

POST GRADUATE DEPARTMENT OF COMMERCE

Programme Outcomes, Programme Specific Outcomes and Course Outcomes

Programme outcomes (POs), Program Specific outcomes (PSOs) and Course outcomes (COs) of the Programmes offered by the University

PO Number	Up on completion of B.Com Degree Programme the Graduates will be able to
PO-1	understand the role of business and its implications on society
PO-2	understand the conceptual knowledge of accounting and acquire skills of maintaining accounts
PO-3	acquire entrepreneurial, legal and managerial skills
PO-4	identify the avenues of marketing and banking both traditional and modern
PO-5	develop the skills and techniques of communication to be successful in business and personal life
PO-6	improve competency to make eligible and employable in the job market
PO-7	recognize different value systems and ethics, understand the moral dimensions and accept responsibility

Programme Specific Outcomes (PSOs)

PSO Number	Upon completion of B.Com Degree Programme the graduates will be able to
PSO1	apply different concepts in starting and managing business and realize the social responsibilities, social realities and inculcate an essential values system
PSO2	solve problems related to employer, employee, investors and consumers with legal protection
PSO3	prepare financial statements of business using accounting principles, concepts, conventions and provisions
PSO4	develop necessary professional knowledge and skills in finance and taxation
PSO5	implement traditional and modern strategies and practices of costing, banking, economics, marketing, management, auditing and taxation
PSO6	practice different techniques of communication and apply it in business and profession
PSO7	use mathematical and statistical tools in academics, business and research
PSO8	develop competency in students to make them employable in the global market
PSO9	develop the skills of students to equip themselves as successful entrepreneurs

PSO10	enhance practical knowledge to prepare various accounts in order to meet the national requirements
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SEMESTER I

SI NO	COURSE CODE	NAME OF THE PAPER	CREDITS	COURSE OUTCOME
1	BCM1B01	BUSINESS MANAGEMENT	4	To understand the process of business management and its functions. To familiarize the students with current management practices To understand the importance of ethics in business To acquire knowledge and capability to develop ethical practices for effective management.
2	BCM1C01	MANAGERIAL ECONOMICS	4	The objective of the course is to acquaint students with the basic principles of micro and macroeconomics for developing the understanding of theory of the firm, markets and the macro environment, which would help them in managerial decision making processes.

SEMESTER II

SI NO	COURSE CODE	NAME OF THE PAPER	CREDITS	COURSE OUTCOME
1	BCM2B02	FINANCIAL ACCOUNTING	4	To equip the students with the skills of preparing financial statements for various type of organizations. To enable the students to acquire knowledge about financial reporting standards and to understand corporate accounting methods.
2	BCM2CO2	MARKETING MANAGEMENT	4	To provide basic knowledge about the concepts, principles, tools and techniques of marketing. To impart necessary knowledge which help the student to choose a career in the field of marketing.

SEMESTER III

SI NO	COURSE CODE	NAME OF THE PAPER	CREDITS	COURSE OUTCOME
1	BCM3A11	BASIC NUMERICAL METHODS	4	To enable the students to acquire knowledge of numerical equations, matrices progressions, financial mathematics and descriptive statistics At the end of this course, the students will be able to understand, numerical equations, matrix, progression, financial mathematics, descriptive statistics and their applications.
2	BCM3A12	PROFESSIONAL BUSINESS SKILLS	4	To update and expand basic Informatics skills of the students To equip the students to effectively utilize the digital knowledge resources for their study
3	BCM3B03	BUSINESS REGULATIONS	4	To familiarize the students with certain statutes concerning and affecting business organizations in their operations.
4	BCM3B04	CORPORATE ACCOUNTING	4	To help the students to acquire conceptual knowledge of the fundamentals of the corporate accounting and the techniques of preparing the financial statements
5	BCM3C03	HUMAN RESOURCE MANAGEMENT	4	To familiarize the students with the different aspects of managing human resources in an organization. To equip the students with basic knowledge and skills required for the acquisition, development and retention of human resources.

SEMESTER IV

SI NO	COURSE CODE	NAME OF THE PAPER	CREDITS	COURSE OUTCOME
1	BCM4A13	ENTREPRENEURSHIP DEVELOPMENT	4	To familiarize the students with the concept of entrepreneurship. To identify and develop the entrepreneurial talents of the students. To generate innovative business ideas in the emerging industrial scenario.
2	BCM4A14	BANKING & INSURANCE	4	To enable the students to acquire knowledge about basics of Banking and Insurance. To familiarize the students with the modern trends in banking.
3	BCM4B05	COST	4	To familiarize the students with the various

		ACCOUNTING		concepts and elements of cost. To create cost consciousness among the students.
4	BCM4B06	CORPORATE REGULATIONS	4	To familiarise the students with corporate law and to make them aware of the importance of corporate governance in the management of organizations.
5	BCM4C04	QUANTITATIVE TECHNIQUES FOR BUSINESS	4	To familiarize student with the use quantitative techniques in managerial decision making.

