

KONGUNADU ARTS AND SCIENCE COLLEGE

(Autonomous)

Coimbatore – 641 029

DEPARTMENT OF COMMERCE (PG)

ACADEMIC YEAR : 2023 – 2024

COURSE OUTCOME

Programme Code : 10		M.Com		
Course Code : 23PCM101		CORE PAPER - 1 Advanced Financial Management		
Batch 2023-2024	Semester I	Hours / Week 6	Total Hours 90	Credits 5

Course Objectives

1. To have the understanding of the functions of Finance Management.
2. To expand the awareness of Long-term Sources of Funds, capital structure and Leverage
3. To bring subject knowledge about capital investment decision among the students.

Course Outcomes (COs)

K1 To K5	CO1	The student will be able to understand the functions of finance management.
	CO2	The student will be able to know about the long-term sources of funds and environment of working capital.
	CO3	The student will be able to gain information about capital structure and leverage
	CO4	The student will be able to gain knowledge about capital investment decision
	CO5	The student will be able to be acquainted with on the subject of derivate market.

Programme Code : 10		M.Com		
Course Code : 23PCM102		CORE PAPER - 2 Global Business Environment		
Batch 2023-2024	Semester I	Hours / Week 6	Total Hours 90	Credits 5

Course Objectives

1. To familiarize the learners with various constituents of business environment
2. To know the need and importance of formulating strategies
3. To understand the challenges in the implementation of strategies

Course Outcomes (COs)

K1to K5	CO1	Keep in mind the factors influencing the business environment
	CO2	Understand international investment strategies
	CO3	Apply knowledge and abilities in formulating strategies
	CO 4	Analyze the various components of international business
	CO 5	Appraise the global level changes in business environment

Programme Code : 10		M.Com		
Course Code : 23PCM103		CORE PAPER - Auditing and Assurance Service		
Batch 2023-2024	Semester 1	Hours / Week 6	Total Hours 90	Credits 5

Course Objectives

1. To educate the concept of auditing and its relationship with other disciplines.
2. To enhance the practical knowledge relating the procedures of auditing practices
3. To develop the analytical concept and internal control over the accounting reviews.

K1 To K5	CO1	Enumerate the basic principles of auditing.
	CO2	Remember the procedure for audit engagement and Documentation.
	CO3	Understand the audit procedure for obtaining the audit evidence and internal control.
	CO4	Apply the Techniques for effective presentation of an Audit Report.
	CO 5	Analyze the Contemporary and Emerging issues in Audit.

23PCM104

Programme Code : 10		M.Com		
Course Code : 23PCM104		Core Paper – 4 Organizational Behaviour and Human Resources Management		
Batch 2023-2024	Semester I	Hours / Week 6	Total Hours 90	Credits 5

Course Objectives

1. To understand the behaviour of people expected in the organization.
2. To make the students to be capable for building effective teams in organizations.
3. To enrich the knowledge of the students about human performance in the organizations

Course Outcomes (COs)

K1 to K5	CO1	Keep in mind the framework of organizational behavior
	CO2	Understand the processes and models of organizational behaviour
	CO3	Apply personality and leadership traits and styles in bringing desirable changes in the conduct of the organization
	CO 4	Keep in mind the basic concepts of HRM framework
	CO 5	Understand the goals of HRM and organizational outcomes

Programme Code : 10		M.Com		
Course Code : 23PCM205		Core Paper - 5 Advanced Corporate Accounting		
Batch 2023-2024	Semester II	Hours / Week 6	Total Hours 90	Credits 5

Course Objectives

1. To equip the students with accounting methods formatted for the Corporate Bodies from the time of their inception to their liquidation
2. To develop corporate accounting skills and knowledge
3. To know the application of accounting methods in corporate

Course Outcomes (Cos)

K1 to K5	CO1	Acquire the conceptual knowledge on the fundamentals of corporate accounting
	CO2	Understand the accounting procedures used to measure business performance
	CO3	Apply a comprehensive knowledge about the latest provisions of the Companies Act while preparing the accounting statements
	CO 4	Consider the application of various accounting standards
	CO 5	Determine and extract the accounting balances

