

Master of Commerce and Management

PROGRAM OUTCOMES (PO)

PO1: Advanced Knowledge and Understanding

Graduates will possess an in-depth understanding of fundamental and advanced concepts across various disciplines, enabling them to apply this knowledge to solve complex problems and conduct innovative research. This encompasses advanced mathematical techniques, theoretical and classical physics, and comprehensive understanding in fields such as condensed matter physics, statistical mechanics, and thermodynamics.

PO2: Analytical and Problem-Solving Skills

Graduates will develop strong analytical skills, allowing them to critically assess and solve problems using various methodologies. They will be adept at utilizing mathematical and computational techniques, including numerical analysis, algorithm development, and programming, to model and solve intricate problems in their respective fields.

PO3: Research Proficiency and Methodological Expertise

Graduates will be equipped with advanced research skills, including literature review, research design, data collection, analysis, and interpretation. They will be capable of conducting independent research, presenting findings, and contributing to the academic community through publications and conferences.

PO4: Experimental and Practical Skills

Graduates will demonstrate proficiency in conducting advanced experiments, utilizing modern laboratory techniques, and adhering to safety protocols. They will be skilled in error analysis, data validation, and the application of practical knowledge to verify theoretical concepts.

PO5: Computational and Numerical Proficiency

Graduates will develop expertise in computational methods and numerical techniques, enabling them to perform simulations and solve complex problems in physics, mathematics, and other related fields. This includes proficiency in programming languages and software tools relevant to their discipline.

PO6: Interdisciplinary Integration and Application

Graduates will integrate knowledge from various disciplines to address complex research questions and practical challenges. They will be able to apply concepts from fields such as genetics, bioinformatics, physiology, and immunology to interdisciplinary problems, fostering innovation and collaboration.

PO7: Communication and Presentation Skills

Graduates will enhance their communication skills, both written and verbal, to articulate complex concepts clearly and concisely. They will be proficient in presenting research findings, conducting seminars, and participating in comprehensive viva voce examinations.

PO8: Professional Development and Ethical Practices

Graduates will demonstrate professional development, ethical practices, and a commitment to lifelong learning. They will be prepared for professional roles in academia, industry, and beyond, with an understanding of the ethical implications of their work and the importance of continuous professional growth.

PO9: Cultural Sensitivity and Global Awareness

Graduates will cultivate cultural sensitivity and global awareness by engaging with diverse perspectives and traditions. They will appreciate the richness and diversity of their field, enabling them to navigate cultural differences with empathy and understanding.

PO10: Strategic Decision-Making and Management Skills

Graduates will develop strategic decision-making and management skills, enabling them to evaluate financial, organizational, and marketing strategies effectively. They will be adept at financial analysis, investment management, and applying quantitative techniques to support strategic decisions.

PO11: Adaptability to Emerging Trends and Technologies

Graduates will stay abreast of the latest trends and developments in their field, including emerging technologies and contemporary tools. They will be prepared to adapt to new advancements and incorporate innovative techniques into their research and professional practice.

PO12: Environmental and Societal Impact Awareness

Graduates will be aware of the environmental and societal impacts of their work, promoting sustainability and responsible practices. They will be equipped to contribute to conservation efforts, environmental management, and the development of solutions that address societal challenges.

Program Specific Outcomes (PSO)

Program Specific Outcomes (PSO)	Students will be able to.....	Relevant Program Outcomes (PO)
Advanced Financial Analysis and Reporting	Gain expertise in valuing companies and analyzing market mispricing to make informed investment decisions. Develop the ability to prepare consolidated financial statements for group companies and post-amalgamation financial statements accurately.	PO2, PO7, PO10
Proficiency in Accounting Standards and Practices	Acquire in-depth knowledge of major Accounting Standards and their practical applications in diverse scenarios. Apply theoretical and practical aspects of accounting standards to ensure compliance and enhance financial reporting accuracy.	PO1, PO4, PO8
Strategic Financial Management Skills	Evaluate financial management decisions regarding working capital, long-term investments, and leasing options with proficiency. Analyze and compare the performance of business entities using financial metrics and indicators effectively.	PO2, PO10, PO6

