

Programme Outcomes (PO) for M.Com.

PO No.	Upon completion of the M.Com. Degree programme, the graduates will be able to:
PO1	Acquire a comprehensive level of knowledge in the field of Commerce and gain wisdom in the art of business dealings.
PO2	Be aware of the higher values in undertaking Commercial ventures.
PO3	Develop a wide range of analytical skills in the light of the demands of market and industry.
PO4	Train themselves into great business leaders contributing to the growth of the Nation.
PO5	Cultivate potentials to find gainful employments and develop entrepreneurial zeal.
PO6	Foster a great deal of interest in research related to business or industry.

Programme Specific Outcomes (PSO) for M.Com.

PSO No.	Upon completion of M.Com. Degree programme, the graduates will be able to:
PSO1	Cultivate the broad knowledge of business namely, Financial, taxation, managerial, marketing and legal issues.
PSO2	Understand the business practices and principles relating to Financial, Cost, Management and Corporate Accounting
PSO3	Develop the skills required for Corporate Businesses, Professional Practices and Entrepreneurial initiatives.
PSO4	Be knowledgeable and skillful in launching independent enterprises in adherence to sound ethical values of business.
PSO5	Involve in socially relevant researches to solve complex problems in future business endeavours.

List of Course offered in M.Com.

Sl.No.	Subject Title	SubjectCode
1	Advanced Cost Accounting	18PCCO11
2	Quantitative Techniques and Operation Research	18PCCO12
3	International Marketing	18PCCO13
4	Entrepreneurship and Small Business	18PCCO14
5	Retail Management	18PECO1A
6	Management of Financial services	18PECO1B
7	Advanced Management Accounting	18PCCO21
8	Financial Management	18PCCO22
9	Service Marketing	18PCCO23
10	Security analysis and Portfolio Management	18PCCO24
11	Strategic Management	18PECO2A
12	Logistic Management	18PECO2B
13	Basic Accounting Skill	18PICO21
14	Organisational Behaviour	18PCCO31
15	Advanced Corporate Accounting	18PCCO32
16	Taxation and Tax Planning - I	18PCCO33
17	Research Methodology	18PCCO34
18	E-commerce	18PECO3A
19	Business Environment	18PECO3B
20	Human Resource Management	18PICO31
21	Indirect Taxes	18PCCO41
22	Office Automation	18PCCO42
23	Taxation and Tax Planning - II	18PCCO43
24	Project	18PCCO44
25	Corporate Laws	18PECO4A
26	Executive Self Development	18PECO4B

Code	18PCCO11				
Title	ADVANCED COST ACCOUNTING				
Degree	M.Com.	Year	I	Hours per Week	6
Branch(s)	Commerce	Type	Core	Hours per Semester	90
Semester	I	Credit	4	Hours per Unit	18

CO No.	Upon completion of the course, the students will be able to:	PSO addressed	Cognitive Level
CO1	Know about various cost concepts and the differences between financial and management accounting	1,2	Remembering/ Understanding
CO2	Achieve reconciliation in financial and cost results.	2,3	Understanding/ Applying
CO3	Known about characteristics of service costing in industries and the preparation of accounts	3,4	Applying/ Analysing
CO4	Be familiar with process costing and computation of process accounts.	3,4	Applying/ Analysing
CO5	Gain sound knowledge in integral and non-integral accounting.	2,3	Understanding/ Applying
CO6	Be good at the preparation of cost audit report.	3,5,6	Applying/ Evaluating/ Creating

Code	18PCCO12				
Title	QUANTITATIVE TECHNIQUES AND OPERATION RESEARCH				
Degree	M.Com.	Year	I	Hours per Week	6
Branch(s)	Commerce	Type	Core	Hours per Semester	90
Semester	I	Credit	4	Hours per Unit	18

CO No.	Upon completion of the course, the students will be able to:	PSO addressed	Cognitive Level
CO1	Apply arithmetical knowledge in business solutions.	2	Understanding
CO2	Perform behavioural analysis with available sample data on customers or other non-parametric data.	3	Applying
CO3	Gain knowledge in deducing facts from available sample data.	2,4	Understanding/ Analysing
CO4	Develop good decision-making skills by applying statistical tools to solve business issues.	4,6	Analysing/ Evaluating
CO5	Analyse the transport cost and work out the nominal warehouse maintenance cost.	3,4,6	Applying/ Analysing/ Creating

