

# **A.D.M. COLLEGE FOR WOMEN**

(Autonomous)

Affiliated to Bharathidasan University
(Nationally Accredited with "A" Grade by NAAC – 3<sup>rd</sup> Cycle)
NAGAPATTINAM 611 001.

# LOCAL/NATIONAL/REGIONAL/GLOBAL RELEVANCE

### PG AND RESEARCH DEPARTMENT OF COMMERCE

Programme: B.Com Year: 2021-2022

Course Code	Title of the Course	Local/Regional/ National/Global	Rationale	Course Outcomes	PSOs Addressed	Cognitive Level
CUA	Principles of Accountancy		To provide an understanding of the basic concepts and principles of Accounting and working knowledge of final accounts.	basic concepts and principles of	PSO1, PSO2	U
				• CO2: Prepare final accounts.	PSO 5	Ap

				• CO3: Understand the accounting procedures of non-trading concerns.	PSO 1	U
				CO4: Gain knowledge     about accounting     procedures of single     entry to find out the     profitability of the     concern.	PSO5,	An
				CO5: Gain knowledge     about various     methods of charging     depreciation	PSO 1	U
CUA1	Business Environment	Local, National, Regional & Global	To enable students understand environmental aspects of business.	• CO1: Understand the concepts relating to business environment.	PSO1,PSO2	An

• CO2: Learn about various environmental factors.	PSO2,	U
CO3: Gain knowledge     about the     responsibilities of a     business concern     towards different     groups of society.	PSO2	U
• CO4: Understand the concept of business ethics.	PSO5	An
• CO5: Gain knowledge about corporate governance.	PSO1	Ap

CUC	Marketing	Regional knowled various and fur	knowledge about	functions of marketing.
			and functions of marketing.	CO2: Assess about consumer behaviour, product and brand product and brand strategies.  PSO4  An
				CO3: Understand the pricing decisions and PSO4     distribution channels.
				CO4: Acquire     knowledge about     advertising and     personal selling.  PSO5  An
			CO5: Learn about the recent trends in direct marketing and MIS.  PSO3  Ap	
CUC	Marketing	Local, National & Regional	To provide knowledge about functions of marketing.	basic concepts and

				<ul> <li>CO2: Assess about consumer behaviour, product and brand strategies.</li> </ul>
				CO3: Understand the pricing decisions and distribution channels.  PSO4  U
				CO4: Acquire     knowledge about     advertising and     personal selling.  PSO5  An  An  An  An  An  An  An  An  An  A
				CO5: Learn about the recent trends in direct marketing and MIS.  PSO3  Ap
CUD	Business Accounting	Local, National & Regional	To provide an understanding of various accounting practices in business.	CO1: Understand the methods of branch and departmental accounts  PSO 1 PSO 2  U

			• CO2: Gain knowledge on hire purchase and installment purchase system.	PSO2	An
			• CO3: Acquire knowledge about royalty accounts.	PSO2	U
			CO4: Understand fire insurance claims for loss of stock and profit.	PSO5	An
			• CO5: Prepare insolvency accounts of individuals.	PSO1	Ap
CUA2 Business Economics	Local, National, Regional & Global	To provide knowledge about economic theories	CO1: Understand the concepts of business economics, micro and macroeconomics.	PSO3	An

applicable business different m structures.		PSO3	U
	CO3:Gain knowledge     on various functions     of production.	PSO4	С
	• CO4: Understand supply analysis and cost concepts.	PSO5	Ap
	CO5: Acquire     knowledge about     pricing under     various market     structures.	PSO3 PSO4	Ар
	Co1: Explain the basic concepts in partnership and admissions of partners.	PSO2	U

				• CO2: Prepare the accounts relevant to retirement and death of a partner.	PSO2	An
				CO3: Know the procedure regarding dissolution of a firm and insolvency of partners.	PSO2	An
				• CO4: Discuss about the legal provisions regarding issue of shares.	PS05,PS01	An
CUF	Business Laws	Local, National & Regional	To understand the basic principles and practices of Business Law.	• CO5: Assess forfeiture and reissue of forfeited shares.	PSO1, PSO3	С
				• CO1: Outline the basic concepts in business law.	PSO3	U

				CO2: Plan to gain     knowledge on     contract Act and its     various kinds.  PSO2  U
				CO3: Learn about     the special PSO5 Ap contracts.
				CO4: Create an  understanding of PSO 5 PSO 1  sale of goods act.
BCA3	Business Communication	Local, National, Regional & Global	communication in commerce, trade and update with	knowledge on PSO 1, Ap consumer PSO3
			modern trends.	CO1: Plan about communication in PSO 3 U commerce and trade.
				CO2: Develop     knowledge on write PSO 3     U     business letters.

