



## CHILDREN WELFARE CENTRE Clara's College of Commerce

(Affiliated to University of Mumbai and NAAC Accredited)

Address - Yari Road, Versova, Mumbai - 400061

Contact No - 7738501168, Website - [claracollegeofcommerce.edu.in](http://claracollegeofcommerce.edu.in)

### Course Outcome & Program Outcome Attainment Academic Year: 2023-24

Department: M.COM

Semester: I

Subject: Advanced Financial Accounting

Faculty Name: Minakshi Kandari

#### COURSE OUTCOME

##### Advanced Financial Accounting:

This subject students delve into the intricacies of foreign currency conversion, mastering the application of AS-11 to handle transactions and translate financial statements for foreign branches. They also explore the preparation of final accounts tailored to banking, insurance, and cooperative sectors, understanding the legal and regulatory frameworks governing each industry. Additionally, students gain insights into insurance-specific financial reporting and the unique accounting principles of cooperative societies, ensuring they can interpret financial statements accurately and adhere to regulatory requirements within these specialized sectors.

- 1) **To understand the concept and accounting of Foreign Currency Conversion:** Learners delve into the nuances of AS-11, understanding its implications on foreign currency transactions and the translation of financial statements for foreign branches. By mastering AS-11 provisions, learners can navigate complexities in accounting for exchange rate fluctuations, ensuring accurate reporting and compliance with international accounting standards.
- 2) **To equip students with the preparation of final accounts of banking companies, insurance companies and cooperative societies:** Learners explore the legal landscape surrounding banking companies, encompassing RBI guidelines and regulatory frameworks. By understanding the format of final accounts specific to banking institutions, learners develop the proficiency to compile financial statements that reflect the financial health of banks, fostering transparency and regulatory compliance.
- 3) **To develop understanding Accounting Provision for Insurance Act and Insurance Regulation and Development Authorities for 1) Life Insurance Business 2) General Insurance Business":** Learners dissect the intricacies

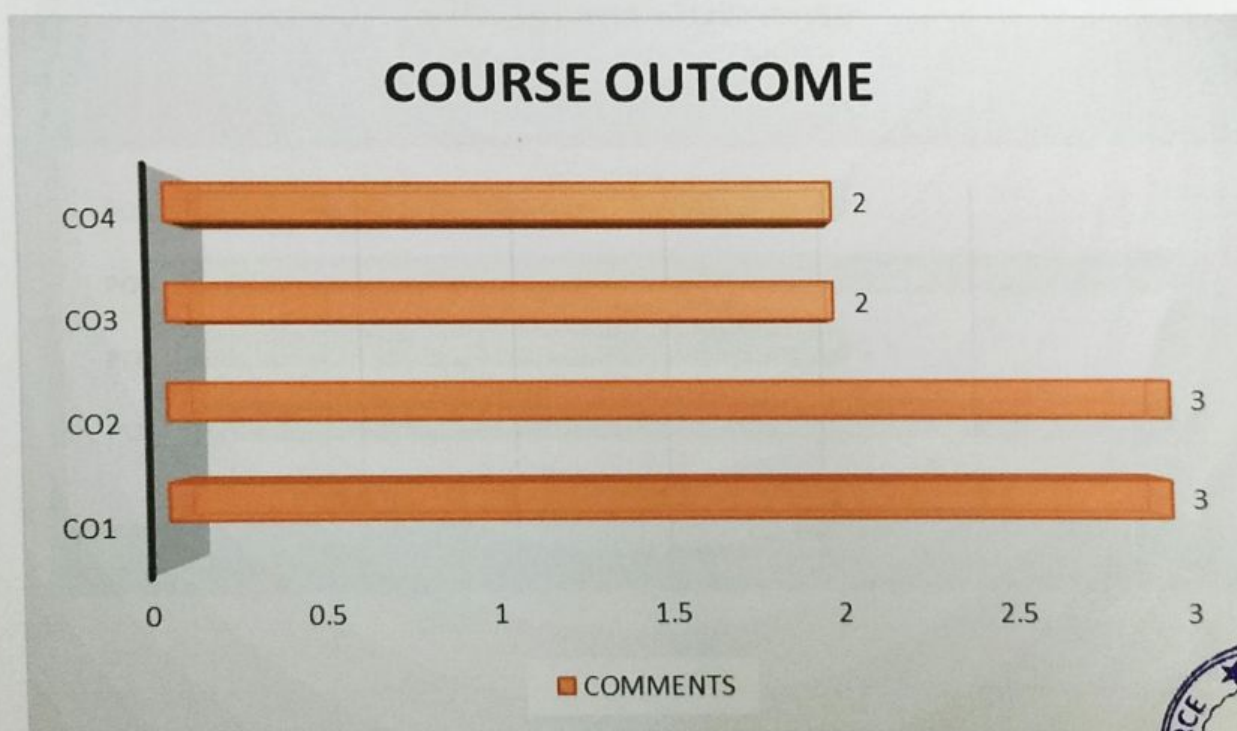




Revenue Accounts, Profit & Loss Accounts, and Balance Sheets tailored to insurance companies. Through this exploration, learners gain insights into reinsurance practices, both accepted and ceded, equipping them with the knowledge to interpret financial statements effectively within the insurance industry's unique operating environment.

- 4) **To understand Accounting & Statutory Requirements of Co-operative Societies and of Maharashtra State Co-operative Societies Act and Rules:** Learners are introduced to various types of cooperative societies, including agricultural, consumer, and credit cooperatives. They gain proficiency in preparing final accounts specific to cooperative societies, understanding the unique accounting principles and regulations governing their financial reporting, which are essential for transparency and accountability within cooperative structures.

Course Outcome	Units	Comments
CO1	Unit 1	3
CO2	Unit 2	3
CO3	Unit 3	2
CO4	Unit 4	2

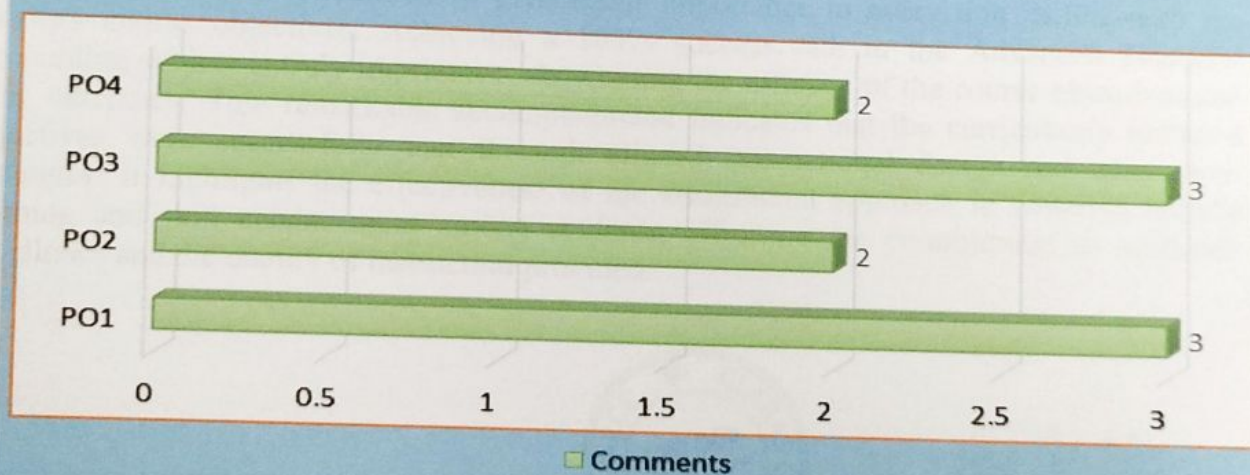


### Program Outcome (PO)

1. Graduates possess industry-specific expertise in banking, insurance, and cooperative sectors, understanding the nuances of financial reporting and accounting practices unique to each industry.
2. students can analyze financial data to assess the financial health and performance of organizations, supporting informed decision-making and strategic planning within these industries.
3. students are capable of preparing final accounts tailored to banking, insurance, and cooperative sectors, ensuring compliance with legal and regulatory frameworks.
4. The topics covered in this program provide students with a solid foundation of knowledge essential for pursuing professional courses such as Chartered Accountancy (CA), Company Secretaryship (CS), Institution of Cost and Works Accountant (ICWA), or pursue higher education such as Master of Business Administration (MBA).

