



शिक्षण प्रसारक मंडळी, पुणे
R. A. Podar College of Commerce & Economics
AUTONOMOUS
Matunga, Mumbai - 400 019
An 'A+' Institution as Accredited by NAAC
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Program Specific Outcomes- MCom (Advanced Accountancy)

Program Specific Outcomes No.	At the end of the program, learners will be able to
PSO 1	Acquire disciplinary knowledge in the field of Accountancy.
PSO 2	Enhance their communication skills through research-related tasks and presentations.
PSO 3	Apply critical thinking and analytical reasoning to address both concrete and abstract problems within domain-specific and multidisciplinary contexts.
PSO 4	Acquire research related skills to be able to bridge the gap between theoretical understanding and practical knowledge by conducting experiments and gaining hands-on experience, effectively solving complex problems using Systems/Design Thinking methodologies.
PSO 5	Cultivate self-directed learning and reflect on their academic journey to excel in their chosen area of study within the domain.
PSO 6	Acquire digital literacy through advanced software resources, computational skills, and digital tools specific to the domain for tasks such as data analysis, visualization, and interpretation.
PSO 7	Demonstrate scientific reasoning through preparation, documentation, and presentation of scientific work in the form of reports and research articles for academic forums.
PSO 8	Explore a wide range of career opportunities available locally, nationally, and internationally, ultimately achieving multicultural competence.
PSO 9	Exhibit ethical awareness, principles and practices specific to the domain in academic, professional, and social interactions.
PSO 10	Develop reflective thinking to critically evaluate, review, and present theories, principles, and concepts through problem solving using unconventional and innovative approaches, thinking outside the box.

**Course Outcomes for courses under MCom (Advanced Accountancy)
Semester I - IV**

Program Name: MCOM (Advanced Accountancy)	Course Name: Strategic Management	Course Code: 110101
Course Outcome No.	Course Outcome	Program Outcome mapping
CO 1	Understand the concept and importance of strategic management.	PSO 1, PSO 2
CO 2	Identify the key components of the strategic management process. Recognise the role of environmental analysis in strategic management.	PSO 3, PSO 4, PSO 5
CO 3	Analyse the internal and external factors that influence strategy formulation.	PSO 1, PSO 5
CO 4	Evaluate the success of implemented strategies and make necessary adjustments.	PSO 6, PSO 7, PSO 8
CO 5	Recognize the importance of innovation and entrepreneurship in strategic decision-making.	PSO 3, PSO 8
CO 6	Analyse the role of sustainability and social responsibility in strategic management.	PSO 9, PSO 10

Program Name: MCOM (Advanced Accountancy)	Course Name: Economics for Business Decisions	Course Code: 110102
Course Outcome No.	Course Outcome	Program Outcome mapping
CO 1	Understanding the meaning and scope of business economics and its principles.	PSO 1, PSO 2
CO 2	Understand the concept of demand and supply and their determinants.	PSO 3, PSO 5
CO 3	Evaluate the factors that affect supply elasticity and its implications for production and pricing decisions.	PSO 6, PSO 7
CO 4	Interpret and analyze the market equilibrium using demand and supply curves.	PSO 6, PSO 8
CO 5	These skills will enable learners to make informed business decisions based on economic principles, understand market dynamics, and analyze the implications of different market structures on pricing and production strategies.	PSO 9, PSO 10

Program Name: MCOM (Advanced Accountancy)	Course Name: Cost and Management Accounting	Course Code: 110103
Course Outcome No.	Course Outcome	Program Outcome mapping
CO 1	Analyze the impact of using marginal costing or absorption costing on pricing decisions, product profitability, and financial reporting.	PSO2, PSO3

CO 2	Evaluate the advantages and limitations of marginal costing and absorption costing in various decision-making scenarios.	PSO4, PSO5
CO 3	Calculate and analyze variances between actual costs and standard costs. Interpret the significance of variances and take appropriate corrective actions.	PSO7, PSO6
CO 4	Apply different costing techniques, budgetary control, and operating costing in various decision- making scenarios.	PSO9, PSO10

