Hajee Karutha Rowther Howdia College

(Autonomous) Uthamapalayam 625 533, Theni District.



Department of Commerce

Programme Specific Outcomes (PSOs)

Programme Outcomes (POs)

Course Outcomes (COs)

B.Com.

Programme Specific Outcomes (PSOs):

PSO1: Be competent, creative and highly valued professionals in industry, academia, or government

PSO2: Be flexible and adaptable in the workplace, possess the capacity to embrace new opportunities of emerging technologies, leadership and team work opportunities, all affording sustainable management careers

PSO3: Continue their professional development by obtaining advanced degrees in Commerce or other professional fields

PSO4: Act with global, ethical, societal, ecological and commercial awareness, as is expected of practicing management professionals

PSO5: Adapt to a rapidly changing environment with learned and applied new skills, become socially responsible and value driven citizens, committed to sustainable development

Programme Outcomes (POs):

PO1: Developing the practical skills in practicing accounting and its special branches namely cost accounting, Management accounting and financial analysis, taxation, business law auditing, corporate accounting and indirect taxes and GST

PO2: Knowledge as nuances of marketing and its product development skills retailing business skills, business communication and leadership skills. Apply ethical values in global business and its issues.

PO3: Enhance entrepreneurial thrust and innovations in nurturing entrepreneurial sprit to groom entrepreneurs and infuse confidence to promote an organization and run independently with professional outlook

PO4: Make use of mathematical and statistical skills to promote critical and logical blend of thinking in the matters regarding career opportunities, professional conduct of audit and audit programme

PO5: Apply physical, mental and emotional aspects in developing the personality, social integration and social justice

Course Outcomes (COs):

Course Outcomes (COs):

CO1: Understand the basic Concepts, need and importance of professional business models.

CO2: Acquire Knowledge and understand to write a letters regarding various business activities.

CO3: Compare and build to write bank enquiry, complaint letters.

CO4: Understand and Develop to write Sales letter, government correspondence.

CO5: Have a basic knowledge of insurance letters, job applications and advertisement letters.

Course Outcomes (COs):

CO1: Acquire knowledge on accounting principles, accounting standards. Prepare ledger accounts using double entry book keeping and record journal entries accordingly.

CO2: Prepare final accounts of sole trading concern with adjustments

CO3: Identify the errors in accounting and able to rectify them. Prepare Bank reconciliation statement from incompleterecords

CO4: Familiarize with the steps involved in calculation of average due date for determining interest on drawings. Demonstrate and applying the various methods of calculation of interest

CO5: Master in the concept of consignment and accounting treatment of the various aspects of consignment. Easily can recording entries in joint venture accounts and differentiate with partnership accounts

Course Code: 20UCRC12 **Course Title:** Marketing Management

Course Outcomes (COs):

CO1: Know the basic concepts, functions and importance of marketing and marketing mix

CO2: Describe major bases for segmenting consumer and business markets, list the steps in the New Product Development process and the stages in the Product Life Cycle

CO3: Evaluate how to use distribution channels to market an organization's product and services effectively

CO4: Identify the roles of advertising, sales promotion, public relations and personal selling in the promotional mix

CO5: Identify and interpret the nature and characteristics of service marketing in the light of changing consumer needs

Course Code: 20UECA11 | **Course Title:** Managerial Economics

Course Outcomes (COs):

CO1: Instill the fundamentals, basic concepts and elements in Economics.

CO2: Understand about demand attributes in Economics

CO3: Learn the methods and strategies of demand forecasting

CO4: Know about the Market structure and Pricing methods

CO5: Understand the Profit related aspects

Course Outcomes (COs):

CO1: The students will come to know the Principles, Functions and Importance of office management. Acute knowledge about the project layout.

CO2: Acquire skills including Use appropriate office procedures asrelated to records information management, telephone communications, and mail management.

CO3: Read, understand and develop standard types of business documents, Filing the document.

CO4: Select and perform office accounting and recordkeeping functions as related to a service business, including computerized application and other equipments.

CO5: Demonstrate appropriate critical thinking in report Writing.

Course Outcomes (COs):

CO1: Explain the method to be followed in preparing the final accounts of non trading concerns created for promotion of Arts, culture, games and sports, etc.

