

**NIRMALA ARTS & SCIENCE COLLEGE,
MULANTHURUTHY**
(Affiliated to MG University, Kottayam)

POST GRADUATE DEPARTMENT OF COMMERCE

OUTCOME BASED EDUCATION

PROGRAMME OUTCOME, PROGRAMME SPECIFIC OUTCOME,
COURSE OUTCOMES

Programme Outcome

PO No.	<i>Expected Programme Outcomes</i> <i>Upon completion of M.Com, the students will be able to:</i>	Cognitive Level
1	Acquire a deeper understanding of the field of commerce to pursue academic or professional careers	U
2	Utilise the knowledge and skills gained during the programme to conduct quality research to address socially significant issues	Ap
3	Develop critical thinking and problem-solving skills for future application in professional as well as personal life	Ap
4	Enhance group dynamics and communication skills for greater cooperation and teamwork in future life	C
5	Understand the role and applicability of acquired knowledge from the programme for the sustainable development of society, while upholding the ethics and values	Ap
6	Foster the ability to engage in self-directed, lifelong learning to update knowledge in variety of business -related domains	C

Programme Specific Outcome

PSO No.	<i>Expected Programme Specific Outcomes</i> <i>Upon completion of M.Com, the students will be able to:</i>	Cognitive Level	PO
1	Inculcating managerial skills and theoretical knowledge for managing business units with special focus on functional areas of business and management	Ap	3
2	Imparting advanced accounting knowledge and skills and provides awareness regarding latest developments in the field of accounting.	Ap	2
3	Enabling learners to acquire advanced theoretical knowledge on research methods and techniques and also developing capabilities in the application of research in solving business related problems.	Ap	2
4	Acquisition of expertise in specialized fields like finance, taxation, marketing, management and information technology.	U	1
5	Development of quantitative aptitude and analytical skills of the learner.	Ap	5
6	Facilitating learner to pursue career in professional areas of commerce and management such as taxation, financial services, consultancy etc.	Ap	1

SEMESTER - I

Course Code	CM010101
Title of the Course	SPECIALISED ACCOUNTING
Semester	One
Type	Core
Credits	4
Hours	5 per week and Total 90

Course Outcome No	Expected Course Outcome	Cognitive Level	PSO
1	Providing an in depth understanding about theoretical and practical aspects of major Accounting Standards to apply the same in different practical situations.	Understand and Apply	PSO2
2	Ascertain the value of goodwill and value of companies based on the value of shares and compare the real value of shares and with the market prices and identify the mispricing.	Apply	PSO2
3	In depth understanding about the determination of purchase consideration in the event of amalgamation and to prepare post amalgamation financial statements	Apply	PSO2
4	Develop a clear understanding about different types of NBFCs, their provisioning norms and to understand the concept of NAV of mutual funds through its computation.	Evaluate	PSO2
5	Acquaint with the theoretical aspects of emerging areas in accounting	Understanding	PSO2

Course Code	CM010102
Title of the Course	ORGANISATIONAL BEHAVIOUR
Semester	One
Type	Core
Credits	3
Hours	5 per week and Total 90

Course Outcome No	Expected Course Outcome	Cognitive Level	PSO
1	Basic understanding about the concepts of organisation behaviour.	Understanding	PSO1
2	A very good understanding about individual behaviour, personality and motivation.	Understand and evaluate	PSO1
3	Imparting deep understanding about group behaviour and leadership related to organisational behaviour.	Understanding	PSO1
4	Add the knowledge base of the learner regarding change management and deal with stress.	Evaluate and Apply	PSO1
5	Impart knowledge about the role of organisational culture and conflict on organizational behavior.	Understand and Apply	PSO1

Course Code	CM010103
Title of the Course	MARKETING MANAGEMENT.
Semester	One
Type	Core
Credits	4
Hours	5 per week and Total 90

Course Outcome No	Expected Course Outcome	Cognitive Level	PSO
1	The learner should have a basic understanding about concepts like customer centricity, CRM, value chain and customer delight.	Understanding	PSO 1,4
2	The learner should get a clear understanding about the market segmentation process and its applications in marketing strategies.	Understand and evaluate	PSO 1,4
3	Develop an idea about consumer behaviour and its impact.	Understand and apply	PSO 1,4
4	Good understanding about product line, product mix, brand equity, brand identity, brand personality and brand image.	Understand and Evaluate	PSO 1,4

