

**M.Com. Programme
Programme Outcomes (POs)**

Department of Commerce

PO No.	Upon completion of M.Com Degree programme, the graduates will be able to :
PO-1	understand the basic concepts of business and its role in society.
PO-2	understand financial and marketing both local and international issues and responsibilities of a business organisation.
PO-3	gain knowledge on legal and ethical issues in a business organization.
PO-4	identify reason for profit or loss and give solutions for economic viability of a business.
PO-5	acquire practical skill in accounting by having an opportunity of summer internship programme.
PO-6	use current techniques and skills necessary for business and costing.
PO-7	serve as a human resource needed for industry, consultancy, education, service, research, public administration, insurance and management.

Programme Specific Outcomes (PSOs)

PSO No.	Upon completion students of M.Com Degree programme, the graduates will be able to :	PO-Mapped
PSO 1	prepare financial statements of business organisations using accounting principles.	PO 2
PSO 2	discuss the various provisions relating to business law, indirect taxes and income tax.	PO 3
PSO 3	undertake socially relevant projects.	PO 7
PSO 4	acquire knowledge on international business and principles of management.	PO 6
PSO 5	analyse the concepts of marketing, costing, tourism, business ethics, consumerism and MSMEs (Micro Small and Medium Enterprises.)	PO 7
PSO 6	gain knowledge on Indian Financial System and electronic payment techniques.	PO 6
PSO 7	plan for project financing and appraisal.	PO 7
PSO 8	recognise the need and importance of communication and to develop the personality.	PO 6
PSO 9	develop the competency in students to pursue higher level programmes in commerce and management.	PO 7
PSO 10	generate and initiate innovative business ideas.	PO 1

Course Outcomes (COs)

Semester : I **Core I**
Name of the Course : Organisational Behaviour
Subject code : PA1711

CO No.	Upon completion of this course the students will be able to :	PSO addressed	CL
CO-1	understand the concept and significance of organizational behavior	PSO 8	U
CO-2	discuss the factors influencing individual behavior, personality and perception	PSO 8	U
CO-3	analyse the ethical behavior and ethical dilemmas	PSO 8	An
CO-4	understand various theories of motivation	PSO 4	U
CO-5	apply leadership theories to develop leadership qualities.	PSO 4	Ap
CO-6	describe the methods of enhancing creativity and innovation.	PSO 10	U

Semester : I **Core II**
Name of the Course : Business Environment
Subject code : PA1712

CO No.	Upon completion of this course the students will be able to :	PSO addressed	CL
CO-1	understand the concept, significance, and elements of business environment	PSO 4	U
CO-2	discuss various economic policies and its impact on Indian economy	PSO 4	U
CO-3	discuss Indian constitutional provisions on business	PSO 2	U
CO-4	explain the social responsibilities of business	PSO 4	U
CO-5	understand the functions of international economic institutions and their role in developing Indian business	PSO 10	U

Semester : I **Core III**
Name of the Course : Operations Research
Subject code : PA1713

CO No.	Upon completion of this course the students will be able to :	PSO addressed	CL
CO-1	understand the application of operations research in business	PSO 1	U
CO-2	apply the techniques of decision making to select the best among the alternatives	PSO 1	Ap
CO-3	employ the MODI method to minimize the transportation cost	PSO 1	Ap
CO-4	formulate decision tree to bring out the solution for the business problem	PSO 1	C
CO-5	understand a problem and find the solution by using simulation techniques	PSO 1	U

Semester : I **Core-IV**
Name of the Course : Corporate Accounting
Subject code : PA1714

CO No.	Upon completion of this course the students will be able to :	PSO addressed	CL
CO-1	gain knowledge on shares and debentures.	PSO 1	U
CO-2	discuss the accounting procedure for amalgamation, absorption and reconstruction	PSO 1	U
CO-3	develop problem solving skills.	PSO 1	An
CO-4	identify the major technique of preparing liquidators financial statement	PSO 1	R
CO-5	identify the international accounting standards.	PSO 1	R

Semester : I
Name of the Course : Research Methodology
Subject code : PA1715

Elective - I

CO No.	Upon completion of this course the students will be able to :	PSO addressed	CL
CO-1	identify research problem and determine the research objectives	PSO 3	U
CO-2	understand the needs and features of good research design	PSO 3	U
CO-3	select the apt method of collecting data	PSO 3	A
CO-4	choose the required sample design for analysis	PSO 3	A
CO-5	apply the statistical tools for the interpretation of the data collected	PSO 3	An
CO-6	prepare a systematic research report	PSO 3	C

Semester : I
Name of the Course : Strategic Management
Subject code : PA1715

Elective - I

CO No.	Upon completion of this course the students will be able to :	PSO addressed	CL
CO-1	understand the concept and significance of strategies	PSO 10	U
CO-2	discuss the need of strategic management and role of strategists	PSO 4	U
CO-3	analyse the strategy scanning technique and management model	PSO 4	An
CO-4	evaluate the reasons for strategy failure and methods to overcome	PSO 4	E
CO-5	discriminate strategic control and differentiate between strategic control and operational control	PSO 4	U

