

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

(Autonomous)

Affiliated to Bharathidasan University

(Nationally Accredited with "A" Grade by NAAC – 4<sup>th</sup> Cycle)

NAGAPATTINAM 611 001.

## LOCAL/NATIONAL/REGIONAL/GLOBAL RELEVANCE

#### PG AND RESEARCH DEPARTMENT OF COMMERCE

Programme: B.Com Year: 2022-2023

Course Code	Title of the Course	Local/Regional/ National/Global	Rationale	Course Outcomes	PSOs Addressed	Cognitive Level
CUA	Principles of Accountancy	Local, National & Regional	To provide an understanding of the basic concepts and principles of Accounting and	basic concepts and	PS01, PS02	U
			working knowledge of final accounts.	• CO2: Prepare final accounts.	PSO 5	Ар

				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
				C05: 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
<ul> <li>CO4: Understand the concept of business ethics.</li> </ul>	PS05	An
CO5: Gain knowledge about corporate governance.	PSO1	Ар

CUC	Marketing	Local, National & Regional	To provide knowledge about various aspects	<ul> <li>CO1: Understand the basic concepts and functions of marketing.</li> </ul>	PS03	U
			and functions of marketing.	<ul> <li>CO2: Assess about consumer behaviour, product and brand strategies.</li> </ul>	PSO4	An
				<ul> <li>CO3: Understand the pricing decisions and distribution channels.</li> </ul>	PSO4	U
				• 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.	<ul> <li>CO1: Understand the basic concepts and functions of marketing.</li> </ul>	PSO3	U

				• CO2: Assess about consumer behaviour, product and brand strategies.	PSO4	An
				<ul> <li>CO3: Understand the pricing decisions and distribution channels.</li> </ul>	PSO4	U
				• CO4: Acquire knowledge about advertising and personal selling.	PSO5	An
				CO5: Learn about the recent trends in direct marketing and MIS.	PSO3	Ар
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	Ар
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 in business and different market structures.	CO2: Understand demand and indifference curve analysis.	PSO3	U
		<ul> <li>CO3:Gain knowledge on various functions of production.</li> </ul>	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
				C03: 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     Sale of goods act.  PSO 1
BCA3	Business Communication	Local, National, Regional & Global	communication in commerce, trade and update with	knowledge on PSO 1, Ap consumer PSO3
			mo ern trends. d	CO1: Plan about  communication in PSO 3  commerce and trade.
				• CO2: Develop knowledge on write PSO 3 U business letters.

				•	CO3: Learn about various types of business correspondence.	PSO 4	С
				•	CO4:Create knowledge to writing collection and sales letters.	PSO 5	Ap
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 Insurance	PSO1, PSO2	U
				٠	CO2: Develop knowledge regarding the procedures to be followed to become an agent	PSO 2	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      CO5: Assess the     PSO 1     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.
				CO3: Compute the     wages of workers PSO 5     under different

methods, labour turnover rate, overtime and idle time wages.
<ul> <li>CO4: Apply the methods in overhead apportionment and absorption of overheads.</li> </ul>
• CO5: Prepare reconciliation statement of cost and financial accounts and understand the reasons for differences between these accounts.

CUH Banking Theory Law and Practice	Local, National & To enable Regional students understand day-to-day banking action	the fu di ty	01: Understand the inctions of bank and istinguish different pes of bank.	PSO1	U
	advancement	• CO s ur ba	O2: Recognize the nderlying concepts of ank account perations.	PSO2	U
		di cu ar ur re be	nderstand the elationship etween a banker	PSO1	Ap
		• CC ba ch	nd customer.  O4: Understand the asic requisites of a neque and different appears of cheques	PSO2	Ac, U

				CO5: Realize the concepts of various PSO1, modes of fund transfer techniques.	n
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  A	n
				CO3: Learn about the prospectus of the PSO3     company.	С
				CO4: Plan to gain     knowledge on PSO3,     Director and their PSO 2     secretarial work.	n

				CO5: Assess the knowledge about secretary and their legal Position.	PSO 2, 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 banking.	PSO 4	U
			the practice of Banking	<ul> <li>CO2: Gain knowledge on banking functions and credit control measures.</li> </ul>	PSO 4	Ac
				• CO3: Learn about Central bank of India.	PSO 4	Ap
				<ul> <li>CO4: Create         knowledge on         Foreign exchanges.     </li> </ul>	PSO 5	Ар
				<ul> <li>CO5: Know about recent trends in banking sector.</li> </ul>	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.	PS02, PS0 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	on issue and redemption of PSO1 U,Ap debentures and
		company accounts and special accounts.	the preparation of final accounts of companies.  PSO2 U'Ap
			<ul> <li>CO3: Assess the knowledge on Amalgamation and PSO1 Ap 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	• CO1: Assess the basic concepts of financial management.	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	Ар
				• 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
	C03: 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.	р SO3	U
			computer in Business practices.	CO2: Familiarize     with MS Word and     MS Excel.	PSO3	Ac
				C03: Gain practical knowledge on accounting software package.	p SO3	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
CUS	E-Commerce	Local, National & Regional	To enable the students to understand about the Technology,	various aspects of E- Commerce	PSO1	Ар
			Operations and aspects of online business.	business	PSO2 , PSO5	An
				• CO3: Assess the knowledge about Infrastructure of e-commerce.	PSO2	An