Program Outcome	Unit	Comment
PO1	Unit 1	3
PO2	Unit 2	2
PO3	Unit 3	3
PO4	Unit 4	2

### Program Outcome

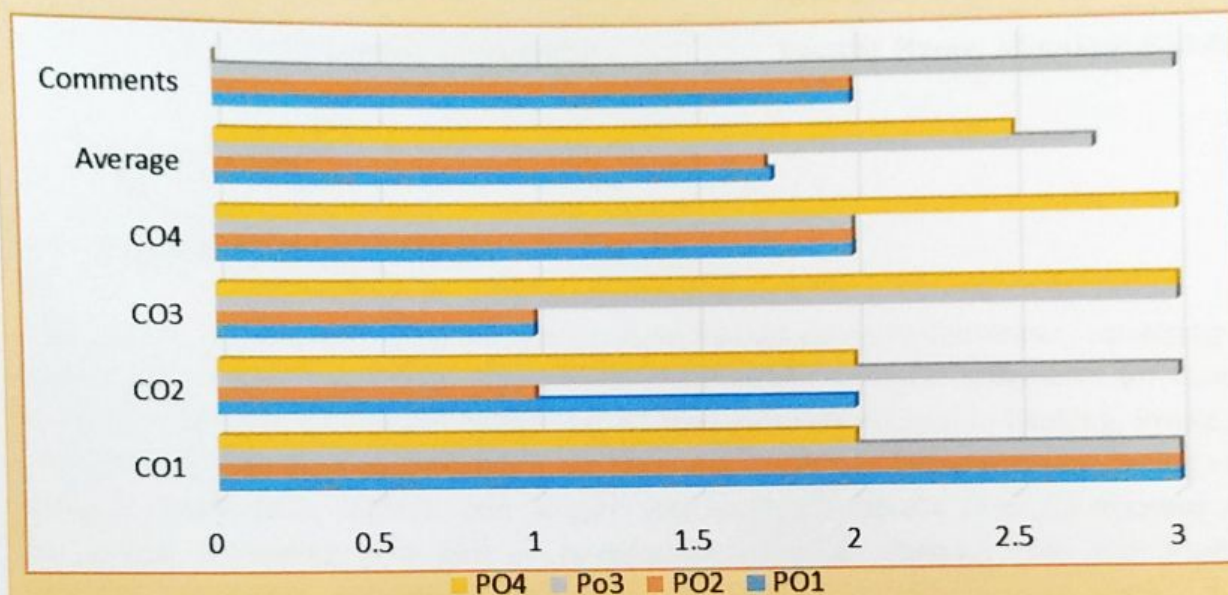




## CO-PO Mapping

	PO1	PO2	PO3	PO4
CO1	3	3	3	2
CO2	2	1	3	2
CO3	1	1	3	3
CO4	2	2	2	3
Average	1.75	1.73	2.75	2.5
Comments	2	2	3	3

## CO & PO Mapping



### Conclusion:

The exam paper was structured to give equal importance to every unit in line with the faculty's course objectives. Achieving a 100% success rate in the Advanced Financial Accounting subject is truly impressive, showcasing the efficacy of the course objectives and their outcomes. This remarkable accomplishment indicates that the curriculum's intended objectives were successfully met through aligned instructional design and assessment strategies. It highlights the effectiveness of the educational approach in fostering holistic learning and skill enhancement among students, affirming the commitment to academic excellence and the quality of instruction provided.



*Dr. Madhukar Gitte*

Dr. Madhukar Gitte  
Principal

**Principal**

Claras College of Commerce  
Var' Road, Versova,  
Andheri (W), Mumbai-400 061





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**Course Outcome & Program Outcome Attainment**  
**Academic Year: 2023-24**

**Department: FYBAMMC**

**Semester: II**

**Subject: Content Writing**

**Faculty Name: Minakshi Kandari**

**COURSE OUTCOME**

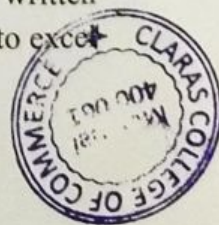
**Content Writing:** This subject insights the Students with indispensable tools for effective communication spanning personal, academic, and professional realms. They grasp the significance of persuasive writing and collaboration, refining skills in organization, clarity, and precision through tailored exercises. In the field of Mass Communication, they recognize the importance of crisp writing, mastering concise and clear communication to enhance message impact across diverse media platforms. Through practical exercises and critical analysis, students refine their ability to craft engaging content, preparing them to excel in shaping narratives and engaging audiences effectively. Additionally, cultivating clarity of thought enables students to distill key insights from complex situations, empowering them to communicate effectively and navigate challenges with confidence across various contexts.

**1. To provide students with tools that would help them communicate effectively:**

Students will learn the vital role of effective written communication across personal, academic, and professional spheres. They'll grasp how writing skills contribute to conveying ideas persuasively and fostering collaboration. Through practical exercises, they'll tailor their writing for different audiences, mastering organization, clarity, and precision. By integrating feedback and continuous improvement, students will develop a crucial skill set for success in diverse contexts.

**2. Understanding crisp writing as part of Mass Communication:**

In the realm of Mass Communication, students will appreciate the value of crisp writing as a fundamental skill. They'll learn how concise and clear writing enhances the impact of messages across various media platforms. Through practical exercises and analysis of professional examples, students will hone their ability to craft engaging and effective written content tailored to audience needs. This proficiency in crisp writing will equip them to excel



