

St. Mira's College for Girls, Pune
[Autonomous-Affiliated to the Savitribai Phule Pune University]

Course Outcomes for Post Graduate Programme
Name of Programme: MCOM
(w.e.f.2023)

Course: Major
Industry- Location, Productivity and Organization

Semester II	Credits: 4	Subject Code: CMAJCIE223527	Lectures: 60
--------------------	-------------------	------------------------------------	---------------------

Course Outcomes

At the end of the Course, the learner will be able to:

- CO1- Recognize and examine the interrelations between Economics And Industry, Industrial Development, Industrial Relations and Labour.
- CO2- Analyze the theoretical and practical aspects of the Location of Industries and in the Indian context.
- CO3- Interpret and Evaluate Industrial Productivity and Industrial Growth.
- CO4- Examine the concept of Industrial Relations and its Changing nature in the Indian context.
- CO5- Describe, examine and argue the various challenges to Industry and Labour.
- CO6- Debate the changing nature of Labour Markets, Collective Bargaining and Technology Impact on Labour.

Course: Elective Mandatory
Title of the Course: Financial Management

Semester: I	Credits: 4	Subject Code: CMAJEFM123530	Lectures: 60
--------------------	-------------------	------------------------------------	---------------------

Course Outcomes:

At the end of the course, the learner will be able to:

- CO1- Comprehend the concepts and applications of business in the areas related to Finance
- CO2- Recognize the importance of financial management from a business perspective
- CO3- Apply Financial tools to different business scenarios
- CO4- Co-relate the Numerical problems with Principles of Financial Analysis
- CO5- Interpret Financial Statements for Management Reporting
- CO6-Analyse the Business Entity's requirements from Financial Management's perspective.

Major Elective
Title of the Course: Advanced Accounting

Semester: I	Credits: 4	Subject Code: CMAJEAA123534	Lectures: 60
--------------------	-------------------	------------------------------------	---------------------

Course Outcomes:

At the end of this course, the learner will be able to:

- CO1 – Recall the accounting concepts
- CO2 – Explain the significance of Accounting Standards in the preparation and reporting of financial statements
- CO3 – Prepare consolidated financial statements, reconstructed and amalgamated financial statements by applying the principles and standards of accounting
- CO4 – Evaluate legal provisions relating to corporate restructuring and consolidation of accounts
- CO5 – Classification of financial instruments from issuers' perspective
- CO6 – Analysis of Financial Instruments Accounting

Course: Major +2
Title of the Course: Indirect Tax

Semester: II	Credits: 2	Course Code: CMAJCIT223533	Lectures: 30
---------------------	-------------------	-----------------------------------	---------------------

Course Outcomes:

At the end of this course, the learner will be able to:

- CO1 – Understand the concepts related to Indirect Taxes with reference to GST
- CO2 – Illustrate the basic concepts relating to GST
- CO3 – Classify the statements related to GST returns
- CO4 – Calculate the tax liability of an assesses

Course: Major Elective
Title of the Course: Specialised Areas in Accounting

Semester: II	Credits: 4	Course Code: CMAJESAA223534	Lectures: 60
---------------------	-------------------	------------------------------------	---------------------

Course Outcomes:

At the end of this course, the learner will be able to:

- CO1 – Understand the significance of relevant accounting standards in the preparation of financial statements
- CO2 – Preparation of revenue contract accounts
- CO3 – Examine the types of fraud and fraud schemes that affect business enterprises and explore methods of fraud detection and prevention
- CO4 – Differentiate between Financial lease and operating lease
- CO5 - Prepare Lease Accounting through Spread Sheets
- CO6 – Analyze accounting challenges of specific industries

Course: Major Mandatory
Title of the Course: Business Tax Assessment and Planning

Semester: II	Credits: 4	Course Code: CMAJCBTA223532	Lectures: 60
---------------------	-------------------	------------------------------------	---------------------

Course Outcomes:

