



II आ नो भद्रः क्रतवोः यन्तु विश्वतः II

ADARSH VIDYA PRASARAK SANSTHA'S

ADARSH COLLEGE OF ARTS, COMMERCE & SCIENCE

Near KBMC office, Kulgaon-Badlapur, Tal. Ambarnath Dist. Thane 421503

Permanently Affiliated to University of Mumbai & Recognized under 2(f) & 12B of UGC Act, 1956

NAAC Re-Accredited "B++" Grade (2017-2022), IMC-RBNQA Certified-2019, ISO 9001-2015

www.adarshcollege.avpskulgaon.net, adarshcollege@rediffmail.com, 0251-2691819, 9309081149

PROGRAMME OUTCOMES

AND

COURSE OUTCOMES

OF

M.COM (Advanced Accountancy)

PO Statement	
After completion of the M.com (Advanced Accountancy) the learner will able to	
	General
PO1	Understand the accountancy and financial management.
PO2	Communicate their thoughts and Ideas and to have innovative ideas.
PO3	Have capacity to research and analyse problems with their solutions
PO4	Face and fight critical situation in life.
PO5	Apply knowledge of finance, accountancy and management in detail
	Subject Specific
PO6	Apply business skills in real life
PO7	Use Digital Skills for presentation of financial information
PO8	Derive solutions to computation problems
PO9	Select right career and social capacity to work
PO10	Adapt Changes taking place in business and overall environment
	Institutional
PO11	Practice moral, ethical values in real and social life and working for society.
PO12	Have Competencies required to face today's competitive world for survival

Course: Research Methodology	
Class: M. Com part I Sem: I	
CO	After completion of the course the learner will able to
CO1	Understand the research methodology in commerce and management to answer research questions scientifically.
CO2	Apply research for problem-oriented investigations and apply problem-solving research techniques in commercial and managerial contexts.
CO3	Examine and analyse collected data with objectivity and adhere to ethical standards in commerce and management research.
CO4	Conduct research projects in commerce and management, contributing to the field with innovative solutions and informed interpretations of complex data.

Course: Debt Market	
Class: M. Com part I Sem: I	
CO	After completion of the course the learner will able to
CO1	Gain insight into the role and importance of the Debt Market.
CO2	Apply knowledge of various debt instruments and market players, and evaluate the concept of market capitalization and the role of the government in the Debt Market.
CO3	Analyse and differentiate between the various types of securities, their risk-return parameters, and their valuation in the financial market.
CO4	Evaluate the process of credit rating, understand its significance, and assess the risk and return in the Debt Market.

Course: Adv. Financial Accounting	
Class: M.com Sem: I	
CO	After completion of the course the learner will able to
CO1	Understand advanced financial accounting concepts, including consolidations, partnerships, and foreign currency transactions.
CO2	Prepare financial statements for complex business structures, such as conglomerates and multinational corporations.
CO3	Analyse financial statements using advanced techniques
CO4	Have competency to Interpret financial data to make informed decisions regarding investments, financing, and strategic planning.

Course: Direct Tax	
Class: M.Com Sem: I	
CO	After completion of the course the learner will able to
CO1	Understand about basic terminologies related to Income Tax under Income Tax Act 1961.
CO2	Compute the total taxable income under the Income Tax Act 1961
CO3	Analyse the System of Direct Tax in India
CO4	Have professional competencies related to career opportunities in the field of Direct Tax in India.

Course: Direct & Indirect Tax (GST)	
Class: M.COM. Sem: II	
CO	After completion of the course the learner will able to
CO1	Understand of Central Goods and Services Act 2017 and related terminologies.
CO2	Compute value of taxable supply, the total tax liability, Input Tax Credit and Net Tax Payable under CGST Act 2017.
CO3	Analyse the system of Indirect Tax in India.
CO4	Have Professional competencies related to career opportunities in the field of Indirect Tax in India.

Course: Corporate Finance	
Class: M.com Sem: II	
CO	After completion of the course the learner will able to
CO1	Understand the concept of cost of capital and capital structure decisions
CO2	Apply the use of financial statements to evaluate a company's financial performance, financial health
CO3	Analyse and forecast financial performance, including income statements, balance sheets, and cash flow statements.
CO4	Have competency of ethical issues and legal considerations in corporate finance, including corporate governance

Course: Direct & Indirect Taxation (Income Tax)	
Class: M. Com Sem: III	
CO	After completion of the course the learner will able to
CO1	Understand the basic terminologies related to Income Tax under Income Tax Act 1961.
CO2	Compute the total taxable income of Individual, Firm and Company and various deductions under the Income Tax Act 1961.
CO3	Analyse the System of Direct Tax in India
CO4	Have Professional competencies related to career opportunities in the field of Direct Tax in India.

Course: Advance Financial Accounting	
Class: M.COM II Sem: III	
CO	After completion of the course the learner will able to
CO1	Understand the legal aspects of banking companies, format of final accounts, RBI guidelines, and preparation of final accounts of Banking Companies.
CO2	Apply Revenue Account, Profit & Loss Account and Balance Sheet of Insurance companies and Re-insurance accepted and ceded
CO3	Analyse life insurance business and preparation of their Final Accounts
CO4	Evaluate types of Co-operative societies and preparation of final accounts of Co-operative societies.

