



## **Course Title: Cost Techniques Examination**

Course Code: PGCOM103.1

Class: Mcom Part I

Semester I

### **Course Outcomes**

Students will be able to:

1. Define the concept of Abnormal Costing & Marginal Costing.(1)
2. Evaluate alternative methods of production.(5)
3. Explain the concept of Standard Costing.(2)
4. Determine the Material and Labour Variances by comparing the Actual cost with the budgeted cost.(3)
5. Construct different types of budgets.(6)
6. Classify the expenses under fixed expenses and variable expenses to find out the operating costs incurred for various services.(4)

\*Note: [1]: Remembering, [2]: Understanding, [3]: Applying, [4]: Analyzing, [5]: Evaluating, [6]: Creating

## **Course Title: Corporate Finance Semester II**

Course Code: PGCOM203.1

Class: Mcom Part I

Semester II

### **Course Outcomes**

Students will be able to:

1. Explain the functions, risks and returns related to Financial Management. (2)
2. Analyse the appropriate investment Option by using methods of capital budgeting.(4)
3. Calculate different types of ratios for analysis of financial statements.(3)
4. Comment on the financial position of the company. (5)
5. Describe the different sources of capital. (1)
6. Calculate weighted Average cost of Capital (3)
7. Evaluate Operating, Financial & Combined Leverages. (5)

\*Note: [1]: Remembering, [2]: Understanding, [3]: Applying, [4]: Analyzing, [5]: Evaluating, [6]: Creating

**Course co-ordinator:**

**Course Title: Excel Lab for Accounting & Finance**

Course Code: PGCOM 103.2

Class: M.Com. I Semester: I

**Course Outcomes**

1. Explain essence of Excel in business.(1)
2. Introduce the fundamentals of computing devices and reinforce computer vocabulary, particularly with respect to personal and professional use of computer hardware and software.(2)
3. Make hands-on use of Microsoft Office applications Word, Excel, Access and PowerPoint (4)

\*Note: [1]: Remembering, [2]: Understanding, [3]: Applying, [4]: Analyzing, [5]: Evaluating, [6]: Creating



**Course Co-ordinator**



## **Course Title: Advanced Financial Accounting**

Course Code: PGCOM301

Class: MCOM- II      Semester: III

### **Course outcomes:**

1. Outline the requirements as per accounting Standards.(4)
2. Prepare Final Accounts in the books of head office.(6)
3. Construct Balance sheet and schedules in the books of a bank.(6)
4. Prepare Revenue Statement & Balance Sheet of General Insurance Companies.(6)
5. Prepare Revenue Statement & Balance Sheet of Life Insurance Companies.(6)
6. Prepare Final Account in the books of co-operative Societies.(6)

\*Note: [1]: Remembering, [2]: Understanding, [3]: Applying, [4]: Analyzing, [5]: Evaluating, [6]: Creating

## **Course Title: Corporate Financial Accounting**

Course Code: PGCOM401

Class: MCOM- II      Semester: IV

### **Course outcomes:**

1. Outline the provisions of Companies Act 2013.(4)
2. Evaluate CARO 2016 Report.(5)
3. Determine profitable operating segments as per Ind-AS108.(5)
4. Find out Future Maintainable Profits.(4)
5. Determine the value of Goodwill and share & Value of Business.(4)
6. Construct Consolidated Balance Sheet.(6)

\*Note: [1]: Remembering, [2]: Understanding, [3]: Applying, [4]: Analyzing, [5]: Evaluating, [6]: Creating

*Patel*

**Course co-ordinator**



## **Course Title: Direct Tax**

Course Code: PGCOM302

Class: MCOM- II Semester: III

### **Course outcomes:**

1. Explain the definitions of various concepts in Direct Tax.(1)
2. Determine the Residential Status of an Individual.(5)
3. Understand the meaning of Salary, House Property, Business and Profession. (2)
4. Assess the taxable income from Salary, House Property, Business Profession, Capital Gain and Other Sources.(5)
5. Calculate the amount of deduction.(4)
6. Compute the taxable income and tax liability of an Individual and partnership firm.(6)

\*Note: [1]: Remembering, [2]: Understanding, [3]: Applying, [4]: Analyzing, [5]: Evaluating, [6]: Creating

## **Course Title: Indirect Tax**

Course Code: PGCOM402

Class: MCOM- II Semester: IV

### **Course outcomes:**

- 1) Memorise the concepts of Supplier, services, taxable supply, non-taxable supply.(1)
- 2) Apply the rules of Reverse charge in appropriate transactions.(3)
- 3) Determine the Time and Place of Supply. (5)
- 4) Calculate the Value of Supply. (5)
- 5) Calculate gross tax liability and Input tax credit(5)
- 6) Determine whether a dealer is liable for registration or not.(5)

\*Note: [1]: Remembering, [2]: Understanding, [3]: Applying, [4]: Analyzing, [5]: Evaluating, [6]: Creating

**Course co-ordinator**



**Course Title: Advanced Cost Accounting (PGCOM303)**

Course Code: PGCOM303

Class: MCOM- II Semester: III

**Course outcomes:**

Students will be able to:

1. Explain the Concept of Process Costing.(1)
2. Compute Equivalent Production by Weighted Average and FIFO.(4)
3. List out Types of Cost allocation (2)
4. Solve Practical Problems on Traditional V/s Activity Based Costing System.(4)
5. Prepare Managerial Reports using Segmented Costs and Controllable costs approach.(4)
6. Convert Income Statement, Balance Sheet, Stocks and Net Assets Block using Current Purchasing Power.(5)

\*Note: [1]: Remembering, [2]: Understanding, [3]: Applying, [4]: Analyzing, [5]: Evaluating, [6]: Creating

**Course Title: Advanced Financial Management (PGCOM403)**

Course Code: PGCOM403

Class: MCOM- II Semester: IV

**Course outcomes:**

Students will be able to:

1. Discuss Needs of Finance.(1)
2. Evaluate Sources: LongTerm, MediumTerm, Short Term, LongTerm Sources of Finance.(5)
3. Take decisions of Project Cash Flows and Net Profit Approval (4)
4. Para-phrase the meaning of Budget(1)
5. Solve Practical Questions on Sales Budget, Production Budget, Material Budget, Cash Budget and Master Budget(4)
6. Explain the Concept of strategic financial management & planning.(1)

\*Note: [1]: Remembering, [2]: Understanding, [3]: Applying, [4]: Analyzing, [5]: Evaluating, [6]: Creating

**Course co-ordinator**

  
**BOS**  
**Chairman**

  
**Programme**  
**Coordinator**

  
**I/C PRINCIPAL**  
**KARMAVEER BHAURAO PATIL COLLEGE**  
**VASHI, NAVI MUMBAI 400 703.**