

MASTER OF COMMERCE

PROGRAMME OUTCOMES (PO)

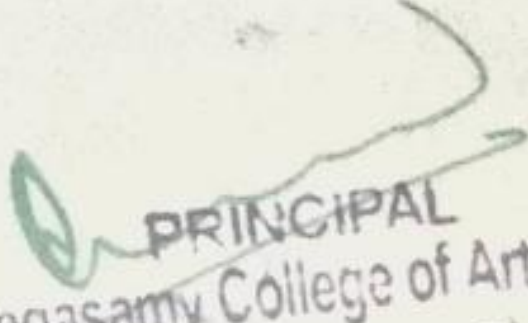
After completion of the programme, the graduates will be able to

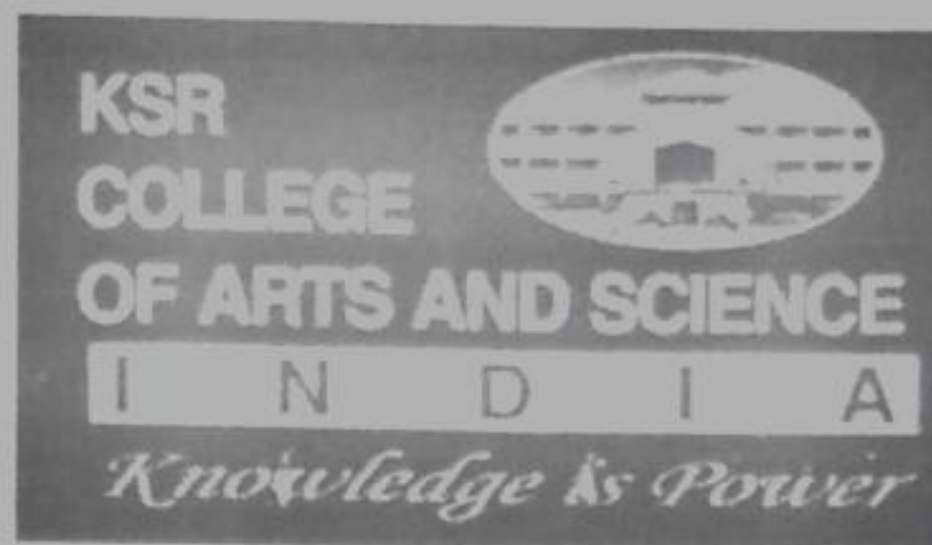
- PO 1: Develop independent logical thinking and facilitate personality development.
- PO 2: Provide the conceptual knowledge and application skills in the domain of Accounting and Finance.
- PO 3: Sharpen the students' analytical and decision-making skills.
- PO 4: Solve the problems and challenges in business fields.
- PO 5: Equip the students for seeking suitable careers in management and entrepreneurship.

PROGRAMME SPECIFIC OUTCOMES (PSO)

After completion of the programme, the graduates will be able to

- PSO 1: Impart higher level of knowledge and understand the contemporary trends in commerce and business finance.
- PSO 2: Evaluate environmental factors that influence business operation with the conceptual requirements, skills on preparation and interpretation of accounting and financial statements.
- PSO 3: Identify and analysis of investment, portfolio management, investment banking, risk mitigation and liquidation of investments.
- PSO 4: Enhance the computer literacy and its applicability in business and develop the decision-making skill.
- PSO 5: Acquire the knowledge of business and the techniques of managing the business with special focus on marketing, Insurance and banking theory of law and practices.


PRINCIPAL
K. S. Rangasamy College of Arts & Science
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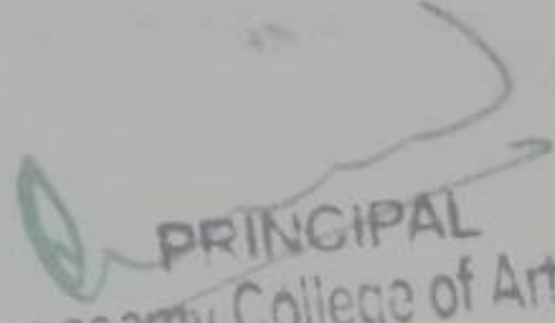
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SEMESTER I - COURSE OUTCOMES (CO)
After completion of the course, the students will be able to

19PCOM101	CORE I: ADVANCED COST ACCOUNTING
CO1	Recognize the use of cost data for planning and control.
CO2	Plan material cost control for decision making through Economic order quantity
CO3	Evaluate for reducing labour costs.
CO4	Analysis of overheads expenses for control purpose.
CO5	Compare regarding job costing and process costing.