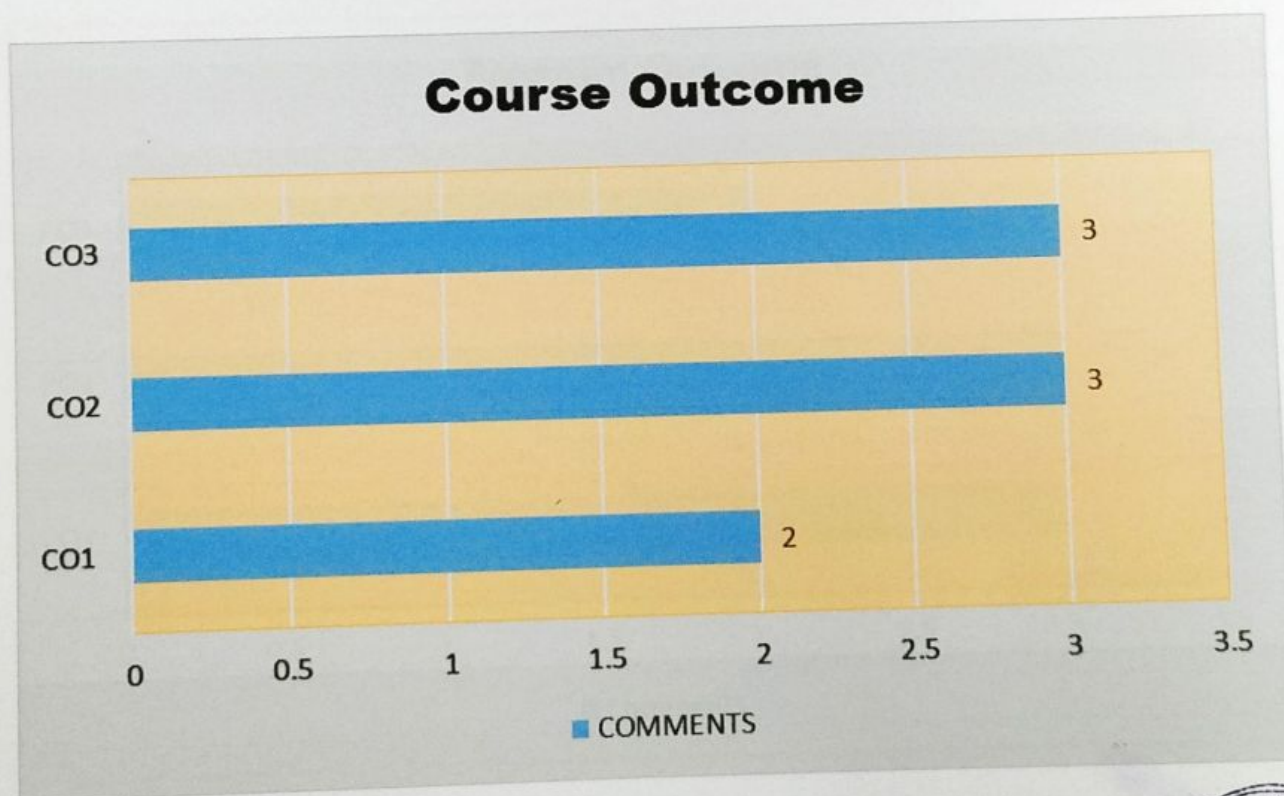


in conveying information, shaping narratives, and engaging audiences within the dynamic field of Mass Communication.

**3. The ability to draw the essence of situations and develop clarity of thoughts:**

Developing the capacity to distill the essence of situations and cultivate clarity of thought is a vital skill. Students will learn to analyze complex scenarios and extract key insights, fostering a deeper understanding of diverse contexts. Through critical thinking exercises and reflective practices, they will refine their ability to articulate ideas clearly and concisely. This skill enables students to communicate effectively, make informed decisions, and navigate challenges with confidence in various personal, academic, and professional settings.

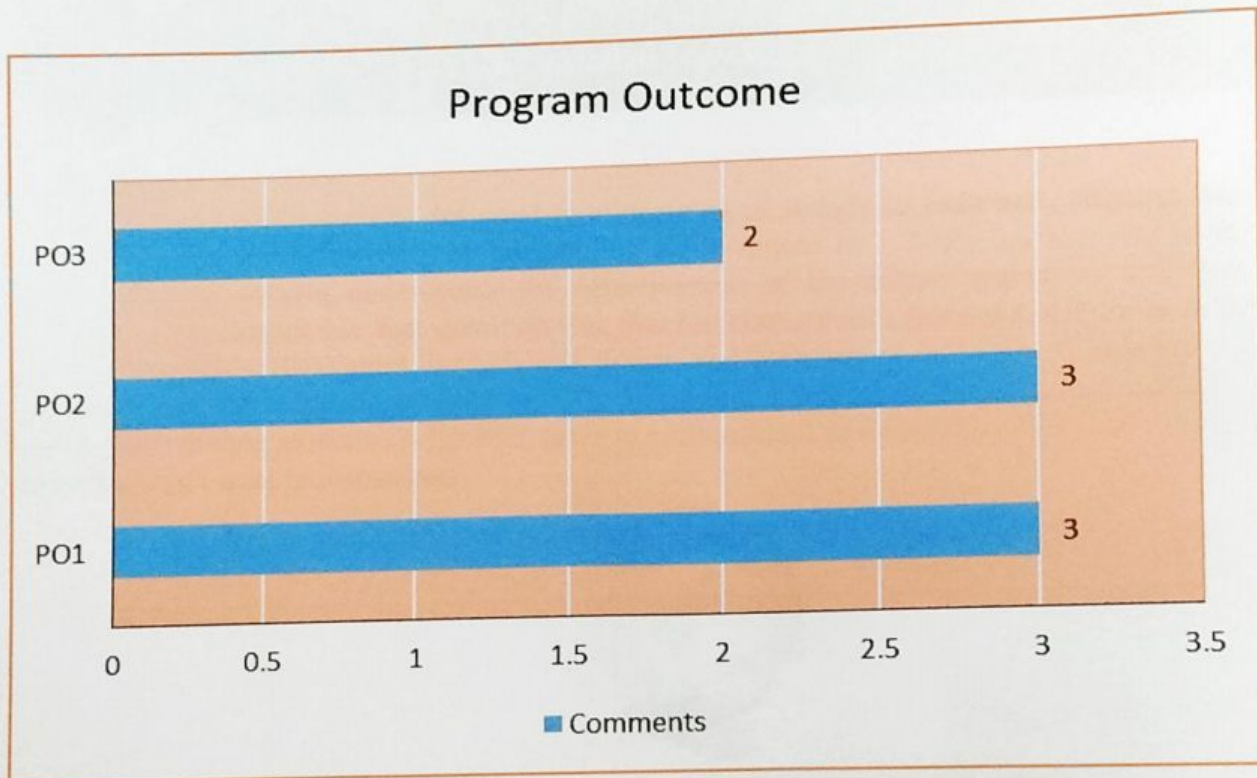
Course Outcome	Units	Comments
CO1	Unit 1	3
CO2	Unit 2	3
CO3	Unit 3	2



### Program Outcome (PO)

1. Graduates demonstrate mastery in effective communication across personal, academic, and professional domains, showcasing proficiency in persuasive writing, collaboration, and clarity of expression.
2. Students excel in crafting compelling messages tailored to diverse audiences and purposes, utilizing concise and clear communication techniques to enhance impact across various media platforms.
3. Through critical analysis and practical exercises, graduates refine their ability to engage audiences, shape narratives, and navigate complex situations with confidence and clarity.
4. This comprehensive skill set equips graduates to succeed in diverse contexts, contributing effectively to their chosen fields and fostering meaningful connections with stakeholders.

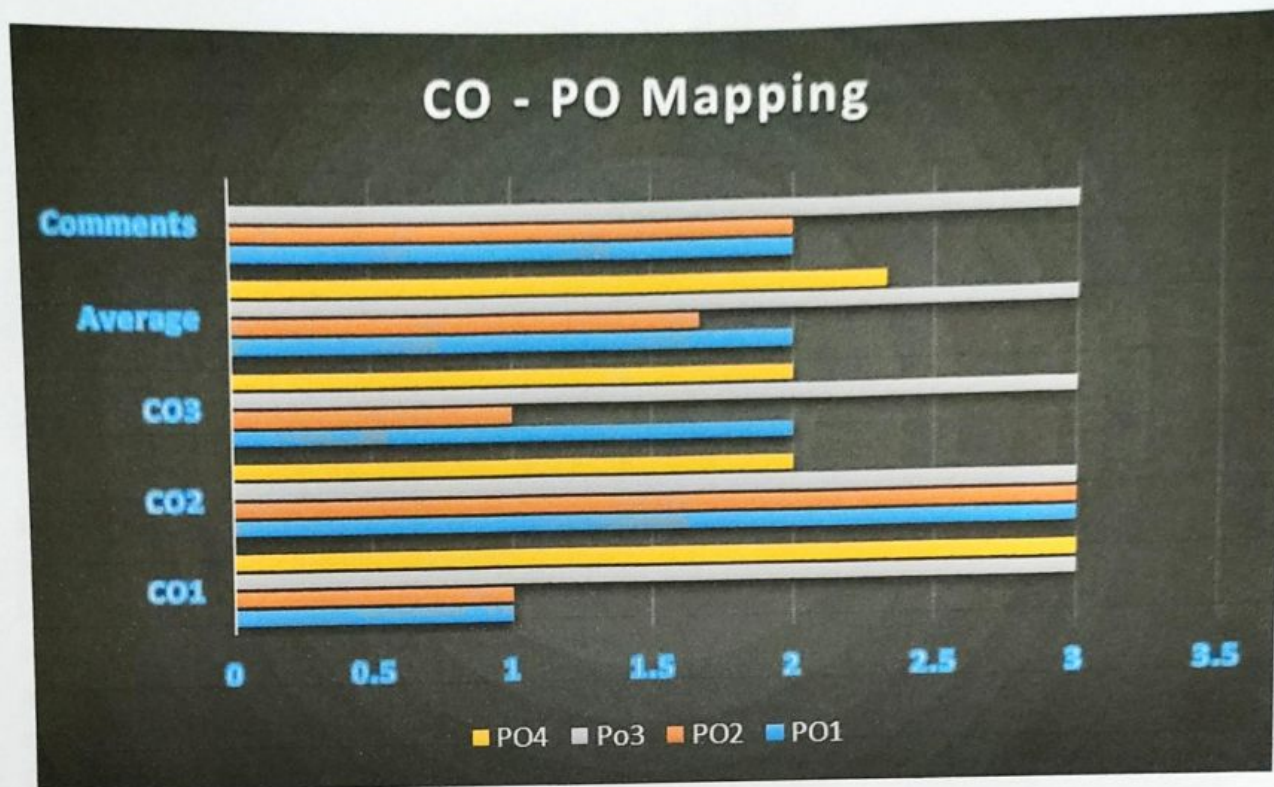
Program Outcome	Unit	Comment
PO1	Unit 1	3
PO2	Unit 2	3
PO3	Unit 3	2





