



BISHOP KURIALACHERRY COLLEGE FOR WOMEN

AMALAGIRI, KOTTAYAM, 686561

Affiliated to Mahatma Gandhi University, Kottayam, Kerala

Re - accredited by NAAC with A+ Grade & NIRF 2023 Rank-Band 101-150

MASTER OF COMMERCE AND MANAGEMENT

PROGRAMME SPECIFIC OUTCOME

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COURSE OUTCOME

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PSO No.	<i>Expected Programme Outcomes Upon completion of this course, the students will be able to:</i>
PSO1	Inculcating managerial skills and theoretical knowledge for managing business units with special focus on functional areas of business and management.
PSO2	Imparting advanced accounting knowledge and skills and provides awareness regarding latest developments in the field of accounting.
PSO3	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.
PSO4	Acquisition of expertise in specialized fields like finance, taxation, marketing, management and portfolio management.
PSO5	Development of quantitative aptitude and analytical skills of the learner.
PSO6	Facilitating learner to pursue career in professional areas of commerce and management such as taxation, financial services, consultancy, etc.

COURSE OUTCOME

SEMESTER 1

Course		Details			
Code	CM020101				
Title	ADVANCED ACCOUNTING				
Degree	POST GRADUATE				
Branch(s)	COMMERCE AND MANAGEMENT				
Year/Semester	One				
Type	Core				
Credits	4	Hrs/Week	5	Total Hours	90

CO No.	Expected Course Outcomes <i>Upon completion of this course, the students will be able to:</i>	CognitiveLevel	PSO No.
1	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
2	The learner should be able to prepare consolidated financial statements of group companies.	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	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
5	Acquaint with the theoretical aspects of emerging areas in accounting Develop and awareness on the procedure of bankruptcy under the recent Bankruptcy Procedure Code	Understanding	PSO2

Course		Details			
Code	CM020102				
Title	HUMAN RESOURCE MANAGEMENT & ORGANISATIONAL BEHAVIOUR				
Degree	POST GRADUATE				
Branch(s)	COMMERCE AND MANAGEMENT				
Year/Semester	One				
Type	Core				
Credits	3	Hrs/Week	5	Total Hours	90

CO No.	Expected Course Outcomes <i>Upon completion of this course, the students will be able to:</i>	Cognitive Level	PSO No.
1	Acquaintance with basic concepts of HRM and the basic steps involved	Understanding	PSO 1
2	Understanding about human resource development, and performance appraisal and the impact of latest developments on HRM	Understanding	PSO 1
3	Basic understanding about the concepts of organisational behaviour and the models involved	Understanding	PSO 1
4	Develop a good understanding about individual behaviour, personality and motivation.	Understand and evaluate	PSO 1
5	Imparting deep understanding about group behaviour and leadership related to organisational behaviour.	Understanding	PSO 1

Course		Details			
Code	CM010103				
Title	MARKETING MANAGEMENT.				
Degree	POST GRADUATE				
Branch(s)	COMMERCE AND MANAGEMENT				
Year/Semester	One				
Type	Core				
Credits	4	Hrs/Week	5	Total Hours	90

CO No.	Expected Course Outcomes <i>Upon completion of this course, the students will be able to:</i>	CognitiveLevel	PSO No.
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 behavior 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

Course		Details			
Code	CM010104				
Title	MANAGEMENT OPTIMISATION TECHNIQUES				
Degree	POST GRADUATE				
Branch(s)	COMMERCE AND MANAGEMENT				
Year/Semester	One				
Type	Core				
Credits	3	Hrs/Week	5	Total Hours	90

CO No.	Expected Course Outcomes <i>Upon completion of this course, the students will be able to:</i>	CognitiveLevel	PSO No.
1	Develop theoretical understanding about various business optimisation models	Understanding	PSO 5
2	Ability to develop Linear Programming Models for business problems and Solve the same	Apply and evaluate	PSO 5
3	Application of Linear Programming in the areas of transportation and assignment	Understanding	PSO 5
4	Develop decision making skills under uncertainty, risk and replacement of assets	Evaluate and Apply	PSO 5
5	Understand and apply network analysis techniques for project implementation	Understand and Apply	PSO 5

Course	Details				
Code	CM010105				
Title	METHODOLOGY FOR SOCIAL SCIENCE RESEARCH				
Degree	POST GRADUATE				
Branch(s)	COMMERCE AND MANAGEMENT				
Year/Semester	One				
Type	Core				
Credits	4	Hrs/Week	5	Total Hours	90

