



BUNTS SANGHA'S

**S.M.SHETTY COLLEGE OF SCIENCE, COMMERCE &
MANAGEMENT STUDIES**

PERMANENTLY AFFILIATED TO UNIVERSITY OF
MUMBAI

IMC RBNQ Certificate of Merit

ISO 21001 : 2018 Certified

Programme Outcomes & Programme Specific Outcomes

Master of Commerce - Accountancy

Programme Outcome

PO1	To apply the knowledge of Advance accounting and Management skills in the core courses.	Competency 1	Demonstrate Competency in Advance Accountancy and Financial Management	Performance Indicator 1	Apply Advance Accountancy Concepts like Final Accounts of Banking Company, Final Accounts of Insurance Company, Final Accounts of Co-operative Society
		Competency 2	Demonstrate Competency in Cost Accounting and Budgeting	Performance Indicator 2	Apply Cost Accounting Techniques in calculating Marginal Costing, Standard Costing, Budgetary Control & Operating Costing
		Competency 3	Demonstrate Competency in Accounting & Statistical Techniques	Performance Indicator 3	Apply Accountancy and Statistical Techniques in calculating Time Value of Money, Ratio Analysis in Financial Decision Making & Financial Management
PO2	Develops the skill to think critically on abstract concepts of Research Methodology & Management Strategies.	Competency 1	Demonstrate Competency in Research Methodology	Performance Indicator 1	Understand & Apply techniques to learn Research, Research Process, Data Processing & Statistical Analysis, and Research Reporting & Modern Practices in Research.
		Competency 2	Demonstrate Competency in Strategic Management & it's Implementation	Performance Indicator 2	Understand & Apply techniques to learn Strategic Management, Strategy formulation, Implementation & Evaluation, Business Corporate & Global Strategies, Emerging Strategic Trends.
		Competency 3	Demonstrate Competency in Direct Tax	Performance Indicator 3	Apply techniques to compute Residential Status, Different Heads of Income, Exempt Income & Computation of Taxable Income

PO3	To impart the various skills like Financial skills, Micro & Macro Economic skills for Business Decision Making	Competency 1	Demonstrate Competency in Economics for Business Decisions	Performance Indicator 1	Apply techniques & Principles of Business Economics, Demand & Supply Analysis & Production Decisions
		Competency 2	Demonstrate Competency in Macro Economics Concepts & Applications	Performance Indicator 2	Apply Techniques to learn & Calculate Aggregate Incomes & its Dimensions, Aggregate Demand & Supply.
		Competency 3	Demonstrate Competency in Corporate Financial Reporting, IFRS & IND AS, Valuation of Business & Consolidated Financial Statement.	Performance Indicator 3	Apply Accounting techniques in Corporate Financial Reporting, IFRS & IND AS, Valuation of Business & Consolidated Financial Statement
PO4	To gear up with updated knowledge of E-Commerce & Business Ethics	Competency 1	Demonstrate Competency in various branches of E-Commerce	Performance Indicator 1	Understand & Apply knowledge of E-Commerce, E-Marketing & Electronic Payment System & it's Legal Aspects
		Competency 2	Demonstrate Competency in Business Ethics & Corporate Social Responsibility	Performance Indicator 2	Apply the knowledge of Business Ethics, Indian Ethical Practices & Corporate Governance.
		Competency 3	Demonstrate Competency in Corporate Social Responsibility Policy & Areas of Corporate Social Responsibility	Performance Indicator 3	Understand & Apply knowledge of Corporate Social Responsibility & Areas of Corporate Social Responsibility


PO5	The Student will Learn Advanced Cost Accounting, Costing, and Financial Management & Competency in Goods & Service Tax.	Competency 1	Demonstrate competency in Goods & Service Tax	Performance Indicator 1	Understand & Apply techniques to learn GST, Registration of GST, GST ACT 2017 & Payment of GST
		Competency 2	Demonstrate competency in Financial Management	Performance Indicator 2	Apply techniques of capital budgeting, Types of Financing, Working Capital Management & Financial Planning.
		Competency 3	Demonstrate Competency in Advanced Cost Accounting.	Performance Indicator 3	Apply Cost Accounting Techniques in calculating Process Costing, ABC Costing, Responsibility Accounting.

Programme Specific Outcome

PSO1	Learners venture into Advanced Accounting, Financial Management, Advanced Cost Accounting, and Corporate Finance.	Competency 1	Demonstrate an ability to work in Accounting & Finance Sector	Performance Indicator 1	Apply techniques of Final Accounts of Insurance Company, and Final Accounts of Co-operative Society & Foreign Currency Conversion.
		Competency 2	Demonstrate an ability to work in Marketing and Human Resource Position	Performance Indicator 2	Apply Techniques of Marginal Costing, Standard Costing, Budgetary Control & Operating Costing, Process Costing, ABC Costing, Responsibility Accounting
		Competency 3	Demonstrate an ability to work in Banking, Administrative and Corporate Sector	Performance Indicator 3	Apply techniques of Final Accounts of Banking Company, Corporate Financial Reporting, IFRS & IND AS, Valuation of Business & Consolidated Financial Statement.

PSO2	Enables learners to pursue different Professional examinations like CA, CS, CAT, CMA, MPSC, UPSC etc.	Competency 1	Demonstrate an ability to pursue Professional Finance Courses like CA, CS, CMA, CFA, etc.	Performance Indicator 1	Apply Techniques of Corporate, Financial, Cost, and Direct & In-Direct Tax.
		Competency 2	Demonstrate an ability to pursue CAT, CET, UPSC, examinations	Performance Indicator 2	Apply techniques of Strategic Management & Research Methodology.
PSO3	The learner is further exposed to certain selected, but relevant, areas of Finance & Management.	Competency 1	Demonstrate competency in understanding and analyzing the financial aspects of business	Performance Indicator 1	Apply various financial analysis tools in determining an entity's past, present and proposed financial status
		Competency 2	Demonstrate competency in applying financial concepts for effective decision making in businesses	Performance Indicator 2	Apply relevant financial tools in effective business analysis and decision making process
		Competency 3	Demonstrate competency in identifying and understanding In-depth concepts in the field of finance	Performance Indicator 3	Identify and understand the financial systems and its peripheral concepts
PSO4	Imbibes amongst students the qualities to demonstrate Progressive learning of various tax issues and tax forms related to individuals and businessmen and setting up their own business startup.	Competency 1	Demonstrate an ability to pursue Direct Taxation towards Individuals	Performance Indicator 1	Apply techniques of Tax Management and Planning
		Competency 2	Demonstrate an ability to pursue Indirect Taxation towards Individuals	Performance Indicator 2	Apply techniques of Tax Management in GST
		Competency 3	Demonstrate an ability to pursue family business or own startup	Performance Indicator 3	Apply techniques of Entrepreneurship and Business Development, Laws Related to Business




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