



Nagindas Khandwala College (Autonomous)

Name of the Programme: MCom(Accountancy)

Programme Code: PMCOM-A

PROGRAMME OBJECTIVES

PO1: Learners will be able to familiar with ICT to thrive in the information age

PO2: Learners will be able to cultivate aptitude for undertaking research activity

PO3: Learners will be able to gain advanced knowledge of Accounting, Taxation, Management, Marketing, E-Commerce, Entrepreneurship, Costing and Financial Reporting.

PO4: Learners will be able to enhance the competencies to be employed or to be self-employed.

PROGRAMME OUTCOME

M.Com (Accountancy)

After completing the M. Com. program the learners will be able:

PO1: To provide hands-on training for online tax return/challan filing related to Income Tax & GST.

PO2: To develop knowledge on preparing financial statements of Banking, Insurance and Holding Companies.

PO3: To train Learners in various cost control & cost management techniques

PO4: To enable learners to gain knowledge in International Financial Reporting Standards (IFRS), and Corporate Accounting.

PO5: To prepare learners for a project based on analysing and evaluating the performance of Indian companies by using the Capitaline E-database.

Semester 1

Strategic Management

1611PCMSM

Course objectives

- 1.To comprehend the concept of strategy management.
- 2.To relate their understanding of strategy formulation to various corporate houses by means of case study.
- 3.To assess strategy implementation at various levels and scale of business organization.
- 4.To utilize skills on various control strategies that the companies adopt.

Course Outcomes:



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CO1: Describe the concepts of strategic management and strategic management process in the business setting. (Level: Understand)

CO2: Apply environmental scanning for finding solutions to business problems and formulate and implement strategies for business. (Level: Apply)

CO3: Analyze different strategies and techniques in business. (Level: Analyze)

CO4: Appraise the various types of evaluations and controls in business. (Level: Evaluate)

CO5: Apply the techniques of operation control to business situations. (Level: Apply)

Economics for Business Decisions

1612PCMEB

Course objectives

- 1.To provide a clear understanding and firm foundation of basic microeconomic concepts.
- 2.To analyze consumer and producer behavior as well as market structure in the context of national, local, and regional development needs.
- 3.To introduce the learner to advanced microeconomic concepts like moral hazards, adverse selection, Signaling and contracts under asymmetric information.
- 4.To compare the different market structures and Pricing methods from an ethical point of view
- 5.To train the learner in the application of tools of business decision making like Demand
- 6.Forecasting, Cost, Revenue and Breakeven analysis and Game Theory to real world situations.

Course outcomes

CO1: Explain the concepts of microeconomics in a business setting. (Level: Understand)

CO2: Analyze the consumer and producer behavior as well as market structure in the context of national, local, and regional development needs. (Level: Analyze))

CO3: Apply advanced microeconomic concepts like moral hazards, adverse selection, signaling and contracts under asymmetric information. (Level: Apply)

CO4: Compare the different market structures and pricing methods from an ethical point of view (Level: Analyze)

CO5: Apply the tools of business decision making like demand forecasting, cost, revenue and breakeven analysis and game theory to real world situations. (Level: Apply)

Business Ethics & CSR

1614PCMBE

Course Objectives

- 1.To understand business ethics and corporate governance in business.



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- 2.To familiarize the learner with the corporate social responsibility and its impact on the stakeholders.
- 3.To understand CSR & global trends, areas, policy and future of CSR.

Course outcomes

- CO1: Explain concepts and relevance of Business Ethics and Corporate Governance in the modern era. (Level: Understand)
- CO2: Apply corporate social responsibility in the Indian context. (Level: Apply)
- CO3: Analyze the ethical and social responsibilities of the business towards various stakeholders (Level: Analyze)
- CO4: Analyze the issues involved in Corporate Governance Norms for the corporate sector while listing the companies on the stock exchanges. (Level: Analyze)
- CO5: Create the business set-up, meeting ethical, social and governance norms that would ensure ecological and global sustainability (Level: Create)

Cost & Management Accounting

1613PCMCA

Course Objectives

- 1.To study the concept of marginal costing and its application in managerial decision making under appropriate situation
- 2.To understand variance analysis through the technique of standard costing.
- 3.To realise the importance of budgets, controlling costs , co- ordination among different departments, comparing actual outcomes with budgeted and working on variances to achieve maximum profits
- 4.To understand operating costing of service industry
- 5.To distinguish between fixed and variable cost to ascertain the cost of the service rendered to customers