CO No.	Expected Course Outcomes <i>Upon completion of this course, the students will be able to:</i>	Cognitive Level	PSO No.
1	Develop a thorough understanding about the basic concepts of social science research.	Understanding	
2	After completing this module, the learner should be able to formulate a research design.	Understand and evaluate	
3	After studying the theoretical aspects of sampling design, the learner should be able to draw a sampling design	Understanding	
4	Detailed knowledge about the instrument development, its validation and different forms of scaling.	Evaluate	
5	Understand the technique of research reporting	Understand and Apply	

SEMESTER – 2

Course	Details				
Code	CM020201				
Title	INTERNATIONAL BUSINESS AND FOREX MANAGEMENT				
Degree	POST GRADUATE				
Branch(s)	COMMERCE AND MANAGEMENT				
Year/Semester	Two				
Type	Core				
Credits	4	Hrs/Week	5	Total Hours	90

CO No.	Expected Course Outcomes <i>Upon completion of this course, the students will be able to:</i>	Cognitive Level	PSO No.
1	Familiarisation with globalisation, internationalisation of business and the international business environment.	Understanding	PSO 1, 4
2	Understanding about theories of international trade, trade barriers and trade blocks	Understanding	PSO 1, 4
3	Analysing the nature and functioning of foreign exchange markets, determination of exchange rates and their forecasting	Understanding	PSO 1, 4
4	Achieve high level knowledge about various aspects of international monetary system	Understanding and Evaluate	PSO 1, 4
5	Explaining the foreign exchange risks and to identify risk management strategies	Understanding	PSO 1, 4

Course		Details			
Code	CM020202				
Title	LOGISTICS AND SUPPLY CHAIN MANAGEMENT				
Degree	POST GRADUATE				
Branch(s)	COMMERCE AND MANAGEMENT				
Year/Semester	Two				
Type	Core- Elective				
Credits	4	Hrs/Week	5	Total Hours	90

CO No.	Expected Course Outcomes <i>Upon completion of this course, the students will be able to:</i>	Cognitive Level	PSO No.
1	To have an understanding on the concept of logistics, the elements involved, logistics management and principles	Understand	PSO 1, 6
2	Learner should be able to have an idea regarding various demand forecasting techniques	Apply	PSO 1, 6
3	After learning the module, there shall be an understanding on transportation process and major documents involved in air and ocean logistics management	Understand	PSO 1, 6
4	To get a clear idea on supply chain management, its process and evaluate the strategies involved	Understand, Apply	PSO 1, 6
5	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.	Understand	PSO 1, 6
6	To equip the students to have an understanding on the various aspects of fast growing area logistics and supply chain management	Understand	PSO 1, 6

Course		Details			
Code	CM020203				
Title	LEGAL APSECTS OF BUSINESS				
Degree	POST GRADUATE				
Branch(s)	COMMERCE AND MANAGEMENT				
Year/Semester	Two				
Type	Core				
Credits	4	Hrs/Week	5	Total Hours	90

CO No.	Expected Course Outcomes <i>Upon completion of this course, the students will be able to:</i>	CognitiveLevel	PSO No.
1	To have an understanding on the concept of Negotiables Instruments and Intellectual Property Rights and the practical applications of the same.	Understand, Evaluate and Apply	PSO 1
2	To understand the aspects of Information Technology Act and its applications	Understand and Apply	PSO 1
3	After learning the module, there shall be an awareness on the recently enacted Consumer Protection Legislation and Procedural Formalities involved	Understand	PSO 1
4	To get a clear idea on the applicability of Competition Act and its major provisions	Understand	PSO 1
5	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	PSO 1
6	The Course aims to acquaint the students with knowledge and understanding of some of the major commercial and business laws.	Understand	PSO 1

Course	Details				
Code	CM010204				
Title	QUANTITATIVE TECHNIQUES				
Degree	POST GRADUATE				
Branch(s)	COMMERCE AND MANAGEMENT				
Year/Semester	Two				
Type	Core				
Credits	3	Hrs/Week	5	Total Hours	90

CO No.	Expected Course Outcomes <i>Upon completion of this course, the students will be able to:</i>	CognitiveLevel	PSO No.
1	This course intends to give understanding about the applications of quantitative techniques.	Understanding	PSO 3, 5
2	This course intends to give understanding about the applications of quantitative techniques.	Understanding	PSO 3, 5
3	After learning this course, the student should be in a position to identify appropriate parametric test for testing the hypotheses.	Apply	PSO 3, 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	PSO 3, 5
5	The learner should be equipped with the skills to apply the principles of SQC	Understanding	PSO 3, 5
6	To impart proficient knowledge in the application Of Quantitative Techniques for Social Science Research	Understanding	PSO 3

Course	Details				
Code	CM010205				
Title	STRATEGIC MANAGEMENT				
Degree	POST GRADUATE				
Branch(s)	COMMERCE AND MANAGEMENT				
Year/Semester	Two				
Type	Core				
Credits	4	Hrs/Week	5	Total Hours	90