## CO-PO Mapping

	PO1	PO2	PO3	PO4
CO1	1	1	3	3
CO2	3	3	3	2
CO3	2	1	3	2
Average	2	1.67	3	2.33
Comments	2	2	3	3



### Conclusion:

The exam paper was carefully designed to allocate equal weight to each unit, aligning with the faculty's course objectives. The outstanding achievement of a 100% success rate in the Content Writing subject underscores the effectiveness of the course objectives and their outcomes. This remarkable feat demonstrates that the curriculum's intended objectives were achieved through well-aligned instructional design and assessment strategies. It emphasizes the success of the educational approach in promoting comprehensive learning and skill development among students, reflecting a strong commitment to academic excellence and the delivery of high-quality instruction.



Dr. Madhukar Gitte  
Principal

Principal  
Claras College of Commerce  
Yar' Road, Versova,  
Andheri (W), Mumbai-400 061





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### COs AND POs ATTAINMENT Academic Year: 2023-24

**Department:** BMS

**Subject:** Rural Marketing

**Semester:** IV

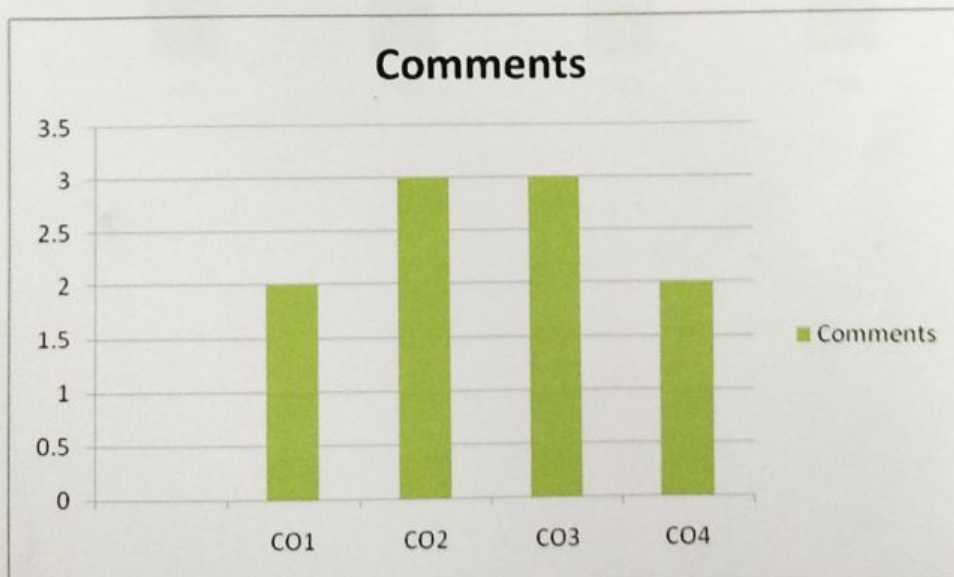
**Faculty Name:** Ms. Samina Chaudhary

#### COURSE OUTCOME

Rural Marketing: This paper will enable the students to get an understanding of rural marketing environment. They will learn the problems and opportunities of marketing in rural India thereby, increasing the prospects of marketing in rural areas. Rural marketing will not only improve the standard of living of rural people but will also help to accelerate the Indian economy.

1. To enable the students to understand rural marketing environment.
2. To understand consumer behaviour of rural market.
3. To analyse the gap between rural and urban consumer and build strategies to overcome it.
4. To understand the importance of rural development with regards to overall economic growth.

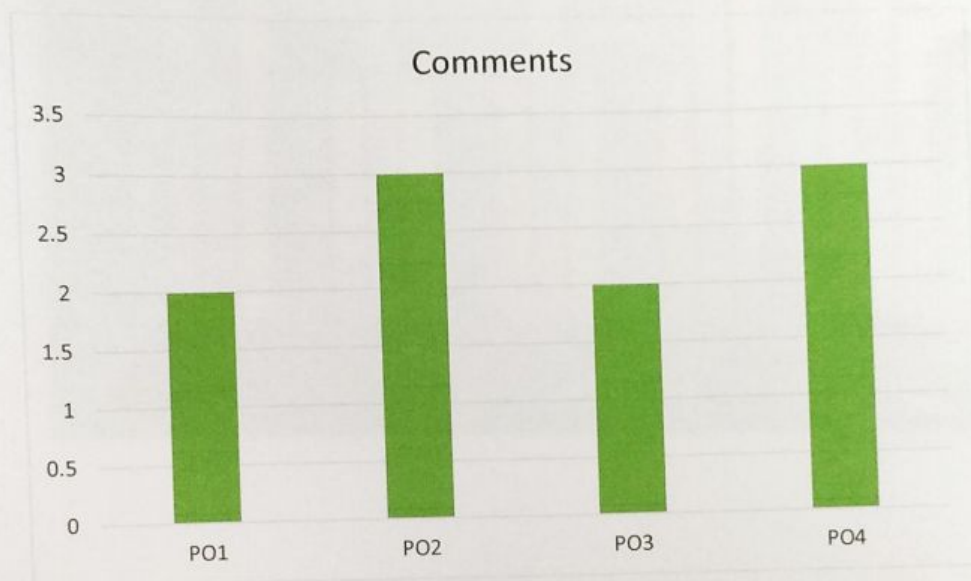
Course Outcome	Units	Comments
CO1	Unit 1	2
CO2	Unit 2	3
CO3	Unit 3	3
CO4	Unit 4	2



## Program Outcome (PO)

1. Channelize student's energies to be entrepreneurs in new sectors/field.
2. Learn the behaviour of rural folk in respect to marketing.
3. Learn various marketing strategies and skills to grab rural markets and overcome untouched sector.
4. Knowledge about the importance of rural development with regards to overall economic growth.

