



Prahladrai Dalmia Lions College of Commerce & Economics

Sunder Nagar, Malad (West), Mumbai, 400 064

ISO 9001:2015 Certified

Name of the Programme: Masters in Commerce (M.Com)

Programme Outcomes

PO1	Demonstrate comprehensive knowledge and understanding in the fundamentals of Commerce, Accounting, Economics and all the courses undertaken.
PO2	Develop and apply skills and techniques of communication – listening, reading, writing and presenting their ideas logically.
PO3	Analyse independently and critically concepts in relation to Commerce, Accounting, Economics and all the courses undertaken.
PO4	Identify anomalies and solve problems and draw valid conclusions of the courses undertaken.
PO5	Work effectively in teams; as members and as leaders motivating and inspiring the team members through coordinated cooperation.
PO6	Understand and apply ICT in relevant learning situations.
PO7	Acquire independent working skills and exhibit their ability through fruitful completion of the given project.
PO8	Gain and showcase an understanding of the value of diversity and multicultural experience.
PO9	Recognise the ability to identify ethical issues and avoid unethical behaviour by engaging in objective, unbiased and truthful actions in all aspects of work.

Prof. Pankaj Jain
Co-Ordinator MCom

Prof. Subhashini Naikar
Vice-Principal SFC

Dr. Kiran Mane
I/C Principal



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Programme Specific Outcome

Masters in Commerce (M.Com)

On completion of the M.Com (Masters in Commerce) students are able to: •

PSO1	Students will be able to understand the role of specialists across fields of accountancy ranging from IFRS, to understanding annual reports and financial accounting to management accounting.
PSO2	The learner will be able to research and expand their accounting horizon and boost their career.
PSO 3	It helps learners to Develop capacity to learn and adapt to the national and international Business environment.
PSO 4	Students will be able to Imbibe value of integrity, fairness and ethical standards in management. Develop creative thinking through entrepreneurial skills so that as future managers they can meet the challenges of the business.
PSO 5	Students will be capable to pursue Doctoral studies in diverse fields of Management such as Marketing, Finance and Human Resource.

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Course Outcome

Masters in Commerce (M.Com)

M.Com. (Accountancy) Specialization in M.com (Accountancy)

First Year - SEMESTER I

Strategic Management

After completing the course, the learner will be able to:

CO1	To enable the learners to understand new forms of Strategic Management concepts and their use in business.
CO2	To enhance skills 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

Economics For Business Decisions: Microeconomics

After completing the course, the learner will be able to:

CO1	To provide a clear understanding and firm foundation of basic microeconomic concepts
CO2	To analyse consumer and producer behaviour as well as market structure
CO3	To provide the learner with advanced microeconomic concepts like moral hazards and adverse selection.
CO4	To train the learner in the application of tools of business decision making like Game Theory, Signalling and contracts under asymmetric information.

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Cost and Management Accounting

After completing the course, the learner will be able to:

CO1	To enhance the abilities of learners to develop the concept of Cost & Management Accounting & its significance in the business.
CO2	To enable the learners to understand, develop and apply the technique of costing in the decision making in the business corporations. using standard and marginal costing.
CO3	To enable the learners to understand the operating costing of the service industry

Business Ethics and Corporate Social Responsibility

After completing the course, the learner will be able to:

CO1	To familiarize the learners with the concepts and relevance of Business Ethics and Corporate Governance in the modern era.
CO2	To enable learners to understand the scope and complexity of Corporate Social responsibility in the global and Indian context.

First Year - SEMESTER II

Research Methodology for Business

After completing the course, the learner will be able to:

CO1	To enhance the abilities of learners to undertake research in business & social sciences.
CO2	To enable the learners to understand, develop and apply the fundamental skills in formulating research problems.
CO3	To enable the learners in understanding and developing the most appropriate methodology for their research.
CO4	To make the learners familiar with the basic statistical tools and techniques applicable for research.

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Macroeconomics Concepts & Applications

After completing the course, the learner will be able to:

CO1	To provide a clear understanding and firm foundation of basic macroeconomic concepts.
CO2	The Course aims at introducing the learner to advanced macroeconomic concepts like Ricardian Equivalence and Theories of Development.
CO3	To train the learner in application of tools of business decision making like DSGE modelling.
CO4	To analyse the impact of macroeconomic policies on business decision making.

Corporate Finance

After completing the course, the learner will be able to:

CO1	To understand concepts relating to financing decisions.
CO2	To develop the ability to analyse and interpret various tools of financial analysis and planning.
CO3	To enable the learners to develop and apply the techniques in the financial decision making in the business corporations.
CO4	To enable the learners to develop and apply the techniques in the financial decision making in the business corporations.
CO5	To make the learners understand the importance of Research and Analysis while making investment as well as financial decisions.