MAPPING

	PO 1	PO 2	PO 3	PO 4	PO 5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	H	H	M	M	H	H	M	H	H	M
CO2	L	L	H	H	M	H	L	L	M	H
CO3	H	L	M	H	M	M	L	M	M	M
CO4	H	H	H	L	H	H	H	H	H	L
CO5	M	H	M	H	M	M	H	H	M	M


H-High; M-Medium; L-Low

19PCOM102	CORE II: MARKETING MANAGEMENT
CO1	Identify the nature and scope of services.
CO2	Comprehend the characteristics and marketing mix of services.
CO3	Compile channel of distribution with proper merchandise planning.
CO4	Evaluate the basic concepts of sales promotion
CO5	Analysis the economic level and recent trends for advertising.

MAPPING

	PO 1	PO 2	PO 3	PO 4	PO 5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	M	H	M	H	M	H	M	H	M	H
CO2	H	H	H	L	H	L	M	L	M	H
CO3	L	L	H	H	M	L	L	L	L	L
CO4	H	H	M	M	H	M	L	L	M	M
CO5	M	L	H	M	M	H	L	M	H	H

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19PCOM103	CORE III: FINANCIAL MANAGEMENT
CO1	Know the concepts of Financial Management and its nature scope, functions and time value of money.
CO2	Understand the nature of Capital budgeting its techniques.
CO3	Understand the concepts of capital structure, Theories of capital structure and Designing capital Structure
CO4	Understand importance of principles and concepts of working capital, Operating Cycle, Determinants of working capital.
CO5	Acquire knowledge in Financial Leverages and Operating Leverages and its function.

MAPPING

	PO 1	PO 2	PO 3	PO 4	PO 5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	H	M	H	M	L	M	H	M	L	H
CO2	M	H	L	L	H	H	H	M	H	H
CO3	M	H	M	L	M	M	M	L	M	M
CO4	H	M	M	H	L	L	M	M	L	L
CO5	M	M	H	L	L	H	M	H	M	M

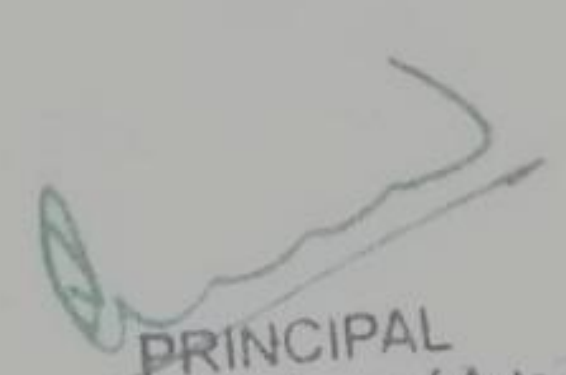
H-High; M-Medium; L-Low

19PCOM104	CORE IV: FINANCIAL MARKETS AND INSTITUTIONS
CO1	Demonstrate an awareness of the current structure and regulation of the Indian financial markets
CO2	Evaluate and create strategies to promote mutual funds.
CO3	Familiarize the concept of lease financing venture Capital and Mutual Fund
CO4	Aiming to enable the students to get the Know-how of Government (Gilt-edged) Securities Market in its wide aspects
CO5	Gain knowledge on foreign collaboration and multinational corporate

MAPPING

	PO 1	PO 2	PO 3	PO 4	PO 5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	L	H	M	M	H	H	H	M	L	L
CO2	M	M	H	L	M	H	M	M	L	M
CO3	H	H	M	L	M	H	M	H	M	M
CO4	L	M	M	H	M	M	M	H	L	L
CO5	H	H	L	M	M	M	M	M	L	L

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19PCOM105	CORE V: ORGANISATIONAL BEHAVIOUR
CO1	Acquire basic knowledge and ideas about organizational behavior.
CO2	Recognize the concepts of perception, attitude, personality and values which help in shaping the individual behaviour.
CO3	Evaluate the theories relating to organizational behaviours
CO4	Apply group cohesiveness and group decision making process.
CO5	Know the organizational change and Interpersonal relations which has impact on working relationships within organizations.

