

Programme Specific Outcomes (PSO) and Course Outcomes (CO)

Department Name: School of Commerce and Professional Studies

Programme Name: M Com

Programme Specific Outcomes:

- PSO1:** Apply the knowledge of Generally Accepted Accounting Principles, standards, practices, legalities and methods in the preparation of accounts and statements under the three branches of accounting, viz Financial accounting, Cost Accounting and Management Accounting;
- PSO2:** Apply statutory regulations and ethical standards relevant for a business organization for ensuring legal and ethical compliance while discharging duties as an administrator and a responsible citizen of the nation;
- PSO3:** Create and present business plans that articulate and apply the knowledge of financial, personal, marketing and operational dimensions of an organization, thus demonstrating entrepreneurial talents and expertise;
- PSO4:** Demonstrate the ability to use technologies relevant in the Micro and Macro business environment;
- PSO5:** Use the acquired research skills for collecting, analyzing and interpreting the data for presenting the information as a guide for the different stakeholders in their decision making;
- PSO6:** Demonstrate communication and life skill competencies necessary to succeed in personal and professional life.

Course Outcomes

COURSE CODE	COURSE NAME	COURSE OUTCOMES
PMM2201	ADVANCED CORPORATE ACCOUNTING - I	CO1. Demonstrate the knowledge of accounting standards in applying them in revenue and assets CO2. Apply the relevant accounting standards in presentation and impacting financial statements CO3. Prepare Financial Statements as per Division I of Schedule III to the Companies Act 2013.

		<p>CO4. Prepare and present cash flow statement as per AS3.</p> <p>CO5. Illustrate the recognition requirements and prepare the Consolidated Financial Statements as per AS21.</p>
PMM2202	ENTERPRISES, INNOVATION AND SMALL BUSINESS MANAGEMENT	<p>CO1. Design innovative business approaches on existing and emerging business areas</p> <p>CO2. Acquire a thorough understanding of being an entrepreneur and conduct self-assessment.</p> <p>CO3. Demonstrate an understanding of the concepts and framework of small business enterprises.</p> <p>CO4. Apply theoretical knowledge in setting up and management of small businesses.</p> <p>CO5. Formulate Financial plans of small business</p>
PMM2203	HUMAN RESOURCE MANAGEMENT	<p>CO1. Demonstrate knowledge of the basic concepts of Human Resource Management</p> <p>CO2. Apply scientific management techniques for planning, recruitment, selection and training human resources.</p> <p>CO3. Demonstrate knowledge of theories of motivation and methods of performance appraisal</p>

		<p>in business organizations.</p> <p>CO4. Apply leadership theories in managing human resources</p> <p>CO5. Apply stress and discipline management techniques in organizations</p>
PMM2204	RESEARCH METHODOLOGY	<p>CO1. Describe the concepts, methods and process of scientific enquiry for the generation of knowledge and formulation of theory</p> <p>CO2. Identify research problems and prepare research proposal/synopsis</p> <p>CO3. Evaluate research designs and choose one which is best suited to the type of problem under study</p> <p>CO4. Evaluate different sources of data, different data collection instruments and collect data using a self-developed data collection instrument appropriate for the given topic.</p> <p>CO5. Analyse and interpret the data using appropriate statistical tools and prepare a micro research report in a standard format.</p>
PMM2205	QUANTITATIVE TECHNIQUES	<p>CO1. Describe the basic concepts of quantitative techniques and their</p>

		<p>application in decision making.</p> <p>CO2. Apply the concept of normal distribution for decision making.</p> <p>CO3. Apply different sampling techniques for sample selection and analyse data by using parametric tests.</p> <p>CO4. Apply non-parametric test for analyzing the sample data set.</p> <p>CO5. Apply the statistical control charts for quality control.</p>
PMM2208	ADVANCED CORPORATE ACCOUNTING – II	<p>CO1. Demonstrate knowledge of IFRS, Ind AS and conceptual framework in the preparation of financial statements.</p> <p>CO2. Demonstrate the knowledge of the Indian Accounting Standards and apply the standards on revenue, assets and impacting financial statements.</p> <p>CO3. Prepare Financial Statements as per Division II of Schedule III to the Companies Act 2013.</p> <p>CO4. Identify the recognition principles under Ind AS 103 and apply in accounting for business combinations.</p> <p>CO5. Prepare and present the consolidated financial statement as per Ind AS 110</p>
PMM2209	CORPORATE STRATEGIC MANAGEMENT	<p>CO1. Discuss the levels of strategies, strategic choices, key resource</p>