Code	18PCCO13				
Title	INTERNATIONAL MARKETING				
Degree	M.Com.	Year	I	Hours per Week	6
Branch(s)	Commerce	Type	Core	Hours per Semester	90
Semester	I	Credit	4	Hours per Unit	18

CO. No.	Upon completion of the course, the students will be able to:	PSO addressed	Cognitive Level
CO1	Study international marketing environment.	1,2	Remembering/ Understanding
CO2	Market Indian Products at the global level.	2,3,6	Understanding/ Applying
CO3	Understand the International pricing strategy.	2,3,4	Understanding/ Applying
CO4	Identify the channels to sell products at the international level.	3,4	Applying/ Analysing
CO5	Analyse the global market complexities.	3,4,5	Applying/ Analysing

Code	18PCCO14				
Title	ENTREPRENEURSHIP AND SMALL BUSINESS				
Degree	M.Com.	Year	I	Hours per Week	6
Branch(s)	Commerce	Type	Core	Hours per Semester	90
Semester	I	Credit	4	Hours per Unit	18

CO No	Upon completion of the course, the students will be able to:	PSO addressed	Cognitive Level
CO 1	Acquire knowledge and techniques for successful entrepreneurship.	1,2	Remembering/ Understanding
CO2	Efficiently plan, organise and execute a project or a new venture.	3,4,6	Applying/ Analysing/ Creating
CO3	Gain more knowledge about subsidies and incentives provided by central and state governments.	2,3	Understanding/ Applying
CO4	Be informed about various institutions that promote entrepreneurships.	3,4	Applying/ Analysing
CO5	Understand more about self-help groups and their role in economic development.	2	

Code	18PECO1A				
Title	RETAIL MANAGEMENT				
Degree	M.Com.	Year	I	Hours per Week	6
Branch(s)	Commerce	Type	Elective	Hours per Semester	90
Semester	I	Credit	4	Hours per Unit	18

CO. No.	Upon completion of the course, the students will be able to:	PSO addressed	Cognitive Level
CO1	Understand the functions and theories Retail development.	1,2	Remembering/ Understanding
CO2	Develop skills in retail strategy.	2,3	Understanding/ Applying
CO3	Analyse merchandise, branding and pricing strategies in retail business.	3,4	Applying/ Analysing
CO4	Be an expert in Human Resource Management.	3,4,6	Applying/ Analysing/ Creating
CO5	Build better customer relationship in retail trade.	3,4	Applying/ Analysing

Code	18PECO1B				
Title	MANAGEMENT OF FINANCIAL SERVICES				
Degree	M.Com.	Year	I	Hours per Week	6
Branch(s)	Commerce	Type	Elective	Hours per Semester	90
Semester	I	Credit	4	Hours per Unit	18

CO. No.	Upon completion of the course, the students will be able to:	PSO addressed	Cognitive Level
CO1	Know the concepts of Financial Services.	1,2	Remembering/ Understanding
CO2	Understand the Merchant banking concept.	2,3	Understanding/ Applying
CO3	Gain knowledge about the instruments for financial services.	2,3,4	Understanding/ Applying/ Analysing
CO4	Be aware of the Leasing concepts.	2,3,4	Understanding/ Applying/ Analysing
CO5	Analyse the role of Mutual Funds in India.	3,4	Applying/ Analysing

Code	18PCCO21				
Title	ADVANCED MANAGEMENT ACCOUNTING				
Degree	M.Com.	Year	I	Hours per Week	6
Branch(s)	Commerce	Type	Core	Hours per Semester	90
Semester	II	Credit	4	Hours per Unit	18

CO No.	Upon completion of the course, the students will be able to:	PSO addressed	Cognitive Level
CO1	Know about the concepts of Management Accounting, its advantages and limitations.	1,2	Remembering/ Understanding
CO2	Gain insights into marginal costing and its application.	2,3,4	Understanding/ Applying/ Analysing
CO3	Be proficient in budget preparations.	2,3,4	Understanding/ Applying/ Analysing
CO4	Calculate standard cost of production and perform variance analysis.	2,3,4	Understanding/ Applying/ Analysing
CO5	Attain sufficient knowledge about estimation of working capital requirements.	3,4,5	Applying/ Analysing/ Creating

