

Department of Commerce

Program: M.Com

	Program Outcome	Program Outcomes:
		1. Demonstrate an understanding of advanced commercial and business methods and processes, enabling learners to tackle and overcome challenges in the corporate world effectively. 2. Exhibit independent and logical thinking skills, leading to enhanced personality development and the ability to approach complex business situations with a critical mindset. 3. Recognize the significance of research in the business domain and apply research methodologies to address industry-specific problems and opportunities. 4. Acquire proficiency in various methods of data collection and interpretation, enabling learners to make informed decisions based on data-driven insights. 5. Enhance communication and analytical skills, fostering effective collaboration and problem-solving in professional settings. 6. Develop industry-ready competencies, preparing learners to thrive in the dynamic corporate environment. 7. Acquire essential knowledge to provide new insights and contribute to the promotion of a better work culture within corporate organizations. 8. Embrace and uphold correct values through capacity building and on-the-job training, reflecting ethical conduct and responsible business practices throughout their careers
Class	Course	Outcome
M.Com I Sem I	MA501MJ- Management Accounting	1) Students will understand importance of management accounting and functions of Management Accounting. 2) Students will understand various decision-making techniques of marginal costing and its application in modern business. 3) Product Pricing decision-making capacity of the students will be developed. 4) Learners can prepare various budgets independently
	IE502MJ-Industrial Economics	1. Learners will be acquainted with the concepts of industrial economics 2. The learners will get exposed to recent changes in industrial finance, measures to correct industrial imbalance etc. 3. The students will identify the location of industries and the concepts associated therewith 4. The learners will be aware of the industrial profile of Maharashtra 5. The students will develop an ability to apply and interpret the concepts of industrial economics
	AC511MJ-Advanced Cost Accounting & Cost Systems	1. Students will understand objectives of Cost Accounting along with relationship of Cost Accounting with Financial Accounting and Management Accounting. 2. Students will be able to understand preface and objectives of Cost Accounting Standards. 3. Students will be able to learn Cost Accounting treatment to Material Cost, Employee Cost and Overheads as per as per

		Cost Accounting Standards. 4. Students will understand non-integrated accounting system which includes preparation of journal entries, ledgers, treatment for specific items mentioned in the syllabus. 5. Students will be able to understand need to reconcile Cost and Financial Accounts along with reasons for disagreement.
	CD512MJ-Costs for Decision Making & Activity Based Costing	1. Students will get acquainted and equipped with the knowledge and understanding of meaning and application of 'Relevant and Irrelevant costs' in different types of decision making such as Make or Buy decision, Accepting or Rejecting an Order, Extra Shift Decision, choosing best budget using only one limiting factor and adding or deleting departments or products etc. 2. Students will be able to understand meaning and application of Activity Based Costing and its important concepts such as Cost Object, Cost Drivers along with stages involved in Activity Based Costing.
	CT513MJ-Costing Techniques and Responsibility Accounting	1. To enable students to understand and apply the techniques of costing in the decision making in the corporate world. 2. To provide in-depth understanding of Budgetary Control and Standard Costing along with its applicability. 3. To make students understand the comparison of costs and performances of different units in the same industry with the help of uniform costing and inter firm comparison. 4. To make students understand about how to assess the performance of a responsible centre along with efficiency measures the relation between inputs from a responsible centre and the output produced.
	PO520MJ-Production & Operation Management	1. Students will be able to define the main goals, duties, and review of production and operation management and understand the significance of successful POM in achieving operational effectiveness and competitiveness. 2. Students will thoroughly understand production systems, which will serve as a strong basis for their further exploration of production and operation management principles and practices. 3. Students will learn about various operations management strategies and tactics, including inventory control and lean operations management. Additionally, they will learn about current trends and advancements in the industry as well as the difficulties faced in operations management. 4. Students will have a strong foundation in supply chain management principles, enabling them to apply them and optimize the movement of products and information across the supply chain to increase operational effectiveness and customer satisfaction.
	EC521MJ-E-Commerce	1. Students will understand the Role of E-Commerce Industry and the utility of ECommerce models. 2. Students will gain insight knowledge for E-Payment systems. How technology plays a vital role in the E-commerce sector will be learnt by them. 3. Students will be able to understand the recent e-marketing tools and their utility. How search engine operation help to search data will be learnt by them.