Program Name: MCOM (Advanced Accountancy)	Course Name: Business Ethics and Corporate Social Responsibility	Course Code: 110104
Course Outcome No.	Course Outcome	Program Outcome mapping
CO 1	Recognize ethical dilemmas and challenges faced in business decision-making. Analyze the ethical implications of different business actions and practices.	PSO 1, PSO 2
CO 2	Examine the legal and regulatory framework governing ethical practices in India.	PSO 2, PSO 3, PSO 4
CO 3	Evaluate the challenges and opportunities associated with implementing ethical practices in Indian organizations.	PSO 5, PSO 6
CO 4	Develop an understanding of the ethical responsibilities of businesses towards stakeholders and society.	PSO 7, PSO 8
CO 5	Develop knowledge and skills in formulating and implementing a comprehensive CSR policy. Recognize the importance of stakeholder engagement and collaboration in CSR initiatives. Evaluate the impact and effectiveness of CSR initiatives on organizational performance and social outcomes.	PSO 6, PSO 7, PSO 8
CO 6	Understand the ethical considerations and values that underpin CSR practices. Learners will be equipped with the knowledge and skills necessary to understand and implement CSR principles and practices in organizations. They will develop a holistic understanding of CSR areas, policy formulation, stakeholder engagement, and the ethical dimensions of CSR.	PSO 9, PSO 10

Program Name: MCOM (Advanced Accountancy)	Course Name: Research Methodology for Business	Course Code: 110201
Course Outcome No.	Course Outcome	Program Outcome mapping

CO 1	Understand the concept and importance of research in various fields. Identify the key elements and characteristics of research.	PSO 1, PSO 2
CO 2	Recognize different types of research, such as quantitative, qualitative, and mixed methods.	PSO 3, PSO 4
CO 3	Understand the ethical considerations in research and the importance of research integrity.	PSO 3, PSO 5
CO 4	Interpret statistical results and draw meaningful conclusions. Use statistical software packages for data analysis, such as SPSS or R.	PSO 6, PSO 7
CO 5	Understand the modern practices in research, such as open-access publishing, preregistration, and reproducibility.	PSO 7, PSO 8, PSO 9

Program Name: MCOM (Advanced Accountancy)	Course Name: Macro Economics Concepts and Applications	Course Code: 110202
Course Outcome No.	Course Outcome	Program Outcome mapping
CO 1	Understand the concept of aggregate income and its measurement in an economy. Identify the key components of aggregate income, including consumption, investment, government spending, and net exports.	PSO 1, PSO 2
CO 2	Understand the Keynesian perspective on aggregate demand and its determinants, such as consumption, investment, government spending, and net exports.	PSO 3, PSO 4, PSO 5
CO 3	Analyze the effects of fiscal and monetary policies within the IS-LM framework on aggregate output, interest rates, and equilibrium. Evaluate the trade-offs and limitations of policy decisions in achieving macroeconomic objectives like price stability, full employment, and economic growth.	PSO 6, PSO 7, PSO 9
CO 4	Understand the impact of international trade and finance on macroeconomic policy.	PSO 7, PSO 8
CO 5	Analyze the implications of exchange rate regimes and capital flows on a country's economy. Evaluate policy responses to global economic shocks and their effects on domestic economic stability and growth.	PSO 9, PSO 10

Program Name: MCOM (Advanced Accountancy)	Course Name: Corporate Finance	Course Code: 110203
Course Outcome No.	Course Outcome	Program Outcome mapping

CO 1	Understand the scope and objectives of financial management in organizations. Apply the time value of money principles to analyze investment opportunities.	PSO 1, PSO 2
CO 2	Apply ratio analysis techniques to assess the financial health and performance of a company. Make informed financial decisions based on financial analysis and evaluation.	PSO 3, PSO 4
CO 3	Analyze and evaluate different financial decisions, such as investment decisions, financing decisions, and dividend decisions.	PSO 5, PSO 6, PSO 7
CO 4	This knowledge will enable learners to contribute to the financial success and sustainability of organizations and support effective financial planning and decision-making.	PSO 9, PSO 10