Semester : II **Core V**
Name of the Course : Accounting for Managerial Decisions
Subject code : PA1721

CO No.	Upon completion of this course the students will be able to :	PSO addressed	CL
CO-1	understand the scope, objectives, tools and techniques of management accounting	PSO 1	U
CO-2	Analyse the elements of management accounting and financial accounting	PSO 1	An
CO-3	analyse the financial reports and financial information to improve business practices	PSO 1	An
CO-4	utilize the corporate resources in an effective way	PSO 1	Ap
CO-5	evaluate the profitability of the organization using fund flow and cash flow statement	PSO 1	E

Semester : II **Core VI**
Name of the Course : Executive Skill Development
Subject code : PA1722

CO No.	Upon completion of this course the students will be able to :	PSO addressed	CL
CO-1	identify and improve soft skills	PSO 8	U
CO-2	construct positive attitude and to overcome negative attitude	PSO 8	C
CO- 3	use body language in building interpersonal relations	PSO 8	A
CO-4	develop moral, personal and social values	PSO 8	C
CO-5	examine and learn the techniques of time management	PSO 8	An
CO-6	assess the existence of stress and identify the methods of overcoming stress	PSO 8	E
CO-7	prepare a successful career planning right from setting career goals	PSO 8	C

Semester : II
Name of the Course : Entrepreneurial Development
Subject code : PA1723

Core-VII

CO No.	Upon completion of this course the students will be able to :	PSO addressed	CL
CO-1	understand the various dimensions of entrepreneurship and its role towards economic development	PSO 5	U
CO-2	discuss the problems faced by rural women entrepreneurs	PSO 5	U
CO-3	identify the qualities of a successful entrepreneur	PSO 5	R
CO-4	describe the key elements of good business plan	PSO 5	U
CO-5	list the institutions and schemes supporting entrepreneur	PSO 5	R
CO-6	analyse the opportunities available to the entrepreneur in various sectors	PSO 5	An

Semester : II
Name of the Course : Advanced Financial Management
Subject code : PA1724

Core-VIII

CO No.	Upon completion of this course the students will be able to :	PSO addressed	CL
CO-1	understand financial and dividend decisions	PSO 1	U
CO-2	calculate the net present value, internal rate of return and payback period	PSO 1	An
CO-3	evaluate the significance of cost of capital in financial decisions	PSO 1	An
CO-4	identify the dimension s of working capital management	PSO 9	R
CO-5	discuss the effects of operating and financial leverage on profit	PSO 1	U

Semester : II **Elective - II**
Name of the Course : Services Marketing
Subject code : PA1725

CO No.	Upon completion of this course the students will be able to :	PSO addressed	CL
CO-1	understand the features, concept and marketing mix in service marketing	PSO 5	U
CO-2	identify the banking services and the significance of MIS	PSO 5	U
CO-3	analyse the service of insurance and the impact of technology on the insurance sector	PSO 5	An
CO-4	understand the existing mutual fund services	PSO 5	U
CO-5	describe the portfolio management service	PSO 5	U

Semester : II **Elective - II**
Name of the Course : International Marketing
Subject code : PA1725

CO No.	Upon completion of this course the students will be able to :	PSO addressed	CL
CO-1	understand the scope, problems and future of international marketing	PSO 5	U
CO-2	evaluate the types of environment	PSO 4	R
CO-3	apply strategies for products	PSO 5	Ap
CO -4	analyse the approaches of pricing decisions	PSO 4	An
CO-5	Identify the types of distribution channels	PSO 5	U

Semester : III
Name of the Course : Income Tax Law and Practice
Subject code : PA1731

Core IX

CO No.	Upon completion of this course the students will be able to :	PSO addressed	CL
CO-1	understand the of principles and provisions of income tax act 1961	PSO 2	U
CO-2	describe the terminologies of income tax	PSO 2	U
CO-3	compute the income of an individual under five heads	PSO 2	Ap
CO-4	identify the residential status of an individual	PSO 2	U
CO-5	analyse the deductions and exemptions applicable for different heads of income	PSO 2	An

Semester : III
Name of the Course : Marketing Management
Subject code : PA1732

Core X

CO No.	Upon completion of this course the students will be able to :	PSO addressed	CL
CO-1	understand the conceptual framework of marketing and its applications in decision making under various environmental constraints	PSO 10	U
CO-2	learn the importance of buyer behavior and consumer decision making process	PSO 5	U
CO-3	gain knowledge on ethics in marketing	PSO 5	U
CO-4	identify pricing strategies and pricing procedure	PSO 5	A
CO-5	grasp the unethical practices in marketing	PSO 5	U
CO-6	identify the components of web marketing	PSO 5	U

Semester : III
Name of the Course : Tourism Management
Subject code : PA1733

Core XI

CO No.	Upon completion of this course the students will be able to :	PSO addressed	CL
CO-1	understand the basic components of tourism	PSO 5	U
CO-2	provide knowledge on early developments of tourism	PSO 5	R
CO-3	explain the evolution of tourism	PSO 5	U
CO-4	discuss the tourism planning process	PSO 5	U
CO-5	explain the role of modern technology in tourism at various situations	PSO 5	U
CO-6	get an insight in to the local area tourism	PSO 5	U

