

"MATUSHRI PUSHPABEN VINUBHAI VALIA COLLEGE OF COMMERCE"

MASTER OF COMMERCE (ACCOUNTANCY)

PROGRAMME OUTCOME:

PO1: Learner enables to get theoretical and practical experience in the field of Commerce Sector which includes Marketing , Management , Economics and Accounting Learner.

PO2: Learner will able to think creatively and apply analytical skills and integrative abilities to solve the problems and also decision making skills for achieving business objectives.

PO3: Developing the skills of applying accounting concepts and techniques used in business and an attitude for working effectively and efficiently in an enterprise which is also helpful for society in large.

PROGRAMME SPECIFIC OUTCOME:

PSO1: Comprehensive knowledge on diverse facts of commerce and a strong conceptual foundation in their areas i.e advanced accounting and taxation and by virtue of training they can become manager, accountant, management accountant, auditor, professor.

PSO2: Learner is able to understand significance of auditing with reference to various specialized institutions and also learner can go for further for professional courses like CA/ICWA/CFA and also able to give competitive exams after completing masters.

"MATUSHRI PUSHPABEN VINUBHAI VALIA COLLEGE OF COMMERCE"

STRATEGIC MANAGEMENT

OBJECTIVES: -

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 Reform

COURSE OUTCOME

CO1: The learner will gain knowledge about importance, scope and concept of strategy and strategic management process.

CO2: The learner will comprehend strategy formulation, its implementation and evaluation. The learner will be able to develop and prepare organizational strategies that will be effective for the current environment.

CO3: The learner will gain knowledge pertaining to Business, Corporate and Global Reforms. The learner will develop learning and analytical skills and that will enable them to provide strategic solutions to various problems.

CO4: The learner will gain knowledge of recent developments and trends in the business corporate world. The learner will be able to devise strategic approaches to managing a business efficaciously in a global context.

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ECONOMICS FOR BUSINESS DECISIONS

OBJECTIVE

1. The course aims at familiarising the students with the understanding of the economic aspects of current affairs and thereby prepares them to analyse the market behaviour with economic way of thinking
2. In addition to providing an insight into application of economic principles in business decisions, it also intends to widen analytical ability of the students and to provide them a foundation for further study of economics

COURSE OUTCOME

CO1: The learner will get familiarizes with the basic concepts of micro economics and its applications to business situations. The learner will be able to apply economic principles in business decisions.

CO2: The learner will be able to apply elasticity of demand and supply to economic issues like paradox of bumper harvest, tax on price and quantity, minimum floor and maximum ceilings.

CO3: The learner will be able to apply law of variable proportion and returns to scale to undertake production decisions. The learner will also be able to undertake economic analysis of cost.

CO4: The learner will be able to understand the relationship between different market structures and analyse their comparison with one another.

"MATUSHRI PUSHPABEN VINUBHAI VALIA COLLEGE OF COMMERCE"

COST & MANAGEMENT ACCOUNTING

OBJECTIVE

1. To enhance the abilities of learners to develop the concept of Cost and management accounting and its significance in the business
2. To enable the learners to understand, develop and apply the techniques of costing in the decision making in the business corporates.

COURSE OUTCOME

CO1: The learner will be able to get knowledge on different types of cost. Learner will be able to find the cost of product manufactured.

CO 2: The learner will be able to compare actual cost with the standard cost of a product. Learner will be able to discuss on the performance of the organization.

CO 3: The learner will be able to categorise cost into fixed cost, variable cost and semi-variable cost.

CO 4: The learner will be able to identify the cost of service provided by various sectors. Learner can construct cost sheet statement for transport service, hospitals, etc.

"MATUSHRI PUSHPABEN VINUBHAI VALIA **COLLEGE OF COMMERCE"**

BUSINESS ETHICS AND CORPORATE SOCIAL RESPONSIBILITY

OBJECTIVE:

1. To familiarize the learners with the concept and relevance of Business Ethics in the modern era
2. To enable learners to understand the scope and complexity of Corporate Social responsibility in the global and Indian context

COURSE OUTCOME

CO1: The learner will acquire knowledge about the importance, scope and functions of business ethics. The learner will also understand Indian ethos, values and business ethics as a reflection of standard of business that either an individual or business uses when conducting transactions.

CO2: The learner will acquire knowledge about Indian ethical practices in business and corporate governance. The learner will be able to examine ethical practices in Marketing, Advertising, Human Resources Management, Finance and Accounting, Production, Information Technology, Copyrights and Patents.

CO3: The learner will be able to explain the scope and functions of corporate social responsibility towards the Society. The learner will be able to apply tools and ideas to problems of CSR.

CO4: The learner will be able to analyse areas of CSR and evaluate CSR Policy of the companies.

