

**CHRIST COLLEGE PUNE**  
**DEPARTMENT OF COMMERCE**

**Programme Outcome**

After the successful completion of two-year MCOM Programme, the graduate will be able to:

**Po1:** Advanced knowledge of business and commerce: MCom graduates should have a strong understanding of business principles and concepts and be able to apply this knowledge to practical situations

**Po2:** Specialized skills: Depending on the electives chosen, MCom graduates should have specialized skills in areas like finance, accounting, taxation, or costing

**Po3:** Critical thinking and problem-solving skills: MCom graduates should be able to analyze complex business situations and develop creative solutions to problems

**Po4:** Research skills: MCom graduates should have the ability to conduct independent research using appropriate research methodologies

**Po5:** Ethical and professional behavior: MCom graduates should have a strong understanding of ethical issues in business and commerce and be able to behave professionally in all situations

**Po6:** Global perspective: MCom graduates should have a broad understanding of global business and commerce, including the challenges and opportunities of operating in an international environment

## Master of Commerce

### Semester I

Course Code	Course Title	Course Outcome
60111	Costing Techniques and Responsibility Accounting	<ol style="list-style-type: none"><li>1. Illustrate the Budget Preparation Process.</li><li>2. Relate the impact of adverse and favourable variances on cost of a product/service.</li><li>3. Explain the industry specific cost ratios.</li><li>4. Create the importance of various tools to evaluate the business centre</li></ol>
60109	Advanced Cost Accounting	<ol style="list-style-type: none"><li>1. Relate the Scope of Cost Accounting in any business Activity.</li><li>2. Infer Cost Accounting treatment in relation to Material Cost Accounting, Employee cost and overheads.</li><li>3. Develop the learners to establish the interface between Cost Accounting Standards and the various elements of Cost.</li><li>4. Build the different methods of costing in Manufacturing and Service industries</li></ol>
60101	Management Accounting	<ol style="list-style-type: none"><li>1. Apply the concept of management accounting and its significance in the business.</li><li>2. Analyze the financial statements.</li><li>3. Develop and apply the techniques of management accounting in the financial decision making in the business corporates.</li><li>4. Improve the competence with their usage in managerial decision making and control.</li></ol>

<p style="text-align: center;"><b>60127</b></p>	<p style="text-align: center;"><b>Research Methodology and Analysis</b></p>	<ol style="list-style-type: none"> <li>1. Demonstrate knowledge of research processes</li> <li>2. Compare the literature reviews using print and online databases (reading, evaluating, and developing</li> <li>3. Classify American Psychological Association (APA) formats for citations of print and electronic materials</li> <li>4. Identify, explain, compare, and prepare the key elements of a research proposal/report</li> <li>5. Elaborate the quantitative and qualitative research.</li> </ol>
<p style="text-align: center;"><b>60102</b></p>	<p style="text-align: center;"><b>Industrial Economics</b></p>	<ol style="list-style-type: none"> <li>1. Develop the factors that influence firm behavior and the strategic decisions firms make, including pricing, output, investment, and entry/exit decisions.</li> <li>2. Discover market concentration, assess the degree of competition, and evaluate market power to analyze the performance of industries and markets</li> </ol>

**Semester II**

<p style="text-align: center;"><b>Course Code</b></p>	<p style="text-align: center;"><b>Course Title</b></p>	<p style="text-align: center;"><b>Course Outcome</b></p>
<p style="text-align: center;"><b>60209</b></p>	<p style="text-align: center;"><b>Application of cost accounting</b></p>	<ol style="list-style-type: none"> <li>1. Classify the need to integrate financial and Cost Accounts.</li> <li>2. Develop understanding about PLC and VCA Concepts.</li> <li>3. Assess the logic behind ABC technique.</li> <li>4. Solve cost formats under ABC &amp; to compare such results with the Traditional Overhead Accounting.</li> <li>5. Develop the importance of Transfer Pricing &amp; Target Costing in the changing scenario.</li> </ol>

<p style="text-align: center;"><b>60201</b></p>	<p style="text-align: center;"><b>Financial Analysis and Control</b></p>	<ol style="list-style-type: none"> <li>1. Recall basic financial analysis concepts, such as financial ratios, valuation techniques, and financial statement analysis tools.</li> <li>2. Explain the purpose and importance of financial analysis, as well as the role of financial information in decision-making. And comprehend how financial analysis tools can be used to evaluate the financial performance and position of a business.</li> <li>3. Apply financial analysis techniques to evaluate the financial performance and position of a business entity. They should also be able to use financial analysis software and other tools to process financial data and generate reports.</li> <li>4. Analyse financial statements and other financial information using various financial analysis techniques to identify strengths, weaknesses, opportunities, and threats of a business entity.</li> <li>5. Evaluate the financial performance and position of a business entity based on their financial analysis.</li> </ol>
<p style="text-align: center;"><b>60202</b></p>	<p style="text-align: center;"><b>Strategic Management</b></p>	<ol style="list-style-type: none"> <li>1. Understand the ability to think strategically and analyze complex business problems from a strategic perspective.</li> <li>2. Explore how to conduct thorough internal and external environmental analyses, including SWOT analysis, PESTEL analysis, and industry analysis.</li> </ol>

		3. Develop the challenges and techniques involved in implementing strategies throughout an organization, including resource allocation and organizational change.
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### Semester III