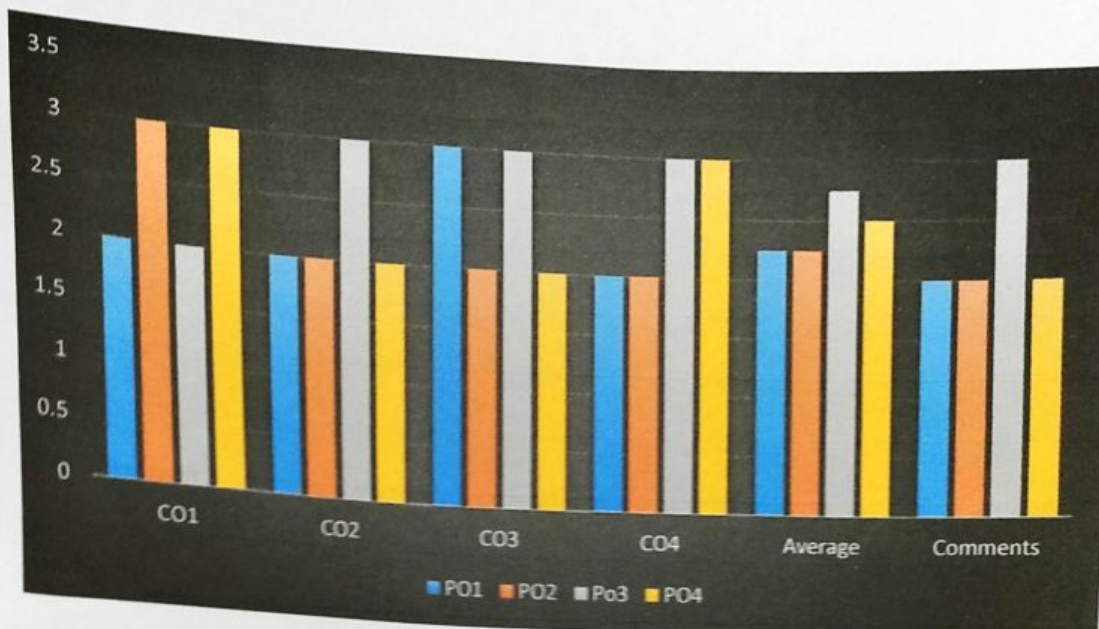
Program Outcome	Unit	Comment
PO1	Unit 1	2
PO2	Unit 2	3
PO3	Unit 3	2
PO4	Unit 4	3





## CO-PO Mapping

	PO1	PO2	PO3	PO4
CO1	2	3	2	3
CO2	2	2	3	2
CO3	3	2	3	2
CO4	2	2	3	3
Average	2.25	2.25	2.75	2.5
Comments	2	2	3	2



### Conclusion:

The examination paper was structured in accordance with the faculty's course objectives, with equal weightage assigned to each unit. A noteworthy accomplishment in the Rural Marketing course is the 96% student success rate, which highlights the effectiveness of the course objectives and their effects. This achievement emphasizes the successful application of the curriculum's intended aims and serves as a strong indicator of the alignment between instructional design and assessment methodologies. It highlights how successfully the instructional approach supports students' all-around learning and skill development, which eventually has a positive effect on the standard of instruction and the commitment to academic success.



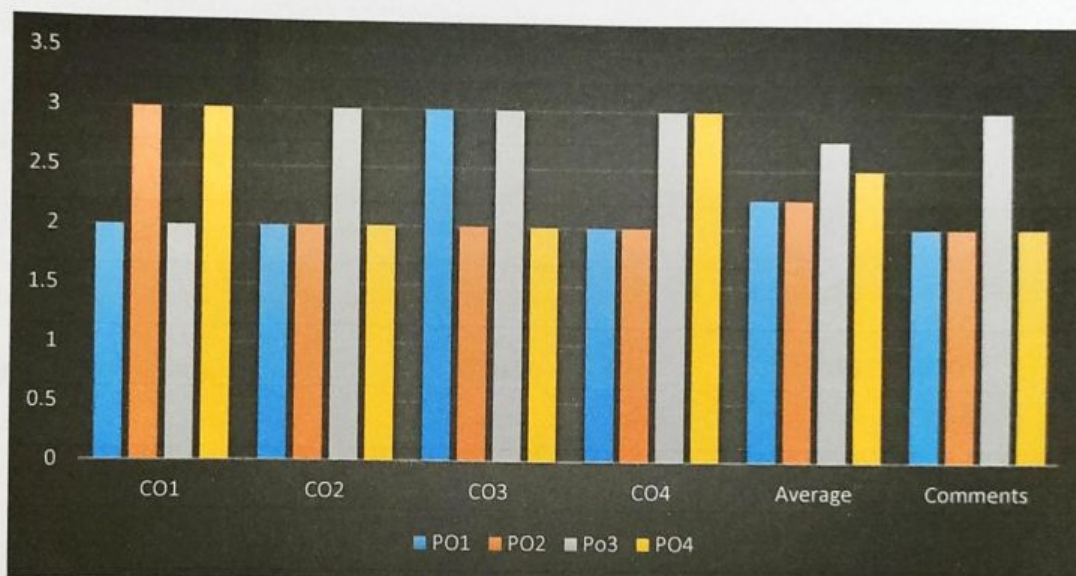
*(Signature)*

Principal

Claras College of Commerce  
Yari Road, Versova,  
Andheri (W), Mumbai-400 061.

## CO-PO Mapping

	PO1	PO2	PO3	PO4
CO1	2	3	2	3
CO2	2	2	3	2
CO3	3	2	3	2
CO4	2	2	3	3
Average	2.25	2.25	2.75	2.5
Comments	2	2	3	2



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*(Signature)*

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**COs AND POs ATTAINMENT**  
**Academic Year: 2023-24**

**Department:** BMS

**Subject:** Corporate Communication and Public Relations

**Semester:** V

**Faculty Name:** Ms.Samina Chaudhary

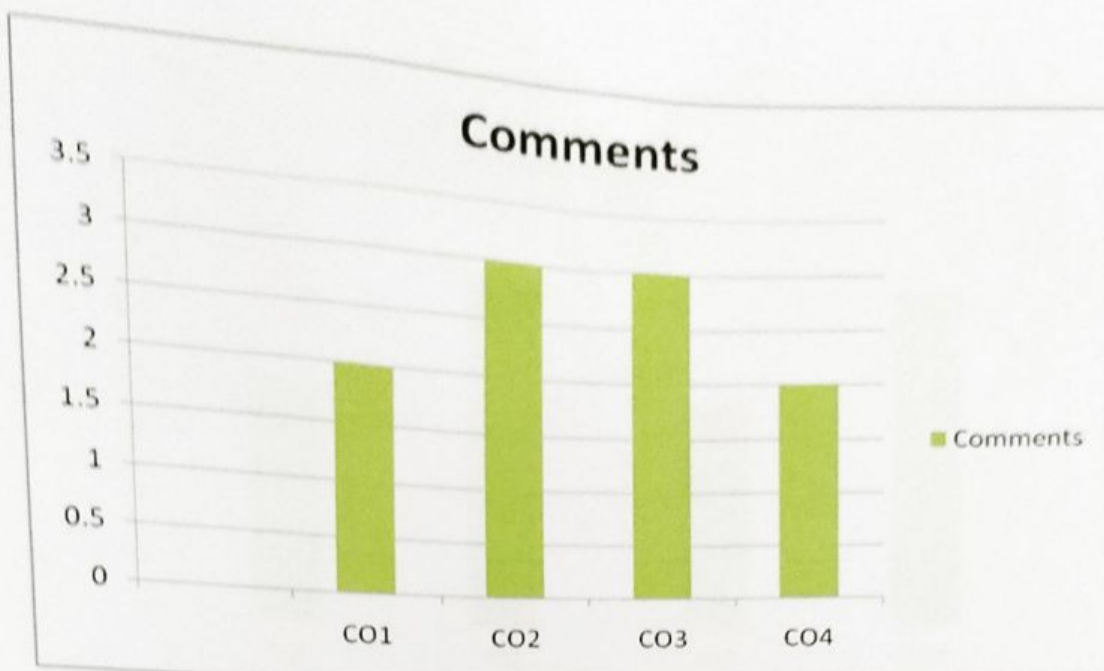
**COURSE OUTCOME**

Corporate Communication and Public Relations: This course will enable the students to understand the importance of corporate communication and public relations. They will be able to take the challenging jobs of corporate communicators and Public Relation Officers.

1. To provide the students with basic understanding of the concepts of corporate communication and public relations.
2. To introduce the various elements of corporate communication and consider their roles in managing organizations.
3. To examine how various elements of corporate communication must be coordinated to communicate effectively.
4. To develop critical understanding of the different practices associated with corporate communication.

