



JNIESTRT  
Yashwantrao Chavan College of Arts, Commerce & Science  
Koperkhairane  
(Permitted by Govt. of Maharashtra, Affiliated to University of Mumbai)

## Department of Commerce

### Course: Master of Commerce (M.Com)

#### Program Outcome (POs)

**PO1 Advanced Knowledge:** Demonstrate advanced knowledge and understanding of key concepts, theories, and principles in commerce, accounting, finance, economics, marketing, and related fields.

**PO2 Critical Thinking:** Develop critical thinking and analytical skills to evaluate complex business problems, make informed decisions, and propose effective solutions.

**PO3 Research Skills:** Acquire advanced research skills to conduct independent and original research in the field of commerce, including the ability to use research methodologies, analyze data, and draw meaningful conclusions.

**PO4 Communication Skills:** Enhance oral and written communication skills, including the ability to present complex ideas and information effectively to diverse audiences.

**PO5 Ethical Awareness:** Develop a strong ethical awareness and understanding of the social and ethical responsibilities associated with business practices.

**PO6 Global Perspective:** Gain a global perspective on commerce and business, understanding the impact of international factors on economic and business environments.

**PO7 Specialized Knowledge:** Acquire specialized knowledge in a chosen area of commerce, such as finance, accounting, marketing, human resources, or international business.

**PO8 Leadership and Management Skills:** Develop leadership and management skills necessary for roles in business and commerce, including the ability to lead teams, manage resources, and make strategic decisions.



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**PO9 Adaptability:** Demonstrate adaptability to changing business environments and evolving industry trends, including the ability to apply knowledge and skills to new and emerging challenges.

**PO10 Entrepreneurial Skills:** Foster an entrepreneurial mindset and develop the skills needed to identify and pursue business opportunities, innovate, and contribute to economic development.



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#### **Program Specific Outcome (PSOs)**

**PSO1.** To apply the Concepts of Accountancy and Financial Management in the Preparation of Financial Statements and Cash Flow Statement.

**PSO2.** To analysis and Interpretation of Financial Statements and make effective **decisions.**

**PSO3.** To apply the Concepts of Direct Taxes in Filing of Income Tax Returns and Concepts of Goods and Service Taxes in filing Goods and Service Tax Returns.



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## **Department of Commerce**

### **Course: Master of Commerce (M.Com)**

#### **Course Outcome (COs)**

#### **MCOM-I -SEMESTER: I**

##### **CB1BEC04: BUSINESS ETHICS.**

**CO1.** Students will be able to analyze the sensitivity of ethical responsibility

**CO2.** Students would know how to encourage individuals and organizations towards ethical behavior

**CO3.** Students would be able to identify ethical dilemmas and apply ethical theories

**CO4.** Students would be able to evaluate the legal and regulatory framework of Corporate Governance

##### **CB1SMC01: STRATEGIC MANAGEMENT**

**CO1.** Students will gain detailed knowledge of different levels of strategies been adopted in the organizations

**CO2.** Students would get to identify the right tool to select, evaluate and control the strategies for the success of any business enterprise

**CO3.** Students will get an exposure to the contemporary strategies which are relevant in today's global economy.

**CO4.** Students are also exposed to the latest business models, use of technology for the enhanced competitive edge.



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**CO5.** Students would get knowledge of elementary information about government initiatives to promote businesses.

### **CB1EBC02: ECONOMICS FOR BUSINESS DECISIONS**

**CO1.** Understand the nature of macroeconomics course and introduce to the students to grasp fully the theoretical rationale behind policies at the country.

**CO2.** Study the basic macroeconomic concepts those strengthen analysis of crucial economic policies.

**CO3.** Understand the determinants of demand, application of elasticity of demand and supply economic issues. The students to grasp easily the theory of consumer preference and budget constraint

**CO4.** Study the aim of economic development is to improve the material standards of living by raising the absolute level of PCI and it is also stated objectives of policy of the governments of all developing countries.

**CO5.** Discuss the basic concept of production function, law of variable proportion, return to scale, least cost factor combination for a given output and learning curve.

