

M. Com



**ST FRANCIS DE SALES COLLEGE**  
Permanently Affiliated to Bangalore University || AICTE Approved Electronic City, Bengaluru - 100  
Accredited by NAAC with 'A' Grade || Recognised under section 2(f) & 12(b) of the UGC Act || An ISO 9001: 2015 Certified Institution  
**A FRANSALIAN INSTITUTE OF HIGHER LEARNING**

**Dept. of Commerce**

**Postgraduate Centre**

**PO-PSO Mapping-odd semester 2022-23**

**Program Outcome:**

- P01- Intellectual Rigour and Research
- P02- Digital Capability
- P03- Professional and Effective Communication skills
- P04- Creative and Critical Thinker
- P05- Inter-disciplinary and Social Interaction
- P06- Holistic life-long formation with ethical practices and environmental concerns
- P07- Optimistic Catalyst of Transformation and Effective citizenship

**Programme specific outcomes**

**Programme specific outcome (PO1):** M. Com course framed to equip the students with theoretical aspects of commerce and business and application of knowledge in real life situations.

**Programme specific outcome (PO2):** M.Com course builds confidence to face the real competitive world. It develops in-depth knowledge on the recent reforms in accounting, banking and finance.

**Programme specific outcome (PO3):** The M.Com course enriches students with research methodologies, application and contribution to the society welfare. The main focus on ethical aspects and moral values and make them responsible citizen.

**Programme specific outcome (PO4):** M.Com program inculcates higher order thinking, creativity and decision-making skills, conflict management, people management, financial management and problem-solving skills.

**Programme specific outcome (PO5):** M.Com program enhances the computer literacy and its applicability in business through latest version on accounting package and e-commerce principles. It gives basic understanding on digital marketing, AI and Machine learning.



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### Cognitive Levels (Blooms taxonomy)

R- Remember; U- Understand; Ap- Apply; An – Analyze; E- Evaluate; C– Create

### Course Outcome (CO)

**Name of the Course: 1.1 MONETARY SYSTEM**

**Name of the Subject Matter Expert: Dr. Rosaline Jayanthi**

CO	Course Outcome The learner will be able to	PSOs Addressed	Cognitive level
CO 1	To learn about evolution and theories of money	PO5, PO6	U, R
CO 2	To understand the monetary standards and monetary systems.	PO3, PO4, PO7	App, E
CO 3	To learn international monetary system	PO1,PO4, PO5	An, E, U
CO 4	To understand the international financial system	PO4, PO6	U, An, App
CO 5	To learn and identify the balance of payment.	PO2,PO4,PO 7	An, U, E,App

  
Subject Matter Expert

HOD



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**Name of the Course: 1.3 PRINCIPLES AND PRACTICES OF BUSINESS DECISIONS**

**Name of the Subject Matter Expert: Dr. Rosaline Jayanthi**

<b>CO</b>	<b>Course Outcome</b> <i>The learner will be able to</i>	<b>PSOs Addressed</b>	<b>Cognitive Level</b>
CO1	Increasing knowledge about basic economic concepts.	PSO- 1, 3	R, U
CO2	Enriching knowledge about public financial policy.	PSO- 1, 2	U, Ap, An
CO3	Gaining knowledge about demand analysis and consumer choice.	PSO- 2, 3, 5	U, Ap
CO4	Implication of production theory and cost.	PSO- 1, 3	U, Ap, E
CO5	Gaining knowledge about pricing practices and strategies.	PSO- 1, 2, 3, 5	R, U, Ap

  
**Subject Matter Expert**

**HOD**




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**Name of the Course: 1.5 MANAGERIAL FINANCE**

**Name of the Subject Matter Expert: Dr. Siny Philip**

<b>CO</b>	<b>Course Outcome</b> <i>The learner will be able to</i>	<b>PSOs Addressed</b>	<b>Cognitive Level</b>
CO1	To understand the advanced tools and techniques used in evaluating projects for financial decisions and to attain a greater anatomy on effective financial decision making in business.	PSO – 1,2,3	R, U
CO2	Enables the student to understand on the various Investment decisions and demonstrates how risk is assessed.	PSO – 1,2,3	U, E
CO3	To analyse the various risk associated to a project and to understand the various techniques used to analyse the risk.	PSO -1,2,3	U, An, E
CO4	To acquire the knowledge on Corporate Restructuring.	PSO +1,2,3	U, An, E
CO5	To Understand the factors that influence a firm's dividend policy and role of working capital.	PSO -3,4,5	R, U, Ap