CO No.	Expected Course Outcomes <i>Upon completion of this course, the students will be able to:</i>	CognitiveLevel	PSO No.
1	Strong understanding about the theoretical foundations of strategic management.	Understanding	PSO 1
2	Clear understanding about various models of environmental and internal analysis.	Understanding	PSO 1
3	Development of an idea about the strategy formulation process at the corporate level.	Understanding	PSO 1
4	Familiarization with various tools strategic planning and evaluation	Evaluate	PSO 1
5	Understanding about the modes of implementation and control of strategies.	Understanding	PSO 1

SEMESTER -3

Course	Details				
Code	CM020301				
Title	ADVANCED COST AND MANAGEMENT ACCOUNTING				
Degree	POST GRADUATE				
Branch(s)	COMMERCE AND MANAGEMENT				
Year/Semester	Three				
Type	Core				
Credits	4	Hrs/Week	6	Total Hours	108

CO No.	<i>Expected Course Outcomes</i> <i>Upon completion of this course, the students will be able to:</i>	Cognitive Level	PSO No.
1	Apply activity based absorption methods instead of conventional absorption method.	Apply	PSO 1, 2
2	Apply the marginal costing principles in decision making situations of businesses.	Apply	PSO 1, 2
3	Dealing with practical cases of pricing decisions in different situations	Evaluate	PSO 1, 2
4	Understand the concepts of standard costing, and the process of cost control through it.	Understand and apply	PSO 1, 2
5	Deal with the practical issues related to transfer pricing	Apply	PSO 1, 2

Course	Details				
Code	CM910301				
Title	HR ANALYTICS				
Degree	POST GRADUATE				
Branch(s)	COMMERCE AND MANAGEMENT				
Year/Semester	Three				
Type	Core-Elective(Human Resource Management)				
Credits	3	Hrs/Week	6	Total Hours	108

CO No.	<i>Expected Course Outcomes</i> <i>Upon completion of this course, the students will be able to:</i>	Cognitive Level	PSO No.
1	A basic understanding about the use and application of Analytics in Business	Understanding	PSO4, 5
2	Familiarise with the concept of HR Analytics	Understanding	PSO4, 5
3	Theoretical understanding of the development of HR analytics	Understanding	PSO4, 5
4	Knowledge about the use of predictive analytics in Human Resource	Understand and Evaluate	PSO4, 5
S5	Application of predictive analytics techniques and tools in HR	Understand and Evaluate	PSO4, 5

Course		Details			
Code	CM020304				
Title	INTERNSHIP/ ON THE JOB TRAINING				
Degree	POST GRADUATE				
Branch(s)	COMMERCE AND MANAGEMENT				
Year/Semester	Three				
Type	Core- Project				
Credits	1	Hrs/Week	2-4 weeks	Total Hours	

CO No.	<i>Expected Course Outcomes</i> <i>Upon completion of this course, the students will be able to:</i>	Cognitive Level	PSO No.
1	Practical Training and Experiential Learning Opportunities	Evaluate, Analyse and Apply	PSO3, 4 and PO 3,5,6
2	Application of all theoretical concepts in real life situation.	Evaluate, Analyse and Apply	PSO3, 4 and PO 3,5,6

Course		Details			
Code	CM010302				
Title	INCOME TAX - LAW AND PRACTICE				
Degree	POST GRADUATE				
Branch(s)	COMMERCE AND MANAGEMENT				
Year/Semester	Three				
Type	Core				
Credits	5	Hrs/Week	7	Total Hours	126

CO No.	<i>Expected Course Outcomes</i> <i>Upon completion of this course, the students will be able to:</i>	Cognitive Level	PSO No.
1	Acquire knowledge regarding the basic concepts of Income Tax	Remember	PSO 4, 6
2	Able to compute the income from salary and house property	Understand, Apply	PSO 4, 6
3	Determine taxable profit of a business or profession	Understand, Apply	PSO 4, 6
4	Able to compute capital gain and income from other sources	Understand, Apply	PSO 4, 6
5	Able to calculate Gross Total Income of an individual	Understand, Apply	PSO 4, 6
6	Learner shall be able to determine eligible deductions and compute Taxable Income and tax liability of an individual	Understand, Apply and Evaluate	PSO 4, 6

Course	Details				
Code	CM010303				
Title	SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT				
Degree	POST GRADUATE				
Branch(s)	COMMERCE AND MANAGEMENT				
Year/Semester	Three				
Type	Core				
Credits	4	Hrs/Week	6	Total Hours	108