At the end of this course, the learner will be able to:

- CO1 – Understand the various concepts relating to Business Tax Assessment and Planning.
- CO2 – Recognize the significance of Business Tax Assessment and Planning
- CO3 – Distinguish between Tax planning, Tax evasion and Tax avoidance
- CO4 – Analyse whether an activity results in Tax planning, Tax evasion and Tax avoidance
- CO5 – Design a tax plan for LLP, One Person Company, Educational Institutions, Political Parties and Electoral Trust
- CO6 – Computation of Business Tax

Course: Major Mandatory
Financial Analysis and Control

Semester: II	Credits: 4	Subject Code: CMAJCFAC223526	Lectures: 60
---------------------	-------------------	-------------------------------------	---------------------

Course Outcomes:

At the end of the course, the learner will be able to:

- CO1- Prepare and analyze Financial Plans for individuals
- CO2- Make Inter and Intra Firm comparison
- CO3- Calculate ratios from published Annual Reports of the Company
- CO4- Analyzing the significance of various ratios and evaluating the performance of companies
- CO5- Preparing Funds from operation and cash flow statements
- CO 6- Critically evaluating the significance of Financial Analysis and Control.

Course: Major +2
Title of the Course: DIRECT TAX

Semester: I	Credits: 2	Course Code: CMAJCDT123533	Lectures: 30
--------------------	-------------------	-----------------------------------	---------------------

Course Outcomes:

At the end of this course, the learner will be able to:

- CO1 – Understand the provisions of the Income Tax Act, 1961.
- CO2- Co-relate the numerical calculations by applying the provisions of the Income Tax Act,1961
- CO3- Compute Net Income and Tax liability on an Individual Assessee
- CO4 – Identify the residential status of an individual assessee and E-Filing of Income Tax Returns.

**Course – Personal Income Tax and Tax Planning -Major
Course Code - CMAJCPIT123532**

Semester I	Credits: 4	Subject Code: CMAJCPIT123532	Lectures: 60
-------------------	-------------------	-------------------------------------	---------------------

Course Outcomes:

At the end of this course, the learner will be able to

- CO1: Understand the basic concepts relating to Income Tax.
- CO2: Describe the various provisions of Income Tax Act, 1961.
- CO3: Correlate all the numerical calculations by applying the provisions of the Income Tax Act, 1961.
- CO4: Interpret the concepts and provisions of the Income Tax Act, 1961.
- CO5: Critically analyze Individual Tax Planning with the provisions of the Income Tax Act, 1961.
- CO6: Critically analyze Individual Tax Planning with the provisions of the Income Tax Act, 1961.

**Course: Major-Mandatory
Management Accounting**

Semester: I	Credits: 4	Subject Code: CMAJCMA123526	Lectures: 60
--------------------	-------------------	------------------------------------	---------------------

Course Outcomes:

At the end of the course, the learner will be able to:

- CO1- Understanding the basic concepts relating to management accounting.
- CO2- Co-relate the numerical problems with the principles and techniques of Management Accounting
- CO3- Critically analyze and provide recommendations to improve the operations of organizations through the application of management accounting techniques.
- CO4- Develop decision-making skills through practical application of management accounting principles.
- CO5- Create the different types of budgets and analyze their applicability.
- CO6- Evaluating the significance of management accounting in decision making

Elective Mandatory

Title of the Course: Elements of Knowledge Management

Semester: II	Credits: 4	Subject Code: CMAJEEKM223530	Lectures: 60
---------------------	-------------------	-------------------------------------	---------------------

Course Outcomes:

At the end of the course, the learner will be able to:

- CO1- Comprehend the concepts and applications of Knowledge Management
- CO2- Recognize the significance of Knowledge management from a business perspective
- CO3- Correlate with the impact of culture of an organization on knowledge management
- CO4- Interpret the significance of knowledge management teams in an organizational context.
- CO5- Integrate the various knowledge management tools.
- CO6- Analyze various knowledge management scenarios.

