



Rayat Shikshan Sanstha's
Savitribai Phule Mahila Mahavidyalaya, Satara
Programme Outcomes (POs)
Master of Commerce (M.Com.)

Post Graduate students with advanced accountancy will be able to:

PO1	Conduct Accounting and Auditing practices.
PO2	Define role of regulatory bodies in corporate and financial sector.
PO3	Deal with various financial institutes.
PO4	Apply the knowledge of financial statements of corporate.
PO5	Design and complete project reports and start their own business.
PO6	Have interpersonal and communication skills along with leadership qualities.
PO7	Acquire the principles and practices of commerce, accountancy and finance.
PO8	Develop applied accounting knowledge and understanding of core areas of commerce.





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Programme Specific Outcomes (PSOs)

Students will be able to:

PSO1	Start business.
PSO2	Acquire the skills like quantitative, problem-solving, analytical abilities, oral and written communication.
PSO3	Have employability to work in different financial sector.
PSO4	Apply the advanced accounting knowledge for auditing, consulting work, taxation, business consulting, insurance and management accounting.





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Course Outcomes (COs)

After studying these courses students will be able to:

❖ SEMESTER-I	
▪ Management Concepts & Organizational Behavior Paper	
CO1	Define concept of management and explain importance of management.
CO2	Acquire the knowledge of management theories and theorist.
CO3	Illustrate the functions management and its applications in organization.
CO4	Acquaint with the management of change and the process of planned change.
CO5	Identity and assess the organizational behaviour.
▪ Managerial Economics – I	
CO1	Identify the scope in business sector.
CO2	Acquire the decision-making skill or the business.
CO3	Have the knowledge of supply and demand, market structure, and output determination in business.
CO4	Apply the concepts of cost and revenues in business.
CO5	Explain the regression models for demand equation.
CO6	Analyse the production function in short run and long run.
▪ Advanced Accountancy Paper I	
CO1	Identify knowledge of accounting standards.
CO2	Illustrate accounting concepts and international accounting standards.

C03	Acquire the knowledge of accounting for a holding company.
C04	Describe the accounting and cooperative societies.
C05	Acquire knowledge related to accounting of all types of organizations.
▪ Advanced Accountancy Paper- II (Auditing)	
C01	Define the concept of auditing.
C02	Describe different concepts of auditing and audit reports.
C03	Illustrate computerized auditing of insurance companies and banks.
C04	Analyse the different types of errors in accounting.
C05	Differentiate between auditing and accounting.
❖ SEMESTER-II	
▪ Management Concepts & Organizational Behavior Paper-II	
C01	Define concept of organizational behaviour and ethical issues in OB.
C02	Explain the difference between individual and collective behaviour.
C03	Assess perception and personality traits.
C04	Illustrate the concept of organisational conflict, its types, sources, levels and conflict resolution.
C05	Identify the types, and functions of organizational culture.
▪ Managerial Economics – II	
C01	Explain basic concepts of Managerial Economics.
C02	Able to explain demand analysis.
C03	Able to consumer behaviour.
C04	Describe pricing practices.
C05	Identify firm's financial goals and making decisions.
C06	Identify the reasons of business cycles.
▪ Advanced Accountancy Paper III	
C01	Explain the accounting for consolidation, absorption and restructuring.

CO2	Describe the accounting for lease finance.
CO3	Explain accounting and life insurance companies.
CO4	Describe accounting and general insurance companies.
CO5	Analyse social, human resource, and environmental accounting concepts.
▪ Advanced Accountancy Paper-IV (Taxation)	
CO1	Describe Income Tax Act 1961.
CO2	Analyse tax liability and the calculation of tax.
CO3	Demonstrate e-filing of returns and online tax payments.
CO4	Identify the concept of goods and services tax.
CO5	Demonstrate e-filing of GST.
❖ M.Com- II SEMESTER-III	
▪ Business Finance – I	
CO1	Explain the impact of capitalization on an organization.
CO2	Examine various factors affecting capital structure decisions.
CO3	Identify sources of finance.
CO4	Describe Venture Capital, Lease Finance, and Project Finance.
CO5	Examine the sources of working capital requirements.
▪ Management Accounting – I	
CO1	Explain various financial statements.
CO2	Describe basic management accounting concepts and problems.
CO3	Illustrate ratio analysis techniques and methodology procedures.
CO4	Illustrate planning and controlling costs of products and services.
CO5	Analyze management accounting decisions that help maximize profits.
▪ Advanced Accountancy – V	
CO1	Analyse decision-making capabilities at various levels of production

	Make or buy, start a project.
CO2	Explain in details pricing, selling price determination and cost control.
CO3	Present the cost accounting information for decision making purposes.
CO4	Identify profitable or unprofitable business activities.
CO5	Define financial and non-financial decisions.
▪ Advanced Accountancy – VI	
CO1	Explain the meaning and role of research.
CO2	Identify research problems and research designs.
CO3	Identify data sources and design questionnaire.
CO4	Explain sampling techniques for data collection.
CO5	Analyze data using a variety of techniques.
❖ M.Com- II SEMESTER-II	
▪ Business Finance – II	
CO1	Identify primary and secondary markets.
CO2	Describe roles of market and interrelationships and regulatory issues.
CO3	Explain the working of SEBI.
CO4	Describe Mutual Fund, Micro Finance, and Depository System.
CO5	Explain the importance of financial inclusion.
▪ Management Accounting – II	
CO1	Explain management accounting techniques related to business and organization.
CO2	Identify cost and management accounting decisions.
CO3	Explain management accounting through accounting concepts, methods and techniques.
CO4	Describe in details budgets and budgetary control systems.
CO5	Analyse concept of management control system.

▪ **Advanced Accountancy – VII**

CO1	Explain the features of capital budgeting.
CO2	Estimate working capital requirement.
CO3	Explain Various elements of costs.
CO4	Assess job costing and contract costing.
CO5	Prepare cost sheet of product.
CO6	Analyse process costing and service costing.

▪ **Advanced Accountancy – VIII**

CO1	Find out conclusions in various research areas of commerce.
CO2	Prepare a research project.
CO3	Explain the results of a research study.
CO4	Have innovative ideas in accounting and finance.
CO5	Apply research reasoning skills.

