

RAYAT SHIKSHAN SANSTHA'S
MAHATMA PHULE MAHAVIDYALAYA, PIMPRI, PUNE – 17
DEPARTMENT OF COMMERCE
(M.Com. 2020 Pattern)

Course Outcome (COs):

M.COM. PART-I

Program	Course Code	Course Name	Course Outcome
M.Com Part I (Semester I & II)	101 & 201	Management Accounting & Financial Analysis and Control	<ol style="list-style-type: none"> 1. Student understands the various concept of Financial Accounting and its difference between Management Accounting and Cost Accounting. 2. Student understand the concept of Marginal Costing, its applications, different techniques of managerial cost accounting and Fixed and Variable Cost Analysis in decision making process. 3. Student understands the concept of budget and budgetary control, types of budgets and preparation of functional budgets in an organization. 4. Student understands the concept of Working Capital Management, determination of working capital, components of working capital and accounts receivable and inventory management. 5. Acquire sound Knowledge of concepts, methods, and techniques of management accounting. 6. Make the students develop competence with their usage in managerial decision making and control.
	102	Strategic Management	<ol style="list-style-type: none"> 1. Understanding of the concept of Strategic management, process of Strategic Management. 2. Understanding the External and Internal Business Environment for effective Strategy. 3. Developing Technical skills for evaluation of alternatives and analytical skills for choice among alternatives. 4. Development of Analytical and Managerial Abilities for critical evaluation. 5. Students get the knowledge of importance of SWOT analysis in business survival and growth.

			6. Students thinks on the various strategies in the problems of any business organisation.
107 & 207	Advanced Cost Accounting & Application of Cost Accounting		<ol style="list-style-type: none"> 1. Ability to understand the classification of costs, Trace the cost to cost centers, able to prepare cost sheet in various situations. 2. Understand the inventory related treatments in Cost Accounting. 3. Understand the concept of Employee Cost and its relevance in the total cost. 4. Student can relate the CAS 7 to Employee Cost Concepts. 5. Student can understand the process of accounting of overheads and able to understand CAS 3. 6. Student is able to ascertain cost in different industries.
108 & 208	Costing Techniques and Responsibility Accounting & Cost Control & Cost System		<ol style="list-style-type: none"> 1. Students are expected to understand the role of Budget in the process of Cost Control and Decision Making. 2. Student skills in computation and analysis of various variances will develop. 3. Student will understand the concept of uniform costing and inter firm comparison. 4. Understand the relevance of Cost Accounting data as a part of monitoring various segments of business. 5. To equip the students with knowledge and skill to design and implement Cost Control through Costing Techniques. 6. To equip the students with knowledge and skill to design and implement cost control, cost reduction programme and different cost systems.
115 & 215	Legal Framework of Banking & Banking Law & Practice		<ol style="list-style-type: none"> 1. Student will acquaint the with legal framework in which the Indian banking is working today. 2. Students will aware about the latest developments in the field of banking law. 3. Students will able to understand modern banking practices. 4. Students will enable to establish a link between the legal provisions and the practical aspects of banking.

			<ol style="list-style-type: none"> 5. To enable students to acquire sound Knowledge of banking laws and practices in India. 6. To make the students aware about the latest developments in the field of banking law.
	116 & 216	<p style="text-align: center;">Central Banking & Monetary Policy</p>	<ol style="list-style-type: none"> 1. Students will acquaint with RBI's various functions. 2. Students will aware about the latest developments in the field of Para banking and NBFCs in India. 3. Students will enable to understand the role of central banking especially in India. 4. Students will acquire sound knowledge of working and techniques of central bank. 5. To enable the students to understand the role of RBI in financial inclusion. 6. To acquaint students with the recent policy changes announced by RBI.