Semester : III
Name of the Course : Financial Services
Subject code : PA1734

Elective - III

CO No.	Upon completion of this course the students will be able to :	PSO addressed	CL
CO-1	understand the concept, scope, causes and innovations of financial services	PSO 6	U
CO-2	understand the origin, process, progress, commission and problems of merchant bankers	PSO 6	U
CO-3	analyse hire purchase agreement and installment sale	PSO 5	An
CO-4	apply various provisions regarding leasing	PSO 2	Ap
CO-5	Identify the features, origin and growth of venture capital	PSO 6	U

Semester : III
Name of the Course : Project
Subject code : PA17PR

CO No.	Upon completion of this course the students will be able to :	PSO addressed	CL
CO1	define the research problem	PSO 3	R
CO-2	review the concepts , theories and formulate hypothesis	PSO 3	U
CO-3	formulate the research design	PSO 3	C
CO-4	understand the methods of data collection and collect the data	PSO 3	U
CO-5	analyse the collected data with the statistical tools, interpret it and summarize the findings	PSO 3	An

Semester : III Elective III
Name of the Course : Project Management
Subject code : PA1734

CO No.	Upon completion of this course the students will be able to :	PSO addressed	CL
CO-1	understand the project life cycle and attributes of successful project management	PSO 7	U
CO-2	analyse the procedure for project identification and formulation	PSO 7	U
CO-3	describe the steps involved in objective specification	PSO 7	U
CO-4	discuss the role of financial institutions in project financing	PSO 7	U
CO-5	explain various methods of appraisal for project management	PSO 7	U
CO-6	express the variability and probability of completion of project	PSO 7	U

Semester : IV
Name of the Course : Indirect Taxes
Subject code : PA1741

Core XII

CO No.	Upon completion of this course the students will be able to :	PSO addressed	CL
CO-1	understand the nature of direct and indirect tax	PSO 2	U
CO-2	understand the features of goods and service tax	PSO 2	U
CO-3	explain the GST registration procedure	PSO 2	U
CO-4	discuss the input tax credit for IGST	PSO 2	U
CO-5	get an insight into the basic concepts of customs law	PSO 2	R
CO-6	explain the inclusions and exclusions under customs law	PSO 2	R

Semester : IV
Name of the Course : Advanced Cost Accounting
Subject code : PA1742

Core – XIII

CO No.	Upon completion of this course the students will be able to :	PSO addressed	CL
CO-1	understand the nature of cost and financial accounting	PSO 5	U
CO-2	understand the procedure for preparing batch and job costing	PSO 5	U
CO-3	identify the accounting procedure for contract costing	PSO 5	An
CO-4	analyse the procedure for preparing process costing	PSO 5	An
CO-5	compute the fixed, flexible and cash budget	PSO 5	Ap
CO-6	analyse material, labour and overhead variances	PSO 5	An

Semester : IV

Core – XIV

Name of the Course : International Business

Subject code : PA1743

CO No.	Upon completion of this course the students will be able to :	PSO addressed	CL
CO-1	understand the functions of foreign exchange market	PSO 4	U
CO-2	explain various Indian monetary systems	PSO 4	R
CO-3	provide knowledge on regional economic integration	PSO 4	U
CO-4	understand export procedure	PSO 4	U
CO-5	gain knowledge on international financial institutions	PSO 4	U
CO- 6	understand the functions of multinational corporation	PSO 4	U

Semester : IV

Core – XV

Name of the Course : Business Ethics

Subject code : PA1744

CO No.	Upon completion of this course the students will be able to :	PSO addressed	CL
CO-1	understand the importance of ethics in business	PSO 5	U
CO-2	evaluate the ethical problems faced by managers	PSO 5	An
CO-3	identify the ethical issues in global business	PSO 10	R
CO- 4	recongise the factors influencing business ethics	PSO 5	R
CO-5	discuss the role of ethics in e- business	PSO 5	U

Semester : IV **Elective - IV**
Name of the Course : **Financial Institutions and Markets**
Subject code : **PA1745**

CO No.	Upon completion of this course the students will be able to :	PSO addressed	CL
CO-1	understand the functions and concepts of financial markets and intermediaries	PSO 5	U
CO-2	explain the functions of financial institutions	PSO 1	U
CO-3	understand the functions of various financial corporations	PSO 6	U
CO -4	evaluate the performance of mutual funds	PSO 1	E
CO-5	remember various kinds of financial derivatives	PSO 1	R

Semester : IV **Elective IV**
Name of the Course : **Banking and Financial Institutions**
Subject code : **PA1745**

CO No.	Upon completion of this course the students will be able to :	PSO addressed	CL
CO-1	understand the banking system in India	PSO 6	U
CO-2	identify the banking sector reforms	PSO 6	R
CO-3	describe the functions of RRB and NABARD	PSO 6	U
CO-4	discuss the role of commercial and development banks	PSO 6	U
CO-5	gain knowledge on facets of e-banking	PSO 6	U