				• CO3: Learn about various types of business correspondence.  PSO 4	С
				C04:Create     knowledge to writing     collection and sales     letters.	Ар
NMEI	Elements of Insurance/ Principles of Management	Local, National & Regional	To provide basic knowledge on concepts, principles and elements of	• CO5:Assess the students to update with modern trend of communication.  PSO 3 PSO 4	Ар
			insurance to the students of other disciplines	• CO1: Understand the basic concepts in PSO1, Insurance PSO2	U
				CO2: Develop     knowledge regarding     the procedures to be     followed to become     an agent	U

				CO3: Learn about regulations of PSO 2 agents and IRDA
				• CO4: Create  knowledge on  functions of agents  PSO5,  Ap
				CO5: Assess the students to know about kinds of insurance contract  Output  Description:  PSO 1  C  C
CUG	Cost Accounting	Local, National & Regional	To provide a basic understanding of cost concepts, elements and	•
			methods of costing.	CO2: Discuss about     material control and PSO 4 Ap     pricing of issues.
				<ul> <li>CO3: Compute the wages of workers</li> <li>under different</li> </ul>

methods, labour turnover rate, overtime and idle time wages.		
CO4: Apply the methods in overhead apportionment and absorption of overheads.	PSO5	Ар
CO5: Prepare reconciliation statement of cost and financial accounts and understand the reasons for differences between these accounts.	PSO 4	Ap

CUH	Banking Theory Law and Practice	Local, National & Regional	To enable the students to understand the day-to-day banking activities and recent	CO1: Understand the functions of bank and distinguish different types of bank.	PSO1	U
			advancements	<ul> <li>CO2: Recognize the underlying concepts of bank account operations.</li> </ul>	PSO2	U
				Co3: Comprehend different types of customer, and understand the relationship between a banker and customer.	PSO1	Ар
				CO4: Understand the basic requisites of a cheque and different types of cheques	PSO2	Ac, U

				CO5: Realize the concepts of various PSO1, An modes of fund transfer techniques.
CUA4	Company Law and Secretarial Practice	Local, National & Regional	To understand the basic principles and practices of	knowledge about PSO4 U
			Company Law.	CO2: Create an understanding of important documents of the company.  PSO1  An  An  An  An  One of the company.
				CO3: Learn about the prospectus of the company.  Ac
				CO4: Plan to gain     knowledge on PSO3,     Director and their PSO 2     secretarial work.

				C05: Assess the     knowledge about PSO 2,     secretary and their     legal Position.  PSO 5	Ev
NMEII	Banking Practices/ Leadership	Local, National & Regional	To enable the students to understand the recent trends in	• CO1: Understand the basic concepts on PSO 4 banking.	U
			the practice of Banking	CO2: Gain knowledge     on banking functions     and credit control     measures.  PSO 4	Ac
				• CO3: Learn about Central bank of India.  PSO 4	Ap
				• CO4: Create  knowledge on  PSO 5  Foreign exchanges.	Ap
				C05: Know about recent trends in banking sector. PSO 5	Ap

CUSI	Indirect Tax Laws	Local, National & Regional	To provide knowledge to the students about the practice of Goods and Services Act.	basic concept of	PSO1	U	
					• CO2: Gain knowledge about GST.	PSO2, PSO 5	An
				• CO3:Acquire knowledge about registration under GST.	PSO2	Ар	
				• CO4: Learn about procedure to Levyon (CGST, SGST)	PSO3	С	
				• CO5: Understand about procedure to levy on IGST.	PSO4	U	

