



MARWARI VIDYALAYA SANCHALIT  
**SMT. KAMALADEVI GAURIDUTT MITTAL COLLEGE  
OF ARTS & COMMERCE**

ISO 9001 : 2015 Certified  
Recipient of Asia Pacific Excellence Award



## **MASTER OF COMMERCE (BUSINESS MANAGEMENT)**

### **PROGRAMME OUTCOME:**

PO1: Learner enables to get theoretical and practical experience in Commerce sector which includes Commerce, Marketing, Management, Economics, Accounting etc.

PO2: Builds the capability of decision making at personal and professional level, developing skills in application of research methods and knowledge in organizational dynamics and imbibes value of integrity, fairness and ethical standards in management.

PO3: Learner enables to construct innovative thinking through entrepreneurship skills, analytical skills, research skills so that as a prospective manager he/she can face the challenges.


## **SEM-I**

### **Programme Specific Outcome:**

PSO1: Learner is able to develop an ability to apply knowledge in problem solving, ability to work with a team by imparting interpersonal skill and also a learner can go for further for professional courses like CS / CA / ICWA and also able to give competitive exams after completing masters.

PSO2: Learner will venture into different domains like HR department, Marketing department as also in teaching profession or also can start their own business.



  
PRINCIPAL  
SMT.K. G MITTAL COLLEGE OF  
ARTS & COMMERCE  
Nahar Nagar, Near Navy Nagar,  
Malad (West), Mumbai - 400 064



MARWARI VIDYALAYA SANCHALIT  
**SMT. KAMALADEVI GAURIDUTT MITTAL COLLEGE  
OF ARTS & COMMERCE**

ISO 9001 : 2015 Certified  
Recipient of Asia Pacific Excellence Award



## **STRATEGIC MANAGEMENT**

### **COURSE OUTCOME:**

**After completion of this course the outcome will be as follows :**

**CO1:** To enable the learners to understand new forms of Strategic Management concepts and their use in business

**CO2:** To provide information pertaining to Business , Corporate and Global Reforms

**CO3:** To develop learning and analytical skills of the learners to enable them to solve cases and to provide strategic solutions

**CO4:** To acquaint the learners with recent developments and trends in the business corporate world .



  
**PRINCIPAL**  
**SMT.K. G. MITTAL COLLEGE OF  
ARTS & COMMERCE**  
Nahar Nagar, Near Navy Nagar,  
Malad (West), Mumbai - 400 064

MARWARI VIDYALAYA SANCHALIT  
**SMT. KAMALADEVI GAURIDUTT MITTAL COLLEGE  
OF ARTS & COMMERCE**

ISO 9001 : 2015 Certified  
Recipient of Asia Pacific Excellence Award



## **ECONOMICS FOR BUSINESS DECISIONS**

### **COURSE OUTCOME:-**

**After completion of the course , the outcome will be as follows :-**

**CO1:** This course is designed to equip the students with basic tools of economic theory and its practical applications

**CO2:** 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

**CO3:** 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

**CO4:** In order to make the study practical oriented , the paper requires discussion of some cases involving the use of concepts of business economics



  
**PRINCIPAL**  
SMT.K. G. MITTAL COLLEGE OF  
ARTS & COMMERCE  
Nahar Nagar, Near Navy Nagar,  
Malad (West), Mumbai - 400 064





MARWARI VIDYALAYA SANCHALIT  
**SMT. KAMALADEVI GAURIDUTT MITTAL COLLEGE  
OF ARTS & COMMERCE**

ISO 9001 : 2015 Certified  
Recipient of Asia Pacific Excellence Award



## **COST AND MANAGEMENT ACCOUNTING**

### **COURSE OUTCOME:**

**After completion of the course , the outcome will be as follows :-**

**CO1:** To enhance the abilities of learners to develop the concepts of Cost and Management accounting and its significance in the business

**CO2:** To enable the learners to understand , develop and apply the techniques of costing in the decision making in the business corporates

**CO3:** To enable the learners in understanding , developing , preparing and presenting the financial report in the business corporates