CO2: Convert incomplete system of recording of business transactions into complete system of accounting.

CO3: Ascertain the assets which are not recoverable when it is finally put out of use and how the asset is shrieked in the value from year to year

CO4: Assimilate knowledge and apply in preparing self balancing ledger

CO5: Gain knowledge regarding insurance company accounts and apply in it the field of accounting

Course Outcomes (COs):

CO1: Gain knowledge about characteristics of the business

CO2: Understand different forms of organisation and their features

CO3: Applying MNCs, globalisation and analysing their pros and cons

CO4: Understand & Applying factors that affect location of business into primary and secondary

CO5: Analysis Business combinations, ethical unethical business practices

Course Outcomes (COs):

CO1: Impart knowledge about basic characteristics of Indian Economy

CO2: Understand the role, nature and significance of Agriculture in India

CO3: Understand the importance and issues in Industrial sector

CO4: Know about the Baking structure and Foreign Trade of India

CO5: Impart knowledge about current economic affairs

Course Outcomes (COs):

CO1: Describe and discuss the key terminology, concepts tools and techniques used in business statistical analysis

CO2: Critically evaluate the underlying assumptions of analysis tools

CO3: Understand and critically discuss the issues surrounding sampling and significance

CO4: Discuss critically the uses and limitations of statistical analysis

CO5: Solve a range of problems using the techniques covered

Course Outcomes (COs):

CO1: Explain the various methods of costing and its application

CO2: Helps to prepare the cost sheet in its practical applicability

CO3: Explaining the importance of material control and the method followed for material issue procedure

CO4: Summarize the methods of costing and know the application side of job, contract and service costing. Report

CO5: Summarize process cost accounting and prepare a process cost report

Course Code: 20UCRC33 **Course Title:** Financial Accounting III

Course Outcomes (COs):

CO1: The students will come to know and understand the procedures and methods of royalty accounting, investment accounting, accounting for packages or containers and voyage accounting.

CO2: Articulate and Prepare Insolvency Accounts – Individual and firm – Statement of Affairs – Deficiency/Surplus Account

CO3: The students will have the knowledge regarding preparation of Branch Accounts and Departmental accounts

CO4: The students will a complete knowledge on Hire Purchase Accounting and Instalment Accounting

CO5: Analyse and evaluate the importance and impact of lease accounting

Course Code: 20UCRC34 **Course Title:** Business law I

Course Outcomes (COs):

CO1: Gain knowledge about elements of the contract

CO2: Understand performance of contract

CO3: Applying provisions to special contract types **CO4:** Understand & Applying contract bailment

CO5: Analysis of agency provisions

Course Code: 20UCRC35 **Course Title:** Auditing

Course Outcomes (COs):

CO1: Synthesis the concept of Audit and process involved in audit procedure.

CO2: Accustom the procedures involved in appointment and removal of auditors.

CO3: Acquaint with the techniques of internal control. Be accustomed with vouching and verification process.

CO4: Conceptualize the methods of verifying the authenticity of the transactions.

CO5: Cognize the laws related to liability of auditors.

Course Outcomes (COs):

CO1: Understand the modern technologies in Banking Operations

CO2: Familiar with Functions and Operations of ATM

CO3: Develop the knowledge of Electronic Payment System

CO4: Develop the knowledge of Internet Banking

CO5: Understand the Prospects and Challenges of E- Banking

Course Outcomes (COs):

CO1: Understand the components of office automation

CO2: Perform operations using MS-Word, Excel, PowerPoint

CO3: Understand and discuss about the use of office package and internet in daily life

CO4: Give hands on training to the students to get acquired in working with MS-office

CO5: To give hands on training to the students to create, format documents using Ms-word, analyzedata, create charts using MS-Excel. To create presentations, add animations and create slideshows using PowerPoint.

Course Outcomes (COs):

CO1: Understand the Mathematical applications in Economics, Finance, Commerce and Management.

CO2: Explain the Concepts and use formulas, equations Mathematical expression in relationship with various context

CO3: Apply the knowledge in mathematics (set theory, indices, matrices etc.) in solving in solving business problems.

CO4: Analyse and demonstrate mathematical skills required in mathematically intensive areas in commerce, economics and business

CO5: Acquire knowledge and skills with practical problems.