MAPPING

	PO 1	PO 2	PO 3	PO 4	PO 5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	M	L	L	H	M	M	H	L	L	M
CO2	H	H	M	L	L	L	L	L	M	L
CO3	M	H	L	L	H	M	M	M	L	M
CO4	H	M	M	M	L	M	M	M	L	L
CO5	M	H	L	L	H	L	L	L	M	L

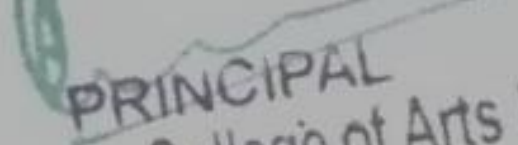
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19PCOM106	CORE VI: BUSINESS ENVIRONMENT
CO1	Familiarize with global business environment
CO2	Discriminate the different trade policies on export and import
CO3	Develop the knowledge about international business
CO4	Create an awareness about various international trade institutions (IMF, IBRD, IFC, IDA)
CO5	Acquire knowledge about different marketing strategies

MAPPING

	PO 1	PO 2	PO 3	PO 4	PO 5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	H	M	L	M	H	M	M	L	L	M
CO2	H	M	H	L	M	L	H	M	L	H
CO3	M	H	H	L	M	H	M	M	M	H
CO4	M	H	H	M	L	L	L	M	L	M
CO5	H	M	M	L	M	M	H	M	L	H

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18PLS101	CAREER COMPETENCY SKILLS - I
CO1	Carry out mathematical calculations using shortcuts.
CO2	Calculate Problems on Ages with shortcuts.
CO3	Understand the core concepts of Pipes & Cisterns, Calendar & Clocks.
CO4	Obtain knowledge on shortcuts to Time & Work and Time & Distance.
CO5	Calculate Ratio & Proportion, Partnership with shortcuts.

SEMESTER II - COURSE OUTCOMES (CO)
After completion of the course, the students will be able to

19PCOM201	CORE VII: ADVANCED CORPORATE ACCOUNTING
CO1	Analyze the issue of share and forfeiture of shares
CO2	Identify the joint stock companies
CO3	Create a knowledge of absorption and amalgamation
CO4	Prepare different Types of schedule in banking companies
CO5	Comprehend the use of insurance companies and solve the assurance fund

MAPPING

	PO 1	PO 2	PO 3	PO 4	PO 5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	H	H	M	M	H	H	M	M	M	M
CO2	L	L	H	H	M	H	L	M	L	H
CO3	H	L	M	H	M	H	M	H	M	H
CO4	H	H	H	L	H	M	H	M	M	M
CO5	M	H	M	H	M	M	M	L	L	M

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19PCOM202	CORE VIII: HUMAN RESOURCE MANAGEMENT
CO1	Identify the basic concepts of HRM activities and the growth of international competencies faced by the organization.
CO2	Analyse the job values and enriches the career for employee.
CO3	Recognize the basic concepts of recruitment and selection system.
CO4	Design towards various Training and development schemes
CO5	Identify the causes of industrial conflicts and its impact on organizational functioning.