**CO6.** Understand the concept of different market structure like monopoly, monopolistic competition perfect competition and oligopoly. To enable the students to clarity about strategic making in collusive and non-collusive oligopoly, game theory and application of model of prisoner's dilemma in market decisions.

### **CB1CMC03: COST AND MANAGEMENT ACCOUNTING**

**CO1.** Familiarization with the Management Control Systems.

**CO2.** Ability to understand Managerial Behavior and Control Structure prevalent under varied business environment.

**CO3.** Describe the process of preparing budget and prepare different types of budget for better decision making and control



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**CO4.** Understand the characteristics of Marginal and absorption costing and specific accounting thereof.

**CO5.** Analyze and compute variances and differentiate between controllable and uncontrollable variance.

**CO6.** Skill to evaluate the Segment Business Units.

**CO7.** Familiarization with Contemporary issues in management. Clarity about the reporting requirements of management.

## **MCOM-I SEMESTER: II**

### **CB2ECC04: E -COMMERCE**

**CO1.** Students would be able to Understand the importance and benefits of E commerce in today business world.

**CO2.** Students would get to Know about the essential of using e commerce model in business

**CO3.** Students would get knowledge the safety and security concerns while using E-Commerce.

**CO4.** Students would able to Enumerate the IT laws in India to deal with cybercrime.

### **CB2MEC02: MACRO ECONOMICS**

**CO1.** Study the basic tools of economic theory and its practical applications.

**CO2.** Understanding the economic aspects of current affairs and thereby prepares and to analyze the market behavior with economic way of thinking.

**CO3.** Provide an insight into application of economic principles in business decisions and to provide the foundation of economic for further study.



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**CO4.** Synthesize the practical oriented and requires discussion of some cases involving the use of concepts of business economics.

**CO5.** Study the role of government has adopted macroeconomic policy framework which will deliver employment creation, more investment, better export performance, greater efficiency and equity of government expenditure and enhance human resource development.

### **CB2CFC03: CORPORATE FINANCE**

**CO1.** Skill to manage financial resources of a company.

**CO2.** Knowledge about the various sources of finance available to businessmen these days.

**CO3.** Ability to select an investment proposal by analyzing the compounded and discounted value of money invested.

**CO4.** Students will be able to understand the concept of leverage, to explain various types of leverages, to understand the relationship among various leverages, to identify the reasons for occurrence of financial, operating and combined leverage, to appreciate the importance of leverage analysis in capital structure decisions, to compute various leverages using simple information.

**CO5.** Students will understand the raising of finance from various resources which will depend upon decision on type of source, period of financing, cost of financing and the return thereby.

**CO6.** Understand the procedure of examining financial viability of capital expenditure plans undertaken by Multinational companies and their implications on the parent and subsidiary companies.

### **CB2RMC01: RESEARCH METHODOLOGY FOR BUSINESS**

**CO1.** Familiarization with Research and research problems.



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**CO2.** Understanding of the Quantitative and Qualitative Methods of research.

**CO3.** Ability to represent data in tabular as well as graphical manner.

**CO4.** Skill to write Research paper.

**CO5.** Detailed knowledge about SPSS and its application.

### **M.Com II- Semester-III**

#### **CH3AC02: DIRECT TAXES**

**CO1.** Understand and remember the basic and technical terms used in Income Tax

**CO2.** Determine the Residential status of an individual and determine his scope of Total income

**CO3.** Ability to compute Income from Salaries, House Property, Business & Profession, Capital

**CO4.** Gains and Income from Other Sources of an Individual.

**CO5.** Understand and remember Deductions available to an individual under Chapter VI A of the Income Tax Act which will reduce the taxable income of an individual.

**CO6.** Apply the above concepts learnt and compute the total income of self or any other individual.

#### **CH3AC01: Financial Accounting**

**CO1.** Understand accounting of Foreign Branches and conversion as per AS 11 in Reporting Currency and incorporation in Accounts of Head Office.

**CO2.** Understanding the Basic concepts of Banking Companies and to Prepare Final Accounts as per Banking Regulation Act, 1949.