  
**PRINCIPAL**  
**SMT.K. G. MITTAL COLLEGE OF  
ARTS & COMMERCE**  
Nahar Nagar, Near Navy Nagar,  
Malad (West), Mumbai - 400 064



MARWARI VIDYALAYA SANCHALIT  
**SMT. KAMALADEVI GAURIDUTT MITTAL COLLEGE  
OF ARTS & COMMERCE**

ISO 9001 : 2015 Certified  
Recipient of Asia Pacific Excellence Award



## **BUSINESS ETHICS AND CORPORATE SOCIAL RESPONSIBILITY**

### **COURSE OUTCOME:**

**After completion of this course, the outcome will be as follows :**

- CO1:** To familiarize the learners with the concept and relevance of Business Ethics in the modern era
- CO2:** To enable learners to understand the scope and complexity of Corporate Social Responsibility in the global and Indian context
- CO3:** To provide awareness and understanding of Ethics.
- CO4:** To enable to understand Indian ethical Practices and Corporate Governance
- CO5:** To create understanding of CSR



  
**PRINCIPAL**  
**SMT. K. G. MITTAL COLLEGE OF  
ARTS & COMMERCE**  
Nahar Nagar, Near Navy Nagar,  
Malad (West), Mumbai - 400 064

MARWARI VIDYALAYA SANCHALIT

# SMT. KAMALADEVI GAURIDUTT MITTAL COLLEGE OF ARTS & COMMERCE

ISO 9001 : 2015 Certified

Recipient of Asia Pacific Excellence Award



## MASTER OF COMMERCE (BUSINESS MANAGEMENT)

### PROGRAMME OUTCOME:

PO1: Learner enables to get theoretical and practical experience in Commerce sector which includes Commerce, Marketing, Management, Economics, Accounting etc.

PO2: Builds the capability of decision making at personal and professional level, developing skills in application of research methods and knowledge in organizational dynamics and imbibes value of integrity, fairness and ethical standards in management.

PO3: Learner enables to construct innovative thinking through entrepreneurship skills, analytical skills, research skills so that as a prospective manager he/she can face the challenges.

## **SEM-II**

### Programme Specific Outcome:

PSO1: Learner is able to develop an ability to apply knowledge in problem solving, ability to work with a team by imparting interpersonal skill and also a learner can go for further for professional courses like CS / CA / ICWA and also able to give competitive exams after completing masters.

PSO2: Learner will venture into different domains like HR department, Marketing department as also in teaching profession or also can start their own business.



  
**PRINCIPAL**  
SMT.K. G. MITTAL COLLEGE OF  
ARTS & COMMERCE  
Nahar Nagar, Near Navy Nagar,  
Malad (West), Mumbai - 400 064





MARWARI VIDYALAYA SANCHALIT  
**SMT. KAMALADEVI GAURIDUTT MITTAL COLLEGE  
OF ARTS & COMMERCE**

ISO 9001 : 2015 Certified  
Recipient of Asia Pacific Excellence Award



## **RESEARCH METHODOLOGY FOR BUSINESS**

### **COURSE OUTCOME:**

**After completion of this course the outcome will be as follows :**


**CO1:** To discuss the various facets of research.

**CO2:** To study the framework of research process.

**CO3:** To study the various stages of data processing and its significance in research.

**CO4:** To study the essentials and layout of report writing. To explain the citation methods used in a research learn about the modern practices in research.



  
**PRINCIPAL**  
SMT.K. G. MITTAL COLLEGE OF  
ARTS & COMMERCE  
Nahar Nagar, Near Navy Nagar,  
Malad (West), Mumbai - 400 064



MARWARI VIDYALAYA SANCHALIT  
**SMT. KAMALADEVI GAURIDUTT MITTAL COLLEGE  
OF ARTS & COMMERCE**

ISO 9001 : 2015 Certified  
Recipient of Asia Pacific Excellence Award



## **MACRO ECONOMICS CONCEPTS AND APPLICATIONS**

### **COURSE OUTCOME:-**

**After completion of the course , the outcome will be as follows :-**

- CO1:** To introduce the basic macro economic concepts like GDP, GNP , NNP, PCI ,GNI etc
- CO2:** To give a comparison between say's law of market( CLASSICAL IDEAS) and modern KEYNESIAN ideas of determining the Income
- CO3:** Introduces the students regarding application of them to ( if not solve) at least reduce their intensity. This concentrates on STABILISATION policies, the role of saving and investment in a country etc
- CO4:** Explains various solutions to correct disequilibrium this not only makes an interesting reading but also make the students understand the intricacies of framing policies at the Macro level