Course outcomes

- CO1 - Apply the techniques of marginal costing as a decision making tool. (level- Apply)
- CO2- Solve practical sums on the managerial decisions like make or buy, design of Product mix, and applying the Key –Factor in any manufacturing environment. (level- Apply)
- CO3- Compare the actual costs and revenue with standards to compute variances whether favourable or adverse (level- Analyse)
- CO4- Solve practical sums on flexible budgets, production budgets, cost budgets and cash budgets (level- Apply)
- CO5- Solve practical problems based on application of Operating costing in the organizations such as goods and passenger Transport service, hotels and hospitals. (level- Apply)



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Semester II

Research Methodology for Business

1621PCMRM

Course Objectives

- 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

Course outcome

- CO1: Describe the research concepts. (Level: Understand)
CO2: Apply the research skills in formulating the research problem. (Level: Apply)
CO3: Design a research proposal. (Level: Design)
CO4: Evaluate data and analyze it. (Level: Evaluate)
CO5: Develop a research report (Level: Create)

Macro Economics concepts and Applications

1622PCMME

Course Objectives

- 1.To provide a clear understanding and firm foundation of basic macroeconomic Concepts
The course aims at introducing the learner to advanced macroeconomic concepts like Ricardian Equivalence and Theories of Development.
- 2.To train the learner in application of tools of business decision making like DSGE modelling.
- 3.To analyze the impact of macroeconomic policies on business decision making.

Course outcome

- CO1: Describe the macroeconomic concepts.(Level: Understand)
CO2: Apply the theory of income and employment to business decisions. (Level: Apply)
CO3: Explain concepts like the Ricardian Equivalence and Theory of Development. (Level: Understand)
CO4: Explain the concepts of inflation and types of inflation. (Level: Understand)



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CO5: Analyze the monetary and fiscal policy and its impact on business decisions. (Level: Analyze)

CO6: Evaluate the balance of payments and foreign exchange market in the context of national and global markets. (Level: Evaluate)

E-Commerce 1624PCMEC

Course Objectives

- 1.To make students learn new concepts of trade and business with respect to e-commerce.
- 2.To provide learners an in-depth insight of e-business.
- 3.To sensitize and create awareness about online safety, security, and payment methods.
- 4.To acquaint the learners with legal and regulatory framework for e-commerce activities.

Course outcome

CO1: Describe the concepts of trade and business with respect to e-commerce. (Level: Understand)

CO2: Analyze the various types of e-business and its e-applications. (Level: Analyse)

CO3: Evaluate the electronic payment methods for e-business (Level: Evaluate)

CO4: Explain the legal and regulatory framework for e-commerce (Level: Understand)

Corporate Finance 1623PCMCF

Course Objectives

- 1.To understand the fundamental concepts of time value of money and calculate future and present value of cash flows.
- 2.To analyse financial statements with the help of advanced non- conventional ratios
- 3.To introduce the learners to the concept of business risk and financial risk
- 4.To train the students for using the 'Capitaline Database Software' for fundamental analysis of a company.
- 5.To facilitate learners for pursuing a career in Portfolio Management or Research and Analysis in a corporate house
- 6.To assign individual/group projects based on Capitaline Database as a part of internal evaluation.

Course outcome

CO1- Analyse the impact of time value of money on financial decisions with respect to techniques of discounting, compounding, Bond valuation and YTM (level- Analyse)

CO2- Recall the knowledge of financial ratios (level- Remember)



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- CO3 – Evaluate financial statements by applying various conventional as well as non - conventional ratios along with the concept of CAGR (level- Evaluate)
CO4 – Evaluate the risk factor involved in capital structuring decisions (level- Evaluate)
CO5 – Solve practical problems on operating and financial leverages (level- Apply)
CO6- Develop a skillset to prepare and present research projects/papers by extracting authentic data from Capitaline software as a part of internal evaluation (level-Create)

Semester III

Advanced Financial Accounting 1731PCMFA

Course Objectives

- 1.To understand the procedure of liquidation of companies
- 2.To study financial statements of banking companies, prepared as per rules prescribed by RBI.
- 3.To study financial statements of insurance companies prepared as per rules prescribed by IRDA.
- 4.To understand various components of annual reports.

