

Department of Commerce

Master of Commerce (Finance and Taxation)

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.....	Mapped Program Outcomes (PO)
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<p>PSO1: Advanced Financial Acumen</p>	<p>Gain an in-depth understanding of major Accounting Standards and apply them effectively in diverse practical scenarios. Develop proficiency in determining the value of companies, identifying mispricing in the market, and preparing post-amalgamation financial statements.</p>	<p>PO1: Advanced Knowledge and Understanding</p>
<p>PSO2: Strategic Financial Decision-Making</p>	<p>Evaluate various financial management decisions, including working capital management, long-term investment proposals, and leasing of capital assets. Assess the performance of business entities and compare their financial viability.</p>	<p>PO2: Analytical and Problem-Solving Skills</p>
<p>PSO3: Taxation Proficiency</p>	<p>Acquire comprehensive knowledge of Income Tax laws and practices, including computing taxable income, determining tax liability, and applying deductions. Demonstrate proficiency in income computation for different sources, such as salary, house property, and capital gains.</p>	<p>PO1: Advanced Knowledge and Understanding PO4: Experimental and Practical Skills</p>
<p>PSO4: Investment and Risk Management</p>	<p>Understand investment concepts and processes, including security analysis, portfolio management, and risk assessment. Apply quantitative foundations to analyze risks in financial</p>	<p>PO5: Computational and Numerical Proficiency</p>

	markets and develop strategies for risk mitigation.	
PSO5: Compliance and Legal Expertise	Interpret and apply legal aspects relevant to business operations, such as Negotiable Instruments, Intellectual Property Rights, and Taxation Laws. Demonstrate awareness of regulatory frameworks governing business practices, including Competition Act and Consumer Protection Legislation.	PO6: Interdisciplinary Integration and Application
PSO6: Research and Analytical Skills	Develop proficiency in designing rigorous research studies, analyzing empirical evidence, and drawing conclusions based on data. Apply critical thinking skills to evaluate existing research, identify gaps, and propose innovative solutions in the field of finance and taxation.	PO3: Research Proficiency and Methodological Expertise
PSO7: Effective Communication and Presentation	Enhance communication skills, both written and verbal, to articulate financial concepts clearly and concisely. Demonstrate proficiency in presenting financial analyses, research findings, and strategic recommendations effectively during seminars, assignments, and comprehensive viva voce examinations.	PO7: Communication and Presentation Skills

COURSE OUTCOMES(CO)

Course	Course Outcome (CO)	Bloom's Taxonomy	Mapped PSO
Specialised Accounting	CO1: Providing an in-depth understanding about theoretical and practical aspects of major Accounting Standards to apply the same in different practical situations.	Understand	PSO1
	CO2: 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.	Evaluate	PSO1
	CO3: In-depth understanding about the determination of purchase consideration in the event of amalgamation and to prepare post amalgamation financial statements.	Understand	PSO1
	CO4: 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.	Understand	PSO1
	CO5: Acquaint with the theoretical aspects of emerging areas in accounting.	Understand	PSO1
Organisational Behaviour	CO1: Basic understanding about the concepts of organisational behaviour.	Understand	PSO2
	CO2: A very good understanding about individual behaviour, personality and motivation.	Understand	PSO2
	CO3: Imparting deep understanding about group behaviour and leadership related to organisational behaviour.	Understand	PSO2
	CO4: Add the knowledge base of the learner regarding change management and deal with stress.	Understand	PSO2

	CO5: Impart knowledge about the role of organisational culture and conflict on organisational behavior.	Understand	PSO2
Marketing Management	CO1: The learner should have a basic understanding about concepts like customer centricity, CRM, value chain and customer delight.	Understand	PSO2
	CO2: The learner should get a clear understanding about the market segmentation process and its applications in marketing strategies.	Understand	PSO2
	CO3: Develop an idea about consumer behavior and its impact.	Understand	PSO2
	CO4: Good understanding about product line, product mix, brand equity, brand identity, brand personality and brand image.	Understand	PSO2
	CO5: Develop sound ideas regarding services marketing and service quality.	Understand	PSO2
Management Optimisation Techniques	CO1: Develop theoretical understanding about various business optimisation models.	Understand	PSO2
	CO2: Ability to develop Linear Programming Models for business problems and solve the same.	Apply	PSO2
	CO3: Application of Linear Programming in the areas of transportation and assignment.	Apply	PSO2
	CO4: Develop decision making skills under uncertainty, risk and replacement of assets.	Apply	PSO2
	CO5: Understand and apply network analysis techniques for project implementation.	Apply	PSO2
Methodology for Social Science Research	CO1: Develop a thorough understanding about the basic concepts of social science research.	Understand	PSO6

