



Malad Kandivli Education Society's

## **NAGINDAS KHANDWALA COLLEGE (Autonomous)**

Reaccredited by NAAC with 'A' Grade (3rd Cycle) | ISO 9001:2015 Certified

**Programme Code: PMCOM-A**

**Post Graduate Programme: Master of Commerce(Accountancy)**

**Programme Outcome:**

M. Com. Programme is structured to provide learners with adequate skills required in the fields of Accountancy and Management.

The main objectives are:-

- To provide intensive theoretical & practical knowledge in Accounting and Management.
- To provide a comprehensive understanding of management along with extensive exposure to real life cases /technical knowhow.
- To train learners and enhance their skills in the field of Advanced Accounting & Costing, Finance, Taxation, Entrepreneurship, Strategic Management, E-Commerce, Corporate Governance, Ethics and CSR, etc.
- To enhance learners' fundamental concepts and create confident individuals who are employable and ready to face the challenges of the real world.

### **Program Specific Outcomes: M.Com. (Accountancy)**

Specialization in M.com (Accountancy) enables the learner to gain advanced accounting knowledge and build on the expertise acquired at the undergraduate level, which will help them to take concrete steps in their accounting career. On successful completion of these programs, students will be able to:

1. Undertake the role of specialist across fields of accountancy ranging from IFRS, to understanding annual reports and financial accounting to management accounting.
2. The learner will be able to research and expand their accounting horizon and boost their career.

### **Semester I**

#### **Core 1: Strategic Management**

<b>SN</b>	<b>Course Outcome</b>
1	To enable the learners to understand new forms of Strategic Management concepts and their use in business
2	To provide information pertaining to Business, Corporate and Global Reforms
3	To develop learning and analytical skills of the learners to enable them to solve cases and to provide strategic solutions
4	To acquaint the learners with recent developments and trends in the business corporate world

**Core 2: Economics For Business Decisions: Microeconomics**

SN	Course Outcome
1	To provide a clear understanding and firm foundation of basic microeconomic concepts
2	To analyse consumer and producer behaviour as well as market structure.
3	To introduce the learner to advanced microeconomic concepts like moral hazards and adverse selection.
4	To train the learner in the application of tools of business decision making like Game Theory, Signalling and contracts under asymmetric information.

**DSE- 1: Cost and Management Accounting**

SN	Course Outcome
1	To enhance the abilities of learners to develop the concept of Cost & Management Accounting & its significance in the business.
2	To enable the learners to understand, develop and apply the technique of costing in the decision making in the business corporates. using standard and marginal costing
3	To enable the learners in understanding operating costing of service industry

**DSC- 1: Business Ethics and Corporate Social Responsibility**

SN	Course Outcome
1	To familiarize the learners with the concepts and relevance of Business Ethics and Corporate Governance in the modern era
2	To enable learners to understand the scope and complexity of Corporate Social responsibility in the global and Indian context

**Semester II****Core 3: Research Methodology for Business**

SN	Course Outcome
1	To enhance the abilities of learners to undertake research in business & social sciences
2	To enable the learners to understand, develop and apply the fundamental skills in formulating research problems
3	To enable the learners in understanding and developing the most appropriate methodology for their research
4	To make the learners familiar with the basic statistical tools and techniques applicable for research

**Core 4: Macroeconomics Concepts & Applications**

SN	Course Outcome
1	To provide a clear understanding and firm foundation of basic macroeconomic concepts.
2	The Course aims at introducing the learner to advanced macroeconomic concepts like Ricardian Equivalence and Theories of Development.
3	To train the learner in application of tools of business decision making like DSGE modelling..
4	To analyse the impact of macroeconomic policies on business decision making.

**DSE 2 Corporate Finance**

Course Outcome
<ol style="list-style-type: none"> <li>1. To understand concepts relating to financing decisions.</li> <li>2. To develop ability to analyse and interpret various tools of financial analysis and planning.</li> <li>3. To enable the learners to develop and apply the techniques in the financial decision making in the business corporates.</li> <li>4. To enhance the ability of learners to analyse the financial statements.</li> <li>5. To make the learners understand the importance of Research and Analysis while making investment as well as financial decisions.</li> </ol>

**DSC- 2: E-Commerce**

SN	Course Outcome
1	To make students learn new concepts of trade and business with respect to e-commerce.
2	To provide learners an in depth insights of e-business.
3	To sensitize and create awareness about online safety, security and payment methods.
4	To acquaint the learners with legal and regulatory framework for e-commerce activities.

