



MARIAN COLLEGE KUTTIKANAM
(AUTONOMOUS)

MCOM

POs, PSOs & COs



Submitted to
THE NATIONAL ASSESSMENT AND ACCREDITATION COUNCIL (NAAC)
FOURTH CYCLE OF ASSESSMENT



Criterion II - Teaching-Learning and Evaluation

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MARIAN COLLEGE
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MAKING COMPLETE

"College with Potential for Excellence", NIRF 84 (2018)
'A' Grade with CGPA 3.52 (2014)

MAAC RE-ACCREDITATION - 4TH CYCLE

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Criterion II - Teaching-Learning and Evaluation

MASTER OF COMMERCE

PROGRAMME SPECIFIC OUTCOMES (PSO)

PSO1: Identify and analyze business problems and finding solutions by applying scientific methods.

PSO2: Able to explore business opportunities and translate them into sustainable, ethically responsible and globally competitive business ventures

PSO3: Able to integrate modern technology and professionalism to meet the expectations of modern corporate world.

PSO4: Able to use domain knowledge and ICT enabled teaching technologies to pursue a career in teaching.





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COURSE OUTCOMES (CO)

PMM2001: Advanced Corporate Accounting

CO1: Describe and apply the various Accounting Standards in the preparation of financial Statements of MSME

CO2: Prepare Financial Statements as per Part I Schedule III Division I of Companies Act 2013

CO3: Describe and distinguish the conceptual framework of IFRS and Ind AS

CO4: Prepare Financial Statements as per Part I Schedule III Division II of Companies Act 2013

CO5: Discuss the concept of Human Resource Accounting and its approaches to its accounting process.

PMM2002: Enterprises, innovations and Small Business Management

CO1: Understand the concepts and framework of small business enterprise.

CO2: Familiarized with managerial aspects of small business.

CO3: Apply theoretical knowledge in setting up and management of small businesses.





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CO4: Formulate and implement strategies for sustained growth of small businesses

CO5: Design innovative business models on existing and emerging business areas

PMM2003 : Human Resource Management

CO1: Analyze the nature, scope and objectives of HRM and also to assess the skills for HR professionals.

CO2: Apply scientific techniques for planning, recruitment, selection and training human resources.

CO3: Demonstrate knowledge about theories of motivation and ability to employ appropriate methods of performance appraisal in business organizations.

CO4: Assess and evaluate different leadership styles and theories.

CO5: Identify the importance of discipline in an organization and analyze causes of stress and suggest techniques for management of stress.

PMM2004 Research Methodology

CO1: Appreciate and Explain the concepts, methods and process of scientific enquiry for the creation of knowledge and development of theory

CO2: Identify research problems and prepare research proposal/synopsis





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CO3: Explain the meaning of research design, its types and frame a research design, suitable to the type of problem under study

CO4: Identify the various sources of data, choose and prepare a suitable data collection instrument such as questionnaire/interview schedule to elicit data required for carrying out research.

CO5: Collect data and analyze it by using appropriate statistical tools in SPSS and interpret the results.

CO6: Prepare a research report in a standard format.

PMM2005 : Quantitative Techniques

CO1: Compute and analyze the concepts of normal distributions with real data

CO2: Apply the sampling techniques for sample selection and calculate the accuracy of the selected data by
using parametric tests

CO3: Calculate the consistency and independence of sample data by using non parametric tests

CO4: Discuss the business cost reduction methods by using statistical quality control charts.





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PMM2007 : Current Affairs and Proficiency in English

CO1: Keep abreast of changes in the economic, social, political and cultural environment.

CO2: Take successfully competitive exams

CO3: Use proficiency in English language in professional and personal life.

PMM2008 : Soft Skill Development For Professional Excellence – 1

CO1: Demonstrate communication skill effectively.

CO2: Gain self-confidence and enhance self esteem

CO3: Make multi-media presentation effectively before different classes of audience.

CO4: Set individual career goal.

PMM2009 :Advanced Financial Accounting

CO1: Prepare and present final accounts of holding companies

CO2: Draw up the final accounts of public utility undertakings under Double Account system.