CUI Corporate Accounting	Local, National & Regional	To provide an understanding and working knowledge of	CO1: Gain knowledge     on issue and     redemption of PSO1 U,Ap     debentures and     preference shares.
		company accounts and special accounts.	CO2: Familiarise with the preparation of final accounts of companies.  PSO2 U,Ap U,Ap
			<ul> <li>CO3: Assess the knowledge on Amalgamation and Reconstruction of companies.</li> </ul>
			• CO4: Give exposure on Holding company accounts.  PSO1 U, Ap
			Co5: Create an understanding on Banking and Insurance company accounts.  PSO1, PSO4  Ap

CUJ	Financial Management	Local, National & Regional	To provide an insight into financial decision making procedures and		PSO 5	An
			their application sin Financial management	<ul> <li>CO2: Compute cost of capital, cost of debt and cost of retained earnings.</li> </ul>	PSO 3	Ap
				• CO3: Identify the degree of leverages.	PSO 5	U
				• CO4: Prepare capital structure under different approaches.	PSO 5	Ар
				• CO5: Evaluate capital budgeting proposals.	PSO 3 PSO 4	Ар
CUK	Auditing	Local, National & Regional	To provide an understanding of the principles and practice of Auditing the procedure for verification and investigation.	• CO1: Distinguish between Auditing and Accountancy, familiar with the scope, objectives, types, techniques and standards involved in Auditing.	PSO1	An

	• CO2: Understand the scope of different types of audit, verification of evidences and the role of different auditors in a company.	PSO1	U
	• CO3: Analyze the rights and duties of a company auditor, their, appointment, qualifications and remunerations.	PSO5	An
	CO4: Comprehend in detail about the importance of vouching and verification of assets and liabilities.	PSO1	Ар

				CO5: Realize and recognize the role of an Electronic data processing (EDP) in an audit approach,	PSO2	An, C
CULa CULbY	Computer Application in Business	Local, National & Regional	To enable the students to understand the applicability of	basics of computers.	PSO3	U
			computer in Business practices.	<ul> <li>CO2: Familiarize         with MS Word and         MS Excel.</li> </ul>	PSO3	Ac
				• CO3: Gain practical knowledge on accounting software package.	PSO3	Ар
CUE3	Financial Services / International Marketing	Local, National & Regional	To understand the basics of financial services and its various dimensions.	<ul> <li>CO1: Evaluate and create strategies to promote financial products and services.</li> </ul>	PSO 5	U

				CO2: Identify about lease and hire purchase.	PSO 2	An
				• CO3: Explain about different financial instrument.	PSO 5	U
				• CO4: Assess new venture opportunities	PSO 1, PSO5	An
				• CO5:Evaluate recent developments regarding factoring in India.	PSO 3	An
CUS2	Salesmanship	Local, National & Regional	To impart knowledge about various functions of personal selling and	• CO1: Identify the importance of personal selling and salesmanship.	PSO3, PSO 5	U
			salesmanship.	• CO2: Evaluate different theories of personal selling.	PSO2	An

				• CO3: Design the recruitment procedure and training methods.	PSO2, PSO 4	Ac
				• CO4:Plan compensation methods.	PSO 5	Ар
				• CO5: Assess control system of salesman	PSO 5	Ev
CUS3	E-Commerce	Local, National & Regional	To enable the students to understand about the Technology,	various aspects of E- Commerce	PSO1	Ap
			Operations and aspects of online business.	• CO2: Outline the	PSO2, PSO5	An
				• CO3: Assess the knowledge about Infrastructure of e-commerce.	PSO2	An

				• CO4: Plan to gain knowledge on Operations of E-Commerce	PSO 5,PSO 1	С
				• CO5: Create an understanding of Security and Legal aspects of E-Commerce	PSO 4. PSO3	С
CUM	Income Tax Law and Practice	Local, National & Regional	To enable the students to compute tax of an individual	CO1: Gain knowledge     on the basic concepts     of income tax and the     residential status.	PSO1	U
			assesses.	• CO2: Learn the computation of income from salary.	PSO3, PSO5	Ар
				• CO3: Acquire knowledge on the income from house	PSO5	Ар

			property and capital gains and the deductions thereon.  • CO4:Develop knowledge on the computation of income from business, profession and other sources.	PSO 4, PSO 5	Ар
			• CO5: Understand the educations available and PAN TAN, TDS, etc.	PSO 4, PSO5	Ар
CUN Management Accounting	Local, National & Regional	To enable the students to understand the concepts and practice of Management Accounting.	• CO1: Acquire knowledge about the Basics of Management Accounting.	PSO 3	К