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Course Outcome (COs):

M.COM. PART- II

Program	Course Code	Course Name	Course Outcome
M.Com Part II (Semester III)	301	Business Finance	<ol style="list-style-type: none"> 1. Students will be able to understand the role and importance of corporate finance, and learn the calculation value of money. 2. Students will be able to understand the financial planning, theories of capitalization and estimation of finance need of firm. 3. Students will be able to learn the sources of finance to be tapped for running business successfully. 4. To enable the students to understand the traditional theories of capitalization and dividend distribution practices. 5. To make the students aware about the latest developments in the field of corporate finance. 6. To give detail exposure of working capital management practice of finance to students Skills to be developed.
	302	Research Methodology for Business	<ol style="list-style-type: none"> 1. To understand the nature, scope and Types of Research. 2. To understand the basics of good research and research process. 3. To understand the concept and techniques of Research Problem. 4. To understand various aspects and methods of testing of Hypotheses. 5. To gain the fundamental knowledge about Methods of Data Collection and formulating questionnaire. 6. To understand the concept, type and classification of Measurement and Scaling.
	307	Cost Audit	<ol style="list-style-type: none"> 1. Understand the fundamental concepts, objectives, and scope of Cost Audit, including its applicability and the advantages it offers in assessing organizational performance. 2. Differentiate between Cost Audit and Financial Audit, grasping the

			<p>distinctive features and the purpose of each audit type.</p> <ol style="list-style-type: none"> 3. Analyze the qualifications, responsibilities, and liabilities of Cost Auditors under relevant legal statutes, enabling a comprehensive understanding of their role in corporate governance. 4. Plan and execute a thorough Cost Audit, demonstrating proficiency in verifying Cost Records, assessing internal control systems, and addressing challenges in Electronic Data Processing (EDP) environments. 5. Prepare a comprehensive Cost Audit Report, distinguishing between 'Notes' and 'Qualifications,' and explore the utilization of Extensible Reporting Language (XBRL) in enhancing reporting quality. 6. Develop a clear understanding of the relationship between Cost Auditors and financial auditors, recognizing the distinct contribution each makes to organizational oversight.
	308	Management Audit	<ol style="list-style-type: none"> 1. Demonstrate an understanding of the concepts and essentials of Management Audit, differentiating it from Financial Audit. 2. Analyze the objectives, importance, and scope of Management Audit in various business contexts. 3. Evaluate the benefits of conducting Management Audit and recognize its role in decision-making processes. 4. Apply appropriate techniques to plan, execute, and report on Management Audit processes effectively. 5. Assess the relationship between Management Audit and other types of audits, and understand their synergies. 6. Critically examine conflicts between profit maximization and value maximization principles and comprehend the Management Accountant's role in resolving these conflicts.
	315	Foreign Exchange	<ol style="list-style-type: none"> 1. Analyze the fundamental features of the foreign exchange market,

			<p>including its participants, spot and forward markets, and assess the effectiveness of various hedging techniques in managing currency risk.</p> <ol style="list-style-type: none"> 2. Evaluate the significance of the Foreign Exchange Management Act (FEMA) and its impact on foreign exchange transactions, demonstrating a clear understanding of its origin and scope. 3. Explain the factors influencing exchange rates and their implications for international trade and investment decisions, showcasing a comprehensive grasp of global economic dynamics. 4. Differentiate between various types of non-resident accounts, such as NRE, NRO, FCNR, and RFC, and propose suitable scenarios for their application in international financial transactions. 5. Construct strategies for managing risks associated with foreign exchange transactions and international trade, considering recent developments and innovations in the foreign exchange market. 6. Appraise the methods of financing foreign trade, including pre-shipment and post-shipment credit, export credit agencies, and assess their impact on facilitating international business transactions.
	316	International Finance	<ol style="list-style-type: none"> 1. Analyze the role of international banking and its various types in facilitating global financial transactions. 2. Evaluate money transfer mechanisms, including Forex division and modern digital platforms, in international transactions. 3. Explain the functions of the Reserve Bank of India (RBI) in regulating foreign banking operations and promoting Indian banks' international presence. 4. Describe the development and significance of Euro-markets and the instruments associated with them. 5. Compare different exchange rate

