



Mahatma Gandhi Vidyamandir's  
**Arts, Commerce &  
Science College,  
Malegaon City.**

# M. COM.

PO-PSO-CO

### **Program Outcomes**

PO1. Post Graduate students will be equipped and trained to accept the challenges of Business World by providing opportunities for study and analysis of advanced Commercial and business methods and processes.

PO2. Students independent logical thinking and facilitate personality development will be developed.

PO3. Students will be able for seeking suitable careers in management and entrepreneurship.

PO4. Students will know the methods of Data collection and their interpretations.

PO5. Students Communication, Study and Analytical skills will be developed.

### **Program Specific Outcomes**

PSO1. After the completion of Master in Commerce, students can start their own business.

PSO2. Students will be able to work in different fields like Accounting, Banking, Finance, Business Administration, Taxation, Investments.

PSO3. Students' skills will be developed regarding management, administrative, team work, self-initiative, leadership, internal personal & communication.

PSO4. Students can solve the problems with the help of gained knowledge.

PSO5. Students can enter into various professional courses CA, MBA, CS, CMA, CFA and ICWA.

PSO6: Students can freely work into corporate sector, private sector, public sector, limited liability, unlimited liability, banks, financial institutions, e-commerce, companies as well as MNC

### **Course Outcomes**

#### **M.Com I**

#### **Sem. I**

#### **Management Accounting**

CO1: Students will acquire sound Knowledge of concepts, methods and techniques of management accounting.

CO2: Students will be able to develop competence with their usage in managerial decision making and control.

#### **Strategic Management**

CO1: Students will be familiarized with Strategic Management, Strategic Decision making, implications of social and ethical issues.

CO2: Students will be able to formulate strategy, effective planning, strategy implementation & strategic review.

#### **Advanced Cost Accounting**

CO1: Students will acquaint with the significance of Cost Accounting in Global Competitive environment.

CO2: Students will learn the application of different methods of costing in Manufacturing and Service Industry.

#### **Costing Techniques and Responsibility Accounting**

CO1: Students will equip the designing and implementing cost control, cost reduction program and different cost system.

#### **Production and Operations Management**

CO1: Students will grasp the knowledge and process of production and operation management.  
CO2: Students will understand product design, development, planning, control, and quality management & control.

### **Financial management**

CO1: Students will know the meaning & goals of financial management with regulatory infrastructure.

CO2: Students will get the better knowledge of investment decision, analysis of financial statement with the help of various analysis tools & techniques.

## **Sem. II**

### **Financial Analysis & Control**

CO1: Students will enable acquire sound knowledge of concepts, methods and techniques of management accounting.

CO2: Students will develop their competence with usage in managerial decision making and control.

### **Industrial Economics**

CO1: Students will be able to understand the concepts of Industrial Economics, significance and problems of Industrialization.

CO2: Students will gain the knowledge of impact of Industrialization on Indian Economy.

### **Application of Cost Accounting**

CO1: Ability to develop the knowledge on advanced cost accounting practices.

CO2: Students will get the better understanding of relevant Cost Accounting Standard

### **Cost Control and Cost System**

CO1: Students will equip the designing and implementing cost control, cost reduction programme and different cost systems.

CO2: Students will grasp the relevant Cost Accounting Standards are to be studied.

### **Business Ethics and Professional Values**

CO1: Students will know the concept the Business Ethics, profession and values. CO2: Students will be able to critically analyze the Indian ethical practices.

### **Elements of Knowledge Management**

CO1: Students will develop their understanding regarding knowledge management process.

CO2: Students will learn about organizational learning, knowledge management tools, culture and change management

## **M.Com II**

### **Sem. III**

### **Business Finance**

CO1: Students will acquire sound knowledge of concepts, nature and structure of business finance.

### **Research Methodology for Business**

CO1: Students will acquaint with the areas of Business Research Activities.

CO2: Students will enhance their capabilities to conduct the research in the field of business and social sciences.

CO3: Students will enable in developing the most appropriate methodology for their research studies.

CO4: Students will be familiar with the art of using different research methods and techniques.

### **Cost Audit**

CO1: Students will be able to get adequate knowledge on Cost Audit Practices and advanced Level of Knowledge.