MAPPING

	PO 1	PO 2	PO 3	PO 4	PO 5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	L	H	M	H	M	H	M	L	L	M
CO2	H	H	H	H	L	M	M	L	M	M
CO3	L	L	H	H	M	H	H	L	M	L
CO4	H	H	M	M	H	L	L	M	H	H
CO5	L	H	H	M	M	M	M	M	L	M


H-High; M-Medium; L-Low

19PCOM203	CORE IX: INVESTMENT ANALYSIS AND PORTFOLIO MANAGEMENT
CO1	Identify the basic of investing process
CO2	Acquire knowledge about Risk concept
CO3	Comprehend the concepts of Industry analysis and Technical analysis.
CO4	Develop knowledge about portfolio analysis Vs Traditional analysis
CO5	Create the nature and scope of portfolio performance evaluation

MAPPING

	PO 1	PO 2	PO 3	PO 4	PO 5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	H	M	H	M	L	M	H	H	M	H
CO2	M	H	L	L	H	H	M	M	M	H
CO3	M	H	M	L	M	M	H	M	H	L
CO4	H	M	M	H	L	L	M	H	L	M
CO5	M	M	H	L	L	H	L	M	M	H

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19PCOM204	CORE X: E-COMMERCE
CO1	Recognize the basic concepts and benefits of E-Commerce Technology.
CO2	Identify the Digitalization of Prospectus and Servicing.
CO3	Learn the basic elements of Mobile Commerce and payment methods.
CO4	Gain knowledge on Website designing principles and types of E-payment.
CO5	Acquire skill on Security Risk Management approaches.

MAPPING

	PO 1	PO 2	PO 3	PO 4	PO 5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	H	L	M	L	M	H	L	L	H	L
CO2	M	H	L	L	H	M	M	L	H	H
CO3	M	M	H	M	L	H	L	M	H	H
CO4	H	M	M	H	L	L	L	L	H	L
CO5	L	M	L	M	M	L	L	L	H	L

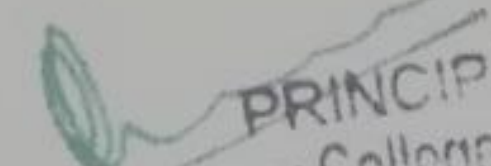
H-High; M-Medium; L-Low

19PMACOI201	IDC I: ADVANCED BUSINESS STATISTICS
CO1	Learn the importance of statistics and understand the concepts of measures of central tendency
CO2	Understand the concepts of theoretical distributions.
CO3	Know about the concepts of sampling theory
CO4	Test the research statements through ANOVA.
CO5	Gain knowledge on multivariate analysis

MAPPING

	PO 1	PO 2	PO 3	PO 4	PO 5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	H	L	M	L	M	M	M	H	L	L
CO2	M	H	L	L	H	H	M	L	M	L
CO3	M	M	H	M	L	H	H	M	L	M
CO4	H	M	M	H	L	L	H	M	H	H
CO5	L	M	L	M	M	M	M	L	M	M

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SEMESTER III - COURSE OUTCOMES (CO)
After completion of the course, the students will be able to

19PCOM301	CORE XI: INCOME TAX AND TAX PLANNING
CO1	Compile the basic concepts of previous year and assessment year
CO2	Identify the different types of salary with allowance
CO3	Recognize the different methods of capital assets in capital investment
CO4	Know the meaning of income from other sources and set off carry forward of losses
CO5	Plan the concept of area of tax planning in India

MAPPING

	PO 1	PO 2	PO 3	PO 4	PO 5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	H	H	M	M	H	M	H	M	L	M
CO2	L	L	H	H	M	H	H	M	M	M
CO3	H	L	M	H	M	M	M	H	M	M
CO4	H	H	H	L	H	L	M	M	L	L
CO5	M	H	M	H	M	H	M	M	M	M

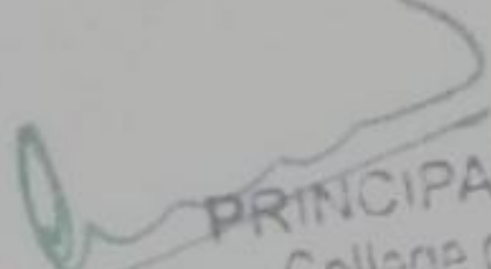
H-High; M-Medium; L-Low

19PCOM302	CORE XII: RESEARCH METHODOLOGY
CO1	Compare distinguish between the different kinds of research.
CO2	Discriminate the types and purpose of research design.
CO3	Identify the sampling techniques and use of tools in scaling.
CO4	Analyze the case study, pilot study methods and methods of data collection.
CO5	Comprehend the steps involved in data preparation and interpretation

