



SRI MALOLAN COLLEGE OF ARTS AND SCIENCE

(Affiliated to University of Madras)

(Promoted by Sri Ahobila Mutt)

2.6.1 POs and COs 2020 Onwards

Programme Outcomes and Course Outcomes

Department	Programme Outcomes
PG Commerce	PSO1: Fundamental and applied knowledge in different functional areas of management, marketing, economics, statistics, and finance
	PSO2: Adequate exposure to operational procedures in finance, marketing, human resource, accounting, taxation, and stock market
	PSO3: Skills for comprehending, communicating, and executing effectively and efficiently in all of personal and professional dealings
	PSO4: Individual and Team Work: Function effectively as an individual, and as a member or leader in diverse teams, and in wide variety of settings
	PSO5: Ethics: Understand multiple value systems including your own, the moral dimensions of your decisions, and accept responsibility for them
	PSO6: Environment and sustainability: Understand the impact of technology and business practices in societal and environmental contexts, and sustainable development
	PSO7: Self-directed and life-long learning: Demonstrate the ability to engage in independent and lifelong learning in the broadest context socio-technological changes
	PSO8: Computational Thinking: Understand data-based reasoning through translation of data into abstract concepts using computing technology-based tools



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Programme Name: M. Com		Programme Code: PGCG013	
Subject Code and Subject Name	Course Outcomes		
I Year – I Semester			
KD21A Advance Corporate Accounting	CO1: Explain the accounting treatment adopted for raising funds and redeeming the funds		
	CO2: Illustrate the Acquisition, amalgamation, and reconstruction (internal & external) schemes of companies		
	CO3: Construct final accounts of Joint Stock Companies.		
	CO4: Explain the methods of preparing statements for liquidation of companies		
	CO5: Outline the accounting standards prescribed by Generally Accepted Accounting Principles and Practices (GAAP) recommended by the ICAI - Mandatory Accounting Standards (AS) issued by the ICAI		
KD21C Financial Management	CO1: Develop the scope of financial management in functional areas of business and corporate		
	CO2: Solve problems relating to the capital structure and types of leverages to take financial decisions		
	CO3: Determine the cost of capital and choose appropriate dividend theories to cope with market conditions		
	CO4: Analyze various investment options to make investment decisions		
	CO5: Analyze the elements of working capital management for efficient management of short term finance		
KDA21C Organisational Behaviour	CO1: Infer the organizational behaviour needs and approaches in global scenario		
	CO2: Identify the progress and challenges in organizational change management and the role of politics		
	CO3: Explain the organizational communication and types of stress management		
	CO4: Compare the organizational culture and its effectiveness		
	CO5: Illustrate the Systems approach to change, intervention strategy model, total project management model organize the organizational change in management		
KD21D Managerial Economics	CO1: Illustrate the applications of managerial economics in business decision-making		
	CO2: Outline the economic principles and best practices in business		

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	<p>CO3: Demonstrate how to estimate demand on the basis of available data</p> <p>CO4: Explain how to make price and quantity competition decisions in various market structures</p>		
KD41A Accounting for Specialized Institutions	<p>CO1: Infer the balance sheet preparation procedure for banking companies</p> <p>CO2: Identify the accounting treatment for insurance companies.</p> <p>CO3: Summarize the details relating to the Double Account system</p> <p>CO4: Construct the final accounts of electricity companies, educational institutions and voyage</p> <p>CO5: Interpret the concepts of price level changes, social responsibility and human resource accounting</p>		
	<p>PSSEA Language and Communication</p> <p>CO1: It helps the students to develop language acquisition and introduce them to range of vocabulary and helping them to communicate with ease and clarity</p>		
	I Year – II Semester		
	KD22A Advanced Cost and Management Accounting	<p>CO1: Outline the concepts of cost accounting principles and cost control techniques</p> <p>CO2: Apply the accounting procedure of product costing and process costing to prepare the accounts of the manufacturing industries</p> <p>CO3: Apply the techniques of marginal costing & Cost volume profit analysis in Business decision making</p> <p>CO4: Analyse the standard cost and variance in cost estimation and control</p> <p>CO5: Apply costing techniques and interpret financial statements for making financial decisions</p>	
		KD22B Quantitative Techniques for Business Decision	<p>CO1: Illustrate quantitative methods and statistical tools for business problems</p> <p>CO2: Explain the application of statistics in business Decision making</p> <p>CO3: Choose appropriate Statistical methods for data analysis.</p> <p>CO4: Analyse the data using Descriptive and Inferential statistics</p> <p>CO5: Interpret the statistical results to make meaningful decision</p>
KD22C Corporate Laws			<p>CO1: Explain the concepts of corporate governance, CSR and its implications</p> <p>CO2: Compare and contrast the principles of governance in various sectors</p>