### **Management Audit**

CO1: Students will equip with the knowledge of the techniques and methods of planning and executing the Management Audit and Advanced Level of Knowledge.

### **Human Resource Management**

CO1: Students will acquaint with in-depth knowledge of HRM.

CO2: Students will inculcate various practices followed by HR managers.

CO3: Students will get better understanding about recent trends in HRM

### **Organizational Behaviour**

CO1: Students will be able understand various concepts of organisation behaviour

CO2: Students will get in depth knowledge about process of formation of group behaviour in an organization set up

## **Sem. IV**

### **Capital Market and Financial Services**

CO1: Students will acquire sound knowledge, concept and structure of capital market and financial services.

### **Industrial Economic Environment**

CO1: Students will understand the basic concepts of Industrial Finance.

CO2: Students will know the effects of New Economic Policy and impact of Labor reforms on Industries.

### **Recent Advances in Cost Auditing and Cost System**

CO1: Students grasp the knowledge on recent advances in cost accounting and cost systems.

### **Recent Advances in Business Administration**

CO1: Students will be familiarise with the recent advancements in business administration.

CO2: The knowledge of students will be developed about tools and their application in the business.

### **Project Work / Case Studies**

CO1: Students will get practical knowledge regarding research methodology in the subject and they will be prepared for pursuing research in theoretical or experimental or computational areas of the subject.

**M.Com I**  
**With effect from 2019-2020**  
**Sem. I**

**Management Accounting**

CO1: Learners ability will be developed regarding the concept of management accounting and its significance in the business.

CO2: Learners abilities will be enhanced to analyze the financial statements.

CO3: Learners will be able to understand, develop and apply the techniques of management accounting in the financial decision making in the business corporate.

CO4: Students competence will be developed with their usage in managerial decision making and control.

**Strategic Management**

CO1: Students will be aware about emerging changes in the modern business environment.

CO2: Students analytical, technical and managerial skills will be developed in the various areas of Business Administration

CO3: Students necessary skill will be empowered to become effective future managers and leaders.

CO4: Students technical skills will be developed for designing and developing effective Functional strategies for growth and sustainability of business.

**Sem. II**

**Financial Analysis & Control**

CO1: Students will acquire knowledge of financial analysis and control tools

CO2: Students will get an appropriate application and uses of financial analysis and control.

**Industrial Economics**

CO1: Students will get knowledge about the basic issues of industrial economics.

CO2: Students will aware about the industrial profile of India and the industrial policy of government of India.

**Application of Cost Accounting**

CO1: Students will grasp the concept of integral and non-integral cost accounting, Product Life Cycle costing and Value Chain Analysis

CO2: Students will understand the mechanism of Activity Based Cost Management

CO3: Students will know about the utility of Cost Accounting data during transfer of product/services from one enterprise to the other either at national or at global level.

**Cost Control and Cost Systems**

CO1: Students will equipped with knowledge and skill to design and implement cost control, cost reduction programme and different cost systems.

**Business Ethics & Professional Values**

- CO1: Students general awareness will rise up on the ethical dilemmas at work place
- CO2: Students will understand the differing perceptions of interest in business related solutions
- CO3: Students knowledge will be developed regarding concept of Corporate Social Responsibility and explore its relevance to ethical obligations and ethical ideals present in the relationship between employers and employees.
- CO4: Students will be able investigate whether ethics set any boundaries on competition, marketing, sales and advertising.
- CO5: Students will enable to validate or correct, personal ideas about various ethical perspectives.
- CO6: Students will enable to develop their own considered judgment about issues in Business Ethics.
- CO7: Students will be more careful, disciplined thinking in trying to resolve issues in business ethics.
- CO8: Students will be able to play a constructive role in improving the sustainable development with which they may become involved.

### **Elements of Knowledge Management**

- CO1: Students Analytical and Research oriented skills will be developed.
- CO2: Students will be familiarized with value application and relevance of Knowledge management in today's corporate world.
- CO3: Students will know about research and innovation ideas based on Knowledge Management.
- CO4: Students knowledge level will be enhanced and practice of linking theoretical background with applied Social Science.