Course Outcomes (COs):

CO1: Explaining the important elements of management accounting and management capacity and its inter relationship and fundamental differences between the financial accounting, cost accounting and management accounting

CO2: Signifying the analytical methods and devices used in analyzing financial statements and interpreting ratiosin different ways

CO3: Focusing the exercise involved in the preparation of funds flow analysis and also enumerating the net effects of business events on cash flow analysis

CO4: Applying marginal costing technique in the product cost and period cost in recognition of ideas underlying Break – Even Analysis and Cost – Volume Profit relationship

CO5: Determine the use of budget and budgetary control and the important of standard costs for appraising performance in controlling cost of a product or rendering a service

Course Code: 20UCRC43 **Course Title:** Partnership Accounts

Course Outcomes (COs):

CO1: Describe the importance of partnership firm in the business environment. Examine the methods of maintaining partners" capital account

CO2: Ascertain the proper accounting treatments during admission of a partner

CO3: Ascertain the proper accounting treatments during retirement and death of a partner

CO4: Appraise the accounting procedure of amalgamation of firms and sale of partnership to company

CO5: Evaluate the methods of dissolution of firms and settlement of accounts including insolvency of partners.

Course Outcomes (COs):

CO1: Gain knowledge about sale of Goods

CO2: Understand provisions regarding carriage of goods

CO3: Applying provisions to consumer protection

CO4: Understand & Applying foreign exchange regulations

CO5: Analysis of information technology provisions

Course Outcomes (COs):

CO1: Understand Banking Functions and its Operations

CO2: Understand operations of various types of Accounts

CO3: Understand the procedure for securing Loans and Advances

CO4: Understand the basic concept of Insurance and its Acts

CO5: Gaining the knowledge about Life and General Insurance

Course Code: 20UCRS41 **Course Title:** Arithmetic Ability

Course Outcomes (COs):

CO1: Acquire the knowledge of HCF and LCM to context Based questions.

CO2: Evaluate the squares, cubes and other power of positive and negative number with or without Calculator.

CO3: Describe the relationship between Ratios, fractions, decimals and per cent.

CO4: Describe the motion of the object with complete accuracy

CO5: Calculate permutation and combination. To then find the probability of a Compound even or to solve the problem.

M.Com.

Programme Specific Outcomes (PSOs):

PSO1: Becoming a Professional Body: The knowledge on professional courses and its related developments in professional bodies like Institute of Chartered Accountants of India, Institute of Cost and Works Accountant of India, Institute of Company Secretaries of India and Indian Institute of Bankers with much practical exposure enhanced their chances of selecting a such courses as their profession.

PSO2: Developing Rural and Women Entrepreneurship: The knowledge on rural industrialisation helps them to understand the need for rural entrepreneurship for starting and developing industries in the rural areas to generate employment opportunities and help in reducing disparities in income between rural and urban areas. The entrepreneurial thrust in nurturing entrepreneurial spirit and innovation promotes creativity and groom them as entrepreneurs.

PSO3: Developing Research Skills: The understanding and envisage research ideas helps them to arrive viable solutions for the research problems, found in the social research. Research innovative techniques energise the talents in making their quality of life more satisfying and also keeping them in state of success.

PSO4: Developing Finance Managing Skills: The knowledge on financial aspects of procuring, managing and controlling of business funds helps them to occupy various posts in MNC companies as finance is considered as an important aspect in all walks of life due to stiff competition from national and international levels and also emergence of large scale businesses.

PSO5: Tax Applications and Practices: The understanding and critical learning of tax planning and application infuses confidence to act as independent tax practitioners like GST practitioner.

Programme Outcomes (POs):

PO1: Accounting: Ability to prepare financial statements in accordance Generally Accepted Accounting Principles by recording it properly. Ascertain the efficiency and profitability of business enterprises and non-profit organisations. Have a profound Knowledge on matters regarding corporate affairs and mastery over accounting procedures followed by corporate.

PO2: Management: Mastery over management concepts and principles for managerial decision making. **HRM:** Conceptualize the policies and procedures related to effective managing of Human Resource. **Marketing, CRM:** Cognise the customer needs wants and expectations and offer them products and services to fulfil their needs profitably. Retain customers by delighting them with proper relationship management.

