**

By the end of the Course, to enable the student to

1. Identify the research problem and formulate objectives.
2. Choose appropriate methodology with proper tools and techniques .
3. Analyze and interpret the data collected from different sources.
4. Make decision or find out conclusions on the basis of data analysis.

### **Course: - Internship/ Apprenticeship**

By the end of the Course, to enable the student to

1. Expose the students to the real-life situation
2. Develop an ability of critical thinking
3. Analyze the problem in an organization and suggest remedial actions
4. Gain working knowledge of the job/profession to get insights of the business

## **M.Com. II Semester- III**

### **Course: - Management Accounting Paper I**

By the end of the Course, to enable the student to

1. Understand the fundamentals of Management Accounting.

2. Explain the analysis and interpretation of financial statements.
3. Demonstrate the estimation of working capital requirements.
4. Practice to analyze the changes in financial position.

**Course: - Business Finance- Paper-I**

By the end of the Course, to enable the student to

- 1 Apply fundamental concepts of business finance and examine various finance decisions
- 2 Compare different types of capital structure
- 3 Compare and appraise various long-term and short-term sources of finance
- 4 Illustrate various components of Working Capital Management

**Course: - Advanced Accountancy Paper –V**

By the end of the Course, to enable the student to

1. Familiarity with accounting of business combination of companies
2. Perfection in accounting of different types of co-operatives.
3. Understanding the accounting for lease.
4. Understand the concept of social responsibility of accounting, environment accounting and human resource accounting.

**Course: - Advanced Accountancy Paper –VI**

By the end of the Course, to enable the student to

1. Understand basic elements of computation and tax liability
2. Analyse various sources of income and their taxability
3. Know the deductions from income and their implication on taxability
4. Enable to compute the Tax Liability

**M.Com. II Semester- IV**

**Course: - Management Accounting Paper-II (Management Control System)**

By the end of the Course, to enable the student to

1. Understand the fundamentals of Management Control System and Reporting.
2. Explain the marginal costing and cost-volume-profit analysis and practice decision making based thereon.
3. Simulate the budgetary control system and demonstrate the budgeting.
4. Practice to analyze the cost variances.

**Course: - Business Finance- Paper-II**

By the end of the Course, to enable the student to

- 1) Become familiar with practical trading techniques in Indian stock market
- 2) Understand how to build and evaluate the portfolio and different facets of portfolio management
- 3) Acquire conceptual understanding of Corporate Restructuring
- 4) Become aware of recent trends in business finance scenario with specific reference to Startup Funding, Angel Financing and FinTech services

**Course: - Advanced Accountancy Paper VII (Costing)**

By the end of the Course, to enable the student to

1. acquire the knowledge of elements of cost and cost sheet.
2. acquaint the knowledge and skill to prepare job cost sheet and contract account.
3. explain the costing process for processing units and service organizations.
4. understand to reconcile the cost and financial accounts.

**Course: - Advanced Accountancy Paper VIII (Contemporary Issues in Accounting)**

By the end of the Course, to enable the student to

1. Acquire the knowledge of rural development in accounting
2. Understand the concept of Inflation Accounting
3. explain the knowledge regarding Inflation Accounting
4. acquire the knowledge of contemporary issues in accounting.