	CO2: After completing this module, the learner should be able to formulate a research design.	Create	PSO6
	CO3: After studying the theoretical aspects of sampling design, the learner should be able to draw a sampling design.	Apply	PSO6
	CO4: Detailed knowledge about the instrument development, its validation and different forms of scaling.	Understand	PSO6
	CO5: Understand the technique of research reporting.	Understand	PSO6
Advanced Corporate Accounting	CO1: The learner should be able to prepare consolidated financial statements of group companies.	Apply	PSO1
	CO2: Preparation of the financial statements of public utility companies and deal with the disposal of surplus.	Apply	PSO1
	CO3: Develop an awareness on the procedure of bankruptcy under the recent Bankruptcy Procedure Code.	Understand	PSO1
	CO4: Familiarising the learner with the accounting procedures of liquidation of companies and preparation of various statements required as per the Companies Act.	Understand	PSO1
	CO5: Basic understanding about the preparation of accounts of some special lines of businesses like shipping, hospitals and hotels.	Understand	PSO1
Human Resource Management	CO1: Acquaintance with basic concepts of HRM and performance appraisal.	Understand	PSO2
	CO2: Understanding about human resource development, stress management and work life management.	Understand	PSO2
	CO3: High level knowledge about various aspects of training.	Understand	PSO2

	CO4: Understanding about various aspects of industrial relations so as to evaluate the real cases of industrial relations.	Evaluate	PSO2
	CO5: Understanding about HR outsourcing, HR accounting and HR audit.	Understand	PSO2
International Business and Finance	CO1: Familiarisation with globalisation, internationalisation of business and the international business environment.	Understand	PSO4
	CO2: Understanding about theories of international trade, trade barriers and trade blocks.	Understand	PSO4
	CO3: Imparting idea about various economic institutions related to international trade.	Understand	PSO4
	CO4: Achieve high level knowledge about various aspects of international monetary system.	Understand	PSO4
	CO5: Develop an understanding about the international investment environment.	Understand	PSO4
Quantitative Techniques	CO1: This course intends to give understanding about the applications of quantitative techniques.	Understand	PSO2
	CO2: This course intends to give understanding about the applications of quantitative techniques.	Understand	PSO2
	CO3: After learning this course, the student should be in a position to identify appropriate parametric test for testing the hypotheses.	Apply	PSO2
	CO4: The learner should be equipped with the skills to identify the most suitable non-parametric test for testing a hypothesis.	Apply	PSO2

	CO5: The learner should be equipped with the skills to apply the principles of SQC.	Apply	PSO2
Strategic Management	CO1: Strong understanding about the theoretical foundations of strategic management.	Understand	PSO2
	CO2: Clear understanding about various models of environmental and internal analysis.	Understand	PSO2
	CO3: Development of an idea about the strategy formulation process at the corporate level.	Apply	PSO2
	CO4: Familiarization with various tools of strategic planning and evaluation.	Apply	PSO2
	CO5: Understanding about the modes of implementation and control of strategies.	Understand	PSO2
International Business and Forex Management	CO1: Familiarisation with globalisation, internationalisation of business and the international business environment.	Understand	PSO4
	CO2: Understanding about theories of international trade, trade barriers and trade blocks.	Understand	PSO4
	CO3: Analysing the nature and functioning of foreign exchange markets, determination of exchange rates and their forecasting.	Analyze	PSO4
	CO4: Achieve high level knowledge about various aspects of international monetary system.	Understand	PSO4
	CO5: Explaining the foreign exchange risks and to identify risk management strategies.	Analyze	PSO4
Logistics and Supply Chain Management	CO1: To have an understanding on the concept of logistics, the elements involved, logistics management and principles.	Understand	PSO4

	CO2: Learner should be able to have an idea regarding various demand forecasting techniques.	Understand	PSO4
	CO3: After learning the module, there shall be an understanding on transportation process and major documents involved in air and ocean logistics management.	Understand	PSO4
	CO4: To get a clear idea on supply chain management, its process and evaluate the strategies involved.	Evaluate	PSO4
	CO5: To have an idea regarding warehousing, its importance and analyse the role of computers in modern day warehousing and also to have an overview on trends in the field of logistics and supply chain management.	Analyze	PSO4
Legal Aspects of Business	CO1: To have an understanding on the concept of Negotiable Instruments and Intellectual Property Rights and the practical applications of the same.	Understand	PSO5
	CO2: To understand the aspects of Information Technology Act and its applications.	Understand	PSO5
	CO3: After learning the module, there shall be an awareness on the recently enacted Consumer Protection Legislation and Procedural Formalities involved.	Understand	PSO5
	CO4: To get a clear idea on the applicability of Competition Act and its major provisions.	Understand	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.	Understand	PSO5
Strategic Financial Management	CO1: Learn the theoretical foundations of financial management and financial management decisions.	Understand	PSO2

	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.	Evaluate	PSO2
	CO3: Evaluate long term proposals and evaluate the risk associated with long term investment.	Evaluate	PSO2
	CO4: Evaluate the decisions regarding leasing of capital assets.	Evaluate	PSO2
	CO5: Evaluate and compare the performance of business entities.	Evaluate	PSO2
Income Tax – Law and Practice	CO1: Acquire knowledge regarding the basic concepts of Income Tax.	Understand	PSO3
	CO2: Able to compute the income from salary and house property.	Apply	PSO3
	CO3: Determine taxable profit of a business or profession.	Apply	PSO3
	CO4: Able to compute capital gain and income from other sources.	Apply	PSO3
	CO5: Able to calculate Gross Total Income of an individual.	Apply	PSO3
	CO6: Learner shall be able to determine eligible deductions and compute Taxable Income and tax liability of an individual.	Apply	PSO3
Security Analysis and Portfolio Management	CO1: 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.	Apply	PSO4
	CO2: 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.	Apply	PSO4