"MATUSHRI PUSHPABEN VINUBHAI VALIA
COLLEGE OF COMMERCE"
RESEARCH METHODOLOGY FOR BUSINESS

OBJECTIVE:

1. To enable the learners to understand, develop and apply the fundamental skills in formulating research problems
2. To enable the learners in understanding and developing the most appropriate methodology for their research
3. To make the learners familiar with the basic statistical tools and techniques applicable for research

COURSE OUTCOME

CO1: The learner will understand the concept of research, identifying research problem, research design, hypothesis and sampling. The learner will be able to develop the skill of identifying research problem, formulating research problems and hypothesis.

CO2: The learner will be able to choose suitable methods of data collection; construct questionnaire on the basis of knowledge on measurements and scaling techniques and carry out pilot study.

CO3: The learner will be able to analyse collected data by applying statistical tools like parametric and non-parametric test.

CO4: The learners will be able to develop the report writing skills and its documentation by using computers in research.

"MATUSHRI PUSHPABEN VINUBHAI VALIA COLLEGE OF COMMERCE"

MACRO ECONOMICS CONCEPTS AND APPLICATIONS

OBJECTIVE:

1. The heavily application-oriented nature of macroeconomics course is introduced in order to enable the learners to grasp fully the theoretical rationale behind policies at the country as well as corporate level
2. This course the learners to receive a firm grounding on the basic macroeconomic concepts that strengthen analysis of crucial economic policies

COURSE OUTCOME

CO1: The learner will get knowledge about various macroeconomics concepts of aggregate income and its dimensions such as national income, circular flow of national income, etc.

CO2: The learner will understand about various concepts like Aggregate Demand Function (ADF), Aggregate Supply (ASF), Tradeoff between Inflation and Unemployment, stagflation, Phillips curve, etc. The learner will be able to analyse interrelationships among prices, income and interest rates as they affect consumption, saving and investment.

CO3: The learner will be able to analyse goods and money market. The learner will be able to evaluate IS-LM of India.

CO4: The learner will be able to create understanding of the rate of exchange and how the rate of exchange is determined. The learner will also be able to evaluate fiscal and monetary policies and how these policy influences the economy.

"MATUSHRI PUSHPABEN VINUBHAI VALIA COLLEGE OF COMMERCE"

E-COMMERCE

OBJECTIVE:

1. To provide an analytical framework to understand the emerging world of e-commerce
2. To make the learners familiar with current challenges and issues in e-commerce
3. To develop the understanding of the learners towards various business models

COURSE OUTCOME

CO1: The learner will be able to comprehend the emerging world of e-commerce, familiarize with current challenges and issues in e-commerce and develop the understanding towards various business models of E-Commerce.

CO2: The learner will understand the Web-based Commerce and evaluate E-commerce requirements of a business.

CO3: The learner will be able to examine pros and cons of online shopping and analyse electronic payment system.

CO4: The learner will develop understanding relating to Legal and Regulatory Environment and Security issues of E-commerce.

"MATUSHRI PUSHPABEN VINUBHAI VALIA COLLEGE OF COMMERCE"

CORPORATE FINANCE

OBJECTIVE:

1. To enhance the abilities of learners to develop the objectives of Financial Management
2. To enable the learners to understand, develop and apply the techniques of investment in the financial decision making in the business corporates

COURSE OUTCOME

CO1: The learner will get knowledge of the various sources of finance. Learner will be able to list the most suitable source of finance as per the requirements.

CO2: The learner will be able to relate the concept of time value of money in investment decisions. Learner will be able to predict the present value of future cash flows.

CO3: The learner will be able to use the various accounting ratios and interpret the financial statements. Learner will be able to do comparative analysis of financial statements using the ratios.

CO4: The learner will be able to recommend the best source of finance. The learner will be able to design a best capital structure.

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PROJECT WORK

CO1: The learner will be able to apply knowledge in conducting research work in future.

CO2: The learner will be able to investigate the problem under study.

CO3: The learner will be able to design research process.

CO4: The learner will be able to compose secondary data and primary data and draw conclusion and give suggestions.

"MATUSHRI PUSHPABEN VINUBHAI VALIA COLLEGE OF COMMERCE"

ADVANCED FINANCIAL ACCOUNTING

OBJECTIVE:

1. This course covers advanced financial reporting issues and accounting methods for company accounting.
2. It introduces different types of inter-entity relationships and related accounting issues and accounting treatments.
3. Students will learn how to prepare, read, analyse and evaluate the consolidated financial statements based on the guidelines provided under the relevant Accounting Standards.

COURSE OUTCOME

CO1: The learner will get knowledge on how to convert foreign currency into Indian currency using the proper exchange rates. The learner will be able to use this knowledge in converting Trial balance of Foreign Branch into Indian currency.