Course: Adv. Financial Accountancy	
Class: M.com Sem: III	
CO	After completion of the course the learner will able to
CO1	Understand advanced financial accounting concepts, including consolidations, partnerships, foreign currency transactions.
CO2	Apply skill to prepare financial statements for complex business structures, such as conglomerates and multinational corporations.
CO3	Analyse financial statements using advanced techniques
CO4	Have Competency to Interpret financial data to make informed decisions regarding investments, financing, and strategic planning.

Course: Indirect Tax (Introduction of Goods & Service Tax)	
Class: M.COM. Sem: IV	
CO	After completion of the course the learner will able to
CO1	Understand the Central Goods and Services Act 2017 and related terminologies.
CO2	Compute value of taxable supply, the total tax liability under CGST Act 2017.
CO3	Analyse the system of Indirect Tax in India.
CO4	Have Competencies related to registration under GST and payment of GST

Course: Advanced Cost Accounting	
Class: M.Com Sem: IV	
CO	After completion of the course the learner will able to
CO1	Understand emerging concepts of cost accounting.
CO2	Apply skill of preparation of cost cost-control accounts.
CO3	Analyse cost and profit related to – (a) manufacturing products undergoing multiple processes and (b) long-term contracts.
CO4	Evaluate control of cost with the help of techniques like standard costing and marginal costing.

Course: Corporate Financial Accounting	
Class: M.com Sem: IV	
CO	After completion of the course the learner will able to
CO1	Understand the concept of cost of capital and capital structure decisions
CO2	Apply Skill to analyse financial statements to evaluate a company's financial performance, financial health
CO3	Analyse and forecast financial performance, including income statements, balance sheets, and cash flow statements.
CO4	Have Competency of ethical issues and legal considerations in corporate finance, including corporate governance



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PROGRAMME OUTCOMES

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COURSE OUTCOMES

OF

M.COM (Business Management)

PO Statement	
After completion of the M.com (Business Management) the learner will able to	
	General
PO1	Understand the business management.
PO2	Communicate their thoughts and Ideas and to have innovative ideas.
PO3	Have capacity to business ethics and problems with their solutions
PO4	Face and fight critical situations in life.
PO5	Apply knowledge of financial management in real life situation
	Subject Specific
PO6	Apply ethics in real life
PO7	Use Digital Skills for presentation of financial information
PO8	Derive solutions to computation problems
PO9	Select right career and social capacity to work
PO10	Adapt Changes taking place in business and overall environment
	Institutional
PO11	Practise moral, ethical values in real and social life and work for society.
PO12	Have Competencies required to face today's competitive world for survival

Course: Business Ethics	
Class: MCOM PART-I	
Sem: I	
CO	After completion of the course the learner will able to
CO1	Gain knowledge of various Indian systems of learning an ethics.
CO2	Have the skills in behavioural techniques and stress management.
CO3	Acquire an ability in leading peaceful life with the application of ethics and values
CO4	Compete in comparing and analyse various learning method and need and use of values and ethics in modern era.

Course: Consumer Behaviour	
Class: MCOM PART-I	
Sem: I	
CO	After completion of the course the learner will able to
CO1	Gain knowledge of various changes in modern consumer behaviour
CO2	Apply the skills in behavioural techniques,
CO3	Acquire an ability in leading peaceful life with the application of consumer behaviour
CO4	Compete in comparing and analyse various need of consumer in modern era.

Course: Business Ethics	
Class: MCOM PART-I	
Sem: I	
CO	After completion of the course the learner will able to
CO1	Understand various Indian systems of learning an ethics.
CO2	Apply skills in behavioural techniques and stress management.
CO3	Evaluate leading peaceful life with the application of ethics and values
CO4	Have competency in comparing and analyse various learning method and need and use of values and ethics in modern era.

Course: Consumer Behaviour	
Class: MCOM PART-I	
Sem: II	
CO	After completion of the course the learner will able to
CO1	Understand the various changes in modern consumer behaviour
CO2	Apply the skills in behavioural techniques,
CO3	Evaluate leading peaceful life with the application of consumer behaviour
CO4	Have competency in comparing and analyse various need of consumer in modern era.

Course: Human Resource Management	
Class: MCOM PART-I	
Sem: II	
CO	After completion of the course the learner will able to
CO1	Understand the basic concepts of Human Resource Management
CO2	Apply Skills to use strategies for training and development, succession planning.
CO3	Evaluate various concepts of human resource in organization
CO4	Have Competency in healthy work -life balance and talent management

Course: Strategic Management	
Class: MCOM PART-I	
Sem: II	
CO	After completion of the course the learner will able to
CO1	Understand the management policies and strategies at every level
CO2	interpret different Strategies
CO3	examine the management of entire enterprise
CO4	formulate different strategies

Course Marketing Strategies and practices	
Class: M.COM (Business Management) Sem: III	
CO	After completion of the course the learner will able to
CO1	Understand Knowledge of marketing strategies.
CO2	Apply Skills in able toing marketing strategies and plans.
CO3	Analyse market environment trends and build customer value.
CO4	Have Competency in understanding recent trends in marketing strategies.