  
**Subject Matter Expert**



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**Name of the Course: 1.7 CORPORATE COMMUNICATION SKILLS**

**Name of the Subject Matter Expert: Dr. Thanapackiam**

<b>CO</b>	<b>Course Outcome</b> <i>The learner will be able to</i>	<b>PSOs Addressed</b>	<b>Cognitive Level</b>
CO1	Learning basic concepts of corporate communication skills.	PSO- 1, 2, 5	U, Ap
CO2	To gain Knowledge about public speaking.	PSO- 2, 3	R, U, E
CO3	Adding to the knowledge about soft skills.	PSO- 2, 3	U, Ap, An
CO4	Enhancing knowledge about presentations skills for executives and Employees.	PSO- 2, 3, 4	U, Ap, E
CO5	Importance of technology in corporate communication.	PSO- 2, 3	U, Ap, An, E

**Subject Matter Expert**



**HOD**



**cognitive Levels (Blooms taxonomy)**

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**Name of the Course: 3.2 LOGISTICS and SUPPLY CHAIN MANAGEMENT**

**Name of the Subject Matter Expert: Dr. Siny Philip**

<b>CO</b>	<b>Course Outcome</b> <i>The learner will be able to</i>	<b>PSOs Addressed</b>	<b>Cognitive Level</b>
CO1	To understand the concepts of Logistics and also to understand the importance Supply Chain Management in different kinds of Industries.	PSO – 1,2,3	R, U
CO2	To understand the Elements of Logistics & Supply Chain Management.	PSO – 1,2,3	U, E
CO3	To analyse the role of Value Chan Management n Logistics.	PSO -1,2,3	U, An, E
CO4	To analyse and to understand the importance Supply Chain Sustainability.	PSO -1,2,3	U, An, E
CO5	To evaluate various Supply Chain Partners and the administrative side of Supply Chain and Logistics.	PSO -3,4,5	R, U, Ap

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**Subject Matter Expert**

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**Name of the Course: 3.4 STRATEGIC COST MANAGEMENT – I**

**Name of the Subject Matter Expert: Dr. Thanapackiam**

<b>CO</b>	<b>Course Outcome The learner will be able to</b>	<b>PSOs Addressed</b>	<b>Cognitive level</b>
CO 1	To learn the Costing Strategy and costing management	P03, P04, P06	R, E, App
CO 2	To understand the Activity Based Costing System	PO1, PO4, PO5, PO7	E, An, App
CO 3	To identify and apply the Life Cycle Costing	PO4, PO6, PO7	An, App, E
CO 4	To understand the Just in Time, Kaizen and Lean Costing	PO1, PO4	U, E, App
CO 5	To learn the concept of Strategic Cost and Performance Evaluation	PO6, PO7	U, App

  
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## Department of Commerce

### Postgraduate Centre

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**II-SEMESTER COURSE OUTCOME**

**Name of the Course: 2.1 MODERN INDIAN BANKING**

**Name of the Subject Matter Expert: Dr. Thanapackiam**

<b>CO</b>	<b>Course Outcome</b> <i>The learner will be able to</i>	<b>PSOs Addressed</b>	<b>Cognitive Level</b>
CO1	Understanding the scope of Indian banking.	PSO- 1, 2	U, R
CO2	Learning concepts of monetary policy and importance of Indian economy.	PSO- 3, 4	R, Ap, An, E
CO3	Enriching students with functioning of non-performing assets.	PSO- 3, 4	R, Ap, An, E
CO4	Understanding the importance of BASEL norms.	PSO- 1, 2, 4,5	R, Ap, E
CO5	Gaining knowledge about assets and liability management.	PSO-1,2,4,5	U, Ap, An

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Name of the Course: 2.3 ADVANCED RESEARCH METHODOLOGY

