

M.COM ADVANCED ACCOUNTANCY

1. *Name of Department:* **Masters of Commerce**

2. *Title of Programme:* **Masters of Commerce – Advanced Accountancy**

3. *Programme Outcomes:*

- Fundamental knowledge in different functional areas of management, managerial principles, economic theory and quantitative techniques of decision-making like Statistics and Operations Research are imbibed by the students
- Managerial skill of the students are developed by adopting practical approaches such as case study, business games, assignment writing and application of digital technology
- Students get adequate exposure to operational procedures in Finance, Marketing, HRD, Banking, Insurance, Accounting, Taxation, International Business and Operations Management.
- Enable learners to develop presentation skills, problem-solving skills and leadership skills.

4. *Programme Specific Outcomes:*

- Students develop the ability to comprehend and imbibe core and functional management concepts, business environment and domain specific knowledge.
- Equip the students with requisite knowledge, skills and right attitude necessary to provide effective leadership in a global environment.
- Develop competent management professionals with strong ethical values, capable of assuming a pivotal role in various sectors of the Indian Economy and Society, aligned with the national priorities.
- Develop skills for analyzing of the business data, application of relevant analysis, and problem solving in other functional areas such as marketing, finance, business strategy and human resources etc.
- Develop attributes for research in academics and applied research for industry.

5. Course Outcomes:

Title of the course	Course credit	Course outcome
Semester I		
Strategic Management	06	<ol style="list-style-type: none"> 1. To enable the learners to understand new forms of Strategic Management concepts and their use in business 2. To provide information pertaining to Business, Corporate and Global Reforms 3. To develop learning and analytical skills of the learners to enable them to solve cases and to provide strategic solutions 4. To acquaint the learners with recent developments and trends in the business corporate world
Economics for Business Decisions	06	<ol style="list-style-type: none"> 1. This course is designed to equip the students with basic tools of economic theory and its practical applications 2. The course aims at familiarizing the students with the understanding of the economic aspects of current affairs and thereby prepares them to analyze the market behavior with economic way of thinking 3. To provide an insight into application of economic principles in business decisions 4. To widen analytical ability of the students and to provide them a foundation for further study of economics
Cost and Management Accounting	06	<ol style="list-style-type: none"> 1. To enhance the abilities of learners to develop the concept of Cost and management accounting and its significance in the business 2. To enable the learners to understand, develop and apply the techniques of costing in the decision making in the business corporates 3. To enable the learners in understanding, developing, preparing and presenting the financial report in the business corporates
Business Ethics and Corporate Social Responsibility	06	<ol style="list-style-type: none"> 1. To familiarize the learners with the concept and relevance of Business Ethics in the modern era 2. To enable learners to understand the scope and complexity of Corporate Social responsibility in the global and Indian context
Semester II		
Research Methodology for Business	06	<ol style="list-style-type: none"> 1. To enhance the abilities of learners to undertake research in business & social sciences 2. To enable the learners to understand, develop and apply the fundamental skills in formulating research problems 3. To enable the learners in understanding and developing the most appropriate methodology for their research 4. To make the learners familiar with the basic statistical tools and techniques applicable for research

Macro Economics Concepts and Applications	06	<ol style="list-style-type: none"> 1. To enable the learners to grasp fully the theoretical rationale behind policies at the country as well as corporate level 2. To instill a firm grounding on the basic macro-economic concepts that strengthen analysis of crucial economic policies
Corporate Finance	06	<ol style="list-style-type: none"> 1. To enhance the abilities of learners to develop the objectives of Financial Management 2. To enable the learners to understand, develop and apply the techniques of investment in the financial decision making in the business corporates 3. To enhance the abilities of learners to analyze the financial statements
E-Commerce	06	<ol style="list-style-type: none"> 1. To provide an analytical framework to understand the emerging world of e-commerce 2. To make the learners familiar with current challenges and issues in e-commerce 3. To develop the understanding of the learners towards various business models 4. To enable to understand the Web- based Commerce and equip the learners to assess e-commerce requirements of a business 5. To develop understanding of learners relating to Legal and Regulatory Environment and Security issues of E-commerce

Semester III

Direct Tax	06	<ol style="list-style-type: none"> 1. To understand the basic concepts of Direct taxation 2. To understand the different concepts of assessment 3. To develop understanding of the heads of income in detail. 4. To provide an understanding about the different sections under 80 and its implications 5. To make learners aware about the exemptions available 6. To show and make the students compute the tax liability of firm and partnership business.
Advanced Financial Accounting	06	<ol style="list-style-type: none"> 1. To understand the foreign currency conversion as per the accounting standards 2. To comprehend students about accounting of foreign branches 3. To understand the working of banking companies\ 4. To understand the accounting of non-performing assets and final accounts 5. To understand the accounting and statutory requirement of Insurance companies 6. To understand the accounting provisions of Maharashtra State co-operative societies Act
Advanced Cost Accounting	06	<ol style="list-style-type: none"> 1. To make students understand the process costing and computation of per cost income 2. To understand cost allocation and Activity Based Costing system 3. To understand the problems of responsibility centre and its profitability 4. To make students aware about measuring managerial performance and prepare Managerial reports using segmented costs 5. To make students aware about Transfer pricing, Target costing and inflation accounting

Project Work	06	<ol style="list-style-type: none"> 1. To enable the learners to conduct research independently in the area of their interest in case of research-based projects. 2. In the case of internship-based project ability to critically comprehend, analyze, suggest and recommend on the job role performed by the learner 3. To encourage students to identify and address challenges and obstacles that arise during research or internship project, promoting critical thinking and problem-solving abilities. 4. To provide students with a practical learning experience that bridges the gap between theory and application.
Semester IV		
Indirect Tax	06	<ol style="list-style-type: none"> 1. To analyse the computation of tax liability, Payment of tax, interest and other amount. 2. To make students aware about various types of returns and provisions relating to filling of returns. 3. To understand the concept of accounts, audit by tax authorities and assessment of records. 4. To understand the concept of custom law, levy of and exemptions from custom duties and types of custom duties. 5. To know the Procedures under custom act including import and 6. Export Procedures.
Advanced Financial Management	06	<ol style="list-style-type: none"> 1. To make students aware about the sources of finance-short, medium and long 2. To analyze investment decisions through capital budgeting techniques 3. To analyse working capital management through different methods 4. To understand the financial implications from companies perspective 5. To understand different types of budgets and its importance
Corporate Financial Accounting	06	<ol style="list-style-type: none"> 1. To understand the aspects of Financial reporting and recent trends in financial reporting 2. To understand Accounting Standards and IFRS 3. To understand the reporting differences that occur in IFRS and Accounting Standard 4. To comprehend the valuation methods for merger and acquisitions 5. To understand the concept of Standalone Balance Sheets and consolidated Financial Statements

Project Work II	06	<ol style="list-style-type: none">1. To enable the learners to conduct research independently in the area of their interest in case of research-based projects.2. In the case of internship-based project ability to critically comprehend, analyze, suggest and recommend on the job role performed by the learner3. To encourage students to identify and address challenges and obstacles that arise during research or internship project, promoting critical thinking and problem-solving abilities.4. To provide students with a practical learning experience that bridges the gap between theory and application.
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