



Ghanshyamdas Saraf
college of arts & commerce
EDUCATION EMPOWERS

RSET Campus, S.V. Road
Malad (W), Mumbai – 400 064
Tel.No. 022-4520 7766
www.sarafcollege.org.in
bsgc@rajasthani.org.in

Name of the Programme: Master of Commerce Sem I & II– Accountancy

Programme Outcomes:

<u>PO 1</u>	Students are introduced to Subjects in semester three which will help them to introspect on their job skills, self-monitor their strengths, and be judgemental towards the selection of job avenues by learning papers that are more relevant in today's industrial scenario
<u>PO 2</u>	Students can blend their learning knowledge obtained theoretically with practical Knowledge earned through student-engaged activities

Programme Specific Outcomes:

<u>PSO 1</u>	Learners will be able to achieve thematic knowledge based on concept clarity
<u>PSO 2</u>	Learners will be able to develop research understanding of subjects through the latest trends and techniques coming in the field of commerce and management
<u>PSO 3</u>	Learners will be able to relate and apply learned knowledge in practical fields.

Dr. Lipi Mukherjee

Vice Principal (SFD)

Programme Coordinator

Dr. Ashwat Desai

**Principal
PRINCIPAL**

**Rajasthani Sammelan Education Trust
Ghanshyamdas Saraf College
(Arts & Commerce)
Malad West, Mumbai - 400 064**



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COURSE OUTCOME

Name of the Programme: Master of Commerce – Accountancy

M-com (SEM I)

Advanced Cost and Management Accounting I

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

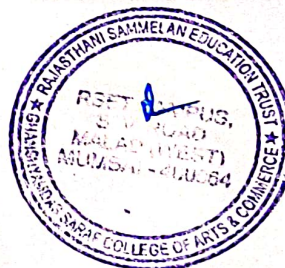
CO1	To impart the students, knowledge about the use of financial, cost, and other data for the purpose of managerial planning and control
CO 2	To expose the students to the various methods of Cost accumulation, budgeting and cost control.

Direct and Indirect Tax (Income Tax)

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

CO1	To gain a comprehensive understanding of the principles and concepts of direct and indirect taxation, including the legal framework and tax administration.
CO 2	To learn to compute taxable income for individuals, businesses, and other entities, considering various exemptions, deductions, and rebates.
CO 3	To develop skills in tax planning and management, enabling them to minimize tax liabilities through legitimate means and optimize financial decisions.

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Advanced Financial Accounting

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

CO1	To gain a comprehensive understanding of advanced accounting principles and practices, including the preparation and analysis of financial statements.
CO 2	To develop skills in accounting for foreign currency transactions and translating financial statements of foreign operations.
CO 3	To explore the ethical considerations and regulatory framework governing advanced financial accounting, ensuring compliance with relevant accounting standards and laws.

Advanced Trends in Accounting - I

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

CO1	To gain insights into the latest trends and developments in the field of accounting, including digital transformation and the use of advanced technologies.
CO 2	To develop skills in accounting with the help of digital technologies (for example Tally).

Mutual Fund and Wealth Management

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

CO1	To learn to compute the Net Asset Value (NAV) of mutual funds and understand its significance in evaluating fund performance.
CO 2	To develop skills in portfolio management, including the selection of mutual fund schemes, asset allocation, and risk management.

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Name of the Programme: Master of Commerce Sem I & II – Business Management

Programme Outcomes:

<u>PO 1</u>	Students will be introduced to Strategic Management leading to effective understanding of Vision and Mission of Organisations
<u>PO 2</u>	Business Environment, corporate strategy, Governance, corporate renewal, Strategy vehicles for new directions, studying mergers and acquisitions, Alliances are all key components under SM for the students to study

Programme Specific Outcomes:

<u>PSO 1</u>	Strategic Management subject study will prepare students to generalise the theory and can help them to put in practice
<u>PSO 2</u>	The Learning of SM subject can bring concept clarity, focused and deep understanding of SM applicable to organisations and can also motivate students to start their own start ups

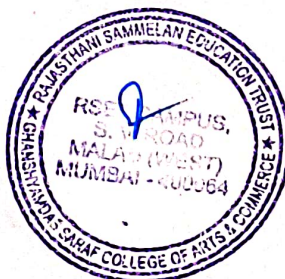
**Name of the Programme: Master of Commerce– Business Management
M-com (SEM I)**