5	Develop sound ideas regarding services marketing and service quality.	Understand and Apply	PSO 1,4
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Course Code	CM010104
Title of the Course	MANAGEMENT OPTIMISATION TECHNIQUES
Semester	One
Type	Core
Credits	4
Hours	5 per week and Total 90

Course Outcome No	Expected Course Outcome	Cognitive Level	PSO
1	Develop theoretical understanding about various business optimisation models.	Understanding	PSO5
2	Ability to develop Linear Programming Models for business problems and Solve the same.	Apply and evaluate	PSO5
3	Application of Linear Programming in the areas of transportation and assignment.	Understanding	PSO5
4	Develop decision making skills under uncertainty, risk and replacement of assets.	Evaluate and Apply	PSO5
5	Understand and apply network analysis techniques for project implementation.	Understand and Apply	PSO5

Course Code	CM010105
Title of the Course	METHODOLOGY FOR SOCIAL SCIENCE RESEARCH
Semester	One
Type	Core
Credits	4
Hours	5 per week and Total 90

Course Outcome No	Expected Course Outcome	Cognitive Level	PSO
1	Develop a thorough understanding about the basic concepts of social science research.	Understanding	PSO3, 5
2	After completing this module, the learner should be able to formulate a research design.	Understand and evaluate	PSO3, 5
3	After studying the theoretical aspects of sampling design, the learner should be able to draw a sampling design.	Understanding	PSO3, 5

4	Detailed knowledge about the instrument development, its validation and different forms of scaling.	Evaluate	PSO3, 5
5	Understand the technique of research reporting.	Understand and Apply	PSO3, 5

SEMESTER - II

Course Code	CM010201
Title of the Course	ADVANCED CORPORATE ACCOUNTING
Semester	Two
Type	Core
Credits	4
Hours	5 per week and Total 90

Course Outcome No	Expected Course Outcome	Cognitive Level	PSO
1	The learner should be able to prepare consolidated financial statements of group companies.	Apply	PSO2
2	Preparation of the financial statements of public utility companies and deal with the disposal of surplus.	Apply	PSO2
3	Develop and awareness on the procedure of bankruptcy under the recent Bankruptcy Procedure Code.	Understanding	PSO2
4	Familiarising the learner with the accounting procedures of liquidation of companies and preparation of various statements required as per the Companies Act.	Evaluate	PSO2
5	Basic understanding about the preparation of accounts of some special lines of businesses like shipping, hospitals and hotels.	Understanding and Apply	PSO2

Course Code	CM010202
Title of the Course	HUMAN RESOURCE MANAGEMENT
Semester	Two
Type	Core
Credits	3
Hours	5 per week and Total 90

Course Outcome No	Expected Course Outcome	Cognitive Level	PSO
1	Acquaintance with basic concepts of HRM and performance appraisal.	Understanding	PSO1
2	Understanding about human resource development, stress management and work life management.	Understanding	PSO1
3	High level knowledge about various aspects of training.	Understanding	PSO1
4	Understanding about various aspects of industrial relations so as to evaluate the real cases of industrial relations.	Evaluate	PSO1
5	Understanding about HR outsourcing HR accounting and HR audit.	Understanding	PSO1

Course Code	CM010203
Title of the Course	INTERNATIONAL BUSINESS AND FINANCE
Semester	Two
Type	Core
Credits	4
Hours	5 per week and Total 90

Course Outcome No	Expected Course Outcome	Cognitive Level	PSO
1	Familiarisation with globalisation, internationalisation of business and the international business environment.	Understanding	PSO1, 4
2	Understanding about theories of international trade, trade barriers and trade blocks.	Understanding	PSO1, 4
3	Imparting idea about various economic institutions related to international trade.	Understanding	PSO1, 4

4	Achieve high level knowledge about various aspects of international monetary system.	Understanding and Evaluate	PSO1, 4
5	Develop an understanding about the international investment environment.	Understanding	PSO1, 4