Course Outcome	Units	Comments
CO1	Unit 1	2
CO2	Unit 2	3
CO3	Unit 3	3
CO4	Unit 4	2





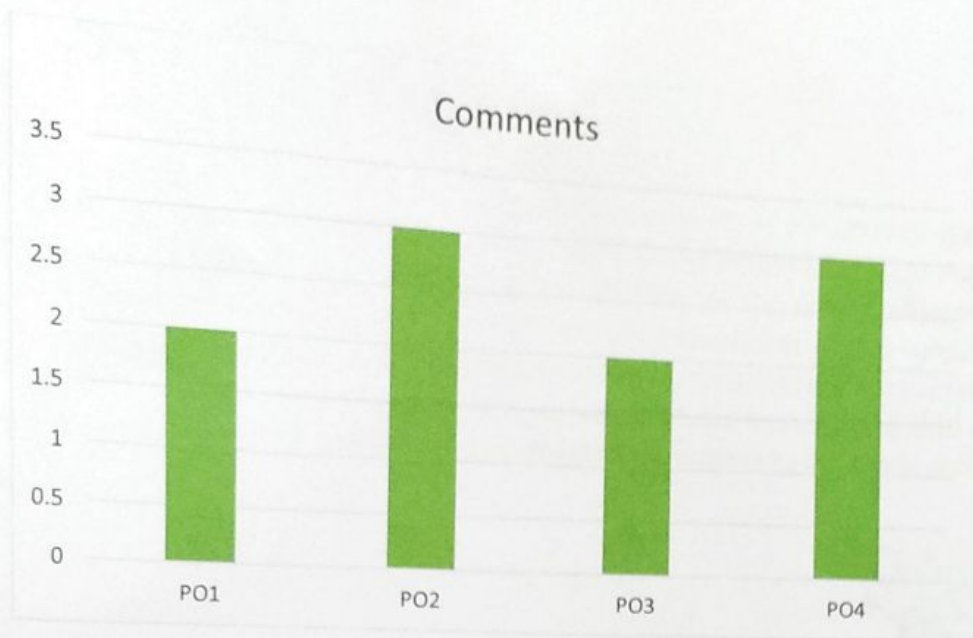
### Program Outcome (PO)

1. Students shall be able to understand the concepts of corporate communication and public relations.
2. Students will learn various elements of corporate communication and consider their roles in managing organizations.
3. Students will be able to examine how various elements of corporate communication must be coordinated to communicate effectively.
4. Students will develop the critical understanding of different practices associated with corporate communication.

Program Outcome	Unit	Comments
PO1	Unit 1	2
PO2	Unit 2	3
PO3	Unit 3	2
PO4	Unit 4	3

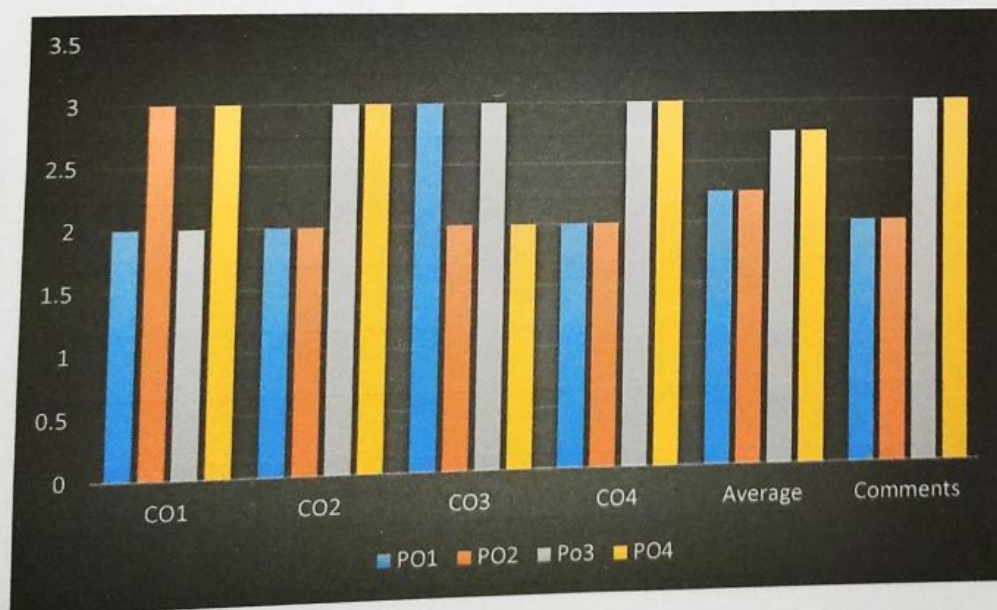






### CO-PO Mapping

	PO1	PO2	PO3	PO4
CO1	2	3	2	3
CO2	2	2	3	3
CO3	3	2	3	2
CO4	2	2	3	3
Average	2.25	2.25	2.75	2.75
Comments	2	2	3	3



### Conclusion:

The exam paper was organized according to the course objectives of the faculty, giving each unit equal weight. The 98% student success rate in the Corporate Communications and Public Relations course is a notable achievement that emphasizes the efficacy of the course objectives and their impacts. This accomplishment highlights the effective implementation of the curriculum's stated goals and is a reliable marker of the alignment of assessment approaches and instructional design. It emphasizes how well the teaching strategy fosters students' holistic learning and skill development, which eventually raises the bar for instruction and fosters a dedication to academic achievement.



*MPH*  
Principal

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### Course Outcome & Program Outcome Attainment Academic Year: 2023-24

Department: MCOM - II

Semester: I

Subject: Advanced Cost Accounting

Faculty Name: Dr. Babita Kanojia

#### COURSE OUTCOME

**Introduction Cost Accounting** : This paper provides an overall introduction to the process of costing, including inter-process profit and computation of equivalent production processes. Students able to classify cost allocation and activity-based costing systems, learning about different cost allocation components. Additionally, they'll study responsibility accounting, controllability concepts, and preparation of managerial reports using segmented cost and controllable cost approaches. Furthermore, learners will explore strategic cost management techniques such as transfer pricing, target costing, and inflation accounting, gaining practical problem-solving skills to make informed decisions in dynamic business environments.

1. **To understand the concepts of process of costing, inter-process profit and computation of equivalent production process** : Apply the concept of process of costing, inter-process profit and compute of equivalent production process : Able to classify cost allocation and activity based costing system and different component of cost allocation.