	CO3: Understand the tools of technical analysis, analyse the patterns and trends in the market by using various tools and enable you to take investment decisions after understanding market efficiency level also.	Analyze	PSO4
	CO4: Applying Modern portfolio theories and construct optimum portfolios.	Apply	PSO4
	CO5: Revising constructed portfolios as per risk and return association by using different strategies.	Apply	PSO4
Indirect Tax Laws	CO1: Understand the basic concepts of the Goods and Services Tax.	Understand	PSO3
	CO2: Develop a clear idea about the levy and collection of tax and tax credit.	Understand	PSO3
	CO3: Develop the knowledge about the provisions regarding registration, preparations of books of accounts and filing of returns under the Act.	Understand	PSO3
	CO4: Understand about the powers of GST authorities regarding inspection, search and seizure.	Understand	PSO3
	CO5: Basic understanding about the Customs Law in India.	Understand	PSO3
Advanced Cost and Management Accounting	CO1: Apply activity based absorption methods instead of conventional absorption method.	Apply	PSO1
	CO2: Apply the marginal costing principles in decision making situations of businesses.	Apply	PSO1
	CO3: Dealing with practical cases of pricing decisions in different situations.	Apply	PSO1
	CO4: Understand the concepts of standard costing, and the process of cost control through it.	Understand	PSO1
	CO5: Deal with the practical issues related to transfer pricing.	Apply	PSO1

Income Tax – Assessment & Procedures	CO1: Compute the total income and tax liability of firms and Association of Persons.	Apply	PSO3
	CO2: Carry out assessment of companies and determine their tax liability.	Apply	PSO3
	CO3: Make the assessment of cooperative societies and trusts.	Apply	PSO3
	CO4: Understanding about the assessment procedures, TDS and advance payment of tax and application in various situations.	Understand	PSO3
	CO5: Learn tax planning concepts and apply the same.	Apply	PSO3
Derivatives and Risk Management	CO1: Knowledge about the derivative market in India, its evolution, types, players, risks involved and basic quantitative foundations.	Understand	PSO4
	CO2: Analyze the implications of risk in the perception of individuals and Institutions and measurement of risks.	Analyze	PSO4
	CO3: Understand and explain the concept of forward market and its function.	Understand	PSO4
	CO4: Analyse the operation and pricing of various types of futures.	Analyze	PSO4
	CO5: Understand the concepts and methodology of option trading and apply the models of pricing the option contracts.	Apply	PSO4
	CO6: Develop an idea of exchanges through swaps.	Understand	PSO4
Personal Investment and Behavioural Finance	CO1: Understand the meaning and significance of financial literacy, financial discipline & financial competency, the role of family and parents in financial socialisation.	Understand	PSO4

	CO2: 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.	Evaluate	PSO4
	CO3: Know the meaning of behavioural finance, its evolution and related theories.	Understand	PSO4
	CO4: To understand different heuristics, biases and other irrational investment behaviours.	Understand	PSO4
	CO5: Understand the relationship between biases and to adopt techniques to lower the impact of biases.	Apply	PSO4
Seminar/Assignment	CO1: To enhance understanding and knowledge of the subject matter covered in the courses.	Understand	PSO7
	CO2: Encourage the development of critical thinking skills.	Analyze	PSO7
	CO3: Develop problem-solving skills, including the ability to identify problems, generate alternative solutions, and select the most appropriate approach to solve them.	Evaluate	PSO7
	CO4: Develop effective communication skills, both written and verbal.	Apply	PSO7
	CO5: Learn how to prioritize tasks, meet deadlines, and manage your workload effectively.	Apply	PSO7
Project Report	CO1: To develop your ability to design rigorous research studies.	Create	PSO6
	CO2: To critically evaluate existing research, identify gaps or limitations in the literature, and situate your research within the broader scholarly discourse.	Evaluate	PSO6

	CO3: To apply statistical or qualitative analysis techniques, interpret findings, and draw conclusions based on empirical evidence.	Apply	PSO6
	CO4: To apply critical thinking skills to analyze data, interpret results, and propose innovative solutions.	Analyze	PSO6
	CO5: To develop research timelines, set realistic goals, allocate resources, and meet project milestones.	Apply	PSO6
	CO6: To develop research timelines, set realistic goals, allocate resources, and meet project milestones.	Apply	PSO6
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.	Understand	PSO7
	CO2: The Viva will test students' ability to analyze complex financial scenarios, solve problems, and make informed decisions.	Analyze	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.	Apply	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.	Apply	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.	Analyze	PSO7