Programme Code : 10		M.Com		
Course Code : 23PCM206		Core Paper - 6 Security Analysis And Portfolio Management		
Batch 2023-2024	Semester II	Hours / Week 6	Total Hours 90	Credits 5

Course Objectives

1. To instruct the students with the basic investment concepts and avenues
2. To develop the analytical skills for making investment decision.
3. To update the students with the present stock market trends and operations

Course Outcomes (Cos)

K1 to K5	CO1	Make them informed about the basic concepts of security analysis
	CO2	Understand the different investment alternatives available in the stock market.
	CO3	Apply the technical skills for choosing the best investment avenues
	CO 4	Analyze the security market trends and various risks associated with investment plans
	CO 5	Evaluate the risks in the selection of investment avenues

Programme Code : 10		M.Com		
Course Code : 23PCM207		Core Paper - 7 E-Commerce and Management Information System		
Batch 2023-2024	Semester II	Hours / Week 6	Total Hours 90	Credits 5

Course Objectives

- 1) Acquire the basic concept of E-Commerce;
- 2) Enable the students on network security and firewall
- 3) Know the basics of computer systems and information technology.

Course Outcomes (Cos)

K1 to K5	CO1	Understand the basic concept of E- Commerce and its applications
	CO2	To gain the knowledge on EDI
	CO3	Understand security and the web
	CO4	Understand the basic concepts about hardware and software components and data retrieval from various areas of business.
	CO 5	Aware of different programming and machine level languages and steps to develop computer programmes.

Programme Code : 10		M.Com		
Course Code : 23PCM208		Core Paper - 8 :Industrial Relations and Labour Law		
Batch 2023-2024	Semester II	Hours / Week 6	Total Hours 90	Credits 5

Course Objectives

1. To know the conceptual framework on the industrial relations
2. To develop better understanding of industrial and labour law.
3. To keep informed about the contribution of trade unions and the councils toward employees welfare.

Course Outcomes (COs)

K1 to K5	CO1	Make them learn the various acts covered in promoting industrial relations
	CO2	Know the social security measures provided to protect the employees
	CO3	Apply the knowledge to avail various benefits under the welfare schemes of the industries
	CO 4	Analyse various case laws and its implications
	CO 5	Appraise the scope of labour laws

Programme Code : 10		M.Com		
Course Code : 23PCM309		Core Paper - 9 Applied Cost Accounting		
Batch 2023-2024	Semester III	Hours / Week 6	Total Hours 90	Credits 4

Course Objectives

1. To provide a clear understanding of basic concepts, principles and techniques of cost.
2. To let the students to learn the different methods of valuing cost
3. To exercise effective control of material, labour and overheads

Course Outcomes (COs)

K1 to K5	CO1	Keep in mind the elements of costs and the features of various costing systems
	CO2	Understand the process of costing systems
	CO3	Apply the cost accounting methods in evaluating business performance
	CO 4	Analyze the methods of implementation of cost and profit and facilitate for price discrimination
	CO 5	Determine and extract the costing balances

Programme Code : 10		M.Com		
Course Code : 23PCM310		Core Paper - 10 Income Tax Law and Practice		
Batch 2023-2024	Semester III	Hours / Week 6	Total Hours 90	Credits 4

Course Objectives

1. To enable the students to learn the latest provisions of the Indian tax laws
2. To develop the students to assess the total income and tax liability of individual assesses and firms
3. To equip the students with skills and techniques for taking tax sensitive decisions

Course Outcomes (COs)

K1 to K5	CO1	Keep in mind the concepts and canons of taxation
	CO2	Understand the different types incomes with their taxability and deductibility
	CO3	Apply the relevant tax rules for the current assessment year
	CO 4	Analyze the various deductions to reduce taxable income
	CO 5	Evaluate the provisions of income tax act in real life situations

Programme Code : 10		M.Com		
Course Code : 23PCM311		Core Paper - 11 International Marketing		
Batch 2023-2024	Semester III	Hours / Week 4	Total Hours 60	Credits 3

Course Objectives

- 1) To enhance the understanding of the Global Marketing Environment.
- 2) To extent the knowledge of global market entry strategies.
- 3) To facilitate the student's global product policy and price.
- 4) To bring knowledge about the global marketing channels.
- 5) To understand the international marketing promotional strategies.