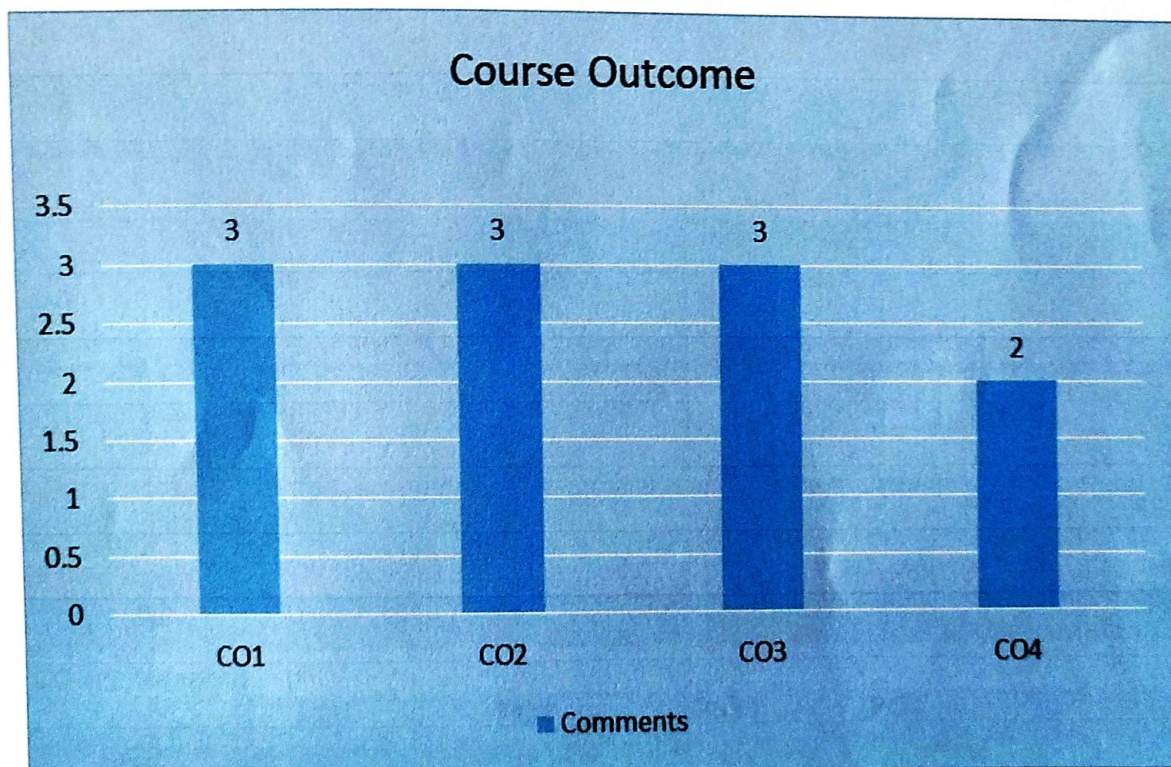
2. **To study cost allocation and activity based costing system and different component of cost allocation**: Apply the concept of responsibility accounting, concept of controllability and prepare managerial reports using segmented cost and controllable cost approach.

3. **To understand concept of responsibility accounting, concept of controllability and preparation of managerial reports using segmented cost and controllable cost approach**: Learners will not only be able to define responsibility centers within an organization but also gain the proficiency to evaluate their performance effectively. Responsibility centers are vital organizational units designated with specific tasks and accountabilities, such as cost centers, profit centers, and investment centers.



**4. To study and analysis different strategic cost management such as transfer pricing, target costing and inflation accounting and solved practical problems:** Learners explore key strategic cost management techniques like transfer pricing, target costing, and inflation accounting. Through practical problem-solving, they gain hands-on experience in applying these methods to real-world scenarios. By mastering these techniques, learners enhance their ability to analyze costs effectively and make informed strategic decisions in dynamic business environment.

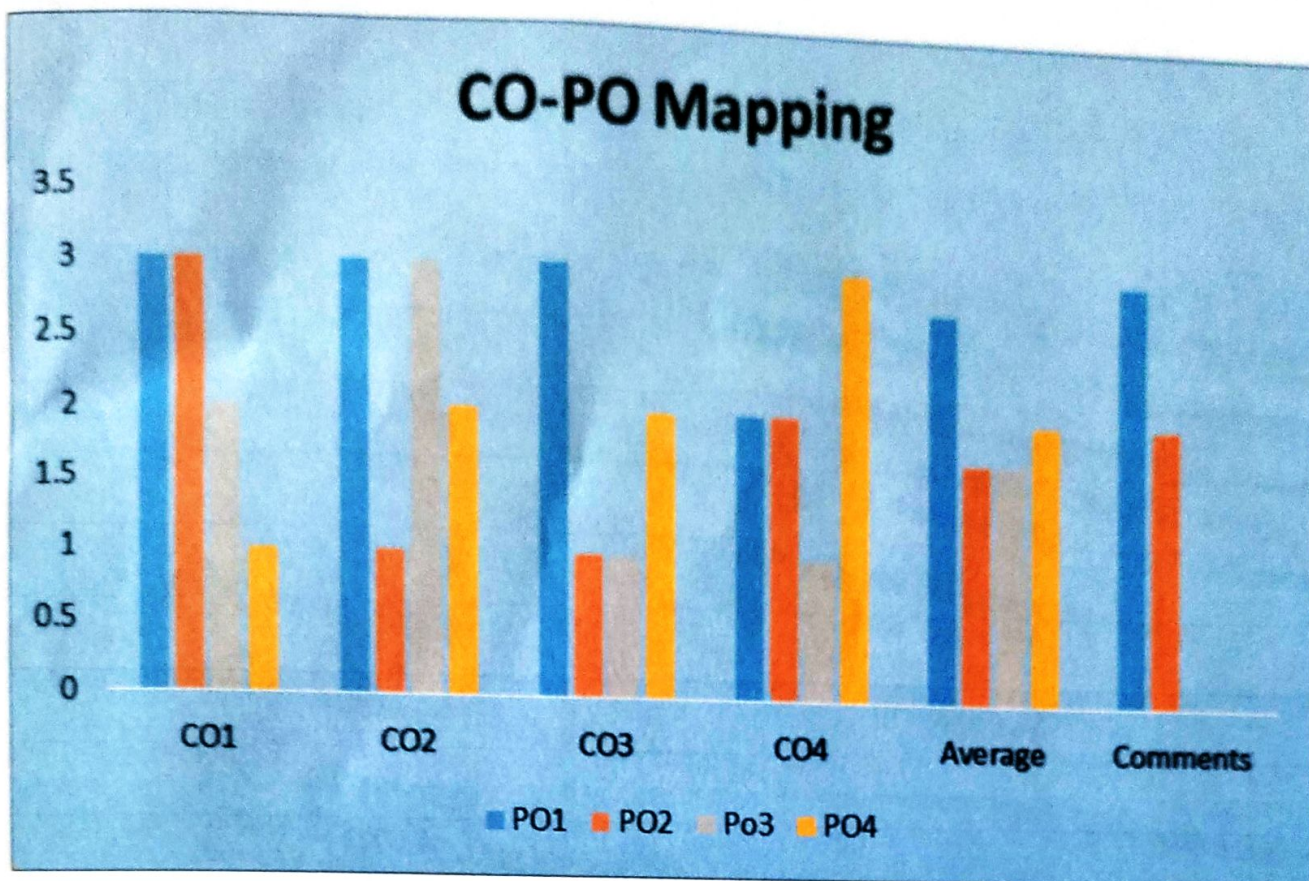
Course Outcome	Units	Comments
CO1	Unit 1	3
CO2	Unit 2	3
CO3	Unit 3	3
CO4	Unit 4	2



#### **Program Outcome (PO)**

1. Learners will grasp the concepts of process costing, inter-process profit, and equivalent production processes, enabling them to apply these principles in practical scenarios.
2. Learners will be able to classify cost allocation methods and activity-based costing systems, understanding the different components involved.





### Conclusion:

The examination paper was set to ensure equal emphasis on all units in accordance with the faculty's course objectives. Achieving a 100% student success rate in the Advanced Cost Accounting subject is a remarkable feat, highlighting the effectiveness of both the course objectives and their corresponding outcomes. This accomplishment strongly suggests a harmonious alignment between instructional design and assessment strategies, showcasing the successful realization of the curriculum's intended objectives.



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### Course Outcome & Program Outcome Attainment Academic Year: 2023-24

Department: MCOM

Semester: I

Subject: : Advanced Trends in Accounting - II

Faculty Name: Dhanshree Adam

#### COURSE OUTCOME

**Advanced Trends in Accounting - II** : This paper acquaints students of Financial Reporting: learners to prepare financial reports and conduct analysis. Equip learners with practical skills in GST management using Tally. Application of knowledge in real-world scenarios, ensuring readiness to handle GST-related tasks effectively, and contributing to seamless GST integration in businesses.