CO2: The learner will be able to categorise various items under proper headings in the Bank Financial statements. Learner will be able to identify non-Performing assets of the Banks.

CO3: The learner will be able construct Financial Statements of Life Insurance Companies and General Insurance Companies.

CO4: The learner will be able to explain the financial statement of co-operative societies. The learner will be able to identify which formats to be followed for different categories of Co-operative societies.

"MATUSHRI PUSHPABEN VINUBHAI VALIA COLLEGE OF COMMERCE"

ADVANCED AUDITING

OBJECTIVE:

1. To equip the student with the latest knowledge of auditing
2. To provide student with the skills and techniques employed in a modern audit
3. To develop an of auditing in the student in line with the International standards
4. To equip the student with latest tools and techniques in internal and external audit

COURSE OUTCOME

CO1: The learner will be able to use the knowledge in company audit. Learner will be able to identify the role of an auditor.

CO2: The learner will be able to examine the records in audit of Hospitals, Hotels, Educational Institutions, etc. The learner will be able to design audit plans.

CO3: The learner will be able to identify on which areas to focus for Energy Audit. The learner will be able to assess the documents during audit.

CO4: The learner will be able to inspect the records in auditing in computerized environment. The learner will be able to use various auditing software.

"MATUSHRI PUSHPABEN VINUBHAI VALIA COLLEGE OF COMMERCE"

DIRECT TAX

OBJECTIVE:

1. The students can understand Income Tax system properly, and can get the knowledge of different tax provisions.
2. To give knowledge about Submission of Income Tax Return, Advance Tax, and Tax deducted at Source, Tax Collection Authorities under the Income Tax Act, 1961

COURSE OUTCOME

CO1: Learner will able to understand the Income Tax system in India and basic concepts used in Income Tax.

CO2: Learner will able to compute the variou incomes like Salary , House Property , Capital Gains , Other Sources and Business / Professions Profit.

CO3: Student will enable to calculate various deduction available under Income Tax like 80C , 80DD , 80D etc and also understand the various provision of exemptions

CO4: To compute the income and tax liability of Individual , Firm and Company.

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FINANCIAL MANAGEMENT

OBJECTIVE:

1. Provide an in-depth view of the process in financial management of the firm. Develop knowledge on the allocation, management and funding of financial resources.
2. Improving students' understanding of the time value of money concept and the role of a financial manager in the current competitive business scenario.
3. Enhancing student's ability in dealing short-term dealing with day-to-day working capital decision; and also longer-term dealing, which involves major capital investment decisions and raising long-term finance.

COURSE OUTCOME

C01: The learner will be able to explain the various sources of finance. The learner will be able to use knowledge in selection of appropriate source of finance for business.

C02: The learner will be able to examine best investment proposal. The learner will be able to recommend the best investment proposal.

C03: The learner to identify the inventory levels. The learner will be able to prioritize the credit policies (wrt credit period to be given to debtors).

C04: The learner can design flexible budgets. The learner will be able to construct different types of budgets.

C05: The learner can plan strategy for organization. The learner can design strategies for gaining various objectives of an organisation.

"MATUSHRI PUSHPABEN VINUBHAI VALIA COLLEGE OF COMMERCE"

PERSONAL FINANCIAL PLANNING

OBJECTIVE:

1. The course presents essential knowledge and skills to make informed decisions about real world financial issues.
2. Students will learn how choices influence occupational options and future earning potential. Students will also learn to apply decision-making skills to evaluate career choices and set personal goals.

COURSE OUTCOME

CO1: The learner can apply knowledge in developing investment portfolio for own self and others. The learner will be able to examine various investments.

CO2: The learner will be able to identify most suitable insurance policy. The learner will be able to compare different insurance policies.

CO3: The learner will be able to use knowledge for retirement plans by making investments in long term investments. The learner will be able to classify the investments in Nation Pension Schemes.

CO4: The learner will be able recommend best investment schemes. The learner can compose a good investment plan.

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INDIRECT TAX

OBJECTIVE:

1. Students will get a general understanding of the GST law in the country and provide an insight into practical aspects of GST and equip them to become tax practitioners.
2. Students will be able to calculate GST at different level.

COURSE OUTCOME:

CO1: The learner will able to understand the basic concept and advantages , disadvantages of GST, GST Council , Tax rates etc

CO2: The student enables to compute the registration under GST and registration related provisions

CO3: Learner will able to understand rules related with Collection of tax under IGST Act ‘ 2017

CO4: Learner will understand concept and rules related to place of supply which helps in determination of GST liability

CO5: Learner will understand the procedure for payment under GST , TDS and TCS etc

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PROJECT WORK

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CO2: The learner will be able to investigate the problem under study.

CO3: The learner will be able to design research process.

CO4: The learner will be able to compose secondary data and primary data and draw conclusion and give suggestions.