



# Satish Pradhan Dnyanasadhana College, Thane

(Arts, Science and Commerce)

Re-Accredited "B+" Grade (CGPA 2.69) by NAAC, ISO 21001:2018 (Certified)

Affiliated to University of Mumbai

## M.Com. Advanced Accountancy Program Specific Outcome

### **PSO 1: Knowledge and Understanding**

Students will be able to demonstrate a comprehensive understanding of accounting concepts, practices, and theories.

### **PSO 2: Communication and Presentation Skills**

Graduates will understand direct and indirect tax laws, including income tax, GST, and other levies and use this knowledge to deal with their clients through presentation and communication skills.

### **PSO 3: Analytical Skills**

Students will develop strong analytical skills related to tax planning, compliance, and representing clients before tax authorities.

### **PSO 4: Research and Analysis**

Students will develop research skills to analyze complex financial data, interpret data and trends, and make informed recommendations.

### **PSO 5: Leadership and Teamwork**

Students by learning accounting principles and practices, will be able to become future leaders and overcome organizational problems.



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Department	Semester	Course
<b>M. Com</b> Advance Accountancy	<b>I</b>	<b>Advanced Cost and Management Accounting</b>

At the end of the course, Students will be able to:

CO No.	Course Outcomes	Bloom's Level	Mapping of PO & PSO's
CO1	<b>Analyse</b> the differences between absorption costing and marginal costing, including breakeven analysis and cost-volume-profit analysis	L4	PO1,PO2,P SO1, PSO3
CO2	<b>Apply</b> managerial decision-making techniques using cost accounting, including pricing strategies, accepting special offers, profit planning, make-or-buy decisions, and performance evaluation.	L3	PO1,PO2,P O4, PSO1,PSO 3,PSO4
CO3	<b>Apply</b> standard costing for cost control and cost reduction by setting standards and <b>analyse</b> variances in materials, labor, overheads, and sales. Solve problems related to variances and sub-variances.	L3/L4	PO1,PO2,P SO1, PSO3
CO4	Prepare and <b>analyse</b> different types of budgets including zero-based budgets, performance budgets, capital expenditure budgets, and flexible budgets.	L4	PO1,PO2,P O4, PSO1,PSO 2,PSO3,PS O4



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Department	Semester	Course
<b>M. Com</b> Advance Accountancy	<b>I</b>	<b>Direct and Indirect Tax</b>

At the end of the course, Students will be able to:

CO No.	Course Outcomes	Bloom's Level	Mapping of PO & PSO's
CO1	<b>Recall and Understand</b> definitions of Person, Assessee, Income and differences between Previous Year and Assessment Year.	L1/L2	PO1 PSO1/PSO3
CO2	<b>List</b> sources under Income from Salary, House Property and <b>Describe</b> computation methods for each income head.	L1	PO2 PSO3
CO3	<b>Apply</b> deductions under 80C, 80D, etc. and <b>Explain</b> conditions for availing deductions.	L3/L4	PO4 PSO4
CO4	<b>Calculate</b> income and tax for individuals, firms, companies and <b>Discuss</b> provisions for filing return of income under Sec 139(1) and Sec 139(5).	L3/L2	PSO5



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Department	Semester	Course
<b>M. Com</b> Advance Accountancy	<b>I</b>	<b>Advanced Financial Accounting</b>

At the end of the course, Students will be able to:

CO No.	Course Outcomes	Bloom's Level	Mapping of PO & PSO's
CO1	<b>Define</b> and <b>explain</b> the key concepts and principles of financial management, including its scope and objectives	L1/L2/L3	PO1,PSO1
CO2	<b>Demonstrate</b> proficiency in applying time value of money concepts by calculating present values, future values, annuities, and <b>apply</b> discounting and compounding techniques to make informed financial decisions.	L3	PO1,PO2,PSO1,PSO3
CO3	<b>Analyse</b> financial statements using ratio analysis to assess management performance, profitability, efficiency, liquidity, and financial stability. <b>Apply</b> these ratios to <b>evaluate</b> business performance and make financial decisions	L3/L4/L5	PO1,PO2,PO4,PSO1,PSO3,PSO4
CO4	Calculate and interpret the cost of capital and Weighted Average Cost of Capital and Understand the impact of different types of leverage on investment decisions and financial stability.	L2/L3	PO1,PO2,PO4,PSO1,PSO3,PSO4