Course Outcomes (COs)

K1 to K5	CO1	Able to understand the concepts of Global marketing and Marketing information system.
	CO2	Able get full information about global market entry strategies and direct investment.
	CO3	Able to understand the global product policy and pricing for international market.
	CO 4	Able to learn important Global Marketing Channels and Physical Distribution.
	CO 5	Able to know about international marketing promotional strategies and International Marketing Communication.

Programme Code : 10		M.Com		
Course Code : 23PCM312		Core Paper - 12 Research Methodology & Business Analytics		
Batch 2023-2024	Semester III	Hours / Week 4	Total Hours 60	Credits 3

Course Objectives

1. To know the significance of social science research
2. To develop the analytical skills of the students
3. To impart the process of report writing

Course Outcomes (COs)

K1 to K5	CO1	Remind the process of research
	CO2	Understand the different types of research methods and sampling techniques
	CO3	Apply statistical tools for analyzing the data
	CO 4	Analyze various types of research problems for finding suitable solutions
	CO 5	Evaluate the impact of using software packages in analyzing the data

Programme Code : 10		M.Com		
Course Code : 23PCM413		Core Paper – 13 Accounting for Managers		
Batch 2023 – 2024	Semester IV	Hours / Week 6	Total Hours 90	Credits 4

Course Objectives

- To obtain knowledge on managerial decision making
- To analyze and interpret the financial statements
- To learn the preparation of various financial statements

Course Outcomes (Cos)

K1 to K5	CO1	Remember the need for the preparation of financial statements
	CO2	Understand the tools and techniques management accounting
	CO3	Apply financial and non-financial information in decision making.
	CO4	Analyze the complex ideas and tolerate ambiguity in managerial problem solving.
	CO5	Determine and extract the accounting balances

Programme Code : 10		M.Com		
Course Code : 23PCM414		Core Paper – 14 Indirect Tax and Digital Payments		
Batch 2023-2024	Semester IV	Hours / Week 6	Total Hours 90	Credits 3

Course Objectives

- 1) To learn the procedures and practices of Indirect tax
- 2) To know the fundamental ideologies on GST
- 3) To learn the formalities of levy and collection of GST

Course Outcomes (COs)

K1 to K5	CO1	Remember the concept, features and basics of indirect tax
	CO2	Understand the GST framework
	CO3	Apply various provisions of GST Act
	CO4	Analyze the structure of GST and the process of levy, collection and filing of returns.
	CO5	Evaluate the scope for GST Act

Programme Code : 10		M.Com		
Course Code : 23PCM415		CORE PAPER - 15 Marketing Research		
Batch 2023-2024	Semester IV	Hours / Week 6	Total Hours 90	Credits 3

Course Objectives

1. To familiarize the students with the basic concepts and principles of marketing research
2. To develop their conceptual and analytical skills to be able to manage marketing operations of a business firm
3. To explain the tools and techniques of marketing research

Course Outcomes (COs)

K1 to K5	CO1	Keep in mind the concepts and principles of marketing research
	CO2	Know the processes and types of marketing research
	CO3	Apply the research techniques in the marketing decision making.
	CO 4	Analyze the practical approaches in conducting marketing research
	CO 5	Evaluate the recent trends in marketing research

Programme Code : 10		M.Com		
Course Code : 23PCM4CL		Core Practical - 1 Computer Application and Tally Practicals		
Batch 2023 – 2024	Semester III & IV	Hours / Week 4 & 6	Total Hours 150	Credits 2

Course Outcomes (COs)