MAPPING

	PO 1	PO 2	PO 3	PO 4	PO 5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	H	H	M	M	H	H	M	L	M	M
CO2	L	L	H	H	M	M	M	M	H	L
CO3	H	L	M	H	M	M	H	L	L	M
CO4	H	H	H	L	H	L	M	L	M	M
CO5	M	H	M	H	M	M	M	H	L	L

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19PCOM303	CORE XIII: COMPANY LAW
CO1	Understand the basic concepts and kinds of companies
CO2	Analyze the various types of association
CO3	Design on allotment of shares
CO4	Learn the basic elements of prospects
CO5	Assess knowledge about rights and liabilities of members

MAPPING

	PO 1	PO 2	PO 3	PO 4	PO 5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	H	L	M	L	M	H	L	H	L	H
CO2	M	H	L	L	H	M	M	H	L	M
CO3	M	M	H	M	L	H	L	M	M	H
CO4	H	M	M	H	L	L	L	L	L	L
CO5	L	M	L	M	M	M	M	M	L	M

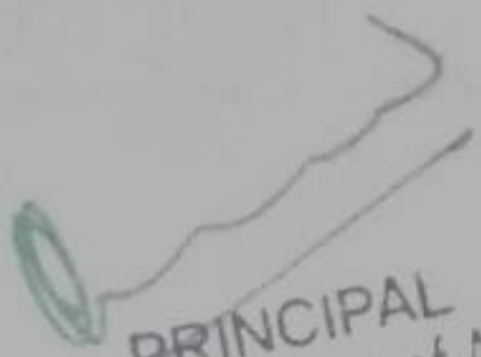
H-High; M-Medium; L-Low

19PCOM304	CORE XIIV: AUDITING AND ASSURANCE
CO1	Understand the basic concepts of Auditing and Assurance
CO2	Acquire Knowledge on various Techniques of Audit Sampling
CO3	Understand the different methods of Statistical Sampling
CO4	Know the meaning of Investigation of Accounts
CO5	Prepare a good Audit Report and Certificate

MAPPING

	PO 1	PO 2	PO 3	PO 4	PO 5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	H	H	M	M	H	H	M	M	L	L
CO2	L	L	H	H	M	M	H	M	L	M
CO3	H	L	M	H	M	L	H	M	M	L
CO4	H	H	H	L	H	L	M	H	H	M
CO5	M	H	M	H	M	L	L	M	H	M

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19PMACOI301	IDC II: RESOURCE MANAGEMENT TECHNIQUES
CO1	Learn the importance of Resource management techniques and modeling
CO2	Formulate and solve real life problems through LPP
CO3	Find the optimum transportation schedule and assignment model
CO4	Know the concepts of Decision theory
CO5	Use the techniques for planning and scheduling of projects

MAPPING

	PO 1	PO 2	PO 3	PO 4	PO 5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	M	L	L	H	M	M	M	H	L	L
CO2	H	H	M	L	L	H	M	L	M	L
CO3	M	H	L	L	H	H	H	M	L	M
CO4	H	M	M	M	L	L	H	M	H	H
CO5	M	H	L	L	H	M	M	L	M	M

H-High; M-Medium; L-Low

SEMESTER IV - COURSE OUTCOMES (CO)

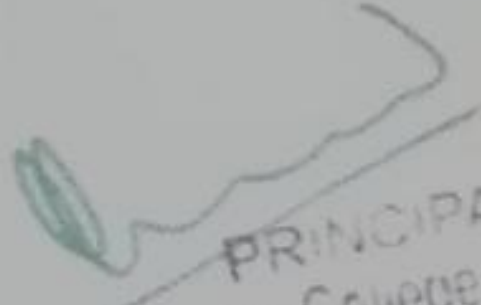
After completion of the course, the students will be able to

19PCOM401	CORE XV: ACCOUNTING FOR MANAGERIAL DECISION
CO1	Understand the concept of management accounting in terms of its relationship with Management accounting and cost accounting system of a business firm.
CO2	Plan financial statements for decision making through ratio
CO3	Compare regarding inflow and out flow of cash
CO4	Understand the nature of various budgets in business activities
CO5	Recognize the use of money for planning and control.