**Semester III****CORE 5:       Advanced Financial Accounting**

<b>Course Outcome</b>
<ol style="list-style-type: none"> <li>1. To enable learner to understand how financial statements of banking companies are made as per rules prescribed by RBI.</li> <li>2. To enable learner to understand how financial statements of insurance companies are made as per rules prescribed by IRDA.</li> <li>3. To enable learner to understand procedure of liquidation of companies</li> <li>4. To enable learners to study annual reports.</li> </ol>

**CORE 6:       Direct and Indirect Taxes Paper-I *Direct Tax***

<b>Course Outcome</b>
<ol style="list-style-type: none"> <li>1. To understand the provisions of clubbing of income, set off &amp; carry forward of losses.</li> <li>2. To compute income and tax of individual assessee.</li> <li>3. To study Various income tax forms, e-filing procedures.</li> <li>4. To compute TDS and advance tax procedures</li> </ol>

**Core 7       Advanced Cost Accounting**

<b>Course Outcome</b>
<ol style="list-style-type: none"> <li>1. Learners should develop skills of analysis, evaluation and synthesis in cost and management accounting.using ABC costing system</li> <li>2. The subject covers the complex modern industrial organizations within which the various facets of decision-making and controlling operations take place</li> <li>3. To enable students to calculate the cost of a product when more than 1 process is used to manufacture the product.</li> </ol>

**DSC 3       Internship Based project Work**

Internship/ Training is compulsory to be taken between the 2nd and 3rd Semester by all students which will be evaluated at the end of the 3rd semester. It is Compulsory to complete the course for all the M. Com. students to get the degree.

**Semester IV****Core 8: Corporate Financial Accounting**

<b>Course Outcome</b>	
	<ol style="list-style-type: none"> <li>1. The Course Outcome is to throw light on a conceptual frame work of finance reporting and to acquaint the participants with the tools techniques and process of financial management in the realm of financial decision making.</li> <li>2. The course aims at explaining the emerging concepts of corporate reporting</li> <li>3. To providing understanding of nature, importance, structure of corporate finance related areas and to impart knowledge regarding Valuation of business and consolidated financial statement</li> </ol>

**Core 9 Direct and Indirect Taxes Paper-I Indirect Tax**

<b>SN</b>	<b>Course Outcome</b>
1	To understand the basics of GST.
2	To study the registration and computation of GST
3	To acquaint the students with filing of returns in GST.

**Core 10 International Financial Reporting Standards**

<b>SN</b>	<b>Course Outcome</b>
1	To understand the concept of International Accounting
2	To introduce the basic concepts of IND AS.
3	To understand Due Process used by IASB

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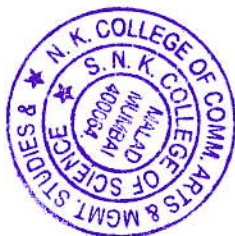
**Post Graduate Programme: Master of Commerce(Accountancy)**

**DSC 4      Research Based Project**

### Course Outcome

The project topic may be undertaken in any area of DSE Core/Core Courses.

1. Each of the students has to undertake a Project individually under the supervision of a teacher-guide.
2. The student shall decide the topic in consultation with the teacher-guide concerned.
3. College will allot P G Teacher for guidance to the students based on her / his specialization.
4. There shall be double valuation of project by the teacher- guide concerned and an external examiner appointed by the College with equal weightage.
5. The teacher-guide along with the external examiner appointed by the College for the valuation of project shall conduct viva voce examination with equal weightage.
6. The project report shall be prepared as per the broad guidelines given below:
  - a. Project Report shall be typed in Times New Roman with one and half line spacing in 12 Font Size and 1.5 spacing.
  - b. The size of the Project Report shall be with a minimum of 50 pages.
  - c. Project Report shall be printed on both sides of the paper.
  - d. The Project Report shall be bounded.



**PRINCIPAL.**

NAGINDAS KHANDWALA COLLEGE OF COMMERCE  
ARTS & MANAGEMENT STUDIES AND SHANTABEN  
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