

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

Learning Outcomes based Curriculum Framework (LOCF) for Post Graduate Programme

Name of Programme: MCOM in Accountnacy (w.e.f.2023)

1. Aims of Post Graduate's Degree Programme in Subject

The basic purpose of M. Com course is to impart knowledge in advanced concept and applications in the fields of Accountancy. The specific objectives of the M.Com. Programme is to:

After completing the two years Masters Programme in Commerce (M. Com), learners would acquire qualifications to positions in Finance, Accounting, Marketing, Human Resource Management, Business Administration, Auditing Taxation, and Business Economics.

- Impart knowledge and understanding of contemporary trends in Commerce, Business and Industry and equip with skills to make them Industry ready and employable.
- Develop competencies in problem-solving skills, communication and writing skills, analytical and presentation skills to derive logical conclusions
- Plan and undertake application-oriented research in the chosen specialization or related areas of Commerce and Business.
- Inculcating a sense of civic responsibility, corporate social citizenship, accountability and dignity for holistic development.

2. Graduate attributes of the Programme.

A Post Graduate programme in Commerce will provide an understanding of the core concepts, principles, models, historical roots and theories along with recent developments in area of specialization viz. Business Administration.

Post Graduates Attributes-

- Relate and apply theories, technical and legal ideas and develop knowledge base in the relevant areas of Commerce.
- Apply, analyze, evaluate and collaborate knowledge with creativity and enthusiasm.
- Develop Independent, strategic and critical thinking in business related issues along with competencies in research and analysis.
- Participate in collaborative projects and communicate ideas to people with different levels of knowledge and in different ways.
- Initiate and build entrepreneurial ventures or demonstrate intrapreneurship for employer organizations
- Ethical and Social awareness and training to operate multicultural and diverse environments.

Programme Specific Outcomes

Academic Competence

- Acquire theoretical knowledge base of various branches of Commerce including Financial Reporting, Managerial Cost Accounting, Tax Assessment, Audits, Financial Plans, Corporate Finance, Legal Structures, Industrial Location, Industrial Performance, Industrial Relations, Industrial Policy, Public Private partnerships, Sustainability and Corporate Sustainability Reporting, Business and Public Policy, Business Research, Research Process and Design , Online Research.
- Co- relate to theory and real-life business environment and interpret linkages w.r.t. Taxable Incomes, Standards of Taxation, Industrial Productivity, Financial Analysis, Tax Planning, Forensic Audit, Capital Budgeting, Technology in Audit and Taxation, Location and Industry, Labour Markets, Employee Participation, Environmental Governance, etc.
- Examine and evaluate areas such as Financial Performance, Tax Assessments Techniques, Taxation Mechanisms, E-Commerce, Industrial Performance, Industry and Skill Development, Transformation of Labour Markets through research.
- Apply multi-disciplinary approach to Financial Reporting and Risk Management, Tax Systems, International Taxation, Labour Management, Globalization and Labour Markets, Exit Policy, Regulation, Regional Disparity and Balance, Women and Workforce etc.

Personal, Behavioural and Skill based Competence

- Demonstrate report writing and academic writing related to Indian Industry, Financial Accounting and Management, Industrial Policy, Tax Assessment, Audit Systems, Industrial & Labour Law, etc.
- Analyze situations in a broad socio-political context w.r.t Financial Accounting and Management, Tax Agreements, Regional Disparity, Globalization and Industrial Relations, Collective Bargaining, Labour Legislation, through research.
- Apply analytical and interpretational skills wherever necessary for business decision-making w.r.t. Financial Performance, Tax Assessment Systems, Tax Planning, Workforce, Law and Performance, etc.

Ethical, Moral and Social Competence and Sensibilities

- Demonstrate ethical, social and ecological responsibility with by assessing challenges relating to corporate sustainability issues Corporate Governance, Corporate Sustainability, Tax Avoidance and Tax Evasion, Work Environment, Management Reporting, Labour and Management, etc.
- Identify and evaluate Equity and Inclusion while examining the business culture and decision-making w.r.t. Corporate Sustainability, Corporate Social Responsibility, Diversity in the Workforce, Equal Opportunity, Audit related to Environment, Quality, Energy, etc.