PO3: Statistics, Mathematics and Resource Management: Figure out solutions to business oriented problems with the help of Statistics and Mathematics techniques and also on optimum utilization of scarce resources.

PO4: Tax: Analyse the sources of personal and corporate income and compute the taxable income and the amount of tax and legally acceptable tax exemptions on the earnings. Be conversant with indirect tax planning and application to act as independent tax practitioners like GST practitioner.

PO5: Law: Comprehend knowledge regarding legal aspects of business and possess in-depth knowledge on laws that govern the promotion and management of business undertakings. **Entrepreneurship:** Acquaint with the entrepreneurial traits required to start business enterprise, explore new business avenues, make wise investment decision and run it in a successful manner. **Research:** Envisage research ideas and seek viable solutions for the research problems

Course Outcomes (COs):

Course Outcomes (COs):

CO1: Explain the various external factors, which are uncontrollable in nature and effect the business decisions of a company

CO2: Describe the evolution of industrial policy in India, privatization and its process and disinvestment

CO3: Acquire knowledge on economic system, economic planning and economic growth and its rate of expansionin India

CO4: Explain the basic laws of business namely Consumer Protection Act, Competition Act, Information Technological Act and Right to Information act and responsibilities of the business towards different sections of the society

CO5: Describe the content, features and essential conditions of globalization. They can elucidate the concept and determinants of FDI and also explain the business systems of MNC and their role

Course Code: 20PCRC12 **Course Title:** Human Resource Management

Course Outcomes (COs):

CO1: Appreciate the principles and practices of Human resourcemanagement

CO2: Understand various aspects of recruitment and selection

CO3: Assimilate various dimensions of training and development

CO4: Know significant features of grievances and it's redressael

CO5: Identify, Evaluate and analyse the trends, developments and issues pertaining to HRD.

Course Code: 20PCRC13 Course Title: Advanced Financial Accounting

Course Outcomes (COs):

CO1: The students will come to know and understand the procedures and methods of accounting as per accounting standards (GAAP)

CO2: Articulate and Prepare income and expenditure accounts and balance sheets of non-trading concerns.

CO3: The students will have the knowledge regarding preparation of Branch Accounts and Departmental accounts

CO4: The students will a complete knowledge on Hire Purchase Accounting and Instalment Accounting

CO5: The students will analyse and evaluate the Partnership Accounts.

Course Outcomes (COs):

CO1: Explain the various methods of costing and its applicability

CO2: Helps to gather knowledge on preparation of cost sheet in its practical point of view

CO3: Explaining the method and the mode followed by the service sectors on the ascertainment of its service cost

CO4: Summarize process cost accounting and prepare a process cost report

CO5: Evaluate how to control and reduce the cost in an business enterprise

Course Outcomes (COs):

CO1: Cognize the concepts of operation research and acknowledge the applications of operation research. Appreciate the scope of operation research in decision making and learn to apply Graphical and simplex methods of linear programming model.

CO2: Classify and know how to solve transportation problems regarding determination supply to destinations from appropriate sources. Assign work or job to suitable person, machine or process.

CO3: Classify, compare, determine and construct the network. It enables the student to schedule various projects for optimum utilization of resources such as cost, time and labour

CO4: Analyze staffing needs, utilize inventory which helps to create overall customer service.

CO5: Analyse various decisions and adopt suitable quantitative techniques to evaluate business opportunities and solve business problems

Course Code: 20PCRE12 **Course Title:** Strategic Management

Course Outcomes (COs):

CO1: The students will come to know the various strategies used by the firms at different instances.

