



Rayat Shikshan Sanstha's

Accreditation: NAAC - 'A' Grade  
Establishment: 1966



**ANNASAHEB AWATE ARTS, COMMERCE AND HUTATMA BABU GENU SCIENCE COLLEGE, MANCHAR**

## Department of Commerce & Management

### PG Courses

M.COM. (Spl. Accounting)

M.Com ( Spl. – Costing)

### COURSE OUTCOME (COS):

#### M.COM-I SEM-I

Course Code :101

#### MANAGEMENT ACCOUNTING

CO 1 To enhance the abilities of learners to develop the concept of management accounting and its significance in the business.

CO 2 To enhance the abilities of learners to analyze the financial statements.

CO 3 To enable the learners to understand, develop and apply the techniques of management accounting in the financial decision making in the business corporate

. CO 4 To make the students develop competence with their usage in managerial decision making and control

Course Code :102

#### STRATEGIC MANAGEMENT

CO 1 To introduce the students to the emerging changes in the modern business environment

CO 2 To develop the analytical , technical and managerial skills of students in the various areas of Business Administration

CO 3 To empower to students with necessary skill to become effective future managers and leaders

CO 4 To develop Technical skills among the students for designing and developing effective Functional strategies for growth and sustainability of business

Course Code :103

#### ADVANCED ACCOUNTING

CO 1. To lay a theoretical foundation of Accounting and Accounting Standards.

CO 2. To gain ability to solve problems relating to Company Accounts, Valuations and special types of situations.

Course Code :104

### **INCOME TAX**

CO 1.To gain knowledge of the provisions of Income - tax including Rules

CO 2. To develop ability to calculate taxable Income of ‘Individual’, ‘Hindu Undivided Family’ and ‘Firm’Assesses

Course Code: 107

### **ADVANCED COST ACCOUNTING**

CO 1. Development of overall outlook of Cost Accounting

CO 2.Understanding the related weightage of employee cost in the total cost of product/service

CO 3.Understand the significance of overheads in the total cost of product/service

CO 4.Understand formats of cost sheets as per Industry Specifications

Course Code: 108

### **COSTING TECHNIQUES AND RESPONSIBILITY ACCOUNTING**

CO 1. Understand Budget Preparation Process

CO 2. Understand the impact of adverse and favourable variances on cost of a product/service.

CO 3. Understand the industry specific cost ratios.

CO 4. To understand the importance of various tools to evaluate the business centers.

## **M.COM-I SEM-II**

Course Code: 108

### **FINANCIAL ANALYSIS & CONTROL**

CO 1 To enable the students to acquire knowledge of financial analysis and control tools

CO 2 To Make appropriate application and uses of financial analysis and control

### **INDUSTRIAL ECONOMICS**

CO 1 To make the students understand concepts of industrial economics

CO 2. To help the students know theories of industrial economics

CO 3. To impart students' knowledge about sources of industrial finance and Indian industrial growth

Course Code: 203

### **SPECIALIZED AREAS IN ACCOUNTING**

CO 1. To develop competency of students to solve problems relating Special areas in accounting including accounting for Services Sector.

CO 2. To understanding of Financial Reporting Practices.

CO 3. To familiarize the student with procedure of accounting for Taxation.

Course Code: 204

### **BUSINESS TAX ASSESSMENT & PLANNING**

CO 1. To provide understanding of Direct Taxes including Rules pertaining thereto and their application to different business situations.

CO 2. To understand principles underlying the Service Tax.

CO 3. To understand basic concepts of VAT, Excise Duty and Customs Duty.

Course Code: 207

### **APPLICATION OF COST ACCOUNTING**

CO 1. Learners must be able to reconcile the cost and financial data

CO 2. Understand the concepts of PLC and VCA.

CO 3. Understand the Cost Distortions in Traditional Costing and compare it with ABC .

CO 4. Get insight into the concept of Transfer Pricing & Target Costing.

Course Code: 208

### **COST CONTROL AND COST SYSTEMS**

CO 1. Students must understand the role of Marginal Costing in short term decision making.

CO 2. Understand the relevance of pricing

CO 3. Students will be able understand process of installation of costing system.

CO 4. Develop insight into Cost Reduction and Cost Control technique & to understand measurement of productivity

## **MCOM-II SEM III**

Course Code: 301

### **BUSINESS FINANCE/ FINANCIAL SYSTEM**

CO 1. To enable students to acquire sound knowledge of concepts, nature and structure of business finance.

Course Code: 302

### **RESEARCH METHODOLOGY FOR BUSINESS**

CO 1. To acquaint the students with the areas of Business Research Activities.

CO 2. To enhance capabilities of students to conduct the research in the field of business and social sciences

CO 3. To enable students, in developing the most appropriate methodology for their research studies.

CO 4. To make them familiar with the art of using different research methods and techniques.

Course Code: 303

### **ADVANCED AUDITING**

- CO 1. To impart knowledge and develop understanding of methods of auditing and their application
- CO 2. To enable the students to acquire knowledge of Auditing.
- CO 3. To Make appropriate application and uses of Auditing.
- CO 4. To understand various concepts of Audit under GST

Course Code: 304

### **SPECIALIZED AUDITING**

- CO 1. To impart knowledge and develop understanding of methods of audit in Specialized areas.
- CO 2. To understand the concept, need, importance, utility of Auditing in special field.
- CO 2. To develop the skills of students to face the modern world of Auditing.
- CO 3. To create awareness among the students to face the modern world of Auditing.

Course Code: 307

### **COST AUDIT**

- CO 1. To provide adequate knowledge to the students on Cost Audit Practices.
- CO 2. To acquaint students to understand the role and responsibilities of Cost Auditor
- CO 3. To familiarise the students how Cost Audit Report is prepared.

Course Code: 308

### **MANAGEMENT AUDIT**

- CO 1. To acquaint the students with the knowledge of the techniques and methods of planning and execution of Management Audit.
- CO 2. To familiarise the students with the knowledge of corporate image.
- CO 3. To provide knowledge to students on operational audit.

## **M.COM- II SEM- IV**

Course Code: 401

### **CAPITAL MARKET AND FINANCIAL SERVICES**

CO 1. To enable students to acquire sound knowledge, concept and structure of capital market and financial services.

CO 2. To make the students aware about the latest developments in the field of capital market in India. CO 3. To enable the students to understand various transactions in stock exchanges and agencies involved in it.

CO 4. To give exposure of financial services offered by various agencies and financial adviser to students.

CO 5. To acquaint the students with working of capital market.

Course Code: 402

### **INDUSTRIAL ECONOMIC ENVIRONMENT**

CO 1. To study the basic concepts of Industrial Finance.

CO 2. To study the effects of New Economic Policy.

CO 3. To study the impact of Labor reforms on Industries.

Course Code: 403

### **RECENT ADVANCES IN ACCOUNTING, TAXATION, TAXATION AND AUDITING**

CO 1. To up-date the students with latest developments in the Subject

CO 2. To inculcate the habit of referring to various periodicals and publications in the given subject, apart from text books and reference books

CO 3. To develop the ability to read, understand, interpret and Summarize various articles from

Course Code: 407

### **RECENT ADVANCES IN COST AUDITING AND COST SYSTEM**

CO 1. Understand Cost Accounting Standards in depth

CO 2. Understand GST and Productive Audit

CO 3. Understanding ERP

CO 4. Able to understand different areas of recent changes

CO 5. To study the students how design thinking is made for a digital world.