CO No.	<i>Expected Course Outcomes</i> <i>Upon completion of this course, the students will be able to:</i>	Cognitive Level	PSO No.
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	PSO 4, 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	PSO 4, 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	Understand , Evaluate and Apply	PSO 4, 6
4	Applying Modern portfolio theories and construct optimum portfolios	Understand and Apply	PSO 4, 6
5	Revising constructed portfolios as per risk and return association by using different strategies	Understand	PSO 4, 6

SEMESTER -4

Course	Details				
Code	CM010402				
Title	INCOME TAX – ASSESSMENT & PROCEDURES				
Degree	POST GRADUATE				
Branch(s)	COMMERCE AND MANAGEMENT				
Year/Semester	Four				
Type	Core				
Credits	4	Hrs/Week	7	Total Hours	108

CO No.	<i>Expected Course Outcomes</i> <i>Upon completion of this course, the students will be able to:</i>	Cognitive Level	PSO No.
1	Compute the total income and tax liability of firms and Association of Persons	Understand & Apply	PSO 4, 6
2	Carry out assessment of companies and determine their tax liability	Understand & Apply	PSO 4, 6
3	Make the assessment of co operative societies and trusts.	Understand & Apply	PSO 4, 6
4	Understanding about the assessment procedures, TDS and advance payment of tax and application in various situations	Understand & Apply	PSO 4, 6
5	Learn tax planning concepts and apply the same	Understand & Apply	PSO 4, 6

Course		Details			
Code	CM010403				
Title	PROJECT REPORT				
Degree	POSTGRADUATE				
Branch(s)	Commerce and Management				
Year/Semester	Four				
Type	Core- Project				
Credits	4	Hrs/Week		Total Hours	

CO No.	<i>Expected Course Outcomes</i> <i>Upon completion of this course, the students will be able to:</i>	Cognitive Level	PSO No.
1	Quality Research Output and presentation	Evaluate, Analyse and Apply	PSO3, 4 and PO3,5,6

Course		Details			
Code	CM910402				
Title	TRAINING AND DEVELOPMENT				
Degree	POST GRADUATE				
Branch(s)	COMMERCE AND MANAGEMENT				
Year/Semester	Four				
Type	Core Elective- Human Resource Management				
Credits	4	Hrs/Week	6	Total Hours	108

CO No.	<i>Expected Course Outcomes</i> <i>Upon completion of this course, the students will be able to:</i>	Cognitive Level	PSO No.
1	To impart the learner with an understanding of the concept and types of training, development and learning, and its importance.	Understanding	PSO4
2	Impart the learners with the idea on how to develop a comprehensive Training Need Assessment.	Understanding	PSO4
3	Provide deeper understanding about the development and conduct of a training programme and the role of managers as trainers.	Understanding	PSO4
4	Acquaint the learner with the models and methods of evaluation of training and development programme	Understanding	PSO4
5	Develop an understanding about the concepts and techniques of Management Development programme.	Understanding	PSO4

Course	Details			
Code	CM910401			
Title	PERFORMANCE MANAGEMENT			
Degree	POST GRADUATE			
Branch(s)	COMMERCE AND MANAGEMENT			
Year/Semester	Four			
Type	Core Elective – Human Resource Management			
Credits	4	Hrs/Week	6	Total Hours 108

CO No.	<i>Expected Course Outcomes</i> <i>Upon completion of this course, the students will be able to:</i>	Cognitive Level	PSO No.
1	To impart the learner with a deep understanding of the concept of performance management and its importance in an organization.	Understanding	PSO4
2	Impart knowledge about Performance Management Process and the tools for its implementation in organisations.	Understanding	PSO4
3	Provide understanding of the various methods adopted for the measurement of performance at individual and team level.	Understanding	PSO4
4	Acquaint the learner with the implications of Performance Management System in an organization.	Understanding	PSO4
5	Provide an overview of the use of technology in Performance Management System and ethics in PMS.	Understanding	PSO4

Course	Details			
Code	CM020401			
Title	STRATEGIC FINANCIAL MANAGEMENT			
Degree	POST GRADUATE			
Branch(s)	COMMERCE AND MANAGEMENT			
Year/Semester	4			
Type	Core			
Credits	5	Hrs/Week	6	Total Hours 108

CO No.	<i>Expected Course Outcomes</i> <i>Upon completion of this course, the students will be able to:</i>	Cognitive Level	PSO No.
1	Learn the theoretical foundations of financial management and financial management decisions	Understand And Remember	PSO 4
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	PSO 4
3	Evaluate long term proposals and evaluate the risk associated with long term investment.	Evaluate and Apply	PSO 4
4	Evaluate the decisions regarding leasing of capital assets.	Evaluate and Apply	PSO 4
5	Evaluate and Compare the performance of business entities	Evaluate and Apply	PSO 4