<p>Expertise in Human Resource Management and Organizational Behavior</p>	<p>Develop a deep understanding of HRM concepts, including human resource development, performance appraisal, and organizational behavior models. Gain insights into individual and group behavior, leadership dynamics, and their implications for organizational effectiveness.</p>	<p>PO6, PO9, PO7</p>
<p>Strategic Marketing Management Proficiency</p>	<p>Acquire foundational knowledge in marketing concepts such as market segmentation, consumer behavior, and brand management. Understand modern marketing strategies like customer centricity, CRM, and value chain analysis to create competitive advantages.</p>	<p>PO1, PO10, PO6</p>
<p>Advanced Quantitative Techniques and Financial Analytics</p>	<p>Develop skills in applying quantitative techniques and financial analytics for decision-making in finance and accounting. Utilize statistical tools, econometric models, and regression analysis to analyze financial data and derive meaningful insights.</p>	<p>PO2, PO5, PO11</p>
<p>Comprehensive Project Management and Research Skills</p>	<p>Master project management techniques, including project formulation, planning, budgeting, and resource allocation. Demonstrate proficiency in designing rigorous research studies, analyzing data, and presenting findings effectively through project reports and viva voce examinations.</p>	<p>PO3, PO7, PO10</p>

Course Outcomes(CO)

Course	Course Outcome (CO)	Bloom's Taxonomy	Mapped PSO
Advanced Accountancy	CO1: Ascertain the value of goodwill and value of companies based on the value of shares and compare the real value of shares with the market prices and identify the mispricing.	Analyzing	PSO1
	CO2: The learner should be able to prepare consolidated financial statements of group companies.	Creating	PSO1
	CO3: In-depth understanding of the determination of purchase consideration in the event of amalgamation and to prepare post-amalgamation financial statements.	Understanding	PSO1
	CO4: Providing an in-depth understanding of theoretical and practical aspects of major Accounting Standards to apply the same in different practical situations.	Applying	PSO2
	CO5: Acquaint with the theoretical aspects of emerging areas in accounting. Develop awareness of the procedure of bankruptcy under the recent Bankruptcy Procedure Code.	Understanding	PSO2
Human Resource Management & Organizational Behaviour	CO1: Acquaintance with basic concepts of HRM and the basic steps involved.	Understanding	PSO4

	CO2: Understanding human resource development, performance appraisal, and the impact of the latest developments on HRM.	Applying	PSO4
	CO3: Basic understanding of the concepts of organisational behaviour and the models involved.	Understanding	PSO4
	CO4: Develop a good understanding of individual behaviour, personality, and motivation.	Understanding	PSO4
	CO5: Imparting a deep understanding of group behaviour and leadership related to organizational behaviour.	Understanding	PSO4
Marketing Management	CO1: The learner should have a basic understanding of concepts like customer centricity, CRM, value chain, and customer delight.	Understanding	PSO5
	CO2: The learner should get a clear understanding of the market segmentation process and its applications in marketing strategies.	Understanding	PSO5
	CO3: Develop an idea about consumer behavior and its impact.	Understanding	PSO5
	CO4: Good understanding of product line, product mix, brand equity, brand identity, brand personality, and brand image.	Understanding	PSO5
	CO5: Develop sound ideas regarding services marketing and service quality.	Understanding	PSO5
Management Optimization Techniques	CO1: Develop a theoretical understanding of various business optimisation models.	Understanding	PSO6

	CO2: Ability to develop Linear Programming Models for business problems and solve the same.	Applying	PSO6
	CO3: Application of Linear Programming in the areas of transportation and assignment.	Applying	PSO6
	CO4: Develop decision-making skills under uncertainty, risk, and replacement of assets.	Applying	PSO6
	CO5: Understand and apply network analysis techniques for project implementation.	Applying	PSO6
Methodology For Social Science Research	CO1: Develop a thorough understanding of the basic concepts of social science research.	Understanding	PSO7
	CO2: After completing this module, the learner should be able to formulate a research design.	Applying	PSO7
	CO3: After studying the theoretical aspects of sampling design, the learner should be able to draw a sampling design.	Applying	PSO7
	CO4: Detailed knowledge about the instrument development, its validation, and different forms of scaling.	Understanding	PSO7
	CO5: Understand the technique of research reporting.	Applying	PSO7
International Business and Forex Management	CO1: Familiarisation with globalisation, internationalisation of business, and the international business environment.	Understanding	PSO3
	CO2: Understanding theories of international trade, trade barriers, and trade blocks.	Understanding	PSO3

	CO3: Analyzing the nature and functioning of foreign exchange markets, determination of exchange rates, and their forecasting.	Analyzing	PSO3
	CO4: Achieve a high level of knowledge about various aspects of the international monetary system.	Understanding	PSO3
	CO5: Explaining the foreign exchange risks and identifying risk management strategies.	Applying	PSO3
Logistics and Supply Chain Management	CO1: To have an understanding of the concept of logistics, the elements involved, logistics management, and principles.	Understanding	PSO3
	CO2: The learner should be able to have an idea regarding various demand forecasting techniques.	Understanding	PSO3
	CO3: After learning the module, there shall be an understanding of the transportation process and major documents involved in air and ocean logistics management.	Understanding	PSO3
	CO4: To get a clear idea of supply chain management, its process, and evaluate the strategies involved.	Understanding	PSO3
	CO5: To have an idea regarding warehousing, its importance, and analyze the role of computers in modern-day warehousing and also to have an overview of trends in the field of logistics and supply chain management.	Understanding	PSO3
Legal Aspects of Business	CO1: To have an understanding of the concept of Negotiable Instruments and Intellectual Property Rights and the	Understanding	PSO5