Name of the Subject Matter Expert: Dr. Rosaline Jayanthi

CO	Course Outcome The learner will be able to	PSOs Addressed	Cognitive level
CO 1	To understand the basics of Research methodology	PO1, PO6	U, R
CO 2	To identify the research problem and research gap and to learn research design and sampling design	PO1, PO4, PO5	App, E
CO 3	To learn research data collection, tabulation and processing	PO1, PO4, PO5	An, E, U
CO 4	To find the sampling error and to frame the hypothesis	PO4, PO6	U, An, App
CO 5	To learn different statistical tools and its applications through computer software.	PO2, PO4, PO 7	An, U, E, App

  
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**Name of the Course:** 2.5 Emerging Trends in Entrepreneurship

**Name of the Subject Matter Expert:** Dr. Rosaline Jayanthi

<b>CO</b>	<b>Course Outcome</b> <i>The learner will be able to</i>	<b>PSOs Addressed</b>	<b>Cognitive Level</b>
CO1	gain in-depth knowledge on venture creation and development of business plan.	PSO – 1,3,5	R, U, Ap
CO2	Understand the Types of start-ups & Entrepreneurial class theories.	PSO – 1,2,3	U, An, E
CO3	Enriching students with functioning and formulation of New Venture Planning	PSO -1,2,3	U, An, E
CO4	To know about Financing Venture	PSO -1,2,3	U, An, E
CO5	To understand Issues for Ventures: Legal issues – Forming Business.	PSO -3,4,5	R, U, Ap

  
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**Name of the Course: 2.7 ARTIFICIAL AND BUSINESS INTELLIGENCE**

**Name of the Subject Matter Expert :Dr. Siny Philip**

CO	Course Outcome <i>The learner will be able to</i>	PSOs Addressed	Cognitive Level
CO1	Students can enhance their intelligence and understand the role and importance of AI.	PSO – 1,2,3	R, U
CO2	To enable the students to understand Knowledge Mapping and its importance in AI.	PSO – 1,2,3	U, E
CO3	To provide ample knowledge on Modelling of AI.	PSO -1,2,3	U, An, E
CO4	To understand the Intelligent cycle components and forms of analysis.	PSO -1,2,3	U, An, E
CO5	To provide ample knowledge on Business Intelligence.	PSO -3,4,5	R, U, Ap

  
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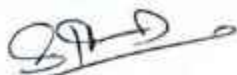
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**Name of the Course:4.2 FORENSIC ACCOUNTING**

**Name of the Subject Matter Expert: Dr. Siny Philip**

<b>CO</b>	<b>Course Outcome</b> <i>The learner will be able to</i>	<b>PSOs Addressed</b>	<b>Cognitive Level</b>
CO1	To identify, analyse and interpret indicators of financially fraudulent activity and to explain investigative processes and the nature and range of investigative techniques, and identify situations for their application.	PSO – 1,2,3	R, U
CO2	To make the student aware of various Fraud Detection Techniques	PSO – 1,2,3	U, E
CO3	To acquire the knowledge on Fraud Risk Assessment.	PSO -1,2,3	U, An, E
CO4	To understand Forensic Audit and its Meaning and Significance.	PSO -1,2,3	U, An, E
CO5	To understand the role of Audit and Investigations and various Tools for handling Forensic Audit	PSO -3,4,5	R, U, Ap



Subject Matter Expert



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Name of the Course: 4.4 STRATEGIC COST MANAGEMENT – II

Name of the Subject Matter Expert: Dr. Thanapackiam

CO	Course Outcome The learner will be able to	PSOs Addressed	Cognitive level
CO 1	To learn the pricing Strategies	PO3, PO4, PO6	R, E, An, App
CO 2	To understand the Guiding Principles in the fixation of transfer prices and Transfer Price in different situations	PO1, PO4, PO6, PO7	U, E, An, App
CO 3	To identify and apply the learning curve and experience curve	PO4, PO6, PO7	An, App, E
CO 4	To understand the importance of Total Quality Management	PO1, PO7	U, E, R
CO 5	To learn the concept of Balanced Scorecard and Benchmarking	PO4, PO5	U, App

  
Subject Matter Expert



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