Code	18PCCO22				
Title	FINANCIAL MANAGEMENT				
Degree	M.Com.	Year	I	Hours per Week	6
Branch(s)	Commerce	Type	Core	Hours per Semester	90
Semester	II	Credit	4	Hours per Unit	18

CO. No.	Upon completion of the course, the students will be able to:	PSO addressed	Cognitive Level
CO1	Understand the theoretical and practical role of financial management in business concerns.	1,2	Remembering/ Understanding
CO2	Show professionalism in the preparation of project reports.	3,4,6	Applying/ Analysing/ Creating
CO3	Develop the blueprint of an ideal capital structure.	3,4	Applying/ Analysing
CO4	Gain knowledge on better dividend policy.	2,4,5	Understanding/ Analysing/ Evaluating
CO5	Make out the best capital expenditure decisions.	3,4,6	Applying/ Analysing/ Creating

Code	18PCCO23				
Title	SERVICE MARKETING				
Degree	M.Com.	Year	I	Hours per Week	6
Branch(s)	Commerce	Type	Core	Hours per Semester	90
Semester	II	Credit	4	Hours per Unit	18

CO No.	Upon completion of the course, the students will be able to:	PSO addressed	Cognitive Level
CO1	Distinguish the features between marketing physical products and intangible services.	2,4	Understanding/ Analysing
CO2	Acquire more knowledge about services marketing mix along with the unique traits.	2,3	Understanding/ Applying
CO3	Understand the demand and supply management.	2	Understanding
CO4	Know the essential features of service quality.	3,4	Applying/ Analysing
CO5	Analyse the strategy in marketing services.	4,5	Analysing/ Evaluating
CO6	Evaluate the functioning of various service sectors.	4,6	Analysing/ Creating

Code	18PCCO24				
Title	SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT				
Degree	M.Com.	Year	I	Hours per Week	6
Branch(s)	Commerce	Type	Core	Hours per Semester	90
Semester	II	Credit	4	Hours per Unit	18

CO No.	Upon completion of the course, the students will be able to:	PSO addressed	Cognitive Level
CO1	Assess the different avenues of investment.	1,2	Remembering/ Understanding
CO2	Gain knowledge in Securities market.	2,4	Understanding/ Analysing
CO3	Perform the fundamental financial analysis of an industry or a company.	2,3,4	Understanding/ Applying/ Analysing
CO4	Render technical analysis with the help of various scientific tools.	3,4,5,6	Applying/ Analysing/ Evaluating/ Creating
CO5	Know the concept of Portfolio Management.	2,3	Understanding/ Applying

Code	18PECO2A				
Title	STRATEGIC MANAGEMENT				
Degree	M.Com.	Year	I	Hours per Week	4
Branch(s)	Commerce	Type	Elective	Hours per Semester	60
Semester	II	Credit	4	Hours per Unit	12

CO. No.	Upon completion of the course, the students will be able to:	PSO addressed	Cognitive Level
CO1	Understand the mission and vision of a business concern.	1,2	Remembering/ Understanding
CO2	Perform an environmental analysis of business.	2,4	Understanding/ Analysing
CO3	Formulate strategies for the effective functioning of a small business.	4,5,6	Analysing/ Evaluating/ Creating
CO4	Analyse the implication of cash flow.	4,5	Analysing/ Evaluating
CO5	Chalk out the optimal control strategy for a business concern.	4,6	Analysing/ Creating

Code	18PECO2B				
Title	LOGISTIC MANAGEMENT				
Degree	M.Com.	Year	I	Hours per Week	4
Branch(s)	Commerce	Type	Elective	Hours per Semester	60
Semester	II	Credit	4	Hours per Unit	12

CO. No.	Upon completion of the course, the students will be able to:	PSO addressed	Cognitive Level
CO1	Understand the concepts of Logistics and its importance in business.	1,2	Remembering/ Understanding
CO2	Administer the economical transport functionality.	3,4	Applying/ Analysing
CO3	Know about the International Logistics and the supply chain management.	2,4	Understanding/ Analysing
CO4	Be acquainted with the international cargo insurance policies.	2,3,4	Applying/ Analysing
CO5	Evaluate both domestic and international transportation problems and find effective solutions.	4,6	Analysing/ Creating