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**CO3.** Understand the provisions of Insurance Business laid by Insurance Regulatory and Development Authority for Life and General Insurance and preparation of Final Accounts of Insurance Companies

**CO4.** Prepare Final Accounts of Consumer Co-operative Society and Consumer Credit Co-operative Society as per the provisions of Maharashtra State Co-operative Societies Act and Rules.

### **CH3AC04: ADVANCE AUDITING**

**CO1.** To understand General consideration in a company audit

**CO2.** To apply the Special requirements of company audit

**CO3.** To understand the Classified Financial Information

**CO4.** To Provide Check on Arithmetical Accuracy

**CO5.** To Study the Financial Position

### **CH3PW06: Project Work**

**CO1.** The main objective of inclusion of project work is to inculcate the element of research work challenging the potential of learner as regards to his/ her eager to enquire and ability to interpret particular aspect of the study in his/ her own words.

**CO2.** Evaluate various research decisions

**CO3.** Understand the methods of data collection

**CO4.** To study the analysis and interpretation of data

### **M.Com – II- Semester-IV**

#### **1. GOODS AND SERVICE TAX (Indirect Taxes)**

**CO1.** Acquire the basic knowledge of Indirect taxation, GST, CGST, SGST, IGST, Levy and collection of GST and Registration of GST.



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**CO2.** Familiarize and understand the concept of direct and indirect taxes, Goods and Service Tax, goods, services, suppliers, business, manufacturer, casual trader, aggregate turnover, input and output tax, tax credits, integrated tax, intermediary and output tax.

**CO3.** Analyze the difference between direct and indirect taxation, advantages of GST, procedure for registration under GST.

**CO5.** Evaluate the taxation structure before and after implementation of GST, types of tax rate under GST, eligibility, and conditions for taking input credit.

**CO6.** Evaluate the taxes subsumed under CGST and SGST, eligibility and conditions for taking input credit, place of supply of Goods or services.

## **2. ADVANCED CORPORATE ACCOUNTING**

**CO1.** Understand the Contents of Financial Report, recent trends in Financial reporting.

**CO2.** Understand the International Financial Reporting Standards (IFRS) & Ind – AS

**CO3.** Gain the knowledge of Valuation of Business for Amalgamation & Merger.

**CO4.** Understand the consolidated financial statement and the proceedings of the preparation of consolidated balance sheet.

**CO5.** Familiarize the analytical skills in corporate accounting, calculation of managerial remuneration, minority interest, classification of bank advances and to identify the difference between amalgamation and absorption.

**CO6.** Gain confidence in preparation of company accounts, bank accounts, insurance company accounts, holding company accounts independently.



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### **3. FINANCIAL MANAGEMENT**

**CO1.** Understanding the needs and sources of various types of Finances.

**CO2.** Analyzing the role of time value of money in deciding the best alternatives out of various alternatives using various Capital Budgeting Techniques.

**CO3.** Estimation of Working Capital needs of business and effective management of the same.

**CO4.** Evaluate and analyze the Cash Flow Statements for effective Cash Management.

**CO5.** Evaluation of various Credit policies and selecting the optimum collection policy.

**CO6.** Analyzing various inventory management techniques to select optimum level of inventory.

**CO7.** Create various Functional Budgets for analysis and control.

**CO8.** Apply the financial concepts, processes and operations in making Strategic Financial Decisions.

### **4. Project Work**

**CO1.** The main objective of inclusion of project work is to inculcate the element of research work challenging the potential of learner as regards to his/ her eager to enquire and ability to interpret particular aspect of the study in his/ her own words.

**CO2.** Evaluate various research decisions.

**CO3.** Understand the methods of data collection.

**CO4.** To study the analysis and interpretation of data.



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#### **Program Education Outcome (PEOs)**

##### **PEO1 Advanced Knowledge in Commerce:**

Graduates should demonstrate an advanced and specialized understanding of core concepts in commerce, including advanced accounting, finance, economics, marketing, and business management.

##### **PEO2 Research and Analytical Skills:**

Graduates should possess advanced research and analytical skills, enabling them to critically evaluate business and economic literature, analyze complex data sets, and contribute to the generation of new knowledge.

##### **PEO3 Effective Communication:**

Graduates should be proficient in academic and professional communication, capable of presenting research findings, writing scholarly articles, and effectively communicating complex concepts.