



Shree Rahul Education Society's (Regd.)

SHREE L. R. TIWARI DEGREE COLLEGE

(Arts | Commerce | Science) Approved By Government of Maharashtra & Affiliated To University Of Mumbai | Recognized Under Section 2(f) of the UGC Act 1956 | ISO Certified 9001: 2015 | Hindi Linguistic Minority Institution | COLLEGE CODE : 1064

MASTER OF COMMERCE (ADVANCED ACCOUNTANCY)

PROGRAM OUTCOMES (PO)

PO1 Knowledge of Commerce: The students should possess a comprehensive understanding of various aspects of commerce, such as accounting, finance, economics, marketing, and business management.

PO2 Analytical Skills: The students should be able to analyse and interpret financial statements, conduct financial analysis, and make strategic decisions based on the data.

PO3 Problem Solving: The students should be able to identify problems, develop and evaluate alternative solutions, and implement the best course of action.

PO4 Communication Skills: The students should possess effective written and oral communication skills to convey complex information and ideas to diverse audiences.

PO5 Entrepreneurial and Managerial Skills: The students should possess skills required to start and manage their own business or work effectively in a managerial position.

PO6 Ethical Values: The students should understand and abide by ethical principles and practices while making business decisions.

PO7 Research and Analytical Skills: The students should be able to conduct research, collect and analyse data and present findings in a structured and coherent manner.

PO8 Lifelong Learning: The students should develop a passion for continuous learning and self-improvement to keep pace with the changing business environment.

PROGRAM SPECIFIC OUTCOMES (PSOS)

PSO1 Advanced Accounting Knowledge: The students should possess advanced knowledge of accounting principles and concepts to prepare and analyze complex financial statements.

PSO2 Professional Accounting Skills: The students should be able to apply their accounting knowledge to solve real-world accounting problems and provide professional accounting services to clients.

PSO3 Taxation and Compliance: The students should be able to understand and comply with the taxation laws and regulations, and provide tax-related advice to clients.

PSO4 Auditing and Assurance: The students should be able to conduct audits, evaluate internal controls, and provide assurance services to clients.





Shree Rahul Education Society's (Regd.)

SHREE L. R. TIWARI DEGREE COLLEGE

(Arts | Commerce | Science) Approved By Government of Maharashtra & Affiliated To University Of Mumbai | Recognized Under Section 2(f) of the UGC Act 1956 | ISO Certified 9001: 2015 | Hindi Linguistic Minority Institution | COLLEGE CODE : 1064

SEMESTER I

CO OF SEM I

COURSE NAME – Strategic Management

COURSE CODE – 71801

CO1: Understand the basics of strategic management, levels of strategies and the use of it in the business organizations.

CO2: Assess the effectiveness of different strategies in organizations, considering their impact on performance and outcomes, and critically appraise the rationale behind their formulation, implementation, and evaluation.

CO3: Describe corporate restructuring strategies, PPP and strategic alliance; hence students can learn the importance of these.

CO4: Compare BPO, KPO, Disaster Management, Start-up and Make in India.

CO OF SEM I

COURSE NAME - Cost and Management Accounting

COURSE CODE – 71803

CO1: Understand how costs are charged to particular products or services.

CO2: Identify and evaluate differences between actual and targeted cost.

CO3: Demonstrate the application of management decision-making principles in various scenarios or case studies.

CO4: Illustrate how profit maximization and cost minimization concepts can be applied in real-world business scenarios and case studies.

CO OF SEM I

COURSE NAME - Economics for Business Decision

COURSE CODE – 71802

CO1: Demonstrate the application of basic tools and economic theory in practical scenarios or real-world situations.





Shree Rahul Education Society's (Regd.)

SHREE L. R. TIWARI DEGREE COLLEGE

(Arts | Commerce | Science) Approved By Government of Maharashtra & Affiliated To University Of Mumbai | Recognized Under Section 2(f) of the UGC Act 1956 | ISO Certified 9001: 2015 | Hindi Linguistic Minority Institution | COLLEGE CODE : 1064

CO2: Assess the effectiveness of understanding economic aspects in current affairs, considering its impact on forming informed opinions and decision-making.

CO3: Analyze market behaviour with economic way of thinking.

CO4: Understand different economic principles in business decisions.