Code	18PICO21				
Title	BASIC ACCOUNTING SKILL				
Degree	M.Com.	Year	I	Hours per Week	3
Branch(s)	Commerce	Type	NME	Hours per Semester	45
Semester	II	Credit	3	Hours per Unit	9

CO. No.	Upon completion of the course, the students will be able to:	PSO addressed	Cognitive Level
CO1	Understand the basic accounting concepts.	1,2	Remembering/ Understanding
CO2	Develop basic bookkeeping skills.	2,3,4	Understanding/ Applying/ Analysing
CO3	Be knowledgeable about simple account keeping for smaller concerns.	2,3,6	Understanding/ Applying
CO4	Prepare Trial Balance for a Sole Trading Concern.	3	Applying
CO5	Prepare profit and loss account and Balance Sheet for a Sole Trading Concern.	3,4,5,6	Applying/ Analysing/ Evaluating/ Creating
CO6	Reconcile the Bank passbook and the bank account of a business concern.	3,4	Applying/ Analysing

Code	18PCCO31				
Title	ORGANISATIONAL BEHAVIOUR				
Degree	M.Com.	Year	II	Hours per Week	6
Branch(s)	Commerce	Type	Core	Hours per Semester	90
Semester	III	Credit	4	Hours per Unit	18

CO. No.	Upon completion of the course, the students will be able to:	PSO addressed	Cognitive Level
CO1	Understand the fundamental concepts on organisational behaviour.	1,2	Remembering/ Understanding
CO2	Be aware of the Theories of Motivation and the related factors.	2,3	Understanding/ Applying
CO3	Value and nurture teamwork in an organisation.	3,5,6	Applying/ Evaluating/ Creating
CO4	Manage Conflicts effectively among workers.	6	Creating
CO5	Identify the organizational growth records and overcome the impediments.	3,4	Applying/ Analysing

Code	18PCCO32				
Title	ADVANCED CORPORATE ACCOUNTING				
Degree	M.Com.	Year	II	Hours per Week	6
Branch(s)	Commerce	Type	Core	Hours per Semester	90
Semester	III	Credit	4	Hours per Unit	18

CO. No.	Upon completion of the course, the students will be able to:	PSO addressed	Cognitive Level
CO1	Develop skills in preparing accounts concerning Amalgamation of companies.	1,2,3,6	Remembering/ Understanding/ Applying/ Creating
CO2	Prepare statement of account as regards the Liquidation of a company.	3,6	Applying/ Creating
CO3	Prepare Final Accounts of Banking companies	3,4	Applying/ Analysing
CO4	Prepare Final Accounts of Insurance companies	3,4	Applying/ Analysing
CO5	Draft the accounts for service organisations like Railway, Electricity Company, etc.	3,4	Applying/ Analysing
CO6	Consolidate the accounts of holding and subsidiary companies.	3,4	Applying/ Analysing

Code	18PCCO33				
Title	TAXATION AND TAX PLANNING - I				
Degree	M.Com.	Year	II	Hours per Week	6
Branch(s)	Commerce	Type	Core	Hours per Semester	90
Semester	III	Credit	4	Hours per Unit	18

CO. No.	Upon completion of the course, the students will be able to:	PSO addressed	Cognitive Level
CO1	Understand the canons of Income tax.	1,2	Remembering/ Understanding
CO2	Acquire the knowledge of calculating the period of Residence of an assessee.	2,3	Understanding/ Applying
CO3	Get hold of the mechanism of computation of salary income.	3,4,6	Applying/ Analysing/ Creating
CO4	Compute the income from House Property and business or profession.	3,4,6	Applying/ Analysing/ Creating
CO5	Identify the income accrued from Capital Gain and other sources.	3,4,6	Applying/ Analysing/ Creating

Code	18PCCO34				
Title	RESEARCH METHODOLOGY				
Degree	M.Com.	Year	II	Hours per Week	5
Branch(s)	Commerce	Type	Core	Hours per Semester	75
Semester	III	Credit	4	Hours per Unit	15