Major Mandatory+2
Title of the Course: Corporate Social Responsibility

Semester: II	Credits: 2	Subject Code: CMAJCCSR223529	Lectures: 30
---------------------	-------------------	-------------------------------------	---------------------

Course Outcomes:

At the end of the course, the learner will be able to:

- CO1- Relate to the core concepts of CSR
- CO2- Understand the models and drivers of CSR
- CO3- Summarise the opportunities & trends in CSR
- CO4- Identify the role of CSR as a Strategic tool for sustainability

Major Mandatory
Title of the Course: Strategic Management

Semester: I	Credits: 4	Subject Code: CMAJCSM123527	Lectures: 60
--------------------	-------------------	------------------------------------	---------------------

Course Outcomes:

At the end of the course, the learner will be able to -

- CO-1- Interpret strategy concepts and models of strategic management to analyze the competitive situation facing a firm
- CO-2- Relate to and apply the key concepts and frameworks that explain the reasons and ways for a firm to obtain and sustain a competitive advantage.
- CO-3- Demonstrate knowledge of the different types of business strategies and be able to choose an appropriate strategy
- CO-4- Correlate and analyse the basic concepts, principles and practices associated with strategy formulation, implementation and control in diverse organizations.
- CO-5- Critically analyse and evaluate organizational strategic paradigms at national and international level

Major Mandatory+2
Title of the Course: E-Commerce

Semester: I	Credits: 2	Subject Code: CMAJCEC123529	Lectures: 30
--------------------	-------------------	------------------------------------	---------------------

Course Outcomes:

At the end of the course, the learner will be able to:

- CO1- Understand the concepts and business models of E-Commerce
- CO2- Identify and explain the concept of Online Retailing and Online Marketing processes and technologies

Major Mandatory

Title of the Course: Business Ethics and Professional Values

Semester: II	Credits: 4	Subject Code: CMAJCBEPV223528	Lectures: 60
---------------------	-------------------	--------------------------------------	---------------------

Course Outcomes:

At the end of the course, the learner will be able to:

- CO-1-Identify and explain the concepts and significance of business ethics
- CO-2-Relate to various ethical issues that emerge in the business and professional context at individual, managerial and organizational level
- CO-3-Demonstrate critical thinking skills required for the successful conduct of management and the professions within the ethical framework
- CO-4- Identify and relate to key organizational tools, policies and systems that apply to managing ethical conduct specifically in the business environment.
- CO-5-Establish an inference of perspicacity and practice of business ethics in Indian and global context
- CO-6- Apply systematic ethical reasoning to business dilemmas and communicate effectively using the concepts and logic of business ethics.

Major Mandatory

Title of the Course: Production and Operations Management

Semester: I	Credits: 4	Subject Code: CMAJCPOM123528	Lectures: 60
--------------------	-------------------	-------------------------------------	---------------------

Course Outcomes:

At the end of this course, the learner will be able to:

- CO1 – Describe the concepts and functions of Production and Operations Management
- CO2 – Identify and explain the Product, Process and Work Designs
- CO3 – Summarise the process of Purchasing and Material Handling
- CO4 – Recognise and state the role of Competitive Practices in effective Production and Operations Management.

Research Methodology

Title of the Course: Research Methodology for Business

Semester: I	Credits: 4	Subject Code: CRMRMB123531	Lectures: 60
--------------------	-------------------	-----------------------------------	---------------------

Course Outcomes:

At the end of the course, the learner will be able to:

- CO1-Illustrate basic concepts of research and identify key issues in business research
- CO2-Identify appropriate research topics and define a research problem
- CO3- Co-relate the research methodologies of research designing, review of literature, scaling and sampling
- CO4- Comprehend and apply the tools and methods of data collection in conduct of research
- CO5-Analyse and infer the research findings
- CO6-Apply select online tools for conduct of research