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Department	Semester	Course
<b>M. Com</b> Advance Accountancy	<b>I</b>	<b>Advanced Trends in Accounting</b>

At the end of the course, Students will be able to:

CO No.	Course Outcomes	Bloom's Level	Mapping of PO & PSO's
CO1	Demonstrate proficiency in using Tally ERP9 software for company management by understanding its user interface, setting up a company, configuring features, and managing account types and security controls. Students will be able to understand, alter, and delete companies and configure account heads, apply the F11 and F12 features effectively.	L2/L3	PO1, PSO1
CO2	Acquire mastery in managing accounting transactions using Tally ERP9 by understanding and Applying default vouchers, processing purchase and sales orders, and recording purchase and sales invoices. Students will also be able to demonstrate debit and credit notes and perform bank reconciliation, including the management of cash and bank books.	L2/L3	PO1, PO2, PSO1, PSO3



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Department	Semester	Course
<b>M. Com</b> Advance Accountancy	<b>I</b>	<b>Introduction to IND AS</b>

At the end of the course, Students will be able to:

CO No.	Course Outcomes	Bloom's Level	Mapping of PO & PSO's
CO1	Study the accounting theory and describe the accounting principles	L1/L2	PO1, PO4, PO6, PSO1, PSO4
CO2	Explain and apply the standards relating to Financial Reporting & Disclosure	L2/L3	PO1, PO2, PO4, PSO1, PSO3, PSO4
CO3	Describe and apply the standards providing guidance on Financial Statement Items	L1/L2/L3	PO1, PO2, PO3, PSO1, PSO2, PSO3
CO4	Apply and interpret the standards relating to business Acquisitions and Consolidations	L3/L5	PO1, PO2, PO3, PO4 PSO1, PSO2, PSO3, PSO4



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Department	Semester	Course
<b>M. Com</b> Advance Accountancy	<b>I</b>	<b>Research Methodology</b>

At the end of the course, Students will be able to:

CO No.	Course Outcomes	Bloom's Level	Mapping of PO & PSO's
CO1	Define research concepts and explain their types and significance in various fields. Evaluate the need and scope of research in Social Sciences, Humanities, Commerce, and Management.	L1/L2/L4/ L5	PO1,PSO1
CO2	Design a research plan by selecting a problem, formulating hypotheses, and creating a research design. Develop a sampling plan and justify the importance of literature review.	L6	PO1,PO2,PSO1, PSO4
CO3	Apply statistical tools to analyze data, including central tendency, dispersion, correlation, and regression. Conduct and interpret hypothesis tests using parametric and non-parametric methods.	L2/L3/L4	PO1,PO2,PSO1, PSO3,PSO4
CO4	Prepare a research report with appropriate structure and citation styles. Discuss modern practices, including ethical norms, plagiarism, and the role of computers in research.	L2	PO1,PO3,PO4,PO 6,PSO1,PSO2,PS O4



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Department	Semester	Course
<b>M. Com</b> Advance Accountancy	<b>II</b>	Advanced Cost Accounting

After completing the course, Students will be able to:-

CO No.	Course Outcome	Bloom's Level	Mapping of PO & PSO's
CO1	Understand process costing and explain techniques applied in industry.	L2	PO1,PO2,PO4 , PSO1,PSO3
CO2	Identify various cost allocation methods and apply ABC method of costing system	L1/L2	PO1,PO2,PO4,PS O1,PSO3
CO3	Define responsibility Centre and evaluate performance of company	L1/L5	PO1,PO2,PO4,PS O1,PSO3
CO4	Understand different techniques used in strategic cost management	L2	O1,PO2,PO4, SO1,PSO3



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Department	Semester	Course
<b>M. Com</b> Advance Accountancy	<b>II</b>	Direct and Indirect Tax (Goods and Service Tax)

After completing the course, Students will be able to:-

CO No.	Course Outcome	Bloom's Level	Mapping of PO & PSO's
CO1	Develop an overview GST, its need and applicability in India and Learners will understand the concept like Scope of Supply, Non-taxable Supply, demonstrate the application of Composition Scheme	L2,L3,L6	PO1, PO2,PO4, PSO1
CO2	Understand in detail about Time, Place and Value of Supply and apply it for computation of GST	L2,L3	PO1, PO2,PO4,PSO1,PSO3
CO3	Calculate ITC, manner of utilization, assessment of tax liability and payment of GST	L3,L4	PO1, PO2,PO4,PSO1, PSO3, PSO4
CO4	Understand the provisions of GST registration, its procedure, Develop documents needed for registration, Evaluate the reasons for cancellation of registration, deemed registration.	L2,L4,L6	PO1, PO2,PO4, PSO1, PSO3,PSO4