K1 To K5	CO1	Remember the methods to construct business and academic documents using computer applications
	CO2	Create spread sheets with formulas, graphs and forms
	CO3	Develop report presentations and accounting applications using computers
	CO 4	Analyze the usage of each menu and its practical application
	CO 5	Evaluate the need for computer application in modern business

23PCM4Z1

**SEMESTER IV
PROJECT AND VIVA – VOCE**

23PCM4Z1

Programme Code : 10		M.Com		
Course Code : 23PCM4Z1		Project Work and Viva - voce		
Batch 2023-2024	Semester IV	Hours / Week -	Total Hours -	Credits 4

Course Outcomes (COs)

K1 to K5	CO1	Remember the conceptual framework on research methodology
	CO2	Understand on the field level realities
	CO3	Apply the statistical tools for proving the hypothesis
	CO 4	Analyze the data and draw inferences
	CO 5	Evaluate the gap between academic skills and industrial requirements

MAJOR ELECTIVE

Programme Code : 10		M.Com		
Course Code :		Elective Paper 1: Business Ethics And Corporate Governance		
Batch 2023- 2024		Hours / Week 6	Total Hours 90	Credits 5

Course Objectives

- 1) To familiarize the learners with the concept and relevance of Business Ethics in the modern era
- 2) To enable learners to understand the scope and complexity of Corporate Social Responsibility in the global and Indian context
- 3) To main aim to learn about theories and concept relates to Economic law
- 4) To enable to the students learn Corporate Governance ,E-Governance and social ethics in the Industrial world

Course Outcomes (COs)

K1 to K5	CO1	To recall corporate governance and social ethics
	CO2	To enumerate recent trends in CSR Understand the Procedural Aspects of Merger and Amalgamation
	CO3	Impart the Legal Aspects of CSR
	CO 4	Analyze the corporate Governance
	CO 5	Evaluate the .corporate sector

MAJOR ELECTIVE

Programme Code : 10	M.Com		
Course Code :	Elective Paper 2:Banking And Insurance Management		
Batch 2023-2024	Hours / Week 6	Total Hours 90	Credits 5

Course Objective

1. Acquaint with the banking practices of central bank of India
2. Understand the adoption of information technology in banking
3. .Learn the electronic Payment Systems
4. Develop an understanding of insurance industry and its types.
5. Lay a foundation of risk, risk management, and steps in risk management process.

Course Outcomes (COs)

K1 to K5	CO1	Remember the conceptual framework on Banking.
	CO2	Understand the Procedural Aspects of Banks and Money Market
	CO3	Impart the Legal Aspects of SBI .
	CO4	Analyze the Insurance and Privatization inferences
	CO5	Evaluate the gap between academic skills and requirements.

MAJOR ELECTIVE

Programme Code : 10	M.Com		
Course Code : -	Elective Paper 3: Services Marketing		
Batch 2023-2024	Hours / Week 6	Total Hours 90	Credits 5

Course Objectives

1. To impart the knowledge of service organizations along with marketing mix
2. To develop modern services with quality to attract the consumers
3. To update the students with technological intervention in providing services

Course Outcomes (COs)

K1 to K5	CO1	Keep in mind the ideologies of service marketing and its various applications.
	CO2	Understand the modern services provided by the service organization
	CO3	Apply appropriate marketing mix in various services
	CO 4	Analyze suitable strategies for promoting the services
	CO 5	Evaluate the scope of service marketing

Paper 4: CONSUMER BEHAVIOUR

Programme Code : 10	M.Com		
Course Code :	Elective Paper 4: Consumer Behaviour		
Batch 2023-2024	Hours / Week 6	Total Hours 90	Credits 5

Course Objectives

1. To understand the buying attitude of consumers
2. To develop knowledge on the cultural aspects of consumer behaviour
3. To know the models and strategies of consumer behaviour

Course Outcomes (COs)

