



Sanjivani Rural Education Society's
SANJIVANI ARTS, COMMERCE AND SCIENCE COLLEGE
At: Sahajanandnagar, Post: Shingapur, Tal: Kopergaon,
Dist: Ahmednagar (M.S.) Pin:423603
Recognized by Govt. of Maharashtra, Affiliated to University of Pune, ID.No.PU/AN/ACS/130/2012



Department of Master of Commerce

Program Outcomes (POs)	
PO-1	Demonstrate an understanding of advanced commercial and business methods and processes, enabling learners to tackle and overcome challenges in the corporate world effectively.
PO-2	Exhibit independent and logical thinking skills, leading to enhanced personality development and the ability to approach complex business situations with a critical mindset.
PO-3	Recognize the significance of research in the business domain and apply research methodologies to address industry-specific problems and opportunities
PO-4	Enhance communication and analytical skills, fostering effective collaboration and problem-solving in professional settings.
PO-5	Develop industry-ready competencies, preparing learners to thrive in the dynamic corporate environment.
PO-6	Acquire essential knowledge to provide new insights and contribute to the promotion of a better work culture within corporate organizations
PO-7	Embrace and uphold correct values through capacity building and on-the-job training, reflecting ethical conduct and responsible business practices throughout their careers

Program Specific Objectives (PSOs)	
PSO-1	To impart skills regarding methods of data collection and their interpretations.
PSO-2	To develop communication and analytical skills among students.
PSO-3	To emphasis on industry interaction to enable the learners to take up professional challenges more effectively at master level.
PSO-4	The choice-based credit system offers a cafeteria approach where the students have the liberty to choose courses of their own choice at master level.


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Course Outcome (COs) M.com I Year - Semester I	
IE502MJ Course Name: Industrial Economics	CO 1: Learners will be acquainted with the concepts of industrial economics
	CO 2: The learners will get exposed to recent changes in industrial finance, measures to correct industrial imbalance etc.
	CO 3: The students will identify the location of industries and the concepts associated therewith
	CO 4: The students will identify the location of industries and the concepts associated
	CO 5: The students will develop an ability to apply and interpret the concepts of industrial economics
Course Name: Research Methodology	CO 1: Students will understand research process and can explore various ethical issues and modern practices in research.
	CO 2: Students will gain fundamental knowledge about Methods of Data Collection and formulating questionnaire. They will understand the process of Analysis and Interpretation of data.
	CO 3: Students will grasp knowledge on developing the most appropriate methodology for their research studies
	CO 4: Students will develop knowledge on how to write a research report by using different research methods and techniques.
Course Name: Advanced Cost Accounting & Cost Systems	CO 1 Students will understand objectives of Cost Accounting along with relationship of Cost Accounting with Financial Accounting and Management Accounting.
	CO 2. Students will be able to understand preface and objectives of Cost Accounting Standards.
	CO 3. Students will be able to learn Cost Accounting treatment to Material Cost, Employee Cost and Overheads as per as per Cost Accounting Standards.


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	<p>CO 4. Students will understand non-integrated accounting system which includes preparation of journal entries, ledgers, treatment for specific items mentioned in the syllabus.</p>
	<p>CO 5. Students will be able to understand need to reconcile Cost and Financial Accounts along with reasons for disagreement.</p>
<p>Course Name: Costs for Decision Making and Activity Based Costing</p>	<p>CO 1 Students will get acquainted and equipped with the knowledge and understanding of meaning and application of 'Relevant and Irrelevant costs' in different types of decision making such as Make or Buy decision, Accepting or Rejecting an Order, Extra Shift Decision, choosing best budget using only one limiting factor and adding or deleting departments or products etc.</p>
	<p>CO 2. Students will be able to understand meaning and application of Activity Based Costing and its important concepts such as Cost Object, Cost Drivers along with stages involved in Activity Based Costing.</p>
<p>Costing Techniques and Responsibility Accounting</p>	<p>CO 1 Students will understand in-depth various concepts relating to budgetary control, its objectives, types, advantages, disadvantages along with decisions relating to limiting factors.</p>
	<p>CO 2. Students will learn the concept of Zero-Base Budgeting and its advantages and disadvantages.</p>
	<p>CO 3. Students will understand standards costing technique and its application in decision making along with various classification and calculation of variances and reasons for variances</p>
	<p>CO 4 Students will understand in-depth meaning of uniform costing and interfirm comparison along with their advantages and disadvantages.</p>
	<p>CO 5. Students will understand the concept of Productivity along with measurement of productivity, difficulties in measuring of productivity, causes of low productivity and factors to improve productivity.</p>