		4. Functioning of Digital economy will be understood. Students will gain knowledge about various cyber threats and understand the importance of IT Act and Cyber security.
	FM522MJ-Financial Management	1. Students will understand the Financial System of India and its role and importance in financial management. 2. Students will understand the concepts of financing and will gain knowledge on Financial Statement Analysis . 3. Students will understand how to make Investment Decisions and the importance of Capital budgeting techniques. 4. Students will have a strong foundation in understanding the meaning and nature of Working Capital management and to formulate Credit and Collection policy. 5. They will gain knowledge on how to evaluate a project and provide recommendations for the same
M.Com I Sem II	FA551MJ-Financial Analysis & Control	1) To understand the Financial Analysis Techniques, Funds Flow and Cash Flow Analysis, and AS & Ind AS. 2) To apply the Financial Analysis Techniques for analysis and interpretation. 3) To understand the concept budgeting and its Appraisal Methods. 4) To analyze the financial information for decision-makings.
	ST552MJ-Strategic Management	1. Students will understand the concept and process of strategic management. Emergence of changes in modern business environment will be learnt by them. 2. Students will develop strategic analytical skills to design an effective strategic plan. They will gain technical and managerial skills in various areas of business administration. 3. Students will learn Development of Applicability skills for effective plan implementation. They will gain technical skills required for evaluation of alternatives and analytical skills for choice among alternatives 4. Students will have a strong foundation in understanding the formulation of sound functional Strategy in various areas of business. They will develop Analytical and Managerial Abilities for critical evaluation.
	CA559MJ-Application of Cost Accounting	1. Students will get acquainted with the knowledge necessary to select and apply appropriate costing methods in different business scenarios to facilitate effective cost management and decision making. 2. Students will be able to understand service costing principles and their application in service-oriented business. 3. Students will be equipped with the knowledge to effectively manage costs throughout the entire life cycle of a product from its inception to its discontinuation. 4. Students will develop an insight about how Activity Based Costing differs from Traditional Costing.
	VA560MJ-Variance Analysis and Interpretation	1. Students will be able to calculate various variances in an industry. 2. Students will be able to identify causes of variances 3. Course will highlight on practical applicability of variance analysis in industry.
	CC561MJ-Cost Control & Cost System	1. Students will be able to apply various cost control techniques to manage costs effectively. 2. Students will evaluate the implications of cost control and

		cost reduction decisions on overall business performance. 3. Students will be able to apply marginal costing techniques to determine the impact of cost and volume changes on profitability. 4. Students will learn how to develop costing systems that provide accurate and relevant cost information for decision - making and performance evaluation
	BV568MJ-Business Ethics & Professional Values	1. Students will develop conceptual skills and understand the importance of business ethics adopted in different areas of business. Additionally they will be recognizing the significance of Professional Values and ethical obligations. 2. Students will improve analytical ability and gain technical and practical oriented skills. 3. They will build an understanding on practical importance of healthy distinctions on account of ethical behavioural approach towards stakeholders. Students will gain knowledge to understand Corporate Governance and Value Based Management systems. 4. Students will have a strong foundation in recognizing the unethical issues in Finance, Marketing, IT, HRM and at workplace. They will be able to recognize environmental issues and its impact on Business. How to achieve Sustainable Development will be understood by them.
	CS569MJ-Corporate Social Responsibility	1. Students will be able to understand the role of corporate social responsibility towards multistakeholder perspectives. 2. Students will thoroughly study theories, models, CSR policies and governance. 3. Students will learn about implementation of CSR programmes in corporations. 4. Students will have a strong foundation in the monitoring and measuring the impact of CSR programmes.
	KM570MJ-Elements of Knowledge Management	1. Students will develop conceptual skills and understand the importance of knowledge management. Additionally they will learn how important it is to create, share and store knowledge. 2. Students will improve analytical ability and gain technical and practice oriented skills. 3. Students will learn about how knowledge management is effective for change management. They will understand how knowledge management plays a pivotal role in various cross functional areas. 4. Students will have a strong foundation in knowledge strategies, enabling them to apply them and optimize the knowledge database. Students will understand the importance of knowledge audit and how it is beneficial for satisfaction of the organization.
M.Com II Sem III	BF601MJ-Business Finance	1. Students will be able to understand the role and importance of corporate finance, and learn the calculation value of money. 2. Students will be able to understand the financial planning, theories of capitalization and estimation of finance need of firm. 3. Students will be able to learn the sources of finance to be tapped for running business successfully. 4. Students will be able to apply best practice in working capital management