CO3: Maintain books of accounts of specialized types of business.





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CO4: Maintain books of accounts of Service Sector organizations

CO5: Keep abreast of recent innovations in accounting.

PMM2010: Corporate Strategic Management

CO1: Deep knowledge about the basic concepts of Strategic Management.

CO2: Evaluate different types of business strategies of companies.

CO3: Capable of formulating and implementing appropriate business strategies in response to dynamic business environment

CO4: Set vision, mission, goals and objectives for a corporate undertaking.

CO5: Use the concept of strategic evaluation for management and control of organizations.

PMM2011: Practices of Management and Organisational Behavior

CO1: Knowledge about the functions of Management and different schools of management thought.

CO2: Apply the principles of MBO in contemporary business scenario.





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CO3: Distinguish between various types of organizational structures and design organizational structure for a new business

CO4: Apply the knowledge about theories of Organisational Behavior in contemporary business environment.

CO5: Use knowledge about the concept of organizational change and to initiate change in an organization.

PMM2012: Financial Management Principles and Strategies

CO1: Knowledge about the basic concepts of financial management and ability to compute the time value of money and to design appropriate capital structure for a business.

CO2: Theoretical base in working capital management and competence to determine working capital requirements of a business organization.

CO3: Conceptual clarity about the fundamentals of inventory management and ability to solve practical problems in inventory management.

CO4: Evaluate cash management practices of business firms and suggest measures to overcome shortcomings, if any.

CO5: Appraise dividend theories to advise businesses to formulate dividend policies.





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PMM2013: Operations Research

CO1: Apply and solve real world problems using linear programming models.

CO2: Demonstrate the usage of transportation and assignment models for decision making

CO3: Formulate appropriate strategies using decision theory, game theory and replacement theory under different situations

CO4: Applying CPM and PERT techniques to plan, schedule and control project activities

PMM2016 : Current Affairs and Teaching Aptitude

CO1: Take successfully competitive exams

CO2: Demonstrate the teaching aptitude and skills.

CO3: Keep informed about the institutions of higher learning and research in India.





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PMM2017: Soft Skill Development For Professional Excellence– II

CO1: Prepare resume.

CO2: Participate in Group Discussions effectively

CO3: Take job interviews confidently

CO4: Manage time systematically and effectively.

PMM2018: Corporate Governance

CO1: Explain corporate governance regulations

CO2: Examine the methods and systems to achieve corporate excellence

CO3: Justify the importance of business ethics

CO4: Construct a business model that build corporate image

PMM2019: Business Environment

CO1: Describe the concept of business environment and the regulatory framework

CO2: Appraise the contemporary world economic order.

CO3: Evaluate the political and legal environment of business.





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CO4: Assess socio-cultural environment, business ethics and CSR

CO5: Evaluate the impact of international treaties and agreements on business environment India.

PMM2020: Direct Taxes – Law and Practice

CO1: Able to understand the Income Tax system in India and basic concepts

CO2: Able to compute income under various heads

CO3: Apply rules regarding clubbing of income and set off and carry forward of losses

CO4: Able to apply provisions regarding deductions from gross total income in tax planning

CO5: Able to compute total income and tax liability of individuals

PMM2021: Financial Analysis and Reporting

CO1: Identify accounting information and tools for business decision making.

CO2: Compute and interpret different ratios for business decision making.

CO3: Prepare and present fund flow statement.

CO4: Prepare and present cash flow statement





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CO5: Prepare report on financial state of affairs to the stakeholders

PMM2022: international Finance and Business

CO1: Identify and assess the significance of and issues related to international finance and liquidity.

CO2: Evaluate the contemporary international trade scenario and foreign exchange activities

CO3: Evaluate theories of international business

CO4: Achieve high level knowledge about various aspects of the international monetary system.

CO5: Gain the capacity to evaluate contemporary international trade treaties

PMM2022: Operations Management

CO1: Describe the concept of operations management and productivity

CO2: Understand and apply concepts of quantitative and qualitative models in Operations Management.

