

S. S. T. COLLEGE OF ARTS AND COMMERCE

Master of Commerce (Advanced Accounting)

Programme Outcome

PO1	To provide a systematic and rigorous learning and exposure to Advanced Accounting related disciplines
PO2	Learners will be able to develop conceptual, applied and research skills as well as competencies required for effective problem solving and right decision making in routine and special activities relevant to Management and Accounting Field
PO3	To acquaint a student with conventional as well as contemporary areas in the discipline of Commerce
PO4	Learners will be able to well versed in national as well as international trend

Course outcome

Sem -I

Course: Strategic Management

CO1	To enable the learners to understand new forms of Strategic Management concepts and their use in business
CO2	To provide information pertaining to Business, Corporate and Global Reforms
CO3	To develop learning and analytical skills of the learners to enable them to solve cases and to provide strategic solutions
CO4	To acquaint the learners with recent developments and trends in the business corporate world

Course: Economics For Business Decisions

CO1	This course is designed to equip the students with basic tools of economic theory and its practical applications
CO2	The course aims at familiarising the students with the understanding of the economic aspects of current affairs and thereby prepares them to analyse the market behaviour with economic way of thinking
CO3	In addition to providing an insight into application of economic principles in business decisions, it also intends to widen analytical ability of the students and to provide them a foundation for further study of economics
CO4	In order to make the study practical oriented, the paper requires discussion of some cases involving the use of concepts of business economics

Course: Cost And Management Accounting

CO1	To enhance the abilities of learners to develop the concept of Cost and management accounting and its significance in the business
CO2	To enable the learners to understand, develop and apply the techniques of costing in the decision making in the business corporates
CO3	To enable the learners in understanding, developing, preparing and presenting the financial report in the business corporates

Course: Business Ethics And Corporate Social Responsibility

CO1	To familiarize the learners with the concept and relevance of Business Ethics in the modern era
CO2	To enable learners to understand the scope and complexity of Corporate Social responsibility in the global and Indian context

Sem - II

Course: Research Methodology For Business

CO1	<i>To enhance the abilities of learners to undertake research in business & social sciences</i>
CO2	<i>To enable the learners to understand, develop and apply the fundamental skills in formulating research problems</i>
CO3	<i>To enable the learners in understanding and developing the most appropriate methodology for their research</i>
CO4	<i>To make the learners familiar with the basic statistical tools and techniques applicable for research</i>

Course: Macro Economics Concepts And Applications

CO1	The heavily application-oriented nature of macroeconomics course is introduced in order to enable the learners to grasp fully the theoretical rationale behind policies at the country as well as corporate level
CO2	This course the learners to receive a firm grounding on the basic macroeconomic concepts that strengthen analysis of crucial economic policies
CO3	Learners are expected to regularly read suggested current readings and related articles in the dailies and journals are analysed class rooms

Course: Corporate Finance

CO1	To enhance the abilities of learners to develop the objectives of Financial Management
CO2	To enhance the abilities of learners to develop the objectives of Financial Management
CO3	To enhance the abilities of learners to analyse the financial statements.

Course: E-Commerce

CO1	To provide an analytical framework to understand the emerging world of e-commerce
CO2	To make the learners familiar with current challenges and issues in e-commerce
CO3	To develop the understanding of the learners towards various business Models
CO4	To enable to understand the Web- based Commerce and equip the learners to assess e-commerce requirements of a business
CO5	To develop understanding of learners relating to Legal and Regulatory Environment and Security issues of E-commerce

Sem - III

Course: Advanced Financial Accounting

C01	To understand the procedure of foreign currency conversion as per applicable in accounting standards
C02	To enable the learners about final accounts of banking companies and provisions of Non-performing Assets
C03	To understand the accounting provisions for Insurance Companies as per IRDA Act
C04	To familiarize the learners for accounting provisions of Maharashtra State Co-operative societies

Course: Direct Tax

C01	To provide an overview of the direct taxation system of India
C02	To provide Knowledge of computation of Income Tax
C03	To enable to file tax return
C04	To make awareness for taking occupation as tax consultant

Course: Advanced Cost Accounting

C01	To enable participants to understand the Concepts of Process Costing, cost Allocation, Activity Based costing using various methods
C02	To Study the concept of Strategic cost allocation with various methods

Sem - IV

Course: Corporate Financial Accounting

CO1	To study the need for reporting, contents of financial reports and recent trends in financial reporting
CO2	To understand the applicability, interpretation and compliance of Accounting Standards and basic introduction to IFRS
CO3	To know the methods of Valuation of business for amalgamation and mergers
CO4	To enable the learners to understand the applicability and procedure of consolidated financial statements

Course: Indirect Tax

CO1	To understand the concept of 'One nation, One Tax' with uniform tax rates in India
CO2	To learn the calculation of aggregate turnover and computation of CGST, SGST, UTGST and IGST
CO3	To know about different documents useful for completion of GST filing formalities
CO4	To understand conditions for under GST provision registration

Course: Financial Management

CO1	To enable participants to understand the relevance of key financial management concepts and appreciate the responsibility of financial managers towards integrated business analysis and decisions towards overall corporate strategy
CO2	To Know about the cost of capital, leveraging and its impact on the capital structure and the company's dividend policy