CO2: The students will inherit the strategic decision making skills

CO3: The students will have the knowledge of various situation analysis and environmental analysis

CO4: The students will understand analyse the impact of Corporate and Global Strategies

CO5: The students will analyze how strategic control and implementation takes place in an organization. Also evaluate the strategies operated in different firms

Course Outcomes (COs):

CO1: The students will come to know and understand the basic principles and practices of financial system and structure

CO2: Gain profound knowledge, importance and functioning of Financial institutions in India

CO3: Better exposure to students about the evolution and growth of Mutual funds in India

CO4: Acquaint Students on Venture capital funds and evaluation of its performance

CO5: The students will analyse and evaluate the functioning of merchant banking and factoring services

Course Outcomes (COs):

CO1: Explaining the key elements of accounting control and management capacity and its inter relationship and fundamental differences between the financial accounting, cost accounting and management accounting

CO2: Explaining the analytical methods and devices used in analyzing financial statements and interpreting ratios in different ways

CO3: Focusing the exercise involved in the preparation of funds flow analysis and also enumerating the net effects of business events on cash flow analysis

CO4: Applying marginal costing technique in the product cost and period cost in recognition of ideas underlying Break – Even Analysis and Cost – Volume Profit relationship

CO5: Assume the use of standard costs for appraising performance in controlling cost of a product or rendering a service

Course Code: 20PCRC23 **Course Title:** Retail Management

Course Outcomes (COs):

CO1: Gain exposure on retailing and retail industry

CO2: Explain the Multi level marketing and the changing face of retailing

CO3: Identify the consumer behaviour and factors affecting consumer decision making

CO4: Articulate Retail location strategy and importance of location decision

CO5: Assimilate the Strategic Advantages through customer service

Course Code: 20PCRC24 | Course Title: Investment Management

Course Outcomes (COs):

CO1: Acquaint knowledge on Investments management and security markets

CO2: Cognise the process of Security Valuation, Returns and Risk factors

CO3: The students will have the knowledge on Techniques of Investment Anyalysis

CO4: The students will be able to evolve and comprehend Portfolio management

CO5: The students will analyze and strategies the implementation takes place in Portfolio Evaluation

Course Code: 20PCRE21 | **Course Title:** International Marketing

Course Outcomes (COs):

CO1: The students will come to know and understand the basic principles and practices of International marketing

CO2: Articulate the Global Marketing strategies and Global marketing management Planning

CO3: The students will have the knowledge of International product policy, Product positioning in foreign market-Product standardization

CO4: The students will a complete knowledge on International product policy, Product positioning in foreign market

CO5: The students will analyse and evaluate the Overseas marketing channel policy –Managing international distribution channels

Course Code: 20PCRE22 **Course Title:** Research Methodology

Course Outcomes (COs):

CO1: Acquire knowledge on definition of research, its kinds, objectives, research process and research design.

C02: Knowledge on application of sampling and ways to frame the hypothesis for report writing.

C03: Demonstrate the primary and secondary collection with measurement and scaling techniques and able to distinguish interview schedule and questionnaire for data collection

CO4: Interpret the data collected with statistical tools

C05: Able to Plan report writing

Course Outcomes (COs):

CO1: Assimilate the theoretical familiarity of various terminologies of Income Tax Act.

CO2: Disseminate Practical Knowledge related to develop the skills ofthe learners in the computation of taxable income from Salary.

CO3: Familiarize with the procedures of Clubbing of income and set off and carry forward of losses.

CO4: Be accustomed with process of assessment of HUF, Partnership Firm (LLP), AOP and Company.

CO5: Cognize the matters concerning powers and duties of Income Tax Authorities.

Course Code: 20PCRC32 | **Course Title:** Statistics and Data Analysis Methods

Course Outcomes (COs):

CO1: Acquire appropriate graphical and numerical descriptive statistics for different types of data

CO2: Apply probability rules and concepts relating to discrete and continuous random variables to answer questions within a business context

CO3: Conduct and interpret a variety of hypothesis tests to aid decision making in a business context

CO4: Infer, organize and create professional level technology tools to support the study of mathematics and statistics.

CO5: Use simple and multiple regression models to analyse the underlying relationships between the variables through hypothesis testing

Course Outcomes (COs):

CO1: Assimilate the theoretical familiarity of Corporate Accounting and procedural know how of floating financial instruments

CO2: Disseminate Practical Knowledge of related to Amalgamation, Liquidation of companies and Valuation of Goodwill and shares

CO3: Acquaint with the procedures of accounting followed by banks, insurance companies and Electricity companies

CO4: Be accustomed with process of preparing preparation of consolidated profit and loss account and balance sheet.