Course outcome

After completing this Course, the students should be able to:

- CO1: Calculate the Preferential payment to different parties at the time of dissolution (level- Analyze)
CO2: Solve practical problems on statement of affairs and Liquidators Final statement at the time of winding up of the company (level-Apply)
CO3: Solve practical problems on preparing the final accounts of Banking companies (level-Apply)
CO4: Apply the provisions of IRDAI Act to prepare the financial statement of Insurance companies (level-Apply)
CO5: Analyze the annual report (level-Analyze)
CO6: Develop presentation skills (level-Create)

Direct Tax 1732PCMDT

Course Objectives

- 1.To understand the provisions of clubbing of income and set off & carry forward of losses.
- 2.To learn the provisions of Income tax for computation of income and tax of individual assessee.



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- 3.To study the returns of income and the procedure for filing of income tax returns, including belated returns
- 4.To study the provisions of Income tax Act with regards to TDS and advance tax
- 5.To have a practical exposure to the process of e-filing of PAN application and income tax returns
- 6.To develop skills to compute taxable Income of an Individual

Course outcome

- CO1: Apply clubbing provisions in computing total income of an assessee (level –Apply)
- CO2: Apply the set off and carry forward provisions of Income tax Act to arrive at total income of an assessee (level –Apply)
- CO3: Compute the tax deductible at source, advance tax liability and interest for non-payment or short payment of advance tax (level –Analyse)
- CO4: Determine the taxable income and the tax liability of an individual assessee (level – Analyse)
- CO5: Show practically the process of e-filing of PAN application and returns of income for an individual assessee (level –Apply)

Advanced Cost Accounting

1733PCMCA

Course Objectives

- 1.To learn various methods of cost allocation
- 2.To understand the concept of activity based costing as a tool for decision making
- 3.To understand the classification of the responsibility centres in to cost, profit, revenue and investment.
- 4.To learn how to measure managerial performance by using ROI and Residual income approach and to prepare the managerial reports by using segmented cost and controllable cost approach
- 5.To understand the difference between/Distinguish between traditional and strategic cost management.
- 6.To study the concept of lean system in strategic cost management
- 7.To determine the transfer pricing on the basis of negotiated transfer pricing, Cost Based transfer pricing method
- 8.To study the concept of target costing and the difference between target costing and cost plus pricing
- 9.To learn the different cost management techniques

Course outcome

On Completion of the course the learners will be able to:



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- CO1: Solve practical problems on cost allocation using Traditional, Activity Based costing techniques (Cognitive level - Apply)
- CO2: Solve practical problems on reporting of various responsibility centres (Cognitive level - Apply)
- CO3: Evaluate managerial performance by using ROI and Residual income approach method (Cognitive level - Evaluate)
- CO4: Explain the concept of strategic cost management (Cognitive level - Understand)
- CO5: Discuss the concept of lean system. (Cognitive level - Understand)
- CO5: Solve practical problems on transfer pricing using negotiated transfer pricing and cost based transfer pricing methods (Cognitive level – Apply)
- CO6: Calculate target costing and cost plus pricing (Cognitive level-Analyze)
- CO7: Recognize the different cost management techniques (Cognitive level-Remember)

Internship Based Project Work 1734PCMIP

Course Objectives

- 1.To apply proper research methodology to conduct the research
- 2.To evaluate the research findings and conclusions.
- 3.To able to analyse the conclusions from research

Course outcome

- CO1: Evaluate the business environment while working during internship (Level: Evaluate)
- CO2: Recognise the interpersonal communication skills required in a business set-up (Level: Remember)
- CO3: Construct a report based on the experience gained during internship (Level: Create)
- CO4: Analyze the experience gained during internship to make a presentation (Level: Analysis)

Semester IV

Corporate Financial Accounting 1741PCMCF

Course Objectives



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- 1.To explain the conceptual framework of financial reporting and to acquaint the learners with the tools, techniques and process of financial management in the realm of financial decision making.
- 2.To explain the emerging concepts of corporate reporting like accounting for Human resources and use of Value Added Statements (VAS) as additional tools for management reporting and analysis
- 3.To provide understanding of nature, importance, structure of corporate finance- related areas and to impart knowledge regarding valuation of Goodwill and Shares, thereby enabling fair calculation of value of business
- 4.To make students familiar with the concept of consolidation of accounts, methods and provisions of relevant accounting standards.