K1 to K5	CO1	Remember the need and importance of understanding consumer behavior
	CO2	Know the determinants of consumer buying behavior
	CO3	Apply various processes, models and strategies to understand the behaviour of consumers
	CO 4	Analyze the processes of consumer buying decisions
	CO 5	Evaluate the changing dimensions in consumer behavior

NON MAJOR ELECTIVE**Non Major Elective Paper (PG)****SUBJECT CODE : 23PGI4N2**

Programme Code: 10		M.Com		
Course Code: 23PGI4N2		Non-Major Elective Paper : INFORMATION SECURITY		
Batch 2023-2024	Semester IV	Hours/Week 6	Total Hours 90	Credits 4

Course Objectives

1. Students will identify the core concepts of Information security.
2. To examine the concepts of Information Security.
3. To design and implement the security features for IT and Industrial sectors.

Course Outcomes(CO)

K1 to K5	CO1	To Learn the principles and fundamentals of information security.
	CO2	To Demonstrate the knowledge of Information security concepts
	CO3	To Understand about Information Security Architecture.
	CO4	To Analyze the various streams of security in IT and Industrial sector.
	CO5	To know about Cyber Laws and Regulations.

NON MAJOR ELECTIVE

Programme Code : 10		M.Com		
Course Code :		NON MAJOR ELECTIVE 2: Managerial Economics		
Batch 2023-2024	Hours / Week 6	Total Hours 90	Credits 4	

Course Objectives

- 1) To be aware of the economic concepts, tools and techniques.
- 2) To encourage the students to start operating in the different markets
- 3) To keep them update with the changing economic policies of the government

Course Outcomes (Cos)

K1 to K5	CO1	Keep in mind the concepts and goals of corporate
	CO2	Understand the production and cost functions
	CO3	Apply economic policies in managerial decisions
	CO 4	Analyze the monetary and fiscal policies
	CO 5	Determine the scope of managerial economics

NON MAJOR ELECTIVE

Programme Code : 10		M.Com		
Course Code :		NON MAJOR ELECTIVE 3: International Trade		
Batch 2023-2024	Hours / Week 6	Total Hours 90	Credits 4	

Course Objectives

- 1) To throw light on the concepts and theories of international trade
- 2) To make the students to understand the foreign exchange market and its operations
- 3) To facilitate the students to understand the trends and developments of India's foreign trade

Course Outcomes (Cos)

K1 to K5	CO1	Provide an idea of structure and operations of international business
	CO2	Understand the recent EXIM policies and documentation procedures
	CO3	Apply the knowledge to draw a framework for evolving suitable international business strategies
	CO 4	Consider the recent trends, policies and structure of international trade
	CO 5	Appraise the changing business climate at global level

NON MAJOR ELECTIVE

Programme Code : 10	M.Com		
Course Code :	NON MAJOR ELECTIVE 4: Management of Financial Services		
Batch 2023-2024	Hours / Week 6	Total Hours 90	Credits 4

Course Objectives

1. To emphasize the need for managing various financial services
2. To develop them to deal with innovative financial instruments
3. To keep informed with the recent concepts and practice of financial markets

Course Outcomes (COs)

K1 to K5	CO1	Evoke the role of financial service sector
	CO2	Know the various types of financial services
	CO3	Pertain the skills to manage the financial instruments
	CO 4	Analyze the features and benefits of various financial services
	CO 5	Evaluate the effectiveness of modern financial services

Extra Department Course (EDC)

23PCM3X1

Programme Code : 10	M.Com			
Course Code : 23PCM3X1	Extra Department Course –Managerial Skills			
Batch 2023-2024	Semester III	Hours / Week 02	Total Hours 30	Credits 2

Course Objectives

- 1) To impart appropriate theories and concepts of management
- 2) To know the functions of management
- 3) To understand the effective discharge of managerial functions

Course Outcomes (Cos)

K1 to K5	CO1	Remember the concepts and the functions of management.
	CO2	Understand the roles of manager and their qualities
	CO3	Apply principles and theories of managing business organizations
	CO 4	Analyze the need for exercising effective coordination and control in achieving managerial objectives
	CO 5	Evaluate the management principles in various business organizations

Programme Code : 10	M.Com		
Course Code : 23PCM0J1	JOC-1 Customer Relationship Management		
Batch 2023-2024	Hours / Week 2	Total Hours 30	Credits 2

Course Objectives

1. To make the students to be aware and learn the importance and concepts of customer relationship management in business.
2. To excel knowledge on components, opportunities and ways to choose and implement appropriate CRM strategy.
3. To consider the role and need for customer relationship in business and to progress with enhanced customer satisfaction.