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E-Commerce

After completing the course, the learner will be able to:

CO1	To make students learn new concepts of trade and business with respect to e-commerce.
CO2	To provide learners in -depth insights of e-business.
CO3	To sensitize and create awareness about online safety, security and payment methods.
CO4	To acquaint the learners with the legal and regulatory framework for e-commerce activities.

Second Year - SEMESTER III

Advanced Financial Accounting

After completing the course, the learner will be able to:

CO1	To enable learners to understand how financial statements of banking companies are made as per rules prescribed by RBI.
CO2	To enable learners to understand how financial statements of insurance companies are made as per rules prescribed by IRDA.
CO3	To enable learner to understand procedure of liquidation of companies
CO4	To enable learners to study annual reports.

Direct and Indirect Taxes Paper-I Direct Tax

After completing the course, the learner will be able to:

CO1	To understand the provisions of clubbing of income, set off & carry forward of losses.
CO2	To compute income and tax of individual assesses.
CO3	To study Various income tax forms, e-filing procedures.
CO4	To compute TDS and advance tax procedures

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Advanced Cost Accounting

After completing the course, the learner will be able to:

CO1	Learners should develop skills of analysis, evaluation and synthesis in cost and management accounting. Using ABC costing system
CO2	The subject covers the complex modern industrial organizations within which the various facets of decision-making and controlling operations take place
CO3	To enable students to calculate the cost of a product when more than 1 process is used to manufacture the product.

Internship Based project Work

After completing the course, the learner will be able to:

CO1	Learners should develop skills of analysis, evaluation and synthesis research in their respective topic
CO2	The subject covers the in depth practical exposure to research
CO3	To enable students to collect primary & secondary data

Second Year – SEMESTER IV

Corporate Financial Accounting

After completing the course, the learner will be able to:

CO1	The Course Outcome is to throw light on a conceptual framework of finance reporting and to acquaint the participants with the tools, techniques and process of financial management in the realm of financial decision making.
CO2	The course aims at explaining the emerging concepts of corporate reporting
CO3	To providing understanding of nature, importance, structure of corporate finance related areas and to impart knowledge regarding Valuation of business and consolidated financial statement

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Direct and Indirect Taxes Paper-I Indirect Tax

After completing the course, the learner will be able to:

CO1	To understand the basics of GST.
CO2	To study the registration and computation of GST
CO3	To acquaint the students with filing of returns in GST.

International Financial Reporting Standards

After completing the course, the learner will be able to:

CO1	To understand the concept of International Accounting
CO2	To introduce the basic concepts of IND AS
CO3	To understand Due Process used by IASB

Internship Based project Work

After completing the course, the learner will be able to:

CO1	Learners should develop skills of analysis, evaluation and synthesis research in their respective topic
CO2	The subject covers the in depth practical exposure to research
CO3	To enable students to collect primary & secondary data

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M.com (Management) - Core Courses

Supply chain Management

After completing the course, the learner will be able to:

CO1	Understand the basic concepts of Logistics and supply chain management
CO2	Examine the activities performed by logistics function
CO3	Explain the nature of supply chain with reference to its functions
CO4	Understand global trends in logistics and supply chain management

Advertising and Sales Management

After completing the course, the learner will be able to:

CO1	Analyse advertising as a creative profession, its types, ethics to be followed, sociocultural impact of the same and the various theories applicable to advertising.
CO2	Analyse Integrated Marketing Communication as a concept with its process. The learner will be able to apply creativity required in advertising as a commercial field with the process and strategies used to implement it. The learner will analyse the concept and functioning of an advertising agency.
CO3	Develop Art of Selling – Types, Process, Qualities of an Effective Salesman, Structure and Steps in Developing a Sales Organisation.
CO4	Enhance knowledge of Sales Forecasting - Methods and Limitations, Types, Objectives and Factors Determining and Designing Sales Territory, Sales Management - Data Mining, Role of IT.

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Management of Business Relation

After completing the course, the learner will be able to:

CO1	Understand the basic concept of Business Relationship Management (BRM) Competencies.
CO2	Examine the activities performed by RM in E-CRM: Concept and Benefits, Steps, Successful CRM implementation.
CO3	Explain the nature of Key Drivers for shifting from Industrial Relations to Employee Relations,
CO4	Understand role in Supplier, Investors and Community Relationship Management.

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