



THE MOGAVEERA VYAVASTHAPAKA MANDALI

## **MVM Educational Campus**

*"Creating Quality...Delivering Excellence"*

**M V Mandali's Colleges of Commerce & Science**

**NAAC ACCREDITED**

(Affiliated to University of Mumbai)

(Permanently Unaided Linguistic Minority Institution)

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### **PROGRAMME OUTCOMES**

The College is affiliated to the University of Mumbai. Thus, the college follows the guidelines and syllabus prescribed by the Affiliated University.

#### **PROGRAMME: BACHELOR OF COMMERCE (ACCOUNTING AND FINANCE)**

##### **Programme Outcomes**

- PO1** - Enables learners to get theoretical and practical exposure in the commerce sector which includes Accounts, Commerce, Marketing, Management, Economics, Environment etc.
- PO2** - Develops communication skills and build confidence to face the challenges of the corporate world.
- PO3** - Enhances the capability of decision making at personal and professional levels.
- PO4** – Makes students industry ready and develop various managerial and accounting skills for better professional opportunities.
- PO5** - Develops entrepreneurial skills amongst learners.
- PO6** - Strengthens their capacities in varied areas of commerce and industry aiming towards holistic development of learners.
- PO7** - Thus, after completing their graduation learners develop a thorough understanding of the fundamentals in Commerce and Finance.

## **Program Specific Outcomes**

**PSO1** - The course helps aspirants to acquire knowledge in the field of accounting, taxation, auditing, risk management, financial accounting, managerial economics, business law and business communications.

**PSO2** - Learners can pursue careers as financial experts and also develop a better understanding of the markets as this course gives an in-depth understanding of the essential qualities and areas of expertise required for such jobs.

**PSO3** - Learner get opportunities to explore many career paths like investment and portfolio management, stock market, security analysis, mutual fund and capital market analysis, accounting field, financial field etc.

**PSO4** - The programme aims to develop professional skills among learners and build a strong foundation in accounts, Finance and Ethics which will benefit themselves as well as the society.

## **Semester wise Course Outcomes**

- **Semester I**

| <b>Sr. No.</b> | <b>Name of the Course</b>                                   | <b>Outcomes</b>   |
|----------------|---|---|
| 1.             | Financial Accounting (Elements of Financial Accounting) - I | <ul style="list-style-type: none"><li>• Provides knowledge of various accounting concepts, conventions and policies by ICAI.</li><li>• Inculcates the techniques, methods and practice of preparing final accounts, hire purchase accounting and Departmental accounting.</li></ul> |
| 2.             | Cost Accounting (Introduction and Element of cost) - I      | <ul style="list-style-type: none"><li>• Inculcates knowledge of various accounting concepts and policies.</li><li>• Introduces the students to working knowledge of Accounting Standards issued by the ICAI.</li></ul>  |

|    |   |   |
|----|---|---|
| 3. | Financial Management (Introduction to Financial Management) - I | <ul style="list-style-type: none"> <li>• Enables learning of the basic concept of financial management, investment and capital investment options.</li> <li>• Provides knowledge of long-term investment decisions, planning and risk of investment projected with it.</li> </ul>                       |
| 4. | Business Communication - I                                      | <ul style="list-style-type: none"> <li>• Provides students with basic understanding of the concepts of business, communication and public relation.</li> <li>• Develops critical understanding of different practices associated with business communication.</li> </ul>                                |
| 5. | Business Economics - I  | <ul style="list-style-type: none"> <li>• Familiarizes students learn micro economics and its application to business.</li> <li>• Acquires sound knowledge of Business economics and its application through case study methods and provides an understanding of the decision-making process.</li> </ul> |
| 6. | Foundation course - I   | <ul style="list-style-type: none"> <li>• Creates an understanding of multi-lingual, multi-ethnic, multi religious and multi- cultural nature.</li> <li>• Creates an understanding of disparity in the society and highlights important aspects of Indian constitutions.</li> </ul>                      |
| 7. | Commerce (Business Environment) - I                             | <ul style="list-style-type: none"> <li>• Creates understanding of the basics of business environment in modern world.</li> <li>• Makes the learners understand the challenges of operating Business and measures to overcome these challenges.</li> </ul>   |