Course Outcomes (COs)

K1 to K5	CO1	Bear in mind the scope and functions of customer relationship in business.
	CO2	Give better understanding of CRM strategies, planning and execution with proper methods and techniques.
	CO3	Apply suitable CRM strategy for customer retention and pleasure to realize the business victory.
	CO 4	Recognize the effectiveness of building customer rapport in any business organization for its survival and growth.
	CO 5	Evaluate the challenges and constraints in the implementation of CRM

Programme Code : 10	M.Com		
Course Code : 23PCM0J2	JOC-2 Tally 9.0 Practical		
Batch 2023-2024	Hours / Week 2	Total Hours 30	Credits 2

Course Objectives

- 1) To understand the computer applications in business
- 2) To solve a range of problem using computers in accounting practices
- 3) To get practical knowledge on tally accounting.

Course Outcomes (Cos)

K1 to K5	CO1	Remember the methods to construct business and academic documents using computer applications
	CO2	Understand and create final accounts of a company with inventory.
	CO3	Apply the skills to create accounting vouchers and to facilitate for GST transactions
	CO 4	Analyze the usage of each menu and its practical application
	CO 5	Evaluate the effectiveness of tally accounting system in business

Programme Code : 10	M.Com		
Course Code : 23PCM0J3	JOC-3 Share Trading Operations		
Batch 2023 – 2024	Hours / Week 2	Total Hours 30	Credits 2

Course Objectives

- 1) To provide an overview of the Indian Securities Market.
- 2) To develop them to deal with innovative financial instruments
- 3) To update the students with the legal framework

Course Outcomes (COs)

K1 to K5	CO1	Make them informed about the theories of investment, risk and return concepts.
	CO2	Understand the different security market indicators
	CO3	Apply the technical skills for choosing best investment type.
	CO 4	Analyze the securities by applying fundamental analysis and technical analysis
	CO 5	Evaluate the impact of online trading in securities market

ALC

23PCM0D1

Programme Code : 10	M.Com		
Course Code : 23PCM0D1	ALC-1 Banking and Financial Services		
Batch 2023-2024	Hours / Week	Total Hours	Credits 2

Course Objectives

1. To give comprehensive view on financial and banking system
2. To know the financial services rendered by banks
3. To update the students with the recent developments in the banking sector

Course Outcomes (COs)

K1 to K5	CO1	Keep in mind the concepts of banking and its importance
	CO2	Understand the banking structure in India
	CO3	Apply the knowledge on bank operations in financial decision making
	CO 4	Analyze the trend and progress of banking sector
	CO 5	Evaluate the issues and challenges in modern banking practices

Programme Code : 10	M.Com		
Course Code : 23PCM0D2	ALC-2 Insurance Principles and Practice		
Batch 2023-2024	Hours / Week	Total Hours	Credits 2

Course Objectives

1. To facilitate the students to understand the fundamental principles of insurance business.
2. To enrich knowledge on concepts, procedures and policies of major insurance schemes.
3. To understand the various types of insurances

Course Outcomes (COs)

K1 to K5	CO1	Keep in mind the general principles and procedures of various insurance businesses
	CO2	Inculcate knowledge on the terms and conditions of each insurance policy.
	CO3	Select / suggest suitable insurance policy by comparing the nature, advantages and disadvantages of key policies for the business & life.
	CO 4	Apply the skills and knowledge to select suitable insurance policies
	CO 5	Evaluate the scope for various insurance policies