			<ul> <li>CO4: Plan to gain knowledge on Operations of E-Commerce</li> </ul>	PSO 5,PSO 1	С
			• CO5: Create an understanding of Security and Legal aspects of E-Commerce	PSO 4. PSO3	С
ome Tax Law Lo Practice	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
		ass <sub>e</sub> sses.	• CO2: Learn the computation of income from salary.	PS03, PS05	Ap
			• CO3: Acquire knowledge on the income from house	PSO5	Ap

		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 Lo Accounting	Regional & To enable the students to understand the concepts and practice of Management Accounting.	knowledge about the Basics of Management	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
			<ul> <li>CO4: Familiarise the concepts of m Marginal costing and Standard costing.</li> </ul>	PSO 3	Ap
			<ul> <li>CO5: Understand the knowledge about</li> <li>Budget and</li> <li>Budgetary Control.</li> </ul>	PSO 5	U
ntrepreneurial evelopment	Local, National & Regional	students to understand the	• CO1:Formulate the various aspects of Entrepreneurship	PSO1,PSO 5	Ар
		emplo <sub>y</sub> ab <sub>le</sub> skills.	<ul> <li>CO2: Outline the         Business planning         process     </li> </ul>	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 Resource Management	To high light processes and mechanism o managing huma resources.	basic concepts and	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
				• CO4: Create knowledge on Training and Development.	PSO 3, PSO 5	A
				• CO5: Assess the students to know about performance appraisal.	PSO 4	Ар
CUE5	Investment Management	Local, National & Regional	To impart knowledge about basic concept relating to investment management.	• 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: 2022-2023

Course Title of Code Cours	, 8 ,	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.		PSO 1	Ac, U

CO2:Gain     knowledge about     production     function, supply     analysis and cost     concepts.	Ac
C03: Understand about pricing policies and practices.  PS01,PS0 4	Ap
CO4:Develop     knowledge on     profit planning     and forecasting.  PSO6	Ар
C05: Gain     knowledge on     business cycle, PSO6, PSO7     national income and     its measurement.	An

Env and	vironment	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	Ар			

				• CO5: Learn about corporate governance and ethics.	PSO6, PSO7	An
PGCC	Marketing Management	Local, National & Regional	To provide knowledge to the students about Marketing Concepts	• CO1: Understand the concepts of Marketing.	PSO1	Un
		*	• CO2: Acquire knowledge in the field of Marketing Management and Consumer Behaviour.	PSO4	Ap	
				• CO3: Familiarise with the various aspects related to Product and price.	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	<ul> <li>CO1: Understand the provisions of companies act.</li> </ul>	PSO3	A
	var	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.	• CO1: Understand the concepts relating to organizational behaviour.	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 Advanc Financi Manage	al 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
				CO4: Analyze risk and return, compute value of securities.	PSO 7	Ар
				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>	P SO1	Ар
				• CO2: Acquire	PS05	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
				• CO5: Gain knowledge on evaluation and control strategies.	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	elationship Regional anagement	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
PGCI	PGCI Advanced Corporate Accounting Local, National & Regional	Local, National & Regional	To provide an understanding and working knowledge of company accounts and special accounts.	the procedure for amalgamation and reconstruction of	Ар	
		and special accounts.	CO2:Gain     knowledge on     valuation of good     will, shares and     liquidation of     companies.	PSO 6	Ар	
				• CO3: Prepare the consolidated balance sheet.	PSO 2	Ap
				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	p SO 5	U
				CO2:Acquire     knowledge about     research design     and hypothesis	PSO 5	Ар
				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	Ap
PGCK	PGCK Advanced Cost Accounting	counting Regional students the methods	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	Ap
				• 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.	<ul> <li>CO2:Outline the Modes of Entering International Business</li> </ul>	PSO4	U

				• CO3:Assess the knowledge about International Business Environment	PSO2	Ap
				<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
Income Tax Law & Practice	Local, National & Regional	To enable the students to compute tax of an individual assess and about the administrative procedures.	<ul> <li>CO1:Gain         knowledge on the         basic concepts of         income tax and         computation of         income from         salary.     </li> </ul>	PSO 6	U

CO2:Learn the computation of income from house property and capital gains.	PSO 6	Ap
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.	p SO <sub>6</sub>	Ар

			• CO4: Acquire knowledge about financial and nonfinancial incentives.	PSO6	A
			• CO5: Know about employees' health and safety.	PSO7	U
PGCE4 Teachi Learnii	ng and Local, National & Regional	To educate the students about the teaching skills and its recent developments.	basic concepts of		U
			CO2:Gain     knowledge on ICT     and apply them in     teaching and     learning context.	p SO4	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	Ap
				C05: 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		
th e Individuals and nation.	<ul> <li>CO2: Analyse theoretical practical background in the field of investment.</li> </ul>	PSO1	An
	CO3:Help them to understand security analysis and management.	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