CO. No.	Upon completion of the course, the students will be able to:	PSO addressed	Cognitive Level
CO1	Be familiar with the types of Research in Commerce.	1,2	Remembering/ Understanding
CO2	Identify samples and apply sampling techniques in research.	2,3	Understanding/ Applying
CO3	Know how to collect various data for research.	3,4	Applying/ Analysing
CO4	Ascertain the basics of data analysis.	3,4,5	Applying/ Analysing/ Evaluating
CO5	Prepare research report.	4,5,6	Analysing/ Evaluating/ Creating

Code	18PECO3A				
Title	E-COMMERCE				
Degree	M.Com.	Year	II	Hours per Week	4
Branch(s)	Commerce	Type	Elective	Hours per Semester	60
Semester	III	Credit	4	Hours per Unit	12

CO. No.	Upon completion of the course, the students will be able to:	PSO addressed	Cognitive Level
CO1	Be proficient in the knowledge and techniques of Electronic commerce.	1,2	Remembering/ Understanding
CO2	Develop expertise in online business transactions.	3,4	Applying/ Analysing
CO3	Enhance competency in online shopping.	3,4,6	Applying/ Analysing/ Creating
CO4	Gain knowledge about Share trading.	2,3,6	Understanding/ Applying/ Creating
CO5	Be informed about e-security processes.	2,3	Understanding/ Applying

Code	18PECO3B				
Title	BUSINESS ENVIRONMENT				
Degree	M.Com.	Year	II	Hours per Week	4
Branch(s)	Commerce	Type	Elective	Hours per Semester	60
Semester	III	Credit	4	Hours per Unit	12

CO. No.	Upon completion of the course, the students will be able to:	PSO addressed	Cognitive Level
CO1	Understand the basic concepts of business environment.	1,2	Remembering/ Understanding
CO2	Know the impact of culture and society on business.	2,4	Understanding/ Analysing
CO3	Be acquainted with the role of public and private sectors in business.	2,4	Understanding/ Analysing
CO4	Evaluate the pros and cons of Globalisation.	2,5	Understanding/ Evaluating
CO5	Be apprised about the social responsibility of business concerns.	3,6	Applying/ Creating

Code	18PICO31				
Title	HUMAN RESOURCE MANAGEMENT				
Degree	M.Com.	Year	II	Hours per Week	3
Branch(s)	Commerce	Type	NME	Hours per Semester	45
Semester	III	Credit	3	Hours per Unit	9

CO. No.	Upon completion of the course, the students will be able to:	PSO addressed	Cognitive Level
CO1	Be an expert in Human resource management.	1,2	Remembering/ Understanding
CO2	Effectively plan the Human Resource.	3,4	Applying/ Analysing
CO3	Know the methods of Job analysis and evaluation.	3,4	Applying/ Analysing
CO4	Determine the appropriate training for the employees.	3,6	Applying/ Creating
CO5	Promote better Industrial relations and understand the role of Trade Unions.	3,4,5	Applying/ Analysing/ Evaluating

Code	18PCCO41				
Title	INDIRECT TAXES				
Degree	M.Com.	Year	II	Hours per Week	6
Branch(s)	Commerce	Type	Core	Hours per Semester	90
Semester	IV	Credit	4	Hours per Unit	18

CO. No.	Upon completion of the course, the students will be able to:	PSO addressed	Cognitive Level
CO1	Study the historical background of Indirect taxes in India.	1,2	Remembering/ Understanding
CO2	Understand the Basic concepts of Goods and Services Tax.	2,3	Understanding/ Applying
CO3	Know various rates of taxes under GST and calculate GST, input and output credit.	3,4,6	Applying/ Analysing/ Creating
CO4	Register a new business concern under GST and be competent in filing the GST Returns.	3,4,6	Applying/ Analysing/ Creating
CO5	Be conversant with essential concepts of Customs Act	2,3	Understanding/ Applying

Code	18PCCO42				
Title	OFFICE AUTOMATION				
Degree	M.Com.	Year	II	Hours per Week	6
Branch(s)	Commerce	Type	Core	Hours per Semester	90
Semester	IV	Credit	4	Hours per Unit	18

