

## M.Com Part II SEM III

Sr.No.	Learning Objectives	Learning Outcomes
Advanced Financial Accounting		
1	To Study the Foreign Currency Conversion	Students will be able do the Foreign Currency Conversion
2	To Understand the Final Accounts & Statutory Requirements for Banking Companies	Students would understand the Banking Final Accounts and able to do jobs in Banking Sectors.
3	To Know the Accounting & Statutory Requirements of Insurance Companies	Students should understand the Accounting & Statutory Requirements of Insurance Companies
4	To Understand the Accounting & Statutory Requirements of Co-operative Societies	Students will be known to Accounting & Statutory Requirements of Co-operative Societies

### Direct Tax

1	To Understand the Definitions and Basis of Charge	Student will be able understand the the Definitions and Basis of Charge
2	To Study the Heads of Income	Students would knows the Heads of Income
3	To Know the Deductions u/s 80 and Exclusions from the Total Income	Students should able to Deductions u/s 80 and Exclusions from the Total Income and apply it
4	To Prepare the Computation of Income and Tax of Individual, Firm and Company (Excluding MAT) and Provisions for Filing Return of Income - Sec 139(1) and Sec 139(5)	Student will be able to Prepare the Computation of Income and Tax of Individual.

### Advanced Cost Accounting

1	To Study the Process Costing	Students would be able to understand the Process Costing and ready to calculate to individual Process cost.
2	To Understand the Cost Allocation and Activity Based Costing Systems	Students should able to Understand the Cost Allocation and Activity Based Costing Systems and apply it
3	To Know the Responsibility Accounting	Students will be able to Know the Responsibility Accounting
4	To analysis the Strategic Cost Management	Students should analysis the Strategic Cost Management and apply it

## M.Com Part II SEM IV

### Corporate Financial Accounting

1	To study the Corporate Financial Reporting	Students will be able to present the Corporate Financial Reporting
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2	To Analysis the International Financial Reporting Standards (IFRS) & Ind - AS	students should understand the International Financial Reporting Standards (IFRS) & Ind - AS and apply it
3	To Know the Valuation of Business for Amalgamation & Merger	Students will be able to calaculate the Value of Business by using the Method of Goodwill and Shares
4	To Prepare the Consolidated Financial Statement	Students would be ready to Prepare the Consolidated Financial Statement.

#### Indirect Tax- Introduction of Goods and Service Tax

1	To know the Overview of Goods and Service Tax and Registration under GST	Students should understand the basic Overview of Goods and Service Tax and Registration under GST
2	To Understand the Collection of Tax under Integrated Goods and Services Tax Act, 2017	Students will be able to know the collection of Tax under Integrated Goods and Services Tax Act, 2017
3	To study the Place of supply of goods or services or both under Integrated Goods and Services Tax Act, 2017 and Payment of GST	Students would be ready to know the Place of supply of goods or services or both under Integrated Goods and Services Tax Act, 2017 and Payment of GST

#### Financial Management

1	To Study the Types of Financing	Students should able knows the types of Financing Students will be understand the
2	To Understand the Investment Decisions : Capital Budgeting	Investment Decisions : Capital Budgeting and their types
3	To enhance the Management of Working Capital	Students will be ready to prepare Management of Working Capital Students will able to understand the
4	To study the Financial Planning and Financial Policy and Corporate Strategy	financial Planning and Policy and Corporate Strategy