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	Semester II
	CO 1: To enable the students to acquire knowledge of financial analysis and control tools
	CO 2: To Make appropriate application and uses of financial analysis and control
	CO 3: Understanding basics of financial analysis.
	CO 4: To gain knowledge of practically comparing financial results of different years and different companies.
Course Name: Strategic Management	CO 1: Students will understand the concept and process of strategic management. Emergence of changes in modern business environment will be learnt by them.
	CO 2: Students will develop strategic analytical skills to design an effective strategic plan. They will gain technical and managerial skills in various areas of business administration.
	CO 3: Students will learn Development of Applicability skills for effective plan implementation. They will gain technical skills required for evaluation of alternatives and analytical skills for choice among alternatives
	CO 4: Students will have a strong foundation in understanding the formulation of sound functional Strategy in various areas of business. They will develop Analytical and Managerial Abilities for critical evaluation
Course Name: Application of Cost	CO 1: Students will get acquainted with the knowledge necessary to select and apply appropriate costing methods in different business scenarios to facilitate effective cost management and decision making.
	CO 2: 2. Students will be able to understand service costing principles and their application in service-oriented business.


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Accounting	CO 3: 3. Students will be equipped with the knowledge to effectively manage costs throughout the entire life cycle of a product from its inception to its discontinuation.
	CO 4: 4. Students will develop an insight about how Activity Based Costing differs from Traditional Costing.
Course Name: Cost Control and Cost System	CO 1: Students will be able to apply various cost control techniques to manage costs effectively.
	CO 2: Students will evaluate the implications of cost control and cost reduction decisions on overall business performance.
	CO 3: Students will be able to apply marginal costing techniques to determine the impact of cost and volume changes on profitability.
	CO 4: Students will learn how to develop costing systems that provide accurate and relevant cost information for decision -making and performance evaluation


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M.Com. II Sem III	
Course Name: Business Finance	CO 1: To acquaint the students with corporate finance required for Indian Industries.
	CO 2: To make the students aware about the latest developments in the field of corporate finance.
	CO 3: To enable the students to understand the traditional theories of capitalization and dividend distribution practices.
	CO 4: To give detail exposure of working capital management practice of finance to students Skills to be developed:
Course Name: Cost Audit	CO 1: Students will develop the theoretical knowledge about the Cost Audit, Cost Auditor, Cost Audit Records and Report
	CO 2: Students will be able to analyze the Cost Audit records while preparing Cost audit Report
	CO 3: Students will be better equipped to prepare effective Cost Audit Program with due consideration to the regulatory requirements relating to Cost Audit after elaborately identifying the scope of audit in given assignment
	CO 4: Students will be able to guide the management in maintaining appropriate Cost accounting Records to ensure adherence to existing regulation
Course Name: Management Audit	CO 1: Students will be able to develop the ability to assess and evaluate various aspects of management practices within an organization through a detail understanding of management audit which will improve decision making and overall performance
	CO 2: Students will be equipped with the skills necessary to plan effectively, execute and report on management audit
	CO 3: Students will be capable to work on different areas and issues, under Management Audit
	CO 4: Students will develop the ability to identify reporting issues, analyze data accurately, and provide valuable insights and recommendations to support effective decision-making and improve organizational performance
Course Name:	CO 1: To demonstrate a clear understanding of the concept of Target Costing.
	CO 2: To recognize objectives and goals associated with Target Costing, and appreciate its importance in achieving cost efficiency

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Decision-Making Techniques	and customer value.
	CO 3: To develop the skill of cost reduction, enhancing product quality, improving customer satisfaction, and maintaining competitiveness in the market.
	CO 4: To apply skills for determination of transfer price
Course Name: Strategic Cost Management	CO 1: Students will develop the theoretical knowledge about the Strategic Cost Management which is holds in modern business practices
	CO 2 Students will be able to analyze and select appropriate costing techniques based on the organization's need and strategic goals.
	CO 3 Students will be better equipped to conduct various strategic Cost Management techniques in actual practice
	CO 4 Students will be empowered to contribute to effective cost management and enhance operational efficiency in real-world business scenarios.


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