		<p>areas and other basic concepts</p> <p>CO2. Construct appropriate strategic intent</p> <p>CO3. Analyse existing strategies of corporate and develop appropriate strategies in response to the dynamic business environment</p> <p>CO4. Illustrate strategy implementation for a given scenario</p> <p>CO5. Evaluate strategy implementation and control methods of various corporate entities</p>
PMM2210	PRACTICES OF MANAGEMENT AND ORGANISATIONAL BEHAVIOUR	<p>CO1. Describe the history and evolution of management concepts and thoughts</p> <p>CO2. Apply appropriate management practices in the contemporary business scenario.</p> <p>CO3. Analyse the organisation structure and design a suitable structure according to the nature of business</p> <p>CO4. Apply the concepts and theories of Organisational Behaviour to make corporate decisions</p> <p>CO5. Analyse and develop strategies for managing organizational change and development</p>
PMM2211	FINANCIAL MANAGEMENT PRINCIPLES AND STRATEGIES	<p>CO1. Understand the objectives, scope of financial management and apply the time value concept of money and the concept of cost of</p>

		<p>capital in financial decision making.</p> <p>CO2. Design optimum capital structure by evaluating the cost of each components of capital and also various theories of capital structure.</p> <p>CO3. Analyse the necessity, determinants and components of working capital particularly cash management and ability to estimate working capital requirements.</p> <p>CO4. Demonstrate an understanding of various inventory and receivables management techniques and ability to apply those techniques in managing inventory and receivables.</p> <p>CO5. Evaluate various theories of dividend and apply them to determine the optimum dividend payout for the purpose of appropriate dividend decisions.</p>
<p>PMM2212</p>	<p>OPERATIONS RESEARCH</p>	<p>CO1. Describe the tools and models of operations research including fundamental application of those tools to reduce the complexity of real-world problems.</p> <p>CO2. Develop a linear programming model and formulate a solution using suitable optimization techniques of LPP.</p> <p>CO3. Apply transportation and assignment models for</p>

		<p>optimal decision making.</p> <p>CO4. Apply and evaluate best strategies using decision theory, replacement theory and game theory under risk, uncertainty and competition.</p> <p>CO5. Applying CPM and PERT techniques to plan, schedule and control project activities</p>
PMM2216	CORPORATE GOVERNANCE	<p>CO1. Evaluate the corporate governance practices prevailing in India</p> <p>CO2. Apply Clause 49 requirement to improve the governance practices</p> <p>CO3. Examine and apply suitable methods and systems to achieve corporate excellence</p> <p>CO4. Apply ethical practices in decision making.</p> <p>CO5. Explain the applicability of the Insolvency and Bankruptcy Code, 2016</p>
PMM2217	BUSINESS ENVIRONMENT	<p>CO1. Describe the concept of business environment and its dimensions.</p> <p>CO2. Evaluate economic policies and its implications for business opportunities.</p> <p>CO3. Evaluate political and legal environment of business for policy formulation and decision making.</p> <p>CO4. Evaluate the Socio-cultural environment, Business ethics and CSR practices.</p> <p>CO5. Monitor and evaluate the current trends in national</p>

		and international business environment.
PMM2218	DIRECT TAXES – LAW AND PRACTICE	<p>CO1. Demonstrate complete knowledge of basic concepts of income tax system in India.</p> <p>CO2. Compute income under the head ‘Income from Salaries’ according to the provisions of the Income Tax Act, 1961.</p> <p>CO3. Compute income under the head ‘Income from House Property’ and ‘Profits and Gains of Business or Profession’ in accordance with the provisions of the Income Tax Act, 1961.</p> <p>CO4. Apply the provisions of the Income Tax Act, 1961 in computing income under the head ‘Capital Gains’ and ‘Income from Other Sources’</p> <p>CO5. Compute the Gross Total Income of an assessee</p>
PMM2219	FINANCIAL ANALYSIS AND REPORTING	<p>CO1. Analyse and interpret financial statements with the help of different ratios for business decision making.</p> <p>CO2. Demonstrate and apply the knowledge in standards related to financial instruments.</p>