Strategic Management

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

CO1	Understand the basic concepts and process of strategic management
CO 2	Develop and prepare organizational strategies that will be effective for today's organisations
CO 3	Devise strategic approaches to managing a business successfully in a global context

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Human Resource Management

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

CO1	The students will be able to apply theory, concept of HRM in their job place
CO 2	Jobs and Careers in HRM will encourage students to take up promising jobs in the HRM field,

Consumer Behaviour

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

CO1	To understand and strengthen fundamentals of Consumer Behaviour
CO 2	To create awareness about consumer motivation and perceptions
CO 3	To understand underlying behaviour about consumer learning.
CO 4	To understand consumer behaviour in globalised era

E-commerce

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

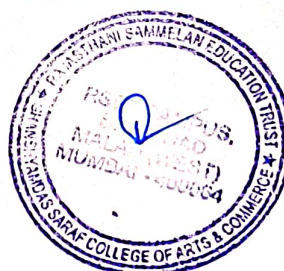
CO1	To provide an analytical framework to understand the emerging world of ecommerce
CO 2	To make the learners familiar with current challenges and issues in e-commerce
CO 3	To develop the understanding of the learners towards various business models

Business Ethics

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

CO1	Business Ethics subject will create a society with more morally sound and ethical right persons
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CO 2	The subject will allow students to embrace good values thereby having a sense of right and wrong.
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M.com Sem II Accountancy

Advanced Cost Accounting

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

CO1	Students will be able to explain the concepts of cost allocation and apply methods such as Direct Method, Step Down Method, and Reciprocal Method for cost allocation
CO 2	Students will analyze and evaluate information for cost ascertainment, planning, control, and decision-making

Risk Management

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

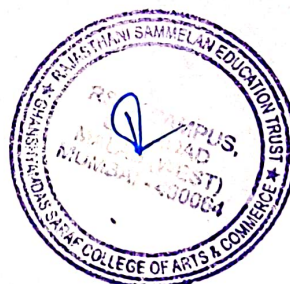
CO1	Students will be able to define and explain key risk management concepts, including risk identification, risk assessment, risk mitigation, and risk monitoring.
CO 2	Students will understand the importance of integrating risk management into strategic planning and decision-making processes.

Corporate Finance

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

CO1	Students will be able to analyze and interpret financial statements to assess a company's financial health and performance.
CO 2	students will analyze the impact of different capital structures on a company's value and cost of capital, and understand the trade-offs between debt and equity financing..

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Direct and Indirect Taxation (Goods and Services

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

CO1	Students will be able to define and explain key concepts related to direct and indirect taxation, including income tax, Goods and Services Tax (GST), and other relevant taxes..
CO 2	Students will be able to distinguish between forward charge mechanism, reverse charge mechanism, composite supply, mixed supply, and various exemptions under the GST regime.

Advanced Trends in Accounting – II – 2

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

CO1	Students will be able to prepare financial report and do its analysis.
CO 2	Students will be able to activate GST masters in Tally and set up GST rate, update Party GSTIN and update GST in service ledgers.

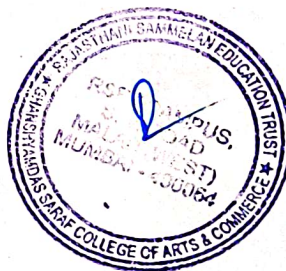
M.com Sem II Management

Customer Relationship Management (CRM)

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

CO1	Students will gain a comprehensive understanding of key CRM concepts, including customer acquisition, retention, and loyalty.
CO 2	Students will develop skills in customer segmentation and targeting, enabling them to identify and prioritize high-value customer segments.

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Brand Management

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

CO1	students will learn strategies to build, measure, and evaluate brand equity for new and existing brands, focusing on a consumer-centric approach
CO 2	Students will develop skills in brand communication, including creating effective brand messages and leveraging various communication channels to reach target audiences

Change Management

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

CO1	Students will gain knowledge of key theories and models of change management, such as Lewin's Change Management Model, Kotter's 8-Step Change Model, and ADKAR Model..
CO 2	Students will understand the role of leadership in driving successful change initiatives and develop leadership skills to manage and influence change within an organization.

Professional Intelligence

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

CO1	students will develop and apply structured analytic techniques to improve intelligence analysis, including hypothesis generation, validation, and evaluation...
CO 2	Students will understand and mitigate cognitive biases and intuitive traps in intelligence analysis, enhancing the accuracy and reliability of their assessments..