CO3: Apply skills of modelling, managing and optimizing operations in manufacturing and service organizations.





Criterion II - **Teaching-Learning and Evaluation**

CO4: Utilize a variety of quantitative and qualitative methods and tools for managing and improving operations decisions.

CO5: Identify the role and responsibilities of operations managers in different organizational contexts.

PMM2024: Current Affairs and Logical Reasoning

CO1: Keep abreast of changes in the economic, social, political and cultural environment

CO2: Take competitive exams like UGC NET, SET, Bank PO, etc confidently

CO3: Develop a logical bend of mind to solve problems.

PMM2025: Soft Skill Development For Professional Excellence -III

CO1: Develop inter-personal skills.

CO2: Use leadership skills to build team at workplace.

CO3: Identify and evaluate alternative of actions and select the appropriate one to accomplish the task





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PMM2028 : Advanced Cost Accounting

CO1: Apply principles of marginal costing for business decision making.

CO2: Apply the technique of standard costing for cost control.

CO3: Prepare budgets to monitor and evaluate financial performance.

CO4: Apply the concept of activity-based costing for decision making.

CO5: Assess contemporary Issues and recent developments in cost accounting

PMM2029 : Taxation – Assessment and Procedures

CO1: Competency to compute taxable income and tax liability of individuals, firms, Association of

CO2: Persons and Body of Individuals in accordance with the provision of the Income Tax Act.

CO3: Compute the total income and tax liability of companies.

CO4: Knowledge about different types of income tax return and assessment.
Knowledge about the

CO5: Income Tax regime in India and provisions of the Income Tax Act regarding modes of payment of tax.

CO6: Awareness about the provisions of the Income Tax Act regarding survey, search and seizure, offences and penalties etc.





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PMM2030: Goods and Services Tax

CO1: Understand the fundamental principles and rationale of indirect tax system with special reference to GST.

CO2: Know the “place of supply rules” and applicability of the same under GST

CO3: Getting familiar with the technology and the flow of return filing under GST

CO4: Compute the assessable value of transactions related to goods and services.

File GST returns.

PMM2031A :Financial Derivatives and Risk Management

CO1: Understand theoretical framework of derivatives and able to use derivative instruments effectively for hedging risk

CO2: Use different models of pricing to determine the price of forward contract.

CO3: Calculate price of futures contract by using different pricing models

CO4: Use different pricing models to compute the value of options.

CO5: Apply swaps to exploit comparative advantage to obtain low cost borrowing.





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PMM2031B : Strategic Financial Management

CO1: Identify and evaluate business projects using financial management tools

CO2: Understand the techniques used to analyse investment proposals

CO3: Assess and measure risks associated with investment proposals.

CO4: Advise prospective investors on various investment opportunities

CO5: Design appropriate portfolio for investors

PMM2032A: Securities Analysis and Portfolio Management

CO1: Evaluate various investment avenues

CO2: Carry out a fundamental analysis of to determine the intrinsic value of securities.

CO3: Employ technical analysis to predict future price movements of securities.

CO4: Manage portfolios and make appropriate decision in the area of portfolio management.

CO5: Evaluate and revise the portfolios.





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PMM2032B : Management Audit and Cost Audit

CO1: Maintain cost records as per Generally Accepted Accounting Principles

CO2: Prepare Cost Audit report in compliance with statutory obligations

CO3: Evaluate the performance of an organization through cost accounting standards

CO4: Design appropriate of action for optimal utilization of scarce resources to improve productivity

PMM2034 : Current Affairs and Numerical Ability

CO1: Take competitive exams like UGC NET, SET, Bank PO, etc. confidently

CO2: Improve numerical skill

CO3: Solve arithmetic problems speed and accuracy

PMM2035 : Soft Skill Development For Professional Excellence – IV

CO1: Use leadership skills to build team at workplace.

CO2: Identify and evaluate alternative of actions and select the appropriate one to accomplish the task.

CO3: Manage occupational stress





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MAAC RE-ACCREDITATION - 4TH CYCLE

Criterion II - Teaching-Learning and Evaluation



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