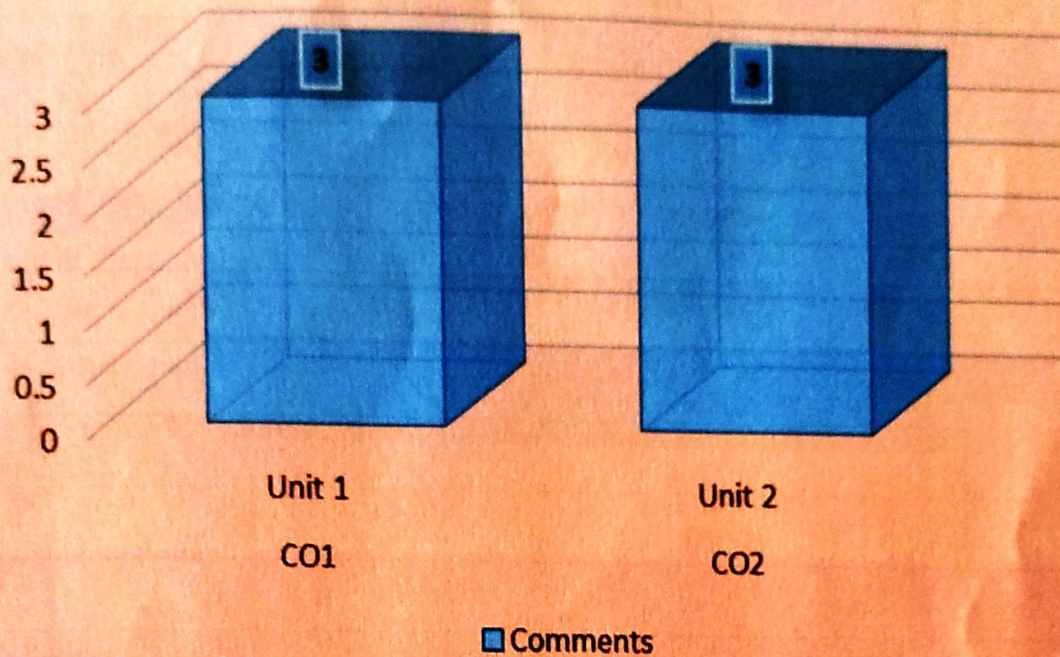
1. **To understand Financial Report and its Technicalities:** Learners will be able to prepare a Financial report and do its analysis. Learners will develop proficiency in analyzing financial data, interpreting trends, identifying key performance indicators, and making informed recommendations based on their findings.

2. **To know GST and its practicality:** Learners will not only activate GST masters in Tally but also gain proficiency in configuring GST rates, updating Party GSTIN, and managing GST in service ledgers. Through hands-on practice and guided instruction, they will develop a deep understanding of the GST module within Tally, allowing them to navigate its features with confidence. Additionally, learners will explore practical scenarios and case studies to apply their knowledge in real-world contexts, ensuring they are well-prepared to handle GST-related tasks effectively in professional settings. By mastering these essential skills, learners will contribute to the seamless integration of GST processes in businesses, promoting compliance with tax regulations and fostering efficient financial management.

Course Outcome	Units	Comments
CO1	Unit 1	3
CO2	Unit 2	3



## Course Outcomes

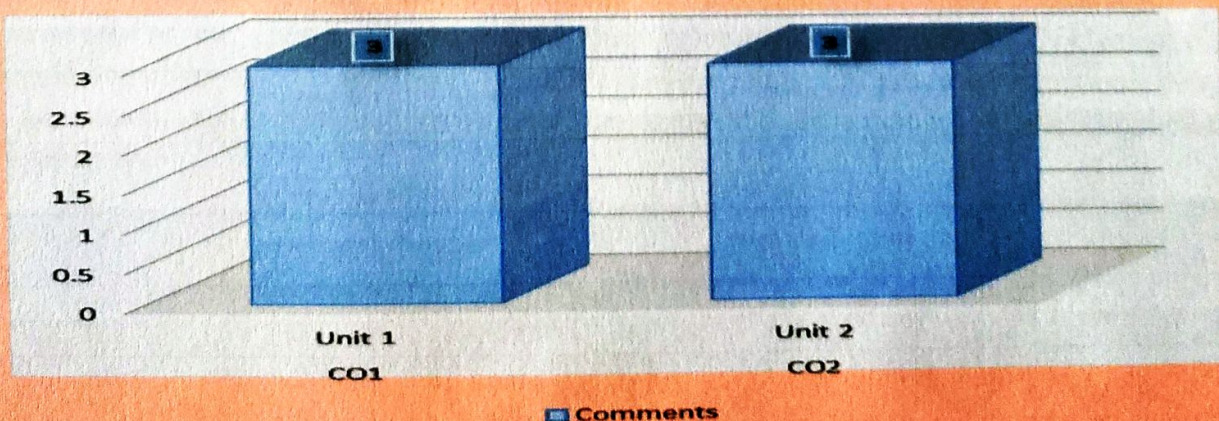


### Program Outcome (PO)

1. Learners will acquire the skills to activate and configure GST masters in Tally, effectively managing GST rates and Party GSTIN.
2. Learners will be able to apply their knowledge in practical scenarios, adapting GST processes to real-world contexts and business.

Program Outcome	Unit	Comment
PO1	Unit 1	3
PO2	Unit 2	2

## PROGRAM OUTCOME

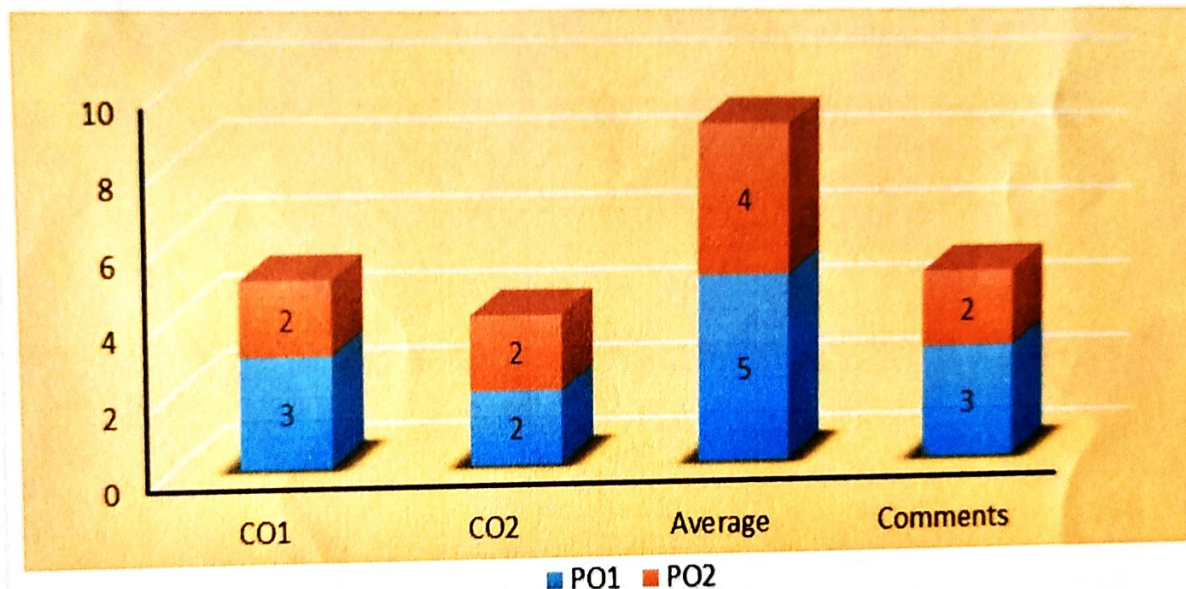


### CO-PO Mapping



	PO1	PO2
CO1	3	2
CO2	2	2
Average	5	4
Comments	3	2

## CO-PO Mapping



### Conclusion:

The examination paper was meticulously crafted, ensuring an equitable distribution of marks across all units, aligning perfectly with the faculty's predetermined objectives. Around 66.67% students' success rate in the Advanced Trends in Accounting - II subject underscores the effectiveness of the course objectives and their corresponding outcomes. This remarkable accomplishment serves as a testament to the harmonious alignment between instructional design and assessment methodologies, confirming the successful achievement of the curriculum's intended goals.



  
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