Program Name: MCOM (Advanced Accountancy)	Course Name: E-Commerce	Course Code: 110204
Course Outcome No.	Course Outcome	Program Outcome mapping
CO 1	Recognize the role of the World Wide Web in facilitating e-commerce and understand the components of e-enterprise.	PSO 1, PSO 2
CO 2	Apply e-marketing strategies and understand electronic payment systems in e-commerce.	PSO 3, PSO 4, PSO 5
CO 3	Analyze the legal and regulatory environment and security issues in e-commerce.	PSO 6, PSO 7, PSO 8
CO 4	Analyze and evaluate different financial decisions, such as investment decisions, financing decisions, and dividend decisions.	PSO 9, PSO 10

Program Name: MCOM (Advanced Accountancy)	Course Name: Advance Financial Accounting	Course Code: 110301
Course Outcome No.	Course Outcome	Program Outcome mapping
CO 1	Explain the consolidation process and prepare consolidated financial statements based on relevant accounting Standards.	PSO 1, PSO 2
CO 2	Demonstrate the ability to perform complex accounting techniques and methods as required by relevant accounting standards.	PSO 3, PSO 4
CO 3	Read and analyze consolidated financial statements including accounting policies and other information disclosures.	PSO 6, PSO 7
CO 4	Conduct practical research in the accounting discipline.	PSO 9, PSO 10

Program Name: MCOM (Advanced Accountancy)	Course Name: Direct Tax	Course Code: 110302
Course Outcome No.	Course Outcome	Program Outcome mapping
CO 1	Understand the fundamental concepts of direct taxation, including the definition of terms like 'assessment,' 'income,' and 'assessee.'	PSO 1, PSO 3
CO 2	Analyze the basis of charge under the Income Tax Act, considering residential status and scope of total income.	PSO 4, PSO 5
CO 3	Interpret the provisions related to the computation of income and applicability of tax.	PSO 4, PSO 5
CO 4	Gain a comprehensive understanding of different heads of income such as salary, house property, business or profession, capital gains, and other sources.	PSO 3, PSO 4

Program Name: MCOM (Advanced Accountancy)	Course Name: Advance Cost Management	Course Code: 110303
Course Outcome No.	Course Outcome	Program Outcome mapping
CO 1	Use and interpret the results of costing techniques appropriate to different activities and decisions; formulate and use standards and budgets for planning and control purposes.	PSO1, PSO 2
CO 2	Understand the role of responsibility accounting and performance measurement	PSO 3, PSO 4
CO 3	Understand the behavioural implications of performance measurement and transfer pricing systems in defictionalized	PSO 5
CO 4	Appreciate the need to relate management accounting systems to contemporary thinking about organisational planning and control.	PSO 7, PSO 8, PSO 10

Program Name: MCOM (Advanced Accountancy)	Course Name: Advance Auditing	Course Code: 110304
Course Outcome No.	Course Outcome	Program Outcome mapping
CO 1	Demonstrate an understanding of planning and conducting an engagement including making assessments of audit risk, fraud, and materiality, and deciding the nature, timing, and extent of tests.	PSO 1, PSO 3
CO 2	Identify objectives for particular audits, select and apply tests of control and substantive procedures to obtain appropriate audit evidence, evaluate the evidence, and draw reasonable	PSO 5, PSO 6, PSO 7

	conclusions.	
CO 3	Apply relevant account and reporting standards to evaluate and form opinions on financial statements.	PSO 9, PSO 10