- **Semester II**

| Sr. No. | Name of the Course                                   | Outcomes  |
|---------|--|---|
| 1.      | Financial Accounting (Special Accounting Areas) – II | <ul style="list-style-type: none"> <li>• Enhances understanding of the techniques of consignment, Branch and their Accounting methods.</li> <li>• Acquaints students with the knowledge of accounting procedures related to fire insurance claims and their processes.</li> </ul> |
| 2.      | Auditing (Introduction and Planning) – I             | <ul style="list-style-type: none"> <li>• Imparts knowledge of Audit, types of audit, principles and techniques of auditing.</li> <li>• Enables to gain knowledge of audit planning and Documentation.</li> </ul>  |
| 3.      | Business Mathematics                                 | <ul style="list-style-type: none"> <li>• Introduces financial maths and develops skill to solve financial problems.</li> <li>• Enables understanding the concept of shares, mutual funds and investment management.</li> </ul>  |
| 4.      | Business Communication - II                          | <ul style="list-style-type: none"> <li>• Demonstrates effective use of communication technology.</li> <li>• Develops effective oral skills so as to enable students to speak confidently interpersonally as well as in large groups.</li> </ul>                                   |
| 5.      | Innovative Financial Services                        | <ul style="list-style-type: none"> <li>• Familiarizes learners with the fundamental aspects of various issues related with financial services.</li> <li>• Gives a comprehensive overview of emerging financial services in the light of globalization.</li> </ul>                 |
| 6.      | Foundation Course - II                               | <ul style="list-style-type: none"> <li>• Discusses the issue of control access and misuse of technology.</li> <li>• Provides an overview of significant skills required to address competitions in career choices.</li> </ul>   |
| 7.      | Business Law (Business Regulatory Framework) - I     | <ul style="list-style-type: none"> <li>• Provides basic knowledge regarding creation of contract.</li> <li>• Provides the knowledge regarding negotiable instruments and remedies in case of dishonour of instruments.</li> </ul>   |

- **Semester III**

| Sr. No. | Name of the Course   | Outcomes  |
|---------|--|---|
| 1.      | Financial Accounting (Special Accounting Areas) - III            | <ul style="list-style-type: none"> <li>• Assists students to develop their understanding of the Topics in Accounting for Partnership.</li> <li>• Enables understanding of the Provisions of AS 11.</li> </ul>   |
| 2.      | Cost Accounting (Methods of Costing) - II                        | <ul style="list-style-type: none"> <li>• Familiarises various cost accounting techniques and procedures</li> <li>• Provides an overview of other cost accounting methods used in business.</li> </ul>   |
| 3.      | Auditing (Techniques of Auditing and Audit Procedures) - II      | <ul style="list-style-type: none"> <li>• Enables understanding of the audit procedures and policies</li> <li>• Studies the role of audit in financial statements and execution of audit in companies.</li> </ul>  |
| 4.      | Foundation Course in Commerce (Financial Market Operations) - II | <ul style="list-style-type: none"> <li>• Provides knowledge about overview of financial system like inflation and interest, investment.</li> <li>• Imparts knowledge about various financial instruments and financial services.</li> </ul>                                 |
| 5.      | Business Law (Business Regulatory Framework) - II                | <ul style="list-style-type: none"> <li>• Provides an overview of the basic concepts relating to industrial law.</li> <li>• Provides knowledge of Partnership Act and LLP Act.</li> </ul>  |
| 6.      | Business Economics - II  | <ul style="list-style-type: none"> <li>• Imparts knowledge about Macro Economics along with inflation, fiscal policy etc.</li> <li>• Updates students about the open economy with International Trade.</li> </ul>   |
| 7.      | Information Technology in Accountancy - I                        | <ul style="list-style-type: none"> <li>• Provides fundamental computing knowledge and empowers the use of office productivity tools.</li> <li>• Familiarizes students with E-Commerce infrastructure and Electronic Payment systems used in today's Digital age.</li> </ul> |