				• CO2: Gain knowledge on Financial Statement Analysis.	PSO 2	U
				• CO3: Learn to prepare Fund Flow and Cash Flow.	PSO 3	Ар
				• CO4: Familiarise the concepts of m Marginal costing and Standard costing.	PSO 3	Ар
				<ul> <li>CO5: Understand the knowledge about</li> <li>Budget and</li> <li>Budgetary Control.</li> </ul>	PSO 5	U
	un	udents to	)	• CO1:Formulate the various aspects of Entrepreneurship	PSO1,PSO 5	Ар
	en	nployable skills.		• CO2: Outline the  Business planning  process	PSO2, PSO 7	Ар

			<ul> <li>CO3: Assess the knowledge about Motivation</li> <li>CO4: Gain knowledge on Business</li> </ul>	PSO2 PSO 6 PSO3	An C
			• CO5: Create an understanding of Reports	PSO4	С
CUE4 Human Reso Management	Regional proc med man	high light cesses and chanism c naging huma ources.	• CO1: Understand the basic concepts and functioning of Human Resource Management.	PSO 2	U
			• CO2: Develop knowledge on Human Resource planning.	PSO 3	An

				• CO3: Learn about Recruitment and Selection process through HR department.	PSO 4	U
				<ul> <li>CO4: Create</li> <li>knowledge on</li> <li>Training and</li> <li>Development.</li> </ul>	PSO 3, PSO 5	A
				• CO5: Assess the students to know about performance appraisal.	PSO 4	Ар
CUE5	Investment Management	Local, National & Regional	knowledge about basic concept relating to investment	• CO1: Understand the basic concept of investment management.	PSO 4	U
			management.	• CO2: Gain knowledge about corporate securities.	PSO 3	An

• CO3: Acquire knowledge about Securities Exchange Board of India.	PSO 5	U
• CO4: Understand the fundamental analysis.	PSO 1, PSO5	An
• CO5: Learn about technical analysis.	PSO 4	An



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# LOCAL/NATIONAL/REGIONAL/GLOBAL RELEVANCE PG AND RESEARCH DEPARTMENT OF COMMERCE

Programme: M.Com Year: 2021-2022

Course Code	Title of the Course	Local/Regional/ National/Global	Rationale	Course Outcomes	PSOs Addressed	Cognitive Level
PGCA	Managerial Economics	Local, National, Regional & Global	To impart knowledge about the application of economic theories in business decision making.	the basic concepts	PSO 1	Ac, U

CO2:Gain     knowledge about     production     function, supply     analysis and cost     concepts.	Ac
C03: Understand about pricing policies and practices.  PSO1,PSO 4	Ap
CO4:Develop     knowledge on     profit planning     and forecasting.  PSO6	Ар
C05: Gain     knowledge on     business cycle, PS06, PS07     national income and     its measurement.	An

PGCB Business Environment and Management	Local, National, Regional & Global	To educate the students about the basic concepts of environment and	• CO1:Understand the basic concepts of business environment.	PSO1	Ac, U
		management of business.	<ul> <li>CO2:Acquire         knowledge about         LPG and second-generation         reforms.     </li> </ul>	PSO3	Ac
			• CO3:Familiarize with functions of business management.	PSO1	U
			• CO4: Expose to motivation theories and techniques of control.	PSO6	Ap

				• CO5: Learn about corporate governance and ethics.	PS06, PS07	An
PGCC	Marketing Management	Local, National & Regional	To provide knowledge to the students about Marketing Concepts	<ul> <li>CO1: Understand the concepts of Marketing.</li> </ul>	PSO1	Un
			•	• CO2: Acquire knowledge in the field of Marketing Management and Consumer Behaviour.	PSO4	Ap
				<ul> <li>CO3: Familiarise with the various aspects related to Product and price.</li> </ul>	PSO2	An
				• CO4: Develop knowledge on Promotional Activities.	PSO3,PSO5	Un