  
**PRINCIPAL**  
**SMT.K. G. MITTAL COLLEGE OF  
ARTS & COMMERCE**  
Nahar Nagar, Near Navy Nagar,  
Malad (West), Mumbai - 400 064





MARWARI VIDYALAYA SANCHALIT  
**SMT. KAMALADEVI GAURIDUTT MITTAL COLLEGE  
OF ARTS & COMMERCE**

ISO 9001 : 2015 Certified  
Recipient of Asia Pacific Excellence Award



## **CORPORATE FINANCE**

### **COURSE OUTCOME:**

**After completion of the course , the outcome will be as follows :-**

**CO1:** To enhance the knowledge about scope and Objectives of Financial Management

**CO2:** To understand the concept of time value of money by solving practical questions

**CO3:** To impart the knowledge about profitability ratios, efficiency ratios, liquidity ratios, stability ratios, investors analysis and earning price per share etc.

**CO4:** To understand the concept of cost of capital, capital structure decisions, and business risk and financial risk.



  
**PRINCIPAL**  
**SMT.K. G. MITTAL COLLEGE OF**  
**ARTS & COMMERCE**  
Nahar Nagar, Near Navy Nagar,  
Malad (West), Mumbai - 400 064



MARWARI VIDYALAYA SANCHALIT  
**SMT. KAMALADEVI GAURIDUTT MITTAL COLLEGE  
OF ARTS & COMMERCE**

ISO 9001 : 2015 Certified  
Recipient of Asia Pacific Excellence Award



## **E-COMMERCE**

### **COURSE OUTCOME:**

**After completion of this course, the outcome will be as follows :**

- CO1:** To provide awareness and understanding emergence of E commerce along with challenges
- CO2:** To enable to understand World wide web and E enterprise
- CO3:** To create understanding of E marketing and Electronic Payment System
- CO4:** To develop understanding to learners relating to Legal and Regulatory environment and Security issues in E commerce



  
**PRINCIPAL**  
**SMT K. G. MITTAL COLLEGE OF  
ARTS & COMMERCE**  
Nehar Nagar, Near Navy Nagar,  
Malad (West), Mumbai - 400 064



MARWARI VIDYALAYA SANCHALIT  
**SMT. KAMALADEVI GAURIDUTT MITTAL COLLEGE  
OF ARTS & COMMERCE**

ISO 9001 : 2015 Certified  
Recipient of Asia Pacific Excellence Award



## **MASTER OF COMMERCE (ACCOUNTANCY)**

### **PROGRAMME OUTCOMES:-**


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

## **SEM-III**

### **PROGRAMME SPECIFIC OUTCOMES:-**

- PSO1 - To :** 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.



  
**PRINCIPAL**  
SMT.K. G. MITTAL COLLEGE OF  
ARTS & COMMERCE  
Nahar Nagar, Near Navy Nagar,  
Malad (West), Mumbai - 400 064





## **ADVANCED FINANCIAL ACCOUNTING**

### **COURSE OUTCOME:**

**After completion of this course the outcome will be as follows :**

**CO1:** To Define concepts used in foreign exchange, Banking Companies, Insurance companies and Co-operative societies.

**CO2:** To Understand the accounting treatment of different concepts in insurance business, banking business and co-operative society and summarise them into financial statements.

**CO3:** To Use accounting methods for ascertaining value of assets and liabilities of foreign branches, banking companies and insurance companies.

**CO4:** Appraise the format of financial statements of insurance and banking companies.

**CO5:** Judge the effectiveness of the prescribed formats of final accounts of a co-operative society and how it keeps the concerned stakeholders aware of the ongoing of the entity.

**CO6:** Construct financial statements of a foreign branch, an insurance company, a banking company and a co-operative society.