Course Code	CM010204
Title of the Course	QUANTITATIVE TECHNIQUES
Semester	Two
Type	Core
Credits	4
Hours	5 per week and Total 90

Course Outcome No	Expected Course Outcome	Cognitive Level	PSO
1	This course intends to give understanding about the applications of quantitative techniques.	Understanding	PSO3, 5
2	This course intends to give understanding about the applications of quantitative techniques.	Understanding	PSO3, 5
3	After learning this course, the student should be in a position to identify appropriate parametric test for testing the hypotheses.	Apply	PSO3, 5
4	The learner should be equipped with the skills to identify the most suitable non parametric test for testing a hypothesis.	Apply and Evaluate	PSO3, 5
5	The learner should be equipped with the skills to apply the principles of SQC	Understanding	PSO3, 5

Course Code	CM010205
Title of the Course	STRATEGIC MANAGEMENT
Semester	Two
Type	Core
Credits	4
Hours	5 per week and Total 90

Course Outcome No	Expected Course Outcome	Cognitive Level	PSO
1	Strong understanding about the theoretical foundations of strategic management.	Understanding	PSO1
2	Clear understanding about various models of environmental and internal analysis.	Understanding	PSO1
3	Development of an idea about the strategy formulation process at the corporate level.	Understand	PSO1
4	Familiarization with various tools strategic planning and evaluation.	Evaluate	PSO1
5	Understanding about the modes of implementation and control of strategies.	Understanding	PSO1

Course Code	CM010301
Title of the Course	STRATEGIC FINANCIAL MANAGEMENT
Semester	Three
Type	Core
Credits	5
Hours	6 per week and Total 108

SEMESTER III

Course Outcome No	Expected Course Outcome	Cognitive Level	PSO
1	Learn the theoretical foundations of financial management and financial management decisions.	Understand and Remember	PSO4
2	Evaluate the feasibility of different options regarding discount, credit period, storage cost etc related to current assets and current liabilities and estimate working capital Requirements.	Evaluate and Apply	PSO4
3	Evaluate long term proposals and evaluate the risk associated with long term investment.	Evaluate and Apply	PSO4
4	Evaluate the decisions regarding leasing of Capital assets.	Evaluate and Apply	PSO4
5	Evaluate and Compare the performance of Business entities.	Evaluate and Apply	PSO4

Course Code	CM010302
Title of the Course	INCOME TAX - LAW AND PRACTICE
Semester	Three
Type	Core
Credits	5
Hours	7 per week and Total 126

Course Outcome No	Expected Course Outcome	Cognitive Level	PSO
1	Acquire knowledge regarding the basic concepts of Income Tax.	Remember	PSO4, 6
2	Able to compute the income from salary and house property.	Understand, Apply	PSO4, 6

3	Determine taxable profit of a business or profession.	Understand, Apply	PSO4, 6
4	Able to compute capital gain and income from other sources.	Understand, Apply	PSO4, 6
5	Able to calculate Gross Total Income of an individual.	Understand, Apply	PSO4, 6
6	Learner shall be able to determine eligible deductions and compute Taxable Income and tax liability of an individual.	Understand, Apply and Evaluate	PSO4, 6

Course Code	CM010303
Title of the Course	SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT
Semester	One
Type	Core- Elective
Credits	4
Hours	6 per week and Total 108

Course Outcome No	Expected Course Outcome	Cognitive Level	PSO
1	Able to understand the concepts of investments, different types of investments, views of investment and process of investment and apply the theoretical knowledge in investment information for selecting the securities.	Understand and Apply	PSO4, 6
2	Understanding the types of risk in security market and Applying various tools for the valuation of bonds as well as economic indicators to predict the market.	Understand and Apply	PSO4, 6
3	Understand the tools of technical analysis, analyse the patterns and trends in the market by using various tools and enable to take investment decisions after understanding market efficiency level also.	Understand , Evaluate and Apply	PSO4, 6
4	Applying Modern portfolio theories and construct optimum portfolios.	Understand, Apply and	PSO4, 6
5	Revising constructed portfolios as per risk and return association by using different strategies.	Understanding	PSO4, 6