			<p>regimes and their implications for global trade and financial markets.</p> <p>6. Analyze the objectives, structure, and operations of key international financial institutions and their contributions to the global economy.</p>
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Program	Course Code	Course Name	Course Outcome
M.Com Part II (Semester IV)	401	Capital Market and Financial Services	<ol style="list-style-type: none"> 1. Students will be able to learn the importance and working of capital market. 2. Student will be able to understand the working of BSE and NSE, and OTCEI in detail. 3. Students will be able to know the role of inter-mediatories, Mutual funds. Portfolio management. 4. To make the students aware about the latest developments in the field of capital market in India. 5. To enable the students to understand various transactions in stock exchanges and agencies involved in it. 6. To give exposure of financial services offered by various agencies and financial adviser to students.
	402A	Industrial Economics Environment	<ol style="list-style-type: none"> 1. To understand the concept of Economic Environment & its Constituents. 2. To understand the elements of Economic & Non-Economic environment. 3. To help students to know about changes in Industrial growth and pattern after 1991. 4. To make students aware about Industrial pattern and growth in India and Industrial policies of India since independence. 5. To provide knowledge about basic issues in Industrial Economic Environment to students. 6. To study the progress and current problems of major industries in India.
	407	Recent Advances in Cost Auditing and Cost System	<ol style="list-style-type: none"> 1. Gain insights into contemporary trends in Cost Accounting and Cost Systems, appreciating how these advancements impact managerial decision-making. 2. Comprehend the significance of Cost Accounting Standards (CAS) 2, 4, 5, and 8 to 24, and their application in maintaining consistency and accuracy in financial reporting. 3. Explore the complexities of GST audit, including its applicability,


			<p>auditor qualifications, and procedural aspects, fostering a deep understanding of indirect taxation compliance.</p> <ol style="list-style-type: none"> 4. Understand Productive Audit, including its features, scope, and benefits, and develop strategies to mitigate potential challenges in implementation. 5. Recognize the transformative potential of Enterprise Resource Planning (ERP) systems, along with the benefits and limitations of implementing E-Costing in modern business environments. 6. Evaluate emerging trends in Cost Accounting, such as Six Sigma, Lean Manufacturing, Artificial Intelligence, and Robotics Manufacturing, understanding their implications for enhancing operational efficiency and cost control.
408	Project Work / Case Studies		<ol style="list-style-type: none"> 1. Identify and select a relevant project topic from the provided list, demonstrating an understanding of its significance. 2. Formulate a structured plan for conducting fieldwork, surveys, or data collection related to the chosen project topic. 3. Apply appropriate research methods to study current trends and gather relevant data for analysis. 4. Compile a comprehensive project report that includes findings, analysis, and insights related to the chosen project topic. 5. Present the project report effectively through written documentation and a viva voce examination, showcasing a deep understanding of the subject matter. 6. Critically evaluate the application of theoretical concepts to practical scenarios, demonstrating the ability to bridge the gap between academic knowledge and real-world situations.
415	Recent Advances in Banking and Finance		<ol style="list-style-type: none"> 1. Critically evaluate the concept of financial inclusion, its benefits, and the challenges it poses, along with proposing strategies for enhancing its effectiveness in promoting economic growth.

			<ol style="list-style-type: none"> 2. Analyze the regulatory measures introduced by RBI to address Non-Performing Assets (NPAs) and maintain capital adequacy norms, and assess their impact on banking stability. 3. Assess the implications of Basel III and IV norms on the banking sector's capital requirements and risk management practices, identifying their role in ensuring financial stability. 4. Evaluate the impact of technological advancements such as core banking, mobile banking, and internet banking on customer convenience and operational efficiency in the banking industry. 5. Compare and contrast various components of the money market, such as treasury bills, commercial paper, and certificate of deposits, and demonstrate their relevance in short-term financing. 6. Analyze recent reforms in the capital market, both in terms of primary and secondary markets, and assess their impact on improving transparency, investor confidence, and the efficiency of trading platforms.
	416	Project Work / Case Studies	<ol style="list-style-type: none"> 1. Apply financial analysis techniques to evaluate trends in mutual funds and their impact on investment decisions. 2. Assess the role of financial inclusion in improving the economic conditions of unskilled workers. 3. Analyze NABARD's contributions to rural development and its role in enhancing agricultural productivity. 4. Evaluate the structure and performance of bank portfolios, considering risk and return factors. 5. Examine the challenges and opportunities in the evolving banking sector and their effects on economic growth. 6. Investigate the influence of information technology on banking practices and identify strategies to overcome associated challenges.


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