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	<p>CO3: Identify the functional procedures of companies with SEBI regulations</p> <p>CO4: Examine the legal frameworks of The Competition Act 2002, Foreign Exchange Management Act 1999</p> <p>CO5: Infer the legal frameworks of Information Technology Act 2000</p>
<p>KD32A Total Quality Management</p>	<p>CO1: Explain the quality control applications with cost benefits</p> <p>CO2: Classify the inspection methods and value engineering concepts</p> <p>CO3: Relate the theory of sampling inspection</p> <p>CO4: Interpret the quality improvement techniques and control system</p> <p>CO5: Illustrate the ISO model, implementation of ISO 9000, HRM and Quality circles, Environment Management System and total quality control</p>
<p>KD42B Customer Relationship Management</p>	<p>CO1: Infer about the concept of CRM and its types</p> <p>CO2: Summarize the CRM concepts with respect to Marketing and sales</p> <p>CO3: Demonstrate the CRM and customer service concepts for customer satisfaction</p> <p>CO4: Identify the sales process management tools and E-CRM techniques</p> <p>CO5: Utilize the CRM practices adopted in the diversified industry</p>
<p>PSSEB Spoken and Presentation Skills</p>	<p>CO1: It helps students to keep a presentation interesting. It also helps the presenter communicate with confidence and motivate them to create variety and speak with optimal audibility during presentation. It further helps the students to learn verbal and nonverbal gestures and postures</p>
<p>II Year – III Semester</p>	
<p>KD23A Research Methodology</p>	<p>CO1: Outline the basic concept of Research, the Steps involved in the Research, and the research problem</p> <p>CO2: Demonstrate the formulation of hypothesis, sampling techniques, and sample size determination</p> <p>CO3: Infer the methods of data collection, construction of questionnaire, tools for data collection, testing validity, and reliability</p> <p>CO4: Analyse and interpret data, through statistical applications</p> <p>CO5: Apply the methods of report writing in preparing the report</p>

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KD23B Information Technology for Business	CO1: Define the fundamentals of computer
	CO2: Explain the computerizations in Banks
	CO3: Apply the methods in electronic funds transfer and document handling systems
	CO4: Examine the use of computer in additional banking applications
	CO5: Apply the software applications like WordStar, Lotus 123, dbase III+, Graphics in Real time Project
KD43A Marketing of Service	CO1: Demonstrate the similarities and differences between service-based and physical based product activities
	CO2: Illustrate the challenges and marketing issues in a changing technological landscape
	CO3: Interpret the extended marketing mix for services
	CO4: Explain the overall marketing environment of financial services
	CO5: Relate the technological and human issues relating to the implementation of CRM in the organization
KD43C Consumer Behaviour	CO1: Identify Consumer Behaviour models
	CO2: Examine the impact of psychological variables, including perception, learning, motivation, personality and attitudes on Consumer's behaviour
	CO3: Demonstrate the impact of various social variables, such as culture, subcultures, family/household and reference groups, on consumer's purchasing patterns
	CO4: Interpret the consumer decision-making process
	CO5: Explain family and household decision-making process
KD33A Corporation Governance and Social Responsibility	CO1: Explain the fundamentals of ethics and its implications in business
	CO2: Interpret the concepts of ethics in advertisement and environmental
	CO3: Demonstrate the corporate social responsibility and promoting corporate responsiveness
	CO4: Interpret the concepts of corporate governance and identify the board mechanism
	CO5: To outline the formation of the Birla Committee Report and its recommendations