	CA610MJ-Cost Audit	1. Students will develop the theoretical knowledge about the Cost Audit, Cost Auditor, Cost Audit Records and Report 2. Students will be able to analyze the Cost Audit records while preparing Cost audit Report 3. Students will be better equipped to prepare effective Cost Audit Program with due consideration to the regulatory requirements relating to Cost Audit after elaborately identifying the scope of audit in given assignment 4. Students will be able to guide the management in maintaining appropriate Cost accounting Records to ensure adherence to existing regulation
	MA611MJ-Management Audit	1. Students will be able to develop the ability to assess and evaluate various aspects of management practices within an organization through a detail understanding of management audit which will improve decision making and overall performance 2. Students will be equipped with the skills necessary to plan effectively, execute and report on management audit 3. Students will be capable to work on different areas and issues, under Management Audit 4. Students will develop the ability to identify reporting issues, analyze data accurately, and provide valuable insights and recommendations to support effective decision-making and improve organizational performance
	DM612MJ-Decision-Making Techniques	1. To demonstrate a clear understanding of the concept of Target Costing. 2. To recognize objectives and goals associated with Target Costing, and appreciate its importance in achieving cost efficiency and customer value. 3. To develop the skill of cost reduction, enhancing product quality, improving customer satisfaction, and maintaining competitiveness in the market. 4. To apply skills for determination of transfer price.
	SC613MJ-Strategic Cost Management	1. Students will develop the theoretical knowledge about the Strategic Cost Management which is holds in modern business practices. 2. Students will be able to analyze and select appropriate costing techniques based on the organization's need and strategic goals. 3. Students will be better equipped to conduct various strategic Cost Management techniques in actual practice 4. Students will be empowered to contribute to effective cost management and enhance operational efficiency in real-world business scenarios.
	HR622MJ-Human Resource Planning and Development	1. Understand the concepts of HRM and get the knowledge about the approaches, functions and challenges of HRM in changing scenario of the business. 2. Gain knowledge of practically recruitment and selection process with the retention of manpower and succession planning. 3. Understand the importance of the concept and methods of performance appraisal and result based performance. They will well acquainted with Merit Rating, promotions, transfers, job description, job evaluation, job enlargement, job enrichment, job rotation.

		4. Develop the knowledge of E-HR, its benefits, Cost effect and future of E-HR. 5. Understand various work policies and importance of Human Capital Management.
	PM623MJ-Project Management	1. Understand the concept of project management, need of projects and taxonomy of projects 2. Learn the insights of project identification formulation and implementation 3. Understand various aspects of project appraisal 4. Analyze the insights of project cost estimation and project financing
	PC624MJ-Project Management: Inputs, Monitoring and Control	1. Learn the insight of project management inputs 2. Understand the project monitoring and control 3. Learn the project organization and project contracts
	OB625MJ-Organizational Behaviour	1. Develop understanding the concepts of organizational behaviour and evaluate the impact of globalization on OB. 2. Understand the characteristics of organizational culture and the concept of personality and its various dimensions 3. Understand the importance of motivation and its theories. They will also understand the definition of Emotional Intelligence, and can explain the characteristics and Importance 4. Understand how to manage with stress and understand conflict management and importance of working in teams.
M.Com II Sem IV	CMFS651MJ-Capital Market and Financial Services	1. To make aware about working of capital market in India. 2. To expose them to various instruments of capitalmarket. Student will be able to understand the working of BSE and NSE, and OTCEI in detail. 3. Students shall learn and acquire the knowledge of financial services offered by agencies. 4. Students will acquire skills about recent development in regulatory body SEBI
	SDG652MJ-Sustainable Development Goals	1 Understand the importance of sustainability 2 Comprehend the socioeconomic conditions. 3 Relate to various changes in environment and climatic conditions. 4 Comprehend the importance of institutions and policies in providing social justice. 5 Understand various targets, actions and achievements
	ABC658MJ-Activity Based Costing	1. Students will understand the concept of Activity Based Costing. 2. Students will apply the procedure of Activity Based Budgeting. 3. Students will utilize advanced tools in application of Activity Based Management. 4. Students will develop strategic insights for Decision Making and Performance Improvement
	RACACS659MJ-Recent Advances in Cost Auditing and Cost System	1. Students will understand the concepts of Big Data, Big Data Analytics. 2. Students will be able to apply the technology for cost management. 3. Students will gain knowledge of Goods and Services Tax and Forensic Audit. 4. Students will be able to analyze environment aspects for

		business sustainability.
	SCLM664MJ-Supply Chain and Logistics Management	1. Students will understand the importance of Supply Chain Management and gain practical knowledge of Bull-Whip Effect. 2. The students will understand the importance of Space Management. Understand different types of Plant layout and their SCM 3. The student will learn different methods of Logistic Management. The students gain understanding of the role of Information Technology in SCM. 4. The students will understand the various Operation Aspects in Supply Chain. They will understand the linkage between HRM and SCM
	RTBA665MJ-Recent Advances in Business Administration	1. The students will understand the concept of recent advancements in business administration. 2. They will be understanding the various tools and their application in the business 3. The students will understand the concepts of Change Management and their approaches, analytical of cross-cultural Management and customer centric Management. 4. They will be able to understand need of Innovation management