CO. No.	Upon completion of the course, the students will be able to:	PSO addressed	Cognitive Level
CO1	Gain in-depth knowledge in preparing a Word Document	1,2,3	Remembering/ Understanding
CO2	Prepare tables in MS-Word and apply various tools in MS-word like mail merge, Macros, etc.	3,4,6	Applying/ Analysing/ Creating
CO3	Format an excel sheet using various tools in MS-Excel.	3,4,6	Applying/ Analysing/ Creating
CO4	Apply formulas in MS-Excel and use Pivot Table.	3,4,5,6	Applying/ Analysing/ Evaluating/ Creating
CO5	Design an effective PowerPoint presentation.	3,4,6	Applying/ Analysing/ Creating

Code	18PCCO43				
Title	TAXATION AND TAX PLANNING - II				
Degree	M.Com.	Year	II	Hours per Week	6
Branch(s)	Commerce	Type	Core	Hours per Semester	90
Semester	IV	Credit	4	Hours per Unit	18

CO. No.	Upon completion of the course, the students will be able to:	PSO addressed	Cognitive Level
CO1	Calculate Various Deductions in income and expenditure and understand Clubbing of income and set-off and carry forward of losses.	2,3,4	Understanding/ Applying/ Analysing
CO2	Assess the income of an Individual and the HUF.	3,4,5,6	Applying/ Analysing/ Evaluating/ Creating
CO3	Estimate the income of a Partnership Firm and a Company.	3,4,5,6	Applying/ Analysing/ Evaluating/ Creating
CO4	Prepare 10E Form and calculate relief under section 89(1).	3,4,5,6	Applying/ Analysing/ Evaluating/ Creating
CO5	File income returns as per the Income Tax Act.	6	Creating
CO6	Be knowledgeable about Income Tax Authorities.	2	Understanding

Code	18PCCO44				
Title	PROJECT				
Degree	M.Com.	Year	II	Hours per Week	8
Branch(s)	Commerce	Type	Core	Hours per Semester	120
Semester	IV	Credit	8	Hours per Unit	-

CO. No.	Upon completion of the course, the students will be able to:	PSO addressed	Cognitive Level
CO1	Identify challenging issues in business.	2,4	Understanding/ Analysing
CO2	Explore the literature available on business related issues.	3,4	Applying/ Analysing
CO3	Develop apt questionnaires and collect appropriate data in a time-bound manner.	3,4,6	Applying/ Analysing/ Creating
CO4	Apply statistical tools on the collected data and critically arrive at an analysis.	3,4,5,6	Applying/ Analysing/ Evaluating Creating
CO5	Derive suitable inferences, suggest remedies and submit a convincing report.	5,6	Evaluating Creating

Code	18PECO4A				
Title	CORPORATE LAWS				
Degree	M.Com.	Year	II	Hours per Week	4
Branch(s)	Commerce	Type	Elective	Hours per Semester	60
Semester	IV	Credit	4	Hours per Unit	12

CO. No.	Upon completion of the course, the students will be able to:	PSO addressed	Cognitive Level
CO1	Understand the legal structure of various contracts.	1,2	Remembering/ Understanding
CO2	Be acquainted with the registration of a company.	2,3	Understanding/ Applying
CO3	Comprehend the mechanics of corporate governance.	3,4	Applying/ Analysing
CO4	Conduct company meetings and elections.	3,4	Applying/ Analysing
CO5	Professionally discharge corporate social responsibilities.	3,4,6	Applying/ Analysing/ Creating
CO6	Be familiar with security markets and foreign exchange.	2,3	Understanding/ Applying

Code	18PECO4B				
Title	EXECUTIVE SELF DEVELOPMENT				
Degree	M.Com.	Year	II	Hours per Week	4
Branch(s)	Commerce	Type	Elective	Hours per Semester	60
Semester	IV	Credit	4	Hours per Unit	12

CO. No.	Upon completion of the course, the students will be able to:	PSO addressed	Cognitive Level
CO1	Cultivate sufficient knowledge in personality development.	1,2	Remembering/ Understanding
CO2	Competently nurture interpersonal relationship.	2,4,5	Understanding/ Analysing/ Evaluating
CO3	Develop caliber in counselling and guiding fellowmen.	3,4,6	Applying/ Analysing/ Creating
CO4	Enrich communication skills.	3,6	Applying/ Creating
CO5	Hone skills in learning, note taking and be effective in time management.	3,4,6	Applying/ Analysing/ Creating