MAPPING

	PO 1	PO 2	PO 3	PO 4	PO 5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	H	L	M	H	H	H	M	H	H	M
CO2	L	M	H	L	M	H	L	L	M	H
CO3	M	L	H	H	M	M	L	M	M	M
CO4	M	H	L	M	M	H	H	H	H	L
CO5	M	L	M	H	L	M	H	H	M	M

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19PCOM402	CORE XVI: SERVICE MARKETING
CO1	Identify the core concepts of marketing and the services of marketing in business and society.
CO2	Analyze the various capital strategies formulation and focus on venture capital.
CO3	Plan the product characteristics and transport of marketing strategies.
CO4	Create an integrated marketing communications plan and promote the tourism strategies.
CO5	Design and manage the courier services and effectiveness of marketing communication mix.

MAPPING

	PO 1	PO 2	PO 3	PO 4	PO 5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	H	L	M	L	M	M	H	H	M	H
CO2	M	H	L	L	H	H	M	M	M	H
CO3	M	M	H	M	L	M	H	M	H	L
CO4	H	M	M	H	L	L	M	H	L	M
CO5	L	M	L	M	M	H	L	M	M	H

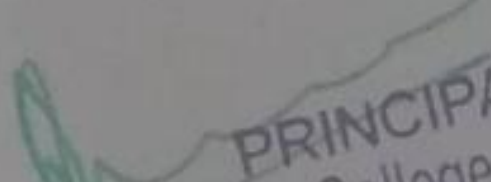
H-High; M-Medium; L-Low

19PCOM403	CORE XVII: TAX LAW - (GST AND CUSTOMS)
CO1	Understand the basic concepts of indirect tax system in India
CO2	Know the basics of GST, CGST, IGST
CO3	Understand the concept of point of taxation
CO4	Understand the meaning of customs act and its procedures
CO5	Acquired knowledge about Duty Drawback, Confiscation of goods and Offences and Penalties.

MAPPING

	PO 1	PO 2	PO 3	PO 4	PO 5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	H	H	M	M	H	H	M	L	H	M
CO2	L	L	H	H	M	H	H	L	H	M
CO3	H	L	M	H	M	L	H	M	M	L
CO4	H	H	H	L	H	M	M	L	M	L
CO5	M	H	M	H	M	M	L	L	L	H

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ELECTIVE SUBJECTS

Elective subjects for students second semester

19PCOEL201	ELECTIVE I: RETAIL MARKETING
CO1	Develop an idea about retail marketing and its functions.
CO2	Enhance the students on consumer decision process and retail environment.
CO3	Demonstrate an understanding of how retailers develop a service quality to build a sustainable competitive advantage.
CO4	Make them understand pricing policies and retail mixing.
CO5	Summarize different retail channel of management and its application in business situation.

MAPPING

	PO 1	PO 2	PO 3	PO 4	PO 5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	H	M	H	M	L	H	L	M	M	H
CO2	M	H	L	L	H	M	M	H	H	M
CO3	M	H	M	L	M	L	H	M	M	H
CO4	H	M	M	H	L	H	M	L	H	M
CO5	M	M	H	L	L	M	H	M	H	L

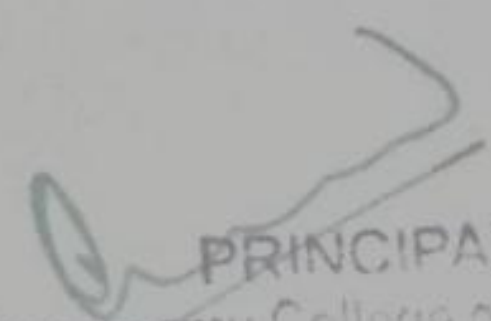
H-High; M-Medium; L-Low

19PCOEL202	ELECTIVE I: EXPORT-IMPORT MANAGEMENT
CO1	Applying payment methods and financing in the areas of exports.
CO2	Understanding concepts of export-import documentation and certificate of origin.
CO3	Developing commercial negotiation of document skills.
CO4	Develop knowledge about Pre-shipment Vs Post shipment analysis.
CO5	Comprehend the concepts of Foreign trade policy and EXIM bank.