				<ul> <li>CO5: Gain knowledge on Distribution Channels.</li> </ul>	PSO4	An
PGCD	Corporate Laws	Local, National & Regional	To enable the students to understand about the provisions of	• CO1: Understand the provisions of companies act.	PSO3	A
			various acts related to companies.	<ul> <li>CO2:Learn about         Industries         (Development and Regulation)         Act.     </li> </ul>	PSO4	U
				<ul> <li>CO3:Gain         knowledge about         the Foreign         Exchange         Management Act.     </li> </ul>	PSO4	A
				<ul> <li>CO4: Familiar         with the         Consumer         Protection Act.</li> </ul>	PSO7	U

				C05: Develop knowledge on Water and Air (Prevention and control of Pollution) Act.	PSO3	U
PGCE1	Organisational Behaviour	Local, National & Regional	To enhance skills, for managing, organizational Behavior successfully.	<ul> <li>CO1: Understand         the concepts         relating to         organizational         behaviour.</li> </ul>	PSO 7	U
				CO2: Learn about group dynamics and team development.	PSO 1	An
				• CO3: Familiarize with leadership styles.	PSO 7	Ap

				• CO4: Gain knowledge on organizational conflict.	PSO 3, PSO 7	An
				<ul> <li>CO5: Learn about the organizational changes and development.</li> </ul>	PSO 1, PSO 7	Ap
PGCE	Advanced Financial Management	Local, National & Regional	To provide an insight t into financial decision making procedures and their applications In complex Financial management	CO1: Understand the basic concepts of financial management.	PSO 1	U
				• CO2: Estimate working capital	PSO 5	Ap

				requirements and cash planning.		
				CO3:Evaluate     credit policies and     assess various     inventory levels.	PSO 6	An
				<ul> <li>CO4: Analyze risk and return, compute value of securities.</li> </ul>	PSO 7	Ap
				CO5: Acquire knowledge on dividend policy and theories of dividend policy.	PSO 6	Ap
PGCF	Strategic Management	Local, National & Regional	To provide knowledge about leadership and decision making strategies.	<ul> <li>CO1: Learn about leadership and decision making strategies.</li> </ul>	PSO1	Ар
				• CO2: Acquire	PSO5	Ap

				<ul><li>knowledge about situation analysis.</li><li>CO3: Familiarise with corporate strategies.</li></ul>	PSO1	An
				• CO4: Understand the strategies relating to business units.	PSO1 PSO7	Ap
				<ul> <li>CO5: Gain knowledge on evaluation and control strategies.</li> </ul>	PSO7	An
PGCHa, PGCHby	MS Office & Accounting Software Package	Local, National & Regional	To enable the students to know the application computer	• CO1: Understand the basic of computers.	PSO4	U
	Theory & Practical		software in business practices.	• CO2: Learn about MS Word 2007.	PSO4	Ac
				• CO3:Familiarise with MS Excel and	PSO4	Ap

				Power Point.		
				• CO4: Gain practical knowledge on accounting software package.	PSO4	Ар
				CO5:Understand     about inventory     accounting using     tally.	PSO4	Ap
PGCE2	Customer Relationship Management	Local, National & Regional	To equip the students about the concepts, technology and trends	• CO1: Understand the basic concepts of CRM.	PSO3	U
			in Customer Relationship Management.	• CO2:Gain knowledge about customers.	PSO3	Ac
				• CO3:Understand CRM loyalty.	PSO3	U
				<ul> <li>CO4:Acquire knowledge about Technology for Relationship</li> </ul>	PSO4	Ac

				Marketing.		
				• CO5: Know about the trends in CRM.	PSO2	Ap
Corp	Advanced Corporate Accounting	Local, National & Regional	To provide an understanding and working knowledge of company accounts and special accounts.	CO1: Understand the procedure for amalgamation and reconstruction of companies.  PSO 2	PSO 2	Ар
				CO2:Gain     knowledge on     valuation of good     will, shares and     liquidation of     companies.	PSO 6	Ар
				• CO3: Prepare the consolidated balance sheet.	PSO 2	Ар
				CO4: Enrich their knowledge on Banking and Insurance company accounts.	PSO 2 PSO 6	Ap