*Principal*  
**PRINCIPAL**  
SMT.K. G. MITTAL COLLEGE OF  
ARTS & COMMERCE  
Nahar Nagar, Near Navy Nagar,  
Malad (West), Mumbai - 400 064



MARWARI VIDYALAYA SANCHALIT  
**SMT. KAMALADEVI GAURIDUTT MITTAL COLLEGE  
OF ARTS & COMMERCE**

ISO 9001 : 2015 Certified  
Recipient of Asia Pacific Excellence Award



## **DIRECT TAX**

### **COURSE OUTCOME:**

**After completion of this course the outcome will be as follows :**

**CO1:** To Define the basic terms, definitions and describe direct laws as prescribed under different provisions of Income Tax Act 1961.

**CO2:** To Understand direct laws as prescribed under different provisions of Income Tax Act 1961.


**CO3:** To Apply the provisions of Income tax and determine the residential status and gross total income and total net taxable income of an individual assess by considering the income from all heads of income and the deduction.

**CO4:** Analyse the of direct tax laws.

**CO5:** Evaluate the impact of provisions of Income Tax on taxable income.

**CO6:** Derive tax saving investment plan and file income tax returns.



  
**PRINCIPAL**  
SMT. K. G. MITTAL COLLEGE OF  
ARTS & COMMERCE  
Nahar Nagar, Near Navy Nagar,  
Malad (West), Mumbai - 400 064



MARWARI VIDYALAYA SANCHALIT  
**SMT. KAMALADEVI GAURIDUTT MITTAL COLLEGE  
OF ARTS & COMMERCE**

ISO 9001 : 2015 Certified  
Recipient of Asia Pacific Excellence Award



## **ADVANCED COST ACCOUNTING**

### **COURSE OUTCOME:**

**After completion of this course the outcome will be as follows :**

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

**CO2:** To 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.

**CO3:** To The learner will be able to categorize cost into fixed cost, variable cost and semi-variable cost.

**CO4:** 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.



*Shagufta*  
**PRINCIPAL**  
SMT.K. G. MITTAL COLLEGE OF  
ARTS & COMMERCE  
Nahar Nagar, Near Navy Nagar,  
Malad (West), Mumbai - 400 064





MARWARI VIDYALAYA SANCHALIT  
**SMT. KAMALADEVI GAURIDUTT MITTAL COLLEGE  
OF ARTS & COMMERCE**

ISO 9001 : 2015 Certified  
Recipient of Asia Pacific Excellence Award




## **PROJECT WORK**

### **COURSE OUTCOME:**

**After completion of this course the outcome will be as follows :**

- CO1:** To provide awareness and understanding of Human resource management.
- CO2:** To enable to understand with Human Resource Development.
- CO3:** To create understanding regarding latest development in HRM labor legislation.
- CO4:** To develop understanding to learners in respect of emerging issues in HRM.



  
**PRINCIPAL**  
SMT.K. G. MITTAL COLLEGE OF  
ARTS & COMMERCE  
Nahar Nagar, Near Navy Nagar,  
Malad (West), Mumbai - 400 064



MARWARI VIDYALAYA SANCHALIT  
**SMT. KAMALADEVI GAURIDUTT MITTAL COLLEGE  
OF ARTS & COMMERCE**

ISO 9001 : 2015 Certified  
Recipient of Asia Pacific Excellence Award



## **MASTER OF COMMERCE(ACCOUNTANCY)**

### **PROGRAMME OUTCOMES:-**

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

## **SEM-IV**

### **PROGRAMME SPECIFIC OUTCOMES:-**

- PSO1 - To :** 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.