Course outcome

After completing this Course, the students will be able to:

CO1- Evaluate case studies based on AS 26- Intangible asset and AS 29- Provisions, Contingent Asset and Contingent liabilities (Cognitive level:Evaluate)

CO2 –Apply the concept of Value Added Statement (VAS) and Human resource accounting for management analysis and decision making (Cognitive level: Apply)

CO3 –Apply the various techniques of valuation of goodwill and shares enabling fair valuation of company's assets and business (Cognitive level: Apply)

CO4- Solve practical problems on consolidated financial statements as per AS 21 and AS 23 (Cognitive level: Apply)

Indirect Tax Introduction of Goods and Service Tax

1742PCMIT

Course Objectives



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- 1.To give the learners an overview of the Goods and Service Tax Act
- 2.To understand the procedure for registration under GST Act
- 3.To study the collection of tax as well as place of supply concept under IGST Act
- 4.To enable the learners to understand the procedure for payment of GST
- 5.To give a practical exposure to students about the process of online registration for GST
- 6.To prepare students for employment in taxation firm

Course outcome

CO1: Describe the framework of GST introduced in India and the constitutional provisions pertaining to levy of GST.

(Level –Understand)

CO2: Explain when a person becomes liable to get registered under GST and the procedure for GST registration (Level –Understand)

CO3: Discuss the steps involved in the process of payment of GST (Level –Understand)

CO4: Show practically the process of registration under GST and filing of GST returns (Level –Apply)

International Financial Reporting Standards

1743PCMIF

Course Objectives

- 1.To understand the differences between IFRS and Ind AS *w.r.t.* the structure, consultative bodies, and the standard setting process
2. To study specific requirements of Ind AS 16,23, and 108 for the recognition, measurement, presentation and disclosure principles
3. To classify Provisions, Contingent Liabilities and Contingent Assets and to understand the accounting impact of classification
4. To understand the concept of fair value measurement and the methods, techniques of valuation as mentioned in Ind AS 113
5. To develop skills in the preparation of financial statements under IFRS
6. To prepare students for global employment in accounting

Course outcome

After completing this Course, the students should be able to:

CO1- Recognise the differences in IFRS and Ind AS (Cognitive level: Remember)



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CO2- Discuss the process of formulation of Accounting Standards including Ind-ASs and IFRSs (Cognitive level: Understand)

CO3 – Recognise fair value measurement concept (Cognitive level: Remember)

CO4 – Apply valuation methods as per Ind AS 113 (Cognitive level: Apply)

CO5 - Identify financial asset, financial liabilities and Equity as per Ind AS 109 Financial Instruments. (Cognitive level: Remember)

CO6 – Interpret the Ind AS 16, 23, and 108 (Cognitive level: Apply)

CO7 - Solve the practical problems on Ind AS 16, 23, 37 108 (Cognitive level: Apply)

CO8 - Differentiate between Provisions, contingent asset and contingent liabilities as per Ind AS 37 while classifying Balance sheet items (Cognitive level: Analyse)

CO9 - Construct balance sheet, statement of profit and loss account, statement of changes in equity and cash flow statement as per Ind AS 1 Schedule III division 2. (Cognitive level: Create)

CO10 – Develop presentation skills (Cognitive level: Create)

Research Based Project Work – II

1744PCMRP

Course Objectives

- 1.To apply proper research methodology to conduct the research
- 2.To evaluate the research findings and conclusions.
- 3.To able to analyse the conclusions from research

Course outcome

CO1: Identify topic for research (Level: Remember)

CO2: Apply proper research methodology to conduct the research (Level: Apply)

CO3: Analyze the data collected (Level: Analysis)

CO4: Evaluate the research findings and conclusions (Level: Evaluate)

CO5: Construct a research report (Level: Create)



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MCom Accountancy PO CO Mapping Matrix - 2020-21

			PROGRAMME OUTCOMES				
Semester	Course	Course Code	PO1	PO2	PO3	PO4	PO5
Sem 1	Strategic management	1611PCMSM					
	Economics for Business Decisions	1612PCMEB					
	Cost and management Accounting	1613PCMCA			*		
	Business ethics and CSR	1614PCMBE					
Sem 2	Research methodology	1621PCMRM					
	Macroeconomics	1622PCMME					
	Corporate finance	1623PCMCF				*	*
	E commerce	1624PCMEC					
Sem 3	Advanced Financial Accounting	1731PCMFA		*		*	
	Direct tax	1732PCMDT	*				
Sem 4	Advanced cost accounting	1733PCMCA			*		
	Internship based project work	1734PCMIP					
	Corporate financial accounting	1741PCMCF		*		*	
	Indirect tax	1742PCMIT	*				
	IFRS	1743PCMIF				*	
	Research based project	1744PCMRP					