	practical applications of the same.		
	CO2: To understand the aspects of the Information Technology Act and its applications.	Understanding	PSO5
	CO3: After learning the module, there shall be an awareness of the recently enacted Consumer Protection Legislation and Procedural Formalities involved.	Understanding	PSO5
	CO4: To get a clear idea of the applicability of the Competition Act and its major provisions.	Understanding	PSO5
	CO5: To have an idea regarding two major Anti-corruption legislations that impact business viz- The Prohibition of Benami Transactions Act and Prevention of Money Laundering Act.	Understanding	PSO5
Quantitative Techniques	CO1: This course intends to give an understanding of the applications of quantitative techniques.	Understanding	PSO6
	CO2: This course intends to give an understanding of the applications of quantitative techniques.	Understanding	PSO6
	CO3: After learning this course, the student should be in a position to identify appropriate parametric tests for testing the hypotheses.	Applying	PSO6
	CO4: The learner should be equipped with the skills to identify the most suitable non-parametric tests for testing a hypothesis.	Applying	PSO6

	CO5: The learner should be equipped with the skills to apply the principles of SQC.	Applying	PSO6
Strategic Management	CO1: Strong understanding of the theoretical foundations of strategic management.	Understanding	PSO3
	CO2: Clear understanding of various models of environmental and internal analysis.	Understanding	PSO3
	CO3: Development of an idea about the strategy formulation process at the corporate level.	Applying	PSO3
	CO4: Familiarization with various tools for strategic planning and evaluation.	Applying	PSO3
	CO5: Understanding the modes of implementation and control of strategies.	Understanding	PSO3
Advanced Cost and Management Accounting	CO1: Apply activity-based absorption methods instead of conventional absorption methods.	Applying	PSO1
	CO2: Apply the marginal costing principles in decision-making situations of businesses.	Applying	PSO1
	CO3: Dealing with practical cases of pricing decisions in different situations.	Applying	PSO1
	CO4: Understand the concepts of standard costing and the process of cost control through it.	Understanding	PSO1
	CO5: Deal with the practical issues related to transfer pricing.	Applying	PSO1

Income Tax - Law and Practice	CO1: Acquire knowledge regarding the basic concepts of Income Tax.	Understanding	PSO3
	CO2: Able to compute the income from salary and house property.	Applying	PSO3
	CO3: Determine the taxable profit of a business or profession.	Analyzing	PSO3
	CO4: Able to compute capital gain and income from other sources.	Applying	PSO3
	CO5: Able to calculate the Gross Total Income of an individual.	Applying	PSO3
	CO6: Learner shall be able to determine eligible deductions and compute Taxable Income and tax liability of an individual.	Applying	PSO3
Security Analysis and Portfolio Management	CO1: Able to understand the concepts of investments, different types of investments, views of investment, and the process of investment and apply the theoretical knowledge in investment information for selecting the securities.	Understanding	PSO4
	CO2: Understanding the types of risk in the security market and applying various tools for the valuation of bonds as well as economic indicators to predict the market.	Analyzing	PSO4
	CO3: Understand the tools of technical analysis, analyze the patterns and trends in the market by using various tools and enable you to take investment decisions after understanding the market efficiency level also.	Analyzing	PSO4

	CO4: Applying Modern portfolio theories and constructing optimum portfolios.	Applying	PSO4
	CO5: Revising constructed portfolios as per risk and return association by using different strategies.	Evaluating	PSO4
Financial Analytics	CO1: Understand the concept of Financial Analytics and its relevance. Able to distinguish financial data by its structure and specification. Understand different measurement scales and the concept of estimation.	Understanding	PSO6
	CO2: Able to understand the concept of financial modeling, theoretical aspects of different econometric models, and apply them in real-time examples.	Applying	PSO6
	CO3: Understanding the theoretical aspects of regression analysis and the methodological assumptions to be followed while performing the analysis. Applying the tool in the examples.	Applying	PSO6
	CO4: Understand the applicability of Time series data Models. Acquire the ability to analyze time series data using software packages.	Applying	PSO6
	CO5: Understand the concepts of business analytics, big data, machine learning, and data mining. Able to prepare data, visualize data, and present data using MS-Excel.	Applying	PSO6
Industrial Training	CO1: Industrial training allows students to apply the theoretical knowledge they have gained in their academic studies to real-world situations.	Applying	PSO7