• **Semester IV**

| Sr. No. | Name of the Course  | Outcomes   |
|---------|---|--|
| 1.      | Financial Accounting (Special Accounting Areas) - IV              | <ul style="list-style-type: none"> <li>• Helps students in preparing Final Accounts in vertical form.</li> <li>• Provides knowledge about the procedure and Provision of Redemption of Preference Shares and Debentures.</li> </ul>  |
| 2.      | Management Accounting (Introduction to Management Accounting) - I | <ul style="list-style-type: none"> <li>• Enables understanding of functions, advantages, limitations of Management Accounting.</li> <li>• Acquaints the students with basic techniques of analysis and interpretation of financial statements.</li> </ul>                              |
| 3.      | Auditing - III  | <ul style="list-style-type: none"> <li>• Imparts knowledge of audit planning, procedures and documentation and assurance standards.</li> <li>• Instills specific auditing of various firm and ventures.</li> </ul>   |
| 4.      | Information Technology in Accountancy-II                          | <ul style="list-style-type: none"> <li>• Provides knowledge on fundamental sense of business process management in a highly competitive IT infrastructure.</li> <li>• Provides computerized Accounting and Auditing knowledge.</li> </ul>  |
| 5.      | Foundation Course in Management (Introduction to Management)-IV   | <ul style="list-style-type: none"> <li>• Imparts knowledge to the students about importance of management.</li> <li>• Familiarizes students about the various functions of Management.</li> </ul>  |
| 6.      | Business Law (Company Law) - III                                  | <ul style="list-style-type: none"> <li>• Creates understanding of various standards, maintaining order, solving disputes and other rights.</li> <li>• Acts as a guide post for minimally accepted behaviour in the society.</li> </ul>   |
| 7.      | Research Methodology in Accounting and Finance                    | <ul style="list-style-type: none"> <li>• Delivers to students' research - oriented study and brings applicability of research in practical application.</li> <li>• Creates awareness amongst students on importance of RM and it provides skills for all round development.</li> </ul> |

- **Semester V**

| Sr. No. | Name of the Course                              | Outcomes  |
|---------|---|---|
| 01      | Financial Accounting – V                        | <ul style="list-style-type: none"> <li>• Creates awareness about the provisions in Companies Act with respect to Underwriting of Shares, Debentures and Buy-back of Shares.</li> <li>• Creates knowledge about the accounting procedures and methods regarding Amalgamation, Internal reconstruction and Liquidation of Companies.</li> </ul> |
| 02      | Financial Accounting - VI                       | <ul style="list-style-type: none"> <li>• Identifies the financial transactions of Banking &amp; Insurance companies &amp; studies systematics recording of books of accounts.</li> <li>• Provides knowledge about Financial Statement of LLP and Non-Banking Financial Companies.</li> </ul>  |
| 03      | Cost Accounting – III                           | <ul style="list-style-type: none"> <li>• Imparts knowledge about integrated &amp; non-integrated system of accounts.</li> <li>• Ensures management of various kinds of different cost accounts like Process, Service etc.</li> </ul>  |
| 04      | Financial Management – Paper II                 | <ul style="list-style-type: none"> <li>• Provides practical knowledge to students regarding various financial aspects.</li> <li>• Helps the students to understand operation of financial market in India.</li> </ul>   |
| 05      | Taxation Paper- IV (Indirect Taxes- II)         | <ul style="list-style-type: none"> <li>• Provides an in-depth study on the various provisions of Indirect Tax laws.</li> <li>• Studies their impact on business decision making.</li> </ul>   |
| 06      | Management Paper – II (Management Applications) | <ul style="list-style-type: none"> <li>• Creates understanding of what managers do and how they perform their jobs more effectively.</li> <li>• Enables knowledge about various functional areas of management such as Production, Human Resource and Finance.</li> </ul>   |

- **Semester VI**

| Sr. No. | Name of the Course                 | Outcomes  |
|---------|------------------------------------|---|
| 01      | Financial Accounting-VI            | <ul style="list-style-type: none"> <li>• Enhances students' knowledge about various types of company accounts.</li> <li>• Updates students about Mutual Funds, IFRS in the era of globalization.</li> </ul>   |
| 02      | Cost Accounting – V                | <ul style="list-style-type: none"> <li>• Enables students regarding various decision-making process of costing.</li> <li>• Imparts knowledge about different types of methods of costing to control cost in effective way.</li> </ul>   |
| 03      | Financial Management – III         | <ul style="list-style-type: none"> <li>• Ensures students learning as to how to take proper decisions by using Capital Budgeting, Capital Structure Theories etc.</li> <li>• Creates awareness about use of companies finance by using credit management, dividend policy etc.</li> </ul> |
| 04      | Taxation - V (Indirect Taxes -III) | <ul style="list-style-type: none"> <li>• Enables students to have knowledge about payment of Tax &amp; Custom Act.</li> <li>• Provides information of Foreign Trade policy 2015-20 including various schemes.</li> </ul>  |
| 05      | Economics- III (Indian Economy)    | <ul style="list-style-type: none"> <li>• Provides thorough understanding of Economic concepts and theories.</li> <li>• Analyse development in pre-reforms &amp; post reforms periods to give a proper perspective of the Indian Economy.</li> </ul>                                       |
| 06      | Project Work                       | <ul style="list-style-type: none"> <li>• Provides learning experience to students.</li> <li>• Provides opportunity to students to synthesize knowledge from various areas of learning.</li> </ul>   |