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KD23C Income Tax Law and Practice	CO1: Construct the computation of income from on different sources
	CO2: Apply the gains earned or loss occurred from the transfer of capital assets
	CO3: Identify the permissible inter-source and inter-head adjustments and provisions to arrive at the total income of an assesses
	CO4: Construct the Gross Total Income, Total Income and the tax liability of an individual
	CO5: Outline the domestic and international transfer pricing under Income Tax Law 1961
PSSER Quantitative Aptitude	CO1: Apply statistical techniques in business Decision making.
	CO2: Choose appropriate Statistical methods for testing the hypothesis.
	CO3: Develop the data using Descriptive and Inferential statistics.
	CO4: Determine the optimal solution using LPP.
II Year – IV Semester	
KDA4A Management Information Systems	CO1: Management Information System – Concept, Need, Strategic role – Evolution of Management Information System – Components of Management Information System – Information flow
	CO2: Data base management systems – Objectives and Components – Database design – Creation and control – Recent trends in database
	CO3: Developing information system – Planning, Designing and redesigning – Approaches for system development – System analysis and Design – system Implementation and Maintenance
	CO4: Transaction processing and Support system – Transaction processing system – Office automation systems – Decision support systems – Executive information systems – Artificial intelligence and Expert systems
	CO5: Functional Information systems – Production, Finance, Human resource and Marketing – Managing information resources – Information Security – Control & Audit of Information Systems
KDA4B Investment Analysis and Portfolio Management	CO1: Describe the overview of investments and identify the various financial instruments
	CO2: Apply the relationship between risk and return, to solve problems related to time value of money
	CO3: Categorize the securities and their valuation to interpret the fundamental and technical analysis of derivatives

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	<p>CO4: Illustrate the theories of portfolio management and SEBI regulations</p> <p>CO5: Apply the theories relating to portfolio management & portfolio risk & return</p>
<p>KDA4E Financial Markets and Institutions</p>	<p>CO1: Describe the overview of investments and identify the various financial instruments</p> <p>CO2: Apply the relationship between risk and return, to solve problems related to time value of money</p> <p>CO3: Categorize the securities and their valuation to interpret the fundamental and technical analysis of derivatives</p> <p>CO4: Illustrate the theories of portfolio management and SEBI regulations</p> <p>CO5: Apply the theories relating to portfolio management & portfolio risk & return</p>
<p>KD33A Project</p>	<p>CO1: Identify challenging issues in business</p> <p>CO2: Explore the literature available on business related issues</p> <p>CO3: Develop apt questionnaires and collect appropriate data in a time-bound manner</p> <p>CO4: Apply statistical tools on the collected data and critically arrive at an analysis</p> <p>CO5: Derive suitable inferences, suggest remedies and submit a convincing report</p>
<p>KD24C Indirect Taxes</p>	<p>CO1: Explain the features, and benefits of GST</p> <p>CO2: Describe the important definitions on GST</p> <p>CO3: Outline the registration procedure relating to GST</p> <p>CO4: Explain the various aspects of assessment of GST</p> <p>CO5: Outline the important provisions of Customs Duty</p>
<p>PSSEC Life and Managerial Skills</p>	<p>CO1: Relate to stress triggers and manage stress in various aspects of life.</p> <p>CO2: Understand the role of goals in conflict management</p> <p>CO3: Extend understanding of interpersonal skills and leadership qualities.</p> <p>CO4: Explain time management strategies.</p> <p>CO5: Explain managerial empowerment strategies.</p>