	CO2: Industrial training aims to familiarize students with the specific practices, procedures, and technologies used in the industry.	Understanding	PSO7
	CO3: Industrial training provides an opportunity for students to acquire and enhance technical skills that are relevant to their field of study.	Applying	PSO7
	CO4: Working in an industrial setting often involves collaborating with colleagues, supervisors, and clients.	Applying	PSO7
	CO5: Industrial training often provides students with opportunities to network with professionals in their chosen industry.	Applying	PSO7
Strategic Financial Management	CO1: Learn the theoretical foundations of financial management and financial management decisions.	Understanding	PSO3
	CO2: 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.	Evaluating	PSO3
	CO3: Evaluate long-term proposals and evaluate the risk associated with long-term investment.	Evaluating	PSO3
	CO4: Evaluate the decisions regarding the leasing of capital assets.	Evaluating	PSO3
	CO5: Evaluate and compare the performance of business entities.	Evaluating	PSO3

Income Tax - Assessment & Procedures	CO1: Compute the total income and tax liability of firms and Association of Persons.	Applying	PSO3
	CO2: Carry out the assessment of companies and determine their tax liability.	Applying	PSO3
	CO3: Make the assessment of co-operative societies and trusts.	Applying	PSO3
	CO4: Understand the assessment procedures, TDS, and advance payment of tax and application in various situations.	Understanding	PSO3
	CO5: Learn tax planning concepts and apply the same.	Applying	PSO3
Financial Derivatives	CO1: Knowledge about the derivative market in India, its evolution, types, players, risks involved, and basic quantitative foundations.	Understanding	PSO6
	CO2: Understand and explain the concept of the forward market and its function and analyze the operation and pricing of various types of futures.	Analyzing	PSO6
	CO3: Understand the concept of currency derivatives and currency forwards.	Understanding	PSO6
	CO4: Understand the concepts and methodology of option trading and apply the models of pricing the option contracts and swaps.	Applying	PSO6
	CO5: Develop an idea of debt markets and hybrid securities.	Understanding	PSO6
	CO6: Understand the concepts of Asset Liability Management.	Understanding	PSO6

Advanced Project Management	CO1: Understand the meaning and significance of Project development and project management.	Understanding	PSO7
	CO2: Understand and evaluate the type of organization structure and how to manage the conflicts in an organization.	Evaluating	PSO7
	CO3: Know the Planning Process, Project formulation, and preparation.	Understanding	PSO7
	CO4: Understand different Project appraisal techniques and Project budgeting methods.	Understanding	PSO7
	CO5: Understand how to schedule and allocate the available resources.	Applying	PSO7
	CO6: Understand the Control cycle and Completion procedures. Also to the procedures related to Auditing of the implemented projects.	Understanding	PSO7
Seminar/Assignment	CO1: To enhance understanding and knowledge of the subject matter covered in the courses.	Understanding	PSO7
	CO2: Encourage the development of critical thinking skills.	Applying	PSO7
	CO3: Develop problem-solving skills, including the ability to identify problems, generate alternative solutions, and select the most appropriate approach to solve them.	Applying	PSO7
	CO4: Develop effective communication skills, both written and verbal.	Applying	PSO7

	CO5: Learn how to prioritize tasks, meet deadlines, and manage your workload effectively.	Applying	PSO7
Project Report	CO1: To develop your ability to design rigorous research studies.	Creating	PSO7
	CO2: To critically evaluate existing research, identify gaps or limitations in the literature, and situate your research within the broader scholarly discourse.	Analyzing	PSO7
	CO3: To apply statistical or qualitative analysis techniques, interpret findings, and draw conclusions based on empirical evidence.	Applying	PSO7
	CO4: To apply critical thinking skills to analyze data, interpret results, and propose innovative solutions.	Applying	PSO7
	CO5: To develop research timelines, set realistic goals, allocate resources, and meet project milestones.	Applying	PSO7
	CO6: To develop research timelines, set realistic goals, allocate resources, and meet project milestones.	Applying	PSO7
Comprehensive Viva	CO1: The viva voce is designed to assess the students' comprehensive understanding of the concepts, theories, and practices related to finance in the context of commerce.	Understanding	PSO7
	CO2: The Viva will test students' ability to analyze complex financial scenarios, solve problems, and make informed decisions.	Analyzing	PSO7

	CO3: Effective communication is essential in the field of finance. During the viva, you will be evaluated on your ability to articulate and present financial concepts clearly and concisely.	Applying	PSO7
	CO4: Students will be expected to demonstrate their proficiency in using financial tools and techniques for financial analysis, valuation, risk assessment, and decision-making.	Applying	PSO7
	CO5: In the viva, you might be required to discuss and defend your research project or thesis, including the methodology, data analysis, findings, and conclusions.	Analyzing	PSO7