Course Code	Course Title	Course Outcome
321	Business Finance	<ol style="list-style-type: none"> <li>1. Compare with corporate finance required for Indian Industries.</li> <li>2. Apply the latest developments in the field of corporate finance.</li> <li>3. Discover the traditional theories of capitalization and dividend distribution practices.</li> <li>4. Design the working capital management practice of finance to students Skills to be developed.</li> </ol>
327	Cost Audit	<ol style="list-style-type: none"> <li>1. Infer the knowledge to the students on Cost Audit Practices.</li> <li>2. Compare the role and responsibilities of Cost Auditor</li> <li>3. Develop the students how Cost Audit Report is prepared.</li> </ol>
328	Management Audit	<ol style="list-style-type: none"> <li>1. Classify importance of management Audit.</li> <li>2. Explain the Procedure of Management Audit.</li> <li>3. Determine the Corporate Image in Management Audit.</li> <li>4. Interpret the different Areas of Management Audit.</li> <li>5. Design the Operational Audit</li> </ol>

395	<b>Introduction to Constitution</b>	<ol style="list-style-type: none"> <li>1. Explain the philosophy of Constitution of India to students.</li> <li>2. Discuss them with their freedoms and responsibilities.</li> </ol>
322	<b>Research Methodology</b>	<ol style="list-style-type: none"> <li>1. Demonstrate knowledge of research processes</li> <li>2. Create literature reviews using print and online databases (reading, evaluating, and developing</li> <li>3. Employ American Psychological Association (APA) formats for citations of print and electronic materials</li> <li>4. Identify, explain, compare, and prepare the key elements of a research proposal/report</li> <li>5. Compare and contrast quantitative and qualitative research.</li> </ol>
392	<b>Introduction to Cyber Security</b>	<ol style="list-style-type: none"> <li>1. Understand the basics of cybersecurity, including key terminology and principles.</li> <li>2. Analyse and gain exposure to cybersecurity tools and technologies.</li> <li>3. Develop hands-on labs and exercises to apply knowledge practically.</li> </ol>
394	<b>Skill Development</b>	<ol style="list-style-type: none"> <li>1. Develop proficiency in the targeted skill, whether it's a technical, creative, or soft skill.</li> <li>2. Enhance critical thinking skills to adapt and innovate while using the skill.</li> <li>3. Create a portfolio or showcase of work to demonstrate proficiency in the skill.</li> </ol>

**Semester IV**

<b>Course Code</b>	<b>Course Title</b>	<b>Course Outcome</b>
<b>421</b>	<b>Capital Market and Financial Services</b>	<ol style="list-style-type: none"><li>1. Illustrate the concept of capital markets, types of securities traded, and how the capital market works.</li><li>2. Identify and analyse the roles and functions of various financial institutions such as banks, investment banks, brokerage firms, and mutual fund companies</li><li>3. Define the regulatory framework governing capital markets and financial services, including the role of regulatory bodies such as securities and exchange commissions and central banks.</li><li>4. Develop analytical and critical thinking skills to evaluate financial data, assess risk, and make informed investment decisions.</li></ol>
<b>427</b>	<b>Recent advances in cost auditing &amp; cost system</b>	<ol style="list-style-type: none"><li>1. Understand the concept of Cost Accounting standard issued by icmai.in</li><li>2. Assess &amp; articulate the concept of Excise audit, VAT audit &amp; Productivity audit</li><li>3. Analyse how ERP system works in company through field visit.</li><li>4. Evaluate the concept of six sigma &amp; its utility</li></ol>
<b>492</b>	<b>Introduction to Cyber Security IV</b>	<ol style="list-style-type: none"><li>1. Classify advanced cyber threats, such as APTs (Advanced Persistent Threats), zero-day vulnerabilities, and sophisticated attack techniques.</li></ol>

		2. Develop advanced incident response skills, including rapid detection, containment, and recovery from cyber incidents.
<b>422A</b>	<b>Industrial Economic Environment</b>	<ol style="list-style-type: none"> <li>1. Recall and recognize key concepts, theories, and terminology related to industrial economics and its environment.</li> <li>2. Explain and summarize the principles of industrial economics and its environment, including market structures, pricing strategies, and regulations.</li> <li>3. Apply economic theories and principles to analyse and solve problems related to industrial economics and its environment, such as market competition and government policies.</li> <li>4. Analyse and evaluate the impact of various economic factors on industrial environment, such as supply and demand, market structure, and government intervention.</li> <li>5. Design and evaluate the effectiveness of economic policies and strategies in improving industrial environment and promoting economic growth.</li> </ol>
<b>428</b>	<b>Project Work/Case study</b>	<ol style="list-style-type: none"> <li>1. Apply theoretical knowledge gained in previous coursework to practical, real-world situations.</li> <li>2. Formulate the problem-solving abilities by tackling complex issues or challenges presented by the project or case study.</li> </ol>
<b>494</b>	<b>Skill Development II</b>	<ol style="list-style-type: none"> <li>1. Develop a higher level of proficiency in the targeted skill, building upon the basics learned in the prerequisite course.</li> <li>2. Create critical thinking skills related to the skill, enabling students to analyze complex scenarios or challenges.</li> </ol>



		3. Develop building a portfolio or showcase of work that demonstrates advanced proficiency in the skill.
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