*Sheguni*  
**PRINCIPAL**  
SMT.K. G. MITTAL COLLEGE OF  
ARTS & COMMERCE  
Nahar Nagar, Near Navy Nagar,  
Malad (West), Mumbai - 400 064



MARWARI VIDYALAYA SANCHALIT  
**SMT. KAMALADEVI GAURIDUTT MITTAL COLLEGE  
OF ARTS & COMMERCE**

ISO 9001 : 2015 Certified  
Recipient of Asia Pacific Excellence Award



## **CORPORATE FINANCIAL ACCOUNTING**

### **COURSE OUTCOME:**

**After completion of this course the outcome will be as follows :**

- CO1:** To Define important terms used in Corporate financial reporting.  
**CO2:** To Understand and explain the important IFRS and Indian accounting standards.  
**CO3:** To Relate the accounting standards to the actual preparation of financial statements of a company.  
**CO4:** To Investigate the shortcomings of presentation of financial statements under present method and the need to adapt IFRS.  
**CO5:** To A Design consolidated financial statements of a Company showing application of accounting standards learnt throughout the course.  
**CO6:** To Develop more effective auditing techniques and develop more structured reporting under various laws and design audit procedures considering the IT systems used in the organization.



*Pragati*  
**PRINCIPAL**  
SMT. K. G. MITTAL COLLEGE OF  
ARTS & COMMERCE  
Nahar Nagar, Near Navy Nagar,  
Malad (West), Mumbai - 400 064





MARWARI VIDYALAYA SANCHALIT  
**SMT. KAMALADEVI GAURIDUTT MITTAL COLLEGE  
OF ARTS & COMMERCE**

ISO 9001 : 2015 Certified  
Recipient of Asia Pacific Excellence Award



## **INDIRECT TAX - INTRODUCTION OF GOODS & SERVICE TAX**

### **COURSE OUTCOME:**

**After completion of this course the outcome will be as follows :**

**CO1:** To Define the important terms under.

**CO2:** To Understand and explain the various types of GST and how their liability is determined.

**CO3:** To Considering the growth of turnover in a business, examine how and when GST liability arises and when it has to be paid.

**CO4:** Inspect the major changes that were brought about by introduction of GST.

**CO5:** To Based on the concept of supply, summarize the supplies that would and would not attract GST liability.

**CO6:** To Prepare a presentation showing the procedure of taking GST registration, applying for composition scheme, converting into normal taxation, taking input tax credit and paying final GST liability on the GST portal.



  
**PRINCIPAL**  
SMT. K. G. MITTAL COLLEGE OF  
ARTS & COMMERCE  
Nahar Nagar, Near Navy Nagar,  
Malad (West), Mumbai - 400 064

MARWARI VIDYALAYA SANCHALIT  
**SMT. KAMALADEVI GAURIDUTT MITTAL COLLEGE  
OF ARTS & COMMERCE**

ISO 9001 : 2015 Certified  
Recipient of Asia Pacific Excellence Award




## **FINANCIAL MANAGEMENT**

### **COURSE OUTCOME:**

**After completion of this course the outcome will be as follows :**

- CO1:** To Describe need and sources of financing and concepts of aspects related to financial management.
- CO2:** To Understand procedures and methods to arrive at a financial decision.
- CO3:** To Demonstrate the methods of financial decision making to the given alternatives.
- CO4:** To Compare the alternative investment projects based on the various methods and analyze the functions of strategic financial management.
- CO5:** To Evaluate comparative working capital management policies and their impact on firm's profitability, liquidity, risk & operating flexibility.
- CO6:** To Derive capital investment decision for individual and organization and formulate a plan for financial management in the organization.



  
**PRINCIPAL**  
**SMT.K. G. MITTAL COLLEGE OF**  
**ARTS & COMMERCE**  
Nahar Nagar, Near Navy Nagar,  
Malad (West), Mumbai - 400 064

MARWARI VIDYALAYA SANCHALIT

# SMT. KAMALADEVI GAURIDUTT MITTAL COLLEGE OF ARTS & COMMERCE

ISO 9001 : 2015 Certified

Recipient of Asia Pacific Excellence Award



## PROJECT WORK

### COURSE OUTCOME:

**After completion of this course the outcome will be as follows :**

- CO1:** To familiarise with the basic concepts and theories of advertising.
- CO2:** To conceptualize and formulate advertising copy for print, broadcasting and digital media.
- CO3:** To understand the roles and responsibilities of sales management.
- CO4:** To discuss the important areas of sales planning.



*Shreya*  
**PRINCIPAL**  
SMT.K. G. MITTAL COLLEGE OF  
ARTS & COMMERCE  
Nahar Nagar, Near Navy Nagar,  
Malad (West), Mumbai - 400 064