Hospitality Management

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

CO1	Students will gain a comprehensive understanding of the various sectors within the hospitality industry, including hotels, restaurants, events, and tourism.
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CO 2	Students will learn to develop and implement marketing and sales strategies to attract and retain customers in the competitive hospitality market
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Name of the Programme: Master of Commerce Sem III & IV– Business Management

Programme Outcomes:

<u>PO 1</u>	Students are introduced to Subjects in semester three which will help them to introspect on their job skills , self monitor their strengths and be judgemental towards selection of job avenues by learning papers which are more relevant in today's industrial scenario
<u>PO 2</u>	Students can blend their learning knowledge obtained theoretically with practical Knowledge earned through student engaged activities

Programme Specific Outcomes:

<u>PSO 1</u>	Learners will be able to achieve thematic knowledge based on concept clarity
<u>PSO 2</u>	Learners will be able to develop research understanding of subjects through latest trends and techniques coming in the field of commerce and management
<u>PSO 3</u>	Learners will be able to relate and apply learned knowledge in practical field
<u>PSO 4</u>	Learners can develop life skills through experiential learning

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COURSE OUTCOME

Name of the Programme: Master of Commerce– Business Management

M-com (SEM III)

Entrepreneurial Management

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

CO1	Students should learn Knowledge of the entrepreneurial process
CO 2	Students should learn how to identify potential business opportunities and assess their feasibility.
CO 3	Learners should learn how to forecast your business's financial needs, secure funding
CO 4	Learners should get the concept of social entrepreneurship

Marketing Strategies and practices

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

CO1	To make the learners aware about conceptual knowledge and the evolution of Marketing strategies and practices.
CO 2	To familiarize the learners with the evaluation of the marketing function and the role it plays in achieving organisational success both in commercial and non-commercial settings.

Talent Management

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

CO1	To Understand the concept of Talent Management
CO 2	To Analyse the attributes contributing to talent management

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Social Media Marketing

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

CO1	Learner should understand Social media and its impact on individuals, businesses, and society.
CO 2	Learners can identify and compare popular social media platforms based on their functionalities and target audiences.

Marketing Research

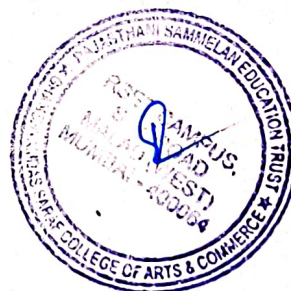
After completing the course, the learner will be able to:

CO1	Understand the concept of marketing research and its features, function and importance.
CO 2	Get an insight into the steps in marketing research and various ethical practice in the field of marketing research.
CO 3	Explore career options in the field of marketing research and essentials qualities required to become effective marketing research professionals

**Name of the Programme: Master of Commerce Sem III & IV –
Accountancy Programme Outcomes:**

<u>PO 1</u>	To enhance the abilities of learners to develop the concept of Cost and management accounting and its significance in the business
<u>PO 2</u>	To enable the learners to understand, develop and apply the techniques of costing in the decision making in the business corporate
<u>PO 3</u>	To enable the learners in understanding, developing, preparing and presenting the financial report in the business corporate

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Programme Specific Outcomes:

<u>PSO 1</u>	The students will be able to identify and analyse Cost concepts and understand managerial decision making
<u>PSO 2</u>	The students will be able to understand standard practices associated with Standard Costing and Variance analysis
<u>PSO 3</u>	The students will be able to prepare and present functional budgets at organizational level
<u>PSO 4</u>	The students will be able to identify and analyse practices associated with Operating costing

COURSE OUTCOME

Name of the Programme: Master of Commerce– Accountancy

M-com (SEM III)

Corporate Financial Accounting

After completing the course the learner will be able to:

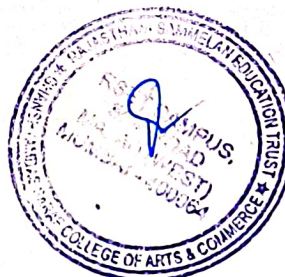
CO1	The learners will be able to identify and apply various Ind-AS in the financial reporting systems
CO 2	The learners will be able to prepare and analyse statements showing the total value of human capital
CO 3	The learners will be able to prepare and analyse statement illustrating the valuation of goodwill and shares under various situations of business