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Department	Semester	Course
<b>M. Com</b> Advance Accountancy	<b>II</b>	Corporate Finance

CO No.	Course Outcome	Bloom's Level	Mapping of PO & PSO's
CO1	Identify the scope of financial management in practice.	L1	PO1, PSO1
CO2	Designing the concept of valuation of securities.	L6	PO1, PO2, PO4, PSO1, PSO3, PSO4
CO3	Explain the concepts of financial accounting in general.	L2	PO1, PO3, PSO1, PSO2
CO4	Identify and apply various managerial decisions required in day-to-day business practices.	L1/L3	PO1, PO2, PO4, PO5, PSO1, PSO3, PSO5



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Department	Semester	Course
<b>M. Com</b> Advance Accountancy	<b>II</b>	Advance Trends in Accounting II

CO No.	Course Outcome	Bloom's Level	Mapping of PO & PSO's
CO1	Develop Financial report and do its analysis	L6/L4	PO1,PO2, PO3,PO4, PSO1,PSO2,PSO3
CO2	Implement GST masters in Tally and compute GST rate, Write Party GSTIN and Connect GST in service ledgers.	L3/L2/L4	PO1,PO2, PO3,PO4, PSO1, PSO2,PSO3



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Department	Semester	Course
<b>M. Com</b> Advance Accountancy	<b>III</b>	Accounting of Housing Society and Charitable Trust

CO No.	Course Outcome	Bloom's Level	Mapping of PO & PSO's
CO1	Define and Develop financial statements as per Maharashtra State Cooperative Societies Act	L1/L6	PO1,PO2, PO4, PSO1, PSO3
CO2	Understand and Apply auditing techniques in co- operative sector	L2/L3	PO1,PO2, PO4,PSO1, PSO3
CO3	Understand concept of charitable trust and differentiate income exempted	L2	PO1,PO2, PSO1, PSO3
CO4	Understand the accounting process of accounting of charitable trusts	L2	PO1,PO2, PSO1, PSO3



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Department	Semester	Course
<b>M. Com</b> Advance Accountancy	<b>III</b>	Advanced Financial Accounting

At the end of the course, Students will be able to:

CO No.	Course Outcomes	Bloom's Level	Mapping of PO & PSO's	No. of Hours
CO1	Study the requirements of Accounting Standards for foreign branches and interconvert branch final accounts between currencies	L1/L3	PO1, PO2, PO3, PSO1, PSO2, PSO3.	15
CO2	Prepare financial statements of banking companies	L3/L6	PO1, PO3, PSO1, PSO2.	15
CO3	Prepare financial statements of life and general insurance companies	L3/L6	PO1, PO3, PSO1, PSO2.	15
CO4	Describe legal provisions relating to Cooperative Societies and prepare final accounts	L1/L2/L3/L6	PO1, PO3, PO6, PSO1, PSO2.	15



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Department	Semester	Course
<b>M. Com</b> Advance Accountancy	<b>III</b>	Direct Tax

At the end of the course, Students will be able to:

CO No.	Course Outcome	Bloom's Level	Mapping of PO & PSO's
CO1	Remember terms such as Person, Assessee, and Income, Understand the concepts of Previous Year and Assessment Year, Analyse the Scope of Total Income	L1/L2/L4	PO1, PO2, PSO1, PSO3
CO2	Understand and Apply five heads of income and Analyze Differentiate between the various heads of income.	L2/L4	PO1, PO2, PO4, PSO1, PSO3, PSO4
CO3	Describe the deductions available under each section and Analyze Differentiate between deductions and exclusions.	L1/L4	PO1, PO2, PO6, PSO1, PSO3, PSO5
CO4	Explain the provisions for filing a return of income under Sec 139(1) and Sec 139(5) and Apply income and tax computations for individuals and firms.	L2/L3/L4	PO1, PO2, PO3, PSO1, PSO2, PSO3