		<p>CO3. Apply the special provisions of non-banking financial companies in the preparation of accounts.</p> <p>CO4. Explain the recent developments in accounting related to forensic accounting, fraud detection, green accounting and reporting on corporate social responsibility.</p> <p>CO5. Preparation of Integrated Reports in different business contexts</p>
PMM2220A	SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT	<p>CO1. Acquire the conceptual understanding of investment, its different avenues and process</p> <p>CO2. Apply fundamental analysis to estimate the intrinsic value of securities.</p> <p>CO3. Forecasting future price movements of securities by applying appropriate tools of technical analysis.</p> <p>CO4. Construction, analysis and selection of optimal portfolio for investment.</p> <p>CO5. Revise and evaluate the portfolio combining different asset classes which best suits an investor's risk-return profile</p>
PMM2220B	COST AND MANAGEMENT PRACTICES FOR DECISION MAKING	<p>CO1. Apply the technique of standard costing for cost control.</p> <p>CO2. Prepare budgets to monitor and control financial performance.</p>

		<p>CO3. Evaluate the capital investment decisions using capital budgeting techniques</p> <p>CO4. Evaluate the decisions regarding leasing of capital assets</p> <p>CO5. Evaluate the pricing techniques and apply them based on market conditions.</p>
PMM2224	STRATEGIC COST MANAGEMENT	<p>CO1. Apply principles of decision making techniques for business.</p> <p>CO2. Apply the concept of activity based costing and target costing for business</p> <p>CO3. Analyse the concepts of Throughput accounting, lifecycle costing and to evaluate the activities in a company</p> <p>CO4. Understand the concept of Transfer pricing helps the business to maximize profit by reducing various external and internal risks</p> <p>CO5. Assess performance of an organisation on the basis of both financial and nonfinancial aspects</p>
PMM2225	TAXATION – ASSESSMENT & PROCEDURES	<p>CO1. Compute the taxable income and tax liability of Individuals.</p> <p>CO2. Competency to compute taxable income and tax liability of firms, Association of Persons and Body of Individuals</p> <p>CO3. Apply knowledge of the Income Tax Act in assessment of companies.</p> <p>CO4. Able to apply knowledge of different types of income tax returns and assessment in filing</p>

		<p>return of income of individuals.</p> <p>CO5. Knowledge of the provisions of the Income Tax Act regarding modes of payment, recovery of tax, Double taxation relief, survey, search and seizure, offences and penalties etc.</p>
PMM2226	GOODS AND SERVICES TAX	<p>CO1. Describe the structure and concepts of GST in India.</p> <p>CO2. Compute the tax liability of a supplier by applying the provisions of time, place and value of supply.</p> <p>CO3. Advise on GST Registration, its Amendment and Cancellation</p> <p>CO4. Demonstrate the procedure of Assessment</p> <p>CO5. Advise on appeal in different real business situations.</p>
PMM2227A	RISK MANAGEMENT AND DERIVATIVES	<p>CO1. Measure different types of risks and identify derivatives for hedging risk</p> <p>CO2. Apply hedging techniques using derivatives</p> <p>CO3. Compute price of futures contract by using different pricing models</p> <p>CO4. Apply different pricing models to compute the value of options.</p> <p>CO5. Apply swaps to exploit comparative</p>

		<p>advantage to obtain low cost borrowing and eliminate asset liability mismatch</p>
PMM2227B	BUSINESS VALUATION FOR MANAGERIAL DECISION MAKING	<p>CO1. Understand the importance of various assumptions underlying the valuation models</p> <p>CO2. Utilize valuation models tools for valuation of assets and liabilities for supporting managerial decisions</p> <p>CO3. Apply the valuation models for business valuations</p> <p>CO4. Bring Professionalism in valuation of business takeovers for managerial decisions.</p> <p>CO5. Familiarise the valuation of business combination</p>
PMM2228A	INTERNATIONAL FINANCE AND BUSINESS	<p>CO1. Describe the concepts of international finance, liquidity and foreign exchange</p> <p>CO2. Discuss the history and developments in the international monetary system</p> <p>CO3. Analyze the nature and components of the Balance of Payment</p> <p>CO4. Develop in-depth knowledge of theories of international business and EPRG framework</p> <p>CO5. Develop an understanding of economic integration to evaluate international trade treaties</p>