Course: Human Resource Management	
Class: MCOM PART-II Sem: III	
CO	After completion of the course the learner will able to
CO1	Understand the basic concepts of Human Resource Management
CO2	Apply the skills strategies for training and able toment and succession planning.
CO3	Evaluating various concepts of human resource in organization
CO4	Have competency in healthy work -life balance and talent management

Course: Retail Management	
Class: MCOM PART II Sem: IV	
CO	After completion of the course the learner will able to
CO1	Understand the retail industry landscape, consumer behaviour, competition and emerging technologies shaping the retail sector.
CO2	Apply entrepreneurial skills and innovation mind set to identify new business opportunities.
CO3	Analyse consumer behaviour and latest trends in markets.
CO4	Evaluate competencies to increase retail business.

Course Advertising and Sales Management	
Class: M.COM Sem: IV	
CO	After completion of the course the learner will able to
CO1	Understand Knowledge of advertising fundamentals and media.
CO2	Apply Skills in creativity and understand the social and regulatory framework of advertising.
CO3	Analyse sales management strategies
CO4	Have Competency in understanding sales planning initiatives.



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PROGRAMME OUTCOMES

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OF

M.COM (Banking and Finance)

PO Statement	
After completion of the M.com (Banking and Finance) the learner will able to	
	General
PO1	Understand the finance and financial management.
PO2	Communicate their thoughts and Ideas and to have innovative ideas.
PO3	Have capacity to research and analyse problems with their solutions
PO4	Face and fight critical situations in life.
PO5	Apply knowledge of financeial management in real life situation
	Subject Specific
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PO10	Adapt Changes taking place in business and overall environment
	Institutional
PO11	Practise moral, ethical values in real and social life and work for society.
PO12	Have Competencies required to face today's competitive world for survival

Course: Business Ethics and Corporate Governance	
Class: MCOM PART-I	
Sem: I	
CO	After completion of the course the learner will able to
CO1	Gain knowledge of various basic concepts of Corporate Governance
CO2	Acquire the skills of prepare the base of Corporate Governance
CO3	Compute role of SEBI/RBI related to Corporate Governance
CO4	Compete related to career opportunities in the field of Corporate sector.

Course: Mutual Fund & Venture Capital	
Class: MCOM PART-I	
Sem: I	
CO	After completion of the course the learner will able to
CO1	Understand Concept of Mutual Fund
CO2	Explain the stages of Legal Framework for Mutual fund
CO3	Evaluate Difference sources of wealth management
CO4	Create awareness tax & Estate planning.

Course: Business Ethics and Corporate Governance	
Class: MCOM PART-I	
Sem: II	
CO	After completion of the course the learner will able to
CO1	Understand various basic concepts of Corporate Governance
CO2	Acquire the skills of prepare the base of Corporate Governance
CO3	Compute role of SEBI/RBI related to Corporate Governance
CO4	Have competencies related to career opportunities in the field of corporate sector.

Course: Risk Management	
Class: MCOM PART-I	
Sem: II	
CO	After completion of the course the learner will able to
CO1	Understand Risk Management program.
CO2	Use process of assessing, managing, and mitigating risks in various business and financial contexts
CO3	Analyse risk management concepts, theories, and practices within the specific context of commerce and business
CO4	Evaluate Financial Risk effect of Operating Activity

Course: Financial Services	
Class: MCOM PART-I	
Sem: I & III	
CO	After completion of the course the learner will able to
CO1	Understand the structure, functions, and roles of various financial institutions
CO2	Apply financial markets including money markets and capital markets
CO3	Identify various types of financial risks, such as credit risk, market risk and many more.
CO4	Have Competency to explore the impact of technology on the financial services industry.

Course: International Finance	
Class: MCOM PART-I	
Sem: II	
CO	After completion of the course the learner will able to
CO1	Understand Financial Securities such as Derivatives & foreign Exchange market.
CO2	Apply Skill to invest in Derivatives Market.
CO3	Analyse the different Security available in market.
CO4	Have Competency to evaluate change in security market.

Course: Treasury Management	
Class: MCOM PART-II	
Sem: III	
CO	After completion of the course the learner will able to
CO1	Understand the basic concepts and role of treasury management
CO2	Apply Skills pertaining to risk management and associated compliances
CO3	Make and analyse calculated risk.
CO4	Have Competency related to management information systems for treasury management

Course: International Finance	
Class: MCOM PART-I	
Sem: IV	
CO	After completion of the course the learner will able to
CO1	Understand Financial Securities such as Derivatives & foreign Exchange market.
CO2	Apply Skill to invest in Derivatives Market.
CO3	Analyse the different Security available in market.
CO4	Have Competency to evaluate change in security market.