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<b>M. Com</b> Advance Accountancy	<b>III</b>	Advanced Cost Accounting

At the end of the course, Students will be able to:

CO No.	Course Outcome	Bloom's Level	Mapping of PO & PSO's
CO1	Understand the principles and procedures of process costing, and apply them to accurately compute the cost of products in continuous production processes.	L2/L3	PO1, PO2, PSO1, PSO3
CO2	Analyze the methods of cost allocation and Apply Activity-Based Costing (ABC) to enhance decision-making in complex organizational environments.	L3/L4	PO1, PO2, PO4, PSO1, PSO3, PSO4
CO3	Evaluate the effectiveness of responsibility accounting and Apply designing performance measurement systems	L3/L5	PO1, PO2, PSO1, PSO3
CO4	Understand the role of strategic cost management in business, and apply its techniques to improve long-term profitability and competitive advantage.	L2/L3	PO2, PO5, PSO1, PSO3, PSO5



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Department	Semester	Course
<b>M. Com</b> Advance Accountancy	<b>IV</b>	<b>Financial Management</b>

At the end of the course, Students will be able to:

CO No.	Course Outcome	Bloom's Level	Mapping of PO & PSO's
CO1	Understand the various types of financing options available to businesses and Evaluate their suitability in different financial contexts.	L2/L5	PO1,PO2, PSO1, PSO3
CO2	Apply capital budgeting techniques to Analyze investment decisions and Evaluate their potential impact on business growth and profitability.	L3/L4/L5	PO2,PO4, PSO1, PSO3
CO3	Analyze the components of working capital and apply effective management strategies to optimize a company's liquidity and operational efficiency.	L3/L4	PO2.PO5, PSO1, PSO3, PSO4
CO4	Understand the principles of financial planning and develop comprehensive financial plans that align with organizational goals and strategies.	L2/L6	PO1,PO3, PSO1, PSO2
CO5	Evaluate the role of financial policy in shaping corporate strategy and apply strategic financial management practices to enhance long-term business sustainability.	L3/L5	PO2,PO5, PSO1, PSO5



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Department	Semester	Course
<b>M. Com</b> Advance Accountancy	<b>IV</b>	<b>Corporate Financial Accounting</b>

At the end of the course, Students will be able to:

CO No.	Course Outcomes	Bloom's Level	Mapping of PO & PSO's	No. of Hours
CO1	Describe fundamental aspects of financial reporting and recent trends therein	L1/L2	PO1, PO3, PO6, PSO1, PSO2.	15
CO2	Apply and interpret the Ind AS relating to Borrowing Cost, Operating Segments, Earning Per Share, Income Tax and Accounting for Fixed Assets	L3/L5	PO1, PO2, PO4, PSO1, PSO3, PSO4.	15
CO3	Calculate value of goodwill, business and shares of companies and recommend the suitable course of action	L3/L5	PO1, PO2, PO4, PO5, PSO1, PSO3, PSO4, PSO5.	15
CO4	Analyze holding-subsidary relationships for companies and prepare Consolidated Financial Statements	L3/L4/L6	PO1, PO3, PO6, PSO1, PSO2.	15



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Department	Semester	Course
<b>M. Com</b> Advance Accountancy	<b>IV</b>	<b>Indirect Tax (GST)</b>

At the end of the course, Students will be able to:

CO No.	Course Outcome	Bloom's Level	Mapping of PO & PSO's
CO1	Understand the fundamental concepts and principles of Goods and Services Tax (GST) and evaluate its impact on the Indian taxation system.	L2/L5	PO1, PO2, PSO1, PSO3
CO2	Apply the procedures for GST registration and analyze the requirements and implications of registration for businesses.	L3/L4	PO1, PO2, PSO1, PSO3
CO3	Understand the methods for collecting tax under the Integrated Goods and Services Tax (IGST) Act, 2017, and apply these methods to practical scenarios.	L2/L3	PO1, PO2, PSO1, PSO3
CO4	Analyze the rules for determining the place of supply of goods or services under the IGST Act, 2017, and apply these rules to correctly identify the place of supply in various transactions.	L3/L4	PO1, PO2, PSO1, PSO3
CO5	Understand the processes involved in the payment of GST and apply these processes to ensure accurate and timely GST payments.	L2/L3	PO1, PO2, PSO1, PSO3