CO OF SEM I

COURSE NAME – Business Ethics and CSR

COURSE CODE – 71804

CO1: Describe concept and relevance of business ethics in the modern era.

CO2: Understand business ethics, its approaches and the emergence of business ethics.

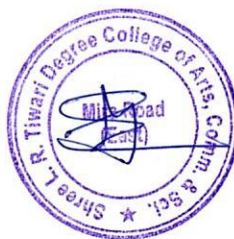
CO3: Understand the distinct and timeless values, Indian ethical practices and the working of ethics in various functional areas.

CO4: Describe the concept, importance, evolution and regulatory framework of corporate governance.

CO5: Determine various elements of corporate governance and the consequences of the failure of the corporate governance mechanism.

CO6: Elucidate the scope and complexity of Corporate Social Responsibility in the global and Indian context.

CO7: Classify various areas of CSR and CSR Policy.





Shree Rahul Education Society's (Regd.)

SHREE L. R. TIWARI DEGREE COLLEGE

(Arts | Commerce | Science) Approved By Government of Maharashtra & Affiliated To University Of Mumbai | Recognized Under Section 2(f) of the UGC Act 1956 | ISO Certified 9001: 2015 | Hindi Linguistic Minority Institution | COLLEGE CODE : 1064

SEMESTER II

CO OF SEM II

COURSE NAME - Research Methodology for Business

COURSE CODE – 66701

CO1: Understand the basics of research, its formulation and also get the knowledge about formation of hypothesis and sampling.

CO2: Demonstrate the application of data collection techniques, specifically using questionnaires, in real-world scenarios or research projects.

CO3: Assess the effectiveness of data analysis methods and the selection of Parametric and Non-Parametric tests, considering their appropriateness for different types of data and research objectives.

CO4: Explain the principles and concepts behind Research Reporting and Modern Practices in Research, highlighting the importance of proper referencing and citation methods.

CO OF SEM II

COURSE NAME - Corporate Finance

COURSE CODE – 66703

CO1: Understanding of appropriate capital structure for organization.

CO2: Determine and compare various types of risk faced by an organization.

CO3: Determine various investment options available, cost and return associated with them.

CO4: Break down the factors influencing savings decisions, analyzing the specific effects of inflation on long-term financial goals.

CO OF SEM II

COURSE NAME - Macro Economic Concepts and Application

COURSE CODE – 66702

CO1: Understand the concepts of National Income and Human Development Index.

CO2: Demonstrate the application of ADF and ASF concepts in analyzing economic situations or scenarios within the Keynesian macroeconomic model.





Shree Rahul Education Society's (Regd.)

SHREE L. R. TIWARI DEGREE COLLEGE

(Arts | Commerce | Science) Approved By Government of Maharashtra & Affiliated To University Of Mumbai | Recognized Under Section 2(f) of the UGC Act 1956 | ISO Certified 9001: 2015 | Hindi Linguistic Minority Institution | COLLEGE CODE : 1064

CO3: Explain the interrelation between the Goods Market and Money Market, emphasizing the significance of the IS-LM curve as a graphical representation.

CO4: Analyze the concept of Monetary Policy and Fiscal Policy of the government.

CO OF SEM II

COURSE NAME - E-Commerce

COURSE CODE – 66704

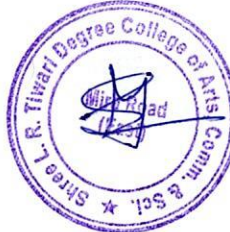
CO1: Understand the concept of e-commerce with its type and market benefits.

CO2: Determine and explain the concept of ESLC (E-commerce Sales life cycle).

CO3: Demonstrate the application of technical knowledge by utilizing domain names, IP addresses, and web design principles in the creation or analysis of websites.

CO4: Determine and explain the concept of E-CRM with its use and benefits.

CO5: Assess the effectiveness of utilizing E-marketing curves, considering their advantages and limitations in meeting marketing objectives.





Shree Rahul Education Society's (Regd.)

SHREE L. R. TIWARI DEGREE COLLEGE

(Arts | Commerce | Science) Approved By Government of Maharashtra & Affiliated To University Of Mumbai | Recognized Under Section 2(f) of the UGC Act 1956 | ISO Certified 9001: 2015 | Hindi Linguistic Minority Institution | COLLEGE CODE : 1064

SEMESTER III

CO OF SEM III

COURSE NAME – Advance Cost Accounting

COURSE CODE – 72211

CO1: Apply cost accounting statements and make them conversant with the basic vocabulary and mechanics of cost management.