SEMESTER V

SI NO	COURSE CODE	NAME OF THE PAPER	CREDITS	COURSE OUTCOME
1	BCM5B07	ACCOUNTING FOR MANAGEMENT	4	To enable the students to understand the concept and relevance of Management Accounting. To provide the students an understanding about the use of accounting and costing data for planning, control, and decision making.
2	BCM5B08	BUSINESS RESEARCH METHODS	4	To enable students for acquiring basic knowledge in business research methods and to develop basic skills in them to conduct survey researches and case studies.
3	BCM5B09	INCOME TAX LAW & ACCOUNTS	4	To impart basic knowledge and equip students with application of principles and provisions Income - tax Act, 1961 amended up to date.
BCOM CA				
4	BCM5B10	COMPUTER APPLICATIONS IN BUSINESS	4	To help the students to acquire basic knowledge about computer and its applications in various areas of business. To enable the students to understand the modern trends and technologies In computer applications.
5	BCM5B11	BUSINESS INFORMATION SYSTEMS	4	To enable the students to acquire basic knowledge in the information technology and its relevance to the various areas of business.
BCOM FINANCE				
4	BCM5B10	FINANCIAL MARKETS & SERVICES	4	To provide basic knowledge about the structure, organization and working of financial system in India.
5	BCM5B11	FINANCIAL MANAGEMENT	4	To familiarize the students with the concepts, tools and practices of financial management. To learn about the decisions and processes of

				financial management in a business firm.
B.COM CO-OPERATION				
4	BCM5B10	CO-OPERATIVE THEORY & PRACTICE	4	To provide conceptual clarity and theoretical base in co-operation. To provide an overall idea about important types of co-operatives.
5	BCM5B11	LEGAL ENVIRONMENT FOR CO-OPERATIVES	4	To enable the students to acquire knowledge about co-operative legal frame work in India and Kerala. To understand the formalities for registering co-operatives and the administrative set up.
6	BCM5D01 (Open Course)	BASICS OF ENTREPRENEURSHIP & MANAGEMENT	4	To enable the students to have an understanding of the basics of business, entrepreneurship and organizational management.

SEMESTER VI

SI NO	COURSE CODE	NAME OF THE PAPER	CREDITS	COURSE OUTCOME
1	BCM6B12	INCOME TAX & GST	4	To impart basic knowledge and equip students with application of principles and provisions Income - tax Act, 1961 and GST Act 2016
2	BCM6B13	AUDITING & CORPORATE GOVERNANCE	4	To provide knowledge of auditing principles and techniques and to familiarize the students with the understanding of issues and practices of corporate governance in the global and Indian context.
BCOM CA				
3	BCM5B10	OFFICE AUTOMATION TOOLS	4	To enable the students to acquire basic knowledge in the various office automation tools and its applications in the various areas of business.
4	BCM5B11	COMPUTERISED ACCOUNTING	4	To enable the students to acquire basic knowledge in the computerized accounting systems and its applications in the area of

		WITH TALLY		business.
BCOM FINANCE				
3	BCM5B10	FUNDAMENTALS OF INVESTMENTS	4	To familiarize the students with the world of investments. To provide a theoretical framework for the analysis and valuation of investments
4	BCM5B11	FINANCIAL DERIVATIVES	4	To acquire knowledge about financial derivatives and their features. To know about various risks associated with derivatives.
B.COM CO-OPERATION				
3	BCM6B16	INTERNATIONAL CO-OPERATIVE MOVEMENT	4	To enable the students to acquire knowledge about evolution and development of co-operative movement in the world.
4	BCM6B11	CO-OPERATIVE MANAGEMENT & ADMINISTRATION	4	To enable the students to acquire knowledge about the co-operative management and administration. To familiarize the students with accounting and auditing of co-operatives.