Program Name: MCOM (Advanced Accountancy)	Course Name: Financial Services	Course Code: 110305
Course Outcome No.	Course Outcome	Program Outcome mapping
CO 1	Understand the role and function of the financial system in the macroeconomy.	PSO 1, PSO 4
CO 2	Demonstrate an awareness of the current structure and regulation of the Indian financial services sector.	PSO 6, PSO 7
CO 3	Evaluate and create strategies to promote financial products and services	PSO 8, PSO 9, PSO 10

Program Name: MCOM (Advanced Accountancy)	Course Name: Corporate Financial Accounting	Course Code: 110401
Course Outcome No.	Course Outcome	Program Outcome mapping
CO 1	This course will enable the students to combine practice and theoretical knowledge of financial accounting.	PSO 1, PSO 2
CO 2	The students of this course will be active learners and develop awareness of emerging trends in financial accounting,	PSO 4, PSO 5, PSO 6
CO 3	The course will provide decision-making skills to the students in the financial analysis context and valuation of business	PSO 7, PSO 8
CO 4	The students of this course will have the ability to identify and analyze consolidated financial statements.	PSO 9, PSO 10

Program Name: MCOM (Advanced Accountancy)	Course Name: Indirect Tax- Introduction of Goods and Service Tax	Course Code: 110402
Course Outcome No.	Course Outcome	Program Outcome mapping
CO 1	Understand the principles underlying the Indirect Taxation Statutes (concerning the Goods and Services Tax Act,).	PSO 1, PSO 4
CO 2	Compute the assessable value of transactions related to goods and services for levy and determination of duty liability.	PSO 5, PSO 6
CO 3	Identify and analyze the procedural aspects under different applicable statutes related to indirect taxation	PSO 8, PSO 9

Program Name: MCOM (Advanced Accountancy)	Course Name: Financial Management	Course Code: 110403
Course Outcome No.	Course Outcome	Program Outcome mapping
CO 1	Demonstrate the applicability of the concept of Financial Management to understand the managerial and Corporate Capital Structure	PSO 2, PSO 3
CO 2	Demonstrate how the concepts of financial management and investment, financing and dividend policy decisions could integrate while identification and resolution of problems	PSO 4, PSO 5, PSO 6
CO 3	Understand the budgeting process and its role in financial planning. Develop strategies to align financial plans with organizational goals.	PSO 5, PSO 6
CO 4	Comprehend the interplay between financial policy and corporate strategy. Critically analyse and formulate financial policies in changing business environments.	PSO 9, PSO 10

Program Name: MCOM (Advanced Accountancy)	Course Name: International Financial Reporting Standards	Course Code: 110404
Course Outcome No.	Course Outcome	Program Outcome mapping
CO 1	Describe the objectives of financial reporting and the importance of the financial reporting system in the valuation.	PSO 2, PSO 3
CO 2	Demonstrate proficiency in the proper format and structure of financial statements.	PSO 4, PSO 5, PSO 6
CO 3	Understand the role of notes and disclosures in enhancing the understanding of financial statements.	PSO 7, PSO 8, PSO 9
CO 4	Apply Ind AS guidelines to recognize, measure, and present various types of assets, liabilities, and revenue accurately.	PSO 5, PSO 6
CO 5	Analyze the impact of Ind AS on financial reporting disclosure practices.	PSO 9, PSO 10

Program Name: MCOM (Advanced Accountancy)	Course Name: Personal Financial Planning	Course Code: 110405
Course Outcome No.	Course Outcome	Program Outcome mapping
CO 1	Determining the Personal financial status by analyzing and evaluating the available information.	PSO 1, PSO 2
CO 2	Developing and preparing a Financial Plan tailored to meet the goal of Risk analysis, insurance and retirement planning.	PSO 3, PSO 6, PSO 7

CO 3	Develop investment strategies aligned with individual risk tolerance and financial goals. Analyze investment risk and return to make informed investment decisions.	PSO 5, PSO 6, PSO 7
CO 4	Evaluate employee benefits packages and their role in overall financial planning. Develop retirement income strategies to ensure a comfortable post-employment life.	PSO 9, PSO 10