CO5: Comprehend the matters concerning Accounting for price level changes, Accounting for leases and human resources

Course Code: 20PCRE31 **Course Title:** Service Marketing

Course Outcomes (COs):

CO1: Gather through knowledge about the basic concepts of services marketing

CO2: Articulate the Global services design and service process and difference between goods and services

CO3: The students will have the knowledge of service life cycle, new service development and service development.

CO4: Acquaint knowledge on location of service, channel of distribution, classification of location.

CO5: The students will analyse and evaluate the marketing of service, Financial services, Banking, Insurance, Health services, Hospitality

Examinations

Course Outcomes (COs):

CO1: Understand the basic concepts of ages and simple interest

CO2: Understand the basic concept of problems Time and Distance, Data Interpretation

CO3: Acquire satisfactory competency in use of Number of ranking

CO4: Developing proficiency in numerical reasoning

CO5: Compete in various competitive examinations.

Course Code: 20PCRC41 | **Course Title:** Indirect Taxes and GST

Course Outcomes (COs):

CO1: Acquaint knowledge on Overview of Indirect Tax Law and Meaning, Concept, Features of Indirect Taxes.

CO2: Analyse the Central Excise Laws, procedures in central excise code, assessments, appeal, settlement and commission.

CO3: Explore the knowledge of GST and its Historical Background – and analyse the Time and Taxable Value of Supply and Input Tax

CO4: Evaluate Payment of Tax, Interest, Penalty, Interest on Delayed Transfer of Input Tax Credit and anyalyse the Special Procedure for removal of goods for certain Purposes

CO5: Students will come to know the Self and Provisional Assessment Scrutiny of Accounts and apply the procedure of Assessment of Unregistered Persons and Demands and Recovery of Tax

Course Code: 20PCRC42 **Course Title:** Advanced Financial Management

Course Outcomes (COs):

CO1: Assimilate the concept of Financial Management and procedure involved in it.

CO2: Familiarise with the Practical Knowledge of related to Capital Budgeting and Analysis of Risk

CO3: Acquaint with the techniques working capital, cash and receivables management.

CO4: Proficiency in calculating Cost of capital, Capital Structure and Leverage.

CO5: Comprehend matters concerning Dividend and Dividend Policy

Course Code: 20PCRC43 | **Course Title:** Customer Relationship Management

Course Outcomes (COs):

CO1: Acquaint knowledge on Meaning- Need – Nature – Importance of CRM – Reasons for loss of

CO2: Eloquent the Strategies for Building relationship – CRM and Competitors, Cost Supply Chain, Employees, Partnership with customers

CO3: Explore the knowledge of CIM and analyse the Routes to CIM – Factors influencing CIM – Electronic Data Interchange (EDI) – Specific skills for CIM

CO4: Students will evolve e-CRM – CRM vs. e-CRM - Need to move to online CRM – Basic Requirements of e-CRM – e-CRM features – Future of e-CRM.

CO5: Analyse and evaluate the enterprise resource planning and its evolution.

Course Code: 20PCRE41 Course Title: Entrepreneurship and Small Business
Development

Course Outcomes (COs):

CO1: Explain the importance and Role of Entrepreneurship in the process of economic development, Qualities of entrepreneurs, Types of Entrepreneurs, Functions of entrepreneurs and Entrepreneurship culture.

CO2: Describe the market analysis, technical analysis, financial preparation of project report m-dealing with basic startup problems. Create types of growth strategy, expansion diversification and sub-contracting

CO3: Acquire knowledge on Enterprise Building, Agencies that help beginners in enterprise building, Steps in enterprise building: Finding out new business idea, identifying a suitable business opportunity and evaluate the social cost benefit analysis.

CO4: Identify the role of Entrepreneurship development institutions in India and to evaluate the Financial assistance to entrepreneurs by IFC, IDBI, ICICI, TIIC and Commercial Banks and Government assistance and subsidies.

CO5: Describe the social entrepreneurship initiatives in India- socially relevant and sustainable business models and analyse the social enterprise in India.

Course Outcomes (COs):

CO1: Comprehend the concept of Organisational Behaviour and process involved in it.

CO2: Expertise with the Knowledge of related to Perception and Factors influencing it.

CO3: Acquaint with the theories of Personality. Be accustomed with group dynamics process.

CO4: Be accustomed with application skills related to leadership theories and styles

CO5: Cognize the matters concerning organizational culture, change and development