MAPPING

	PO 1	PO 2	PO 3	PO 4	PO 5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	M	H	L	M	L	H	M	L	L	H
CO2	H	M	M	L	H	H	L	M	L	M
CO3	M	H	M	L	M	L	M	M	M	M
CO4	H	M	L	L	L	M	L	L	L	L
CO5	H	M	H	L	L	H	M	H	M	M

H-High; M-Medium; L-Low



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19PCOM404	CORE XVIII: MODERN BANKING
CO1	Realize the role in managing a state's currency money supply and interest rates.
CO2	Identify to safeguard the stability of the e- payment financial system.
CO3	Impart products or electronic services provided by bank to its customers.
CO4	Understand the concept of Real Time Gross Settlement (RTGS) system.
CO5	Learn the same purpose a stamped paper intended to be completed as a negotiable instrument.

MAPPING

	PO 1	PO 2	PO 3	PO 4	PO 5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	M	H	M	L	M	H	M	L	H	M
CO2	M	H	L	L	H	H	H	L	H	M
CO3	M	M	H	M	L	L	H	M	M	L
CO4	H	M	H	M	L	M	M	L	M	L
CO5	L	M	L	M	M	M	L	L	L	H

H-High; M-Medium; L-Low


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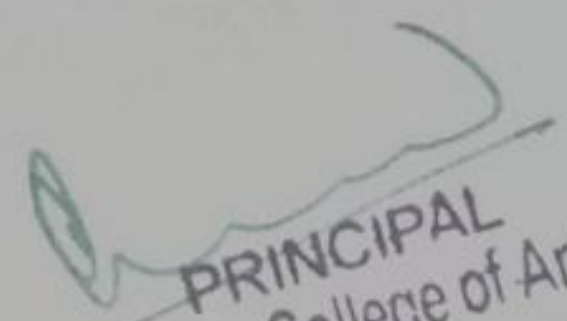
Elective subjects for students Third semester

19PCOEL301	ELECTIVE II: INSURANCE AND RISK MANAGEMENT
CO1	Acquire knowledge on principles of insurance, double insurance and IT insurance.
CO2	Learn the legal laws and provision of IRDA norm with respect to regulation and development of insurance industry.
CO3	Obtain knowledge of type of Risk, Risk identification, risk management process and implementation of risk management techniques.
CO4	Learn evolution of methods of risk in individual and corporation.
CO5	Understand the concept and functions of intermediaries.

MAPPING

	PO 1	PO 2	PO 3	PO 4	PO 5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	L	H	M	H	M	H	L	H	M	H
CO2	H	H	H	H	L	M	M	M	H	L
CO3	L	L	H	H	M	L	M	H	L	M
CO4	H	H	M	M	H	M	L	H	M	H
CO5	L	H	H	M	M	M	H	L	M	M

H-High; M-Medium; L-Low


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19PCOEL302	ELECTIVE II: STRATEGIC MANAGEMENT
CO1	Outline the strategy, vision and mission for the organization.
CO2	Evaluate the companies' external and internal environment through SWOT analysis.
CO3	Identify the competitive strategies for the companies/firms operations management.
CO4	Create strategy to fit specific industry and Resource allocation.
CO5	Execute the strategy formulated with ethics and control empower the Society.

MAPPING

	PO 1	PO 2	PO 3	PO 4	PO 5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	H	M	H	M	L	H	M	M	H	H
CO2	M	H	L	L	H	L	H	M	M	M
CO3	M	H	M	L	M	M	L	L	L	L
CO4	H	M	M	H	L	H	M	M	M	M
CO5	M	M	H	L	L	L	H	H	H	H

H-High; M-Medium; L-Low

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HoD

HEAD

DEPARTMENT OF COMMERCE

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