CO2: Understand the concept and role of cost accounting in the business management of various manufacturing and non-manufacturing companies across countries through process costing, cost center, profit center, revenue center etc.

CO3: Analyze cost accounting for cost management, planning and control through budgetary control and variance analysis through activity based costing.

CO4: Analyze decision making skill in cost accounting to the level where he or she can function effectively as a professional.

CO OF SEM III

COURSE NAME – Advanced Financial Accounting

COURSE CODE – 72201

CO1: Understand the provisions of AS-11 and the Translation of the Financial Statements of Foreign Branches.

CO2: Apply Knowledge of legal aspects of banking companies, format of final accounts, RBI guidelines, and preparation of final accounts of Banking Companies.

CO3: Evaluate the Revenue Account, Profit & Loss Account and Balance Sheet of Insurance companies and Re-insurance accepted and ceded.

CO4: Analyze the knowledge about life insurance business and preparation of their Final Accounts.

CO5: Understand about the types of Co-operative societies and preparation of final accounts of Co-operative societies.





Shree Rahul Education Society's (Regd.)

SHREE L. R. TIWARI DEGREE COLLEGE

(Arts | Commerce | Science) Approved By Government of Maharashtra & Affiliated To University Of Mumbai | Recognized Under Section 2(f) of the UGC Act 1956 | ISO Certified 9001: 2015 | Hindi Linguistic Minority Institution | COLLEGE CODE : 1064

CO OF SEM III

COURSE NAME – Direct Tax

COURSE CODE – 72206

CO1: Understand the Practice as a tax consultant in various areas under the IT ACT 1961.

CO2: Apply the provisions of income tax laws in calculating income of various assessee.

CO3: Understand awareness of various deduction and exemption u/s 80 of Income Tax Act.

CO4: Understand how to compute Income tax of various assessee and Provisions for Filing Return of Income - Sec 139(1) and Sec 139(5)





Shree Rahul Education Society's (Regd.)

SHREE L. R. TIWARI DEGREE COLLEGE

(Arts | Commerce | Science) Approved By Government of Maharashtra & Affiliated To University Of Mumbai | Recognized Under Section 2(f) of the UGC Act 1956 | ISO Certified 9001: 2015 | Hindi Linguistic Minority Institution | COLLEGE CODE : 1064

SEMESTER IV

CO OF SEM IV

COURSE NAME – Corporate Financial Accounting

COURSE CODE – 67501

CO1: Understand the skills to interpret accounting standards.

CO2: Analyze the concept and role of cost accounting in valuation of the business and goodwill during amalgamation/ merger.

CO3: Apply the basic principles, conventions and standards of financial accounting leading to the preparation of consolidated financial statements.

CO4: Analyze the Corporate Financial Reporting.

CO OF SEM IV

COURSE NAME – Financial Management

COURSE CODE – 67511

CO1: Understand the need, types and sources of finance.

CO2: Explain the importance of Capital Budgeting and different techniques of capital budgeting for decision making.

CO3: Apply the concept of working capital, cash management, receivable management, inventory management and its requirements and control policies.

CO4: Analyze the concept of budgetary control its importance, limitations and preparation of different types of budget.

CO5: Evaluate the concept of strategic financial management, financial decision making and financial planning process.

CO OF SEM IV

COURSE NAME – Indirect Tax- Introduction of Goods and Service Tax

COURSE CODE – 67506

CO1: Understand the basic Overview of Goods and Service Tax.





Shree Rahul Education Society's (Regd.)

SHREE L. R. TIWARI DEGREE COLLEGE

(Arts | Commerce | Science) Approved By Government of Maharashtra & Affiliated To University Of Mumbai | Recognized Under Section 2(f) of the UGC Act 1956 | ISO Certified 9001: 2015 | Hindi Linguistic Minority Institution | COLLEGE CODE : 1064

CO2: Compute GST liability and understand the application of various rules for various industries.

CO3: Compile and familiarize with various forms used while filing the return of GST and various tax rates applicable.

CO4: Apply the concept of place of supply, time of supply and value of supply under GST law.

CO5: Comprehend the rates of taxes for different products and services and corresponding Input Tax Credit working.