				CO5:Acquire     knowledge on     specialized     accounting.	PSO 1	U
PGCJ	Research Methodology	Local, National & Regional	To impart knowledge about the methods and techniques of research.	CO1:Learn about research methods and review of literature	PSO 5	U
				<ul> <li>CO2:Acquire         knowledge about         research design         and hypothesis     </li> </ul>	PSO 5	Ap
				CO3:Understand     about data     collection     techniques and     sampling methods	PSO 5	An
				• CO4: Gain knowledge about	PSO 5	An

				data processing and analysis of data		
				• CO5: Develop knowledge about the technique of writing the reports	PSO 5	Ар
PGCK	Advanced Cost Accounting	Local, National & Regional	To enable the students to know the different methods of cost accounting.	CO1:Acquire     knowledge about     the preparation of     job, batch and     contract costing.	PSO1	U
				• CO2:Gain knowledge on process costing.	PSO6	Ар
				• CO3: Prepare operating cost statement for various services.	PSO6	An

				• CO4: Familiarise with the preparation of marginal cost statement.	PSO1 PSO7	Ар
				CO5: Acquire knowledge on standard costing and variance analysis.	PSO7	Ар
PGCL	International Business	Local, National, Regional & Global	To enable the students to understand various aspects of International	• CO1:Discuss the basics of International Business	PSO1	U
			Business.	• CO2:Outline the Modes of Entering International Business	PSO4	U

				• CO3:Assess the knowledge about International Business Environment	PSO2	Ар
				<ul> <li>CO4: Plan to gain knowledge on Balance of Payment</li> </ul>	PSO2	A
				• CO5: Create an understanding of International Economic Institutions	PSO1	U
PGCE3	Banking and Financial Institutions	Local, National & Regional	To equip the students about the recent trends in banking and about the financial institutions.	CO1:Understand     the basic concepts     of banking and     financial     institutions	PSO1	U

				<ul> <li>CO2:Gain         knowledge about         e-Banking.     </li> </ul>	PSO4	U
				<ul> <li>CO3:Acquire knowledge about e-Money.</li> </ul>	PSO4	Ac
				• CO4: Learn about national level financial institutions.	PSO1	U
				<ul> <li>CO5:Gain         knowledge about         state level financial         institutions     </li> </ul>	PSO1	U
PGCM	Income Tax Law & Practice	Local, National & Regional	To enable the students to compute tax of an individual assess and about the administrative procedures.	CO1:Gain     knowledge on the     basic concepts of     income tax and     computation of     income from     salary.	PSO 6	U

CO2:Learn the computation of income from house property and capital gains.	PSO 6	Ар
• CO3:Acquire  knowledge on the income from business and other sources and deductions thereon.	PSO 7	Ар
CO4: Develop knowledge on the various deductions available and computation of tax liability of an individual and firm.	PSO 6	Ар

				CO5: Understand the concept of clubbing of income and administrative procedures.	PSO 7	U
PGCN	Human Resource Management	Local, National & Regional	To give insight into Cultural dimensions, recruitment, Training development and work life balance	• CO1: Understand about human resource management and human resource information system.	PSO1	U
				• CO2: Gain knowledge about human resource planning.	PSO3	U
				• CO3: Learn about recruitment sources and selection procedure.	PSO6	Ар

			• CO4: Acquire knowledge about financial and nonfinancial incentives.	PSO6	A
			• CO5: Know about employees' health and safety.	PSO7	U
PGCE4 Teaching and Learning Skill	Local, National & Regional	To educate the students about the teaching skills and its recent developments.	<ul> <li>CO1:Understand the basic concepts of teaching aptitude</li> </ul>		U
			CO2:Gain     knowledge on ICT     and apply them in     teaching and     learning context.	PSO4	U
			• CO3:To develop communication	PSO4	Ар

				skills with special reference to listening, speaking, reading and writing.		
				CO4: To acquire knowledge about how to use Instructional Technology effectively in a classroom.	PSO5	Ар
				CO5: To learn     about different     teaching skills for     putting the content     across to targeted     audience	PSO4	U
PGCE5	Security Analysis & Portfolio Management	Local, National & Regional	To provide knowledge on the	• CO1:Create an awareness about risk and return of	PSO6	Ар

various investment avenues that benefit	different investments		
the Individuals and nation.	CO2: Analyse theoretical and practical background in the field of investment.	PSO1	An
	<ul> <li>CO3:Help them to understand security analysis and management.</li> </ul>	PSO6	An
	• CO4: Design and manage the bond and portfolio.	PSO6	Ap
	• CO5: Demonstrate current structure and regulation of the Indian financial sector.	PSO1	An