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Learning Outcomes based Curriculum Framework (LOCF) for Post Graduate Programme
Name of Programme: MCOM in Business Administration w.e.f.2023

1. Aims of Post Graduate's Degree Programme in Subject

The basic purpose of M. Com course is to impart knowledge in advanced concept and applications in the fields of Business Administration. The specific objectives of the M.Com. Programme is to:

After completing the two years Masters Programme in Commerce (M. Com), learners would acquire qualifications to positions in Finance, Accounting, Marketing, Human Resource Management, Business Administration, Auditing Taxation, and Business Economics.

- Impart knowledge and understanding of contemporary trends in Commerce, Business and Industry and equip with skills to make them Industry ready and employable.
- Develop competencies in problem-solving skills, communication and writing skills, analytical and presentation skills to derive logical conclusions
- Plan and undertake application-oriented research in the chosen specialization or related areas of Commerce and Business.
- Inculcating a sense of civic responsibility, corporate social citizenship, accountability and dignity for holistic development.

2. Graduate attributes of the Programme.

A Post Graduate programme in Commerce will provide an understanding of the core concepts, principles, models, historical roots and theories along with recent developments in area of specialization viz. Business Administration.

Post Graduates Attributes-

- Relate and apply theories, technical and legal ideas and develop knowledge base in the relevant areas of Commerce.
- Apply, analyze, evaluate and collaborate knowledge with creativity and enthusiasm.
- Develop Independent, strategic and critical thinking in business related issues along with competencies in research and analysis.
- Participate in collaborative projects and communicate ideas to people with different levels of knowledge and in different ways.
- Initiate and build entrepreneurial ventures or demonstrate intrapreneurship for employer organizations
- Ethical and Social awareness and training to operate multicultural and diverse environments.

Programme Specific Outcomes

Academic Competence

- Acquire theoretical knowledge base of various branches of Commerce including Strategic Planning, Business Success, Ethical Governance, Competitive Forces and Strategies, Managerial Effectiveness in Indian Thoughts, Organizational Structure, Organizational Learning, Organizational Culture, Quality Management, Internet Marketing, Investor Biases, Indian Financial System, Industrial Location, Financial Statements, Industrial Performance, Industrial Relations, Industrial Policy, Public Private partnerships, Sustainability and Corporate Sustainability Reporting, Business and Public Policy, Business Research, Research Process and Design , Online Research.
- Co-relate to theory and real-life business environment and interpret linkages w.r.t. Strategic Decision Making, Strategic Advantage, Competitive Analysis, Ethics Audit, Hierarchism as an Organizational Values, Performance Measurement and Management, Innovation Management, Virtual Store and Virtual Marketing, Purchase decisions, Predictive maintenance, Financial Statements & Performance Analysis, Location and Industry, Labour Markets, Employee Participation, Environmental Governance, etc.
- Examine and evaluate areas related to Product Portfolio Models, Corporate Strategy, Financial Systems; Operating Cycle of Business, Industrial Performance, Industry and Skill Development, Transformation of Labour Markets, Financial Performance and Analysis, Public Policy, etc through research.
- Apply multi-disciplinary approach to Functional Strategies, Business Technology, Institutionalization of Ethics, Indian Ethos and Global Ethos, Procurement and Planning, Labour Management, Globalization and Labour Markets, Exit Policy, Regional Disparity and Balance, Women and Workforce etc.

Personal, Behavioural and Skill based Competence

- Demonstrate report writing and academic writing skills w.r.t. Organizational Environment and Transformation, Building ESM into Operational Excellence Transformation in Buying and Selling, Industrial Policy, Industrial & Labour Law, etc.
- Analyze situations in broad socio-political context and acquiring abilities of interpretation and presentation w.r.t. Corporate Governance, Business dilemmas, Ethics and Internet Business, Regional Disparity, Globalization and Industrial Relations, Collective Bargaining, Labour Legislation, etc.
- Analyze business situations and hone research skills w.r.t. Business Process Improvement, Ethical Reasoning in Business, Emotional and Cognitive Investor Biases, Finance and Organizations, Finance Options, Workforce, Law and Performance,

Ethical, Moral and Social Competence and Sensibilities

- Demonstrate ethical, social and ecological responsibility with focus on issues/challenges relating to Enterprise Sustainability Management, Industrial Energy Management, Ethical Practices, Corporate Sustainability, Work Environment, Management Reporting, Labour and Management, etc.
- Identify and evaluate Equity and inclusion while examining the business culture and decision-making w.r.t. Work Environment, Social Ethics, Diversity in the Workforce, Equal Opportunity, etc.