



Government of Maharashtra
ISMAIL YUSUF COLLEGE OF ARTS, SCIENCE & COMMERCE
(Affiliated to University of Mumbai)

Jogeshwari Station Road, Jogeshwari - East, Mumbai - 400 060

Email: principaliyc@rediffmail.com

Website: www.ismailyusufcollege.in

PROGRAMME OUTCOMES

The College is affiliated to the University of Mumbai. Thus, the college follows the guidelines and syllabus prescribed by the Affiliated University.

PROGRAMME: MASTER OF COMMERCE

Programme Outcomes

On completion of the M.Com. (Advance Accountancy) degree the graduates will be able to:

PO1: Building a strong foundation of knowledge in different areas of accountancy.

PO2: Employability as per the requirements of industry

PO3: Creative thinking and analytical skills to solve problems

PO4: Understanding of the current topics in Modern Accounting and Finance

PO5: Developing the skill of applying accounting concepts and techniques used in

business and an attitude for working effectively and efficiently in an enterprise.

Prof. (Dr.) A.S.Luhar
Co-Ordinator (Business Management)

CA Navneet Gokani
Co-Ordinator (Advanced Accountancy)

Prof. (Dr.) Vijay Narkhede
Principal



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Course Outcomes

Masters in Commerce (M. Com)

M.Com. (Accountancy) Specialization in M.com (Accountancy)

▪ First Year - SEMESTER I

Sr. No.	Name of the Course	Outcomes
1	Cost and Management Accounting	<ul style="list-style-type: none">• The learner shall be able to comprehend the concept of Cost and management accounting and its significance in the business• Learners shall possess the knowledge of developing, preparing and presenting the financial report and Cost Report in the business corporates.• The learner shall be able to apply the techniques of costing in the decision making in the business corporates
2	Business Ethics & Corporate Social Responsibility	<ul style="list-style-type: none">• Identify and address common ethical issues that arise for individuals, managers, and organizations.• Engage in logically sound discussion about moral dilemmas using the language of business ethics.• Explain how organizational and cultural variables can influence ethical conduct.• Identify key organizational tools, policies, systems, and laws that apply to managing ethical conduct specifically in the business environment.• Demonstrate a multi-stakeholder perspective in viewing CSR issues

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		<ul style="list-style-type: none">• Compare and contrast the multiple viewpoints and trade-offs that exist in the area of CSR.
3	Economics for Business Decision	<ul style="list-style-type: none">• The students will be acquainted with economic concepts and models of International trade• Students will become aware about international trade bloc and their importance.• To provide an insight into a broad range of economic aspects of the European Union.• To allow students to have better understanding of the regional trade regimes• Critically comment on and participate in current debates on international economic policy.
4	Strategic Management	<ul style="list-style-type: none">• To expose students to various perspectives and concepts in the field of Strategic Management• The course would enable the students to understand the principles of strategy formulation, implementation and control in organizations.• To help students develop skills for applying these concepts to the solution of business problems• To help students master the analytical tools of strategic management• PG-FAA-204 Financial Markets• Students will understand the Meaning of Financial Services and Types of Financial Services including their Significance in India

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		<ul style="list-style-type: none">• The students will know about the various Categories of Financial Products and understand the Marketing Mix for Financial Services.• The students will understand the Mutual fund Industry in India, its Different Schemes and valuation method.• The students will learn to evaluate the different Strategies for portfolio management
▪ First Year - SEM-II		
1	Corporate Finance	<ul style="list-style-type: none">• The learner shall be able to develop the objectives of Financial Management and comprehend the various sources of Finance.• Learners shall possess the knowledge to understand, develop and apply the techniques of investment in the financial decision making in the business corporates.• The learner shall be able to analysed and interpret the financial statements.
2	E-Commerce	<ul style="list-style-type: none">• The students will have insights to the fundamental concept of e-commerce and the importance of e-commerce in today's business environment.• The students can benefit from their own ecommerce website, where they can sell their own products or services.• Students can learn ecommerce as a flexible solution for both businesses and buyers.

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		<ul style="list-style-type: none">• Students will be made aware of existing problems and concerns in E-commerce.• Students will build the awareness towards different businesses models• Students will receive an overview on various issues of legal and regulatory framework and other environmental challenges related to E-commerce
3	Research Methodology	<ul style="list-style-type: none">• Learners are expected to demonstrate an understanding of research methodologies.• Identify the overall process of designing a research study from its inception to the report stage.• Imbibe data collection, analysis, and interpretation and presentation skills at par with globally accepted standards.• It provides a solid foundation for development of rational problem solving skills and analytical thinking that can last throughout their education and subsequent professional careers.
4	Macro Economics Concepts & Application	<ul style="list-style-type: none">•
• Second Year - SEM-III		
1	Advanced Financial Accounting	<ul style="list-style-type: none">• Understand & Interpret banking company accounts• Understand & interpret Insurance company accounts