Course Code	CM800301
Title of the Course	INDIRECT TAX LAWS
Semester	Three
Type	Core-Elective
Credits	4
Hours	6 per week and Total 108

Course Outcome No	Expected Course Outcome	Cognitive Level	PSO
1	Understand the basic concepts of the Goods and Services Tax	Understanding	PSO4, 6
2	Develop a clear idea about the levy and collection of tax and tax credit	Understanding	PSO4, 6
3	Develop the knowledge about the provisions regarding registration , preparations of books of accounts and filing of returns under the Act	Understand and Apply	PSO4, 6
4	Understand about the powers of GST authorities regarding inspection, search and seizure	Understanding	PSO4, 6
5	Basic understanding about the Customs Law in India.	Understanding	PSO4, 6

SEMESTER – IV

Course Code	CM010401
Title of the Course	ADVANCED COST AND MANAGEMENT ACCOUNTING
Semester	Three
Type	Core
Credits	4
Hours	6 per week and Total 108

Course Outcome No	Expected Course Outcome	Cognitive Level	PSO
1	Apply activity based absorption methods instead of conventional absorption method.	Apply	PSO1, 2

2	Apply the marginal costing principles in decision making situations of businesses.	Apply	PSO1, 2
3	Dealing with practical cases of pricing decisions in different situations	Evaluate	PSO1, 2
4	Understand the concepts of standard costing, and the process of cost control through it.	Understanding and apply	PSO1, 2
5	Deal with the practical issues related to transfer pricing	Apply	PSO1, 2

Course Code	CM010402
Title of the Course	INCOME TAX – ASSESSMENT & PROCEDURES
Semester	Four
Type	Core
Credits	4
Hours	7 per week and Total 126

Course Outcome No	Expected Course Outcome	Cognitive Level	PSO
1	Compute the total income and tax liability of firms and Association of Persons	Understand & Apply	PSO4, 6
2	Carry out assessment of companies and determine their tax liability	Understand & Apply	PSO4, 6
3	Make the assessment of co operative societies and trusts.	Understand & Apply	PSO4, 6
4	Understanding about the assessment procedures, TDS and advance payment of tax and application in various situations	Understand & Apply	PSO4, 6
5	Learn tax planning concepts and apply the same	Understand & Apply	PSO4, 6

Course Code	CM800401
Title of the Course	DERIVATIVES AND RISK MANAGEMENT
Semester	Four
Type	Core-Elective
Credits	4
Hours	6 per week and Total 108

Course Outcome No	Expected Course Outcome	Cognitive Level	PSO
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1	Knowledge about the derivative market in India, its evolution, types, players, risks involved and basic quantitative foundations	Remember and Apply	PSO4, 6
2	Analyze the implications of Risk in the perception of individuals and Institutions and measurement of risks	Analyse and Apply	PSO4, 6
3	Understand and explain the concept of forward market and its function ,	Understand	PSO4, 6
4	Analyse the operation and pricing of various types of futures	Analyse, Creative	PSO4, 6
5	Understand the concepts and methodology of option trading and apply the models of pricing the option contracts	Understand, analyse and Creative	PSO4, 6
6	Develop an idea of exchanges through swaps	Understand and apply	PSO4, 6

Course Code	CM800402
Title of the Course	PERSONAL INVESTMENT AND BEHAVIOURAL FINANCE
Semester	Four
Type	Core
Credits	4
Hours	6 per week and Total 108

Course Outcome No	Expected Course Outcome	Cognitive Level	PSO
1	Understand the meaning and significance of Financial literacy, Financial Discipline & Financial Competency, the role of family and parents in financial socialisation	Understand and Evaluate	PSO4, 6
2	Understand and Evaluate the Significance of savings on financial destiny and its relationship with Consumerism and to understand the different elements/steps in Personal Financial Planning to attain Financial Well Being and Evaluate the different retail investment avenues.	Understanding & Evaluate	PSO4, 6
3	Know the meaning of Behavioural Finance, its evolution and related theories	Understand & Remember	PSO4, 6
4	To understand different Heuristics, Biases and other Irrational Investment Behaviours	Understanding and evaluate	PSO4, 6
5	Understand the relationship between biases and to adopt techniques to lower the impact of biases	Understand & Apply	PSO4, 6