M.COM FINANCE

SEMESTER I

SI NO	COURSE CODE	NAME OF THE PAPER	CREDITS	COURSE OUTCOME
1	MCM1C01	BUSINESS ENVIRONMENT & POLICY	4	To familiarise students with the concepts of macro-economics in which a Business organization operates. To give an idea about the policies of the government and assess their impact on business.
2	MCM1C02	CORPORATE GOVERNANCE & BUSINESS ETHICS	4	To familiarise the students with the knowledge of corporate ethics To enable the students to understand the emerging trends in good governance practices. To create corporate financial reports in the global in the global and Indian context.
3	MCM1C03	QUANTITATIVE TECHNIQUES FOR BUSINESS	4	To acquaint students with important quantitative techniques, which enable sound business decision

		DECISIONS		making To make students learn the process of applying appropriate quantitative techniques for validating findings and interpreting results.
4	MCM1C04	MANAGEMENT THEORY & ORGANISATIONAL BEHAVIOUR	4	Understand the basic concepts about different concepts and principles of management Understand and acquire the knowledge about basic psychological process-perception, leaning and personality Understand and acquire skill about group dynamics, term management, power and politics in organizations and organizational development
5	MCM1C05	ADVANCED MANAGEMENT ACCOUNTING	4	To enable students to understand and apply tools, techniques, and concepts in managerial decision-making process. To inculcate analytical skills in interpreting and diagnosing business problems

SEMESTER II

SI NO	COURSE CODE	NAME OF THE PAPER	CREDITS	COURSE OUTCOME
1	MCM2C06	ADVANCED CORPORATE ACCOUNTING	4	To provide knowledge and skills in the theory and practice of corporate financial accounting To provide insight in to some of the important accounting standards of IFRS /Ind AS To enable problem solving abilities among students in matters of various corporate situations such as consolidation of group information, corporate restructuring and liquidation
2	MCM2C07	ADVANCED STRATEGIC MANAGEMENT	4	To understand strategic management process and to provide basic idea about social and ethical issues To understand and evaluate the environment analysis and SWOC To evaluate the strategic option at corporate level and the different growth strategies To understand the strategy implementation and different approaches in planning and allocating resources

				To apply and evaluate strategy evaluation tool and technique used and process with case studies
3	MCM2C08	STRATEGIC COST ACCOUNTING	4	To enable the students to know the applications of Cost accounting tools, Techniques and concepts in managerial decision-making process. To provide students adequate knowledge of cost management and control techniques and to enable them to apply these for managing business
4	MCM2C09	INTERNATIONAL BUSINESS	4	
5	MCM2C10	MANAGEMENT SCIENCE	4	To familiarize students with concepts of management science and tools supporting decision making To enable students to apply Management science techniques in appropriate decision situations.

SEMESTER III

SI NO	COURSE CODE	NAME OF THE PAPER	CREDITS	COURSE OUTCOME
1	MCM3C11	FINANCIAL MANAGEMENT	4	To acquaint the students with the basic analytical techniques and methods of financial management of business organization. To provide the students the exposure to certain advanced analytical techniques that are used for taking financial policy decisions.
2	MCM3C12	INCOME TAX LAW, PRACTICE & TAX PLANNING I	4	To enable students to understand computation of income under various heads, taxable income of various entities, tax planning and procedure of assessment.
3	MCM3C13	RESEARCH METHODOLOGY	4	To acquaint students with process and methodology of research To enable students to identify research problems, collect and analyse data and present results
4	MCM3E01	INVESTMENT	4	To establish a conceptual framework for the

		MANAGEMENT		study of security analysis and portfolio management. This course will provide the students the ability to understand and utilize the skill of optimizing returns.
5	MCM3E02	FINANCIAL MARKETS & INSTITUTIONS	4	To provide the students a sound information and knowledge of broad framework of financial markets and institutions. To impart the students an understanding of the inter-linkages and regulatory framework within which the system operates in India

SEMESTER IV

SI NO	COURSE CODE	NAME OF THE PAPER	CREDITS	COURSE OUTCOME
1	MCM4C14	FINANCIAL DERIVATIVES & RISK MANAGEMENT	4	To make the students efficient in the area of derivatives, by giving them the knowledge of basics in options, futures, swaps etc.
2	MCM4C15	INCOME TAX LAW, PRACTICE & TAX PLANNING II	4	To acquaint the students with theoretical and practical knowledge of assessment and tax planning of different assesses. To familiarize the students with major and latest provisions of the India tax laws and related judicial pronouncements pertaining to various assesses with a view to derive maximum possible tax benefits admissible under the law.
3	MCM4E03	INTERNATIONAL FINANCE	4	To understand the concept and significance of international finance To understand the international financial markets and exchange theories To get an idea about foreign exchange exposure and risk management
4	MCM4E04	ADVANCED STRAGIC FINANACIAL MANAEMENT	4	To build an understanding among students about the concepts, vital tools and techniques used for financial decision making by a business firm.