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		<ul style="list-style-type: none">• Provide accounting treatment of Non-Banking Finance Companies & Foreign Currency Conversion transactions.
2	Advanced Auditing	<ul style="list-style-type: none">• Understand Company audit, audit process with computerized auditing and various concerns of audit• Understand audits of various concerns: - educational institutions, audit of hospital and audit of bank• Perform the compliance and audit functions.• Understand the audit control with respect to internal control especially procedure controls and facility controls; techniques of audit of EDP output
3	Direct Tax	<ul style="list-style-type: none">• Compute total income and tax payable by Assessee.• Preparation of Income Tax Return• Calculation of Advance Tax, and Tax deducted at Source• Procedure of Assessments & Appeals & Tax Collection Authorities under the Income Tax Act, 1961.• Understand Income Tax system properly, and interpret different tax provisions including international taxation
4	Project Work – I	<ul style="list-style-type: none">• Understand the areas of Business Research Activities with reference to the electives.• Conduct the research in the field of electives offered.

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		<ul style="list-style-type: none">• Develop the most appropriate methodology for their research studies.• Use different research methods and techniques to conduct data analysis• Drive a valid conclusion after detailed analysis
	• Second Year - SEM-IV	
1	Advance Financial Accounting	<ul style="list-style-type: none">•
2	Financial Management	<ul style="list-style-type: none">• Understand risks involved in the Financial Management function• Interpret Business Finance and the background of Accounting and Management• Awareness about challenges and opportunities of Financial Management
3	Indirect Tax-Introduction to Goods & Services Tax Act	<ul style="list-style-type: none">• Understand Input Tax Credit and exemptions• Compute GST Liability and Know about TDS, TCS & E-way bill under GST• Prepare and file GST returns• Understand different types of assessment and Audit Procedure.
4	Project Work - II	<ul style="list-style-type: none">• Understand the areas of Business Research Activities with reference to the electives.

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	<ul style="list-style-type: none">• Conduct the research in the field of electives offered.• Develop the most appropriate methodology for their research studies.• Use different research methods and techniques to conduct data analysis• Drive a valid conclusion after detailed analysis.
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M.com (Management) - Core Courses

1	Entrepreneurial Management	<ul style="list-style-type: none">• Sharpen creative, innovative and problem solving skills of the learner• Equip the learners with life skills and prepare them to tackle failures and uncertainties• Overview on women and social entrepreneurship• Clear understanding on entrepreneurial environment and its relevance
2	Human Resource Management	<ul style="list-style-type: none">• Learners understand the challenges and issues faced by Human Resource Manager while performing functional activities• Students learn skills and knowledge required to successfully implement an effective talent management system• Better Stress management in daily lives and organization leading high levels of performance.• Role of technology in recruitment, selection, career progression and other function of human resource management.• Learners to study the strategies induced to manage talent and engage them to the fullest.

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3	Organizational Behavior	<ul style="list-style-type: none">To understand the applicability of the concept of organizational behavior to understand the behavior of people in the organization.Demonstrate the applicability of analysing the complexities associated with management of individual behavior in the organization.Analyse the complexities associated with management of the group behavior in the organization.Demonstrate how the organizational behavior can integrate in understanding the motivation (why) behind behavior of people in the organization.
4	Project Work – I	<ul style="list-style-type: none">Understand the areas of Business Research Activities with reference to the electives.Conduct the research in the field of electives offered.Develop the most appropriate methodology for their research studies.Use different research methods and techniques to conduct data analysisDrive a valid conclusion after detailed analysis.
<ul style="list-style-type: none">Second Year - SEM-IV		

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1	Sales & Distribution Management	<ul style="list-style-type: none">• The course imparts the knowledge needed to understand the concept and relevance of Advertising and sales Management in the modern era• Enable learners to understand the scope and complexity of advertising creativity and sales management.• Gather an overview about advertising agencies, various Media, Regulatory framework of advertising, Sales force management, Structure and steps in Developing a Sales Organisation, Methods and Types of Sales Quota• Highlighting the role of IT in sales management.
2	Retail Management	<ul style="list-style-type: none">• Define retail business and identify its working mechanisms• Explain the retail business model for brick and mortar formats in detail• This course provides an insight to the students regarding various issues associated with store operation, visual merchandising, merchandising, inventory management, retail sales etc
3	Management of Business Relations	<ul style="list-style-type: none">• The course provides detailed knowledge in the field of business relationships and network management with special emphasis on relationship dynamics.• The learner will gain specific knowledge of managing customer relationships, supplier

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		<p>relationships, employee relationships and channel relationships.</p> <ul style="list-style-type: none">• The learner will have greater insights in customer relationship management and will understand how the use of technology in customer relationship management can bring greater value to customer and build in corporate image as course emphasizes more on E- CRM and its benefits to marketers and customers.• The course helps developing competencies of strategizing and developing important business relationships and managing its network.
4	Project work -II	<ul style="list-style-type: none">• Understand the areas of Business Research Activities with reference to the electives.• Conduct the research in the field of electives offered.• Develop the most appropriate methodology for their research studies.• Use different research methods and techniques to conduct data analysis• Drive a valid conclusion after detailed analysis.

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