Advanced Auditing

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

CO1	Learners will be able to apply auditing procedures to a simulated financial statement audit, ensuring compliance with relevant Standards on Auditing;
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CO 2	Learners will be able to prepare audit working papers and conduct variance analysis to a simulated financial statement.
CO 3	Learners will be able to distinguish between different types of audit evidence (physical, documentary, analytical) and explain the procedures used to gather evidence for specific audit objectives, justifying the choice of procedures based on the nature of the assertion being tested.
CO 4	Learners will be able to identify, analyze an audit report and explain the auditor's opinion on the financial statements, including the rationale for any modifications made to the opinion

Financial Services

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

CO1	The learners will be able to critically evaluate and interpret financial attributes of leasing
CO 2	The learners will be able to calculate the effective costs of factoring
CO 3	The learners will be able to categorize and evaluate various alternate investments funds
CO 4	The learners will be able to compare and contrast various investment avenues considering its risk- return

Operational Research

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

CO1	The learner will be able to explain and apply statistical tests under various scenarios.
CO 2	The learner will be able to apply and interpret sequencing problems and solutions.
CO 3	The learner will be able to analyze real-world replacement problems and recommend cost-effective solutions

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CO 4	The learner will be able to proficiently use decision criteria and tools and decision trees to make optimal decisions based on available information.
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Advanced Trends in Accounting-III

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

CO1	The learners will be able to register and prepare various documents required under GST law.
CO 2	The learners will be able to file various GST returns.

Name of the Programme: Master of Commerce– Accountancy

M-com (SEM IV)

Advanced Financial Management

After completing the course the learner will be able to:

CO1	Calculate investment viability using techniques like NPV, IRR, and Payback Period.
CO 2	Apply various techniques to investment scenarios and select the projects.
CO 3	Demonstrate the use of capital budgeting techniques in international market.

International Financial Reporting Standards

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

CO1	Explain, summarize and identify the principles for recognizing and measuring elements in financial statements.
CO 2	Apply the conceptual framework to identify financial elements and implement disclosure principles while solving case studies..
CO 3	Evaluate accounting policies for their compliance with Ind AS and IFRS standards using case study method.

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CO 4	Learners will be able to identify, analyze an audit report and explain the auditor's opinion on the financial statements, including the rationale for any modifications made to the opinion
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Personal Financial Planning

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

CO1	Evaluate financing options for major purchases, including housing and vehicles, based on affordability.
CO 2	Evaluate and Design appropriate insurance plans for specific financial goals and risks.
CO 3	Evaluate retirement needs and create comprehensive retirement plans
CO 4	Create and evaluate an optimized investment portfolio based on individual goals

Auditing and Assurance

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

CO1	Defines and summarize key terms and concepts related to professional ethics, independence, and auditing standards.
CO 2	To apply relevant auditing standards while solving case studies..
CO 3	To compare and draw implications of corporate governance codes across jurisdictions like the U.S. SEC and OECD principles
CO 4	To develop a governance framework for a mid-sized corporation aligning with Indian corporate governance codes.

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Name of the Programme: Master of Commerce – Management

M-Com (SEM IV)

Corporate Restructuring

After completing the course the learner will be able to:

CO1	By the end of the course, the student will be able to apply the knowledge of need, types and scope of corporate restructuring
CO 2	Learner will understand the financial restructuring with the help of Financial Instruments and Techniques.
CO 3	Learners will be equipped with the cost reduction and efficiency improvement under operational restructuring

Service Industry

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

CO1	Learner would be able to cleared the concepts of service industry, its importance, scope and types.
CO 2	They will come to know how the service industry operates?
CO 3	Learner finds out the significant role of human resource in the service industry.
CO 4	Learner understands the marketing and sales strategies used in service industry

Advertising

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

CO1	By the end of the course, Students will be able to define key advertising concepts such as art of persuasion, ad communication process and various advertising models
CO 2	Students will learn functions of advertising agency and media planning,

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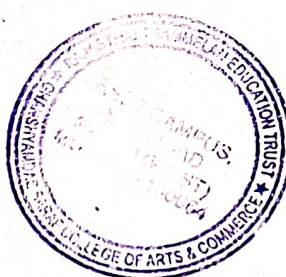
CO 3	Learner will comprehend with the creative process and production of the advertising design
CO 4	Learners will be equipped with Legal Framework of Advertising and ethical practices

Indian Ethos in Business

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

CO1	To understand significance of Indian ethos and lessons from Indian scriptures.
CO 2	To know the work ethos and values and its relevance in management.
CO 3	To articulate issues and deal with ethical dilemma
CO 4	To integrate Indian ethos into personal and professional domains.

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