



# Excel

## COLLEGE FOR COMMERCE AND SCIENCE



Approved by Government of TamilNadu & Affiliated with Periyar University, Salem  
Pallakapalayam, Komarapalayam, Namakkal Dt-637 303

Tamilnadu, India

[www.excelinstitutions.com](http://www.excelinstitutions.com)

### 2021-22 REGULATION

### DEPARTMENT OF COMMERCE

<b>Programme Outcome(POs)</b>	
<b>PO1</b>	To provide a systematic and rigorous learning and exposure to Banking and Finance related disciplines.
<b>PO2</b>	To acquaint a student with conventional as well as contemporary areas in the discipline of Commerce.
<b>PO3</b>	To enable a student well versed in national as well as international trends.
<b>PO4</b>	To facilitate the students for conducting business, accounting and auditing practices, role of regulatory bodies in corporate and financial sectors nature of various financial instruments.
<b>PO5</b>	To provide in-depth understanding of all core areas specifically Advanced Accounting, International Accounting, Management, Security Market Operations and Business Environment, Research Methodology and Tax planning.

<b>Programme Specific Outcome(PSOs)</b>	
<b>PSO1</b>	After Completing Masters in Commerce students are able to develop an ability to apply knowledge acquired in problem solving.
<b>PSO2</b>	Ability to work in teams with enhanced interpersonal skills and communication.
<b>PSO3</b>	The students can work in different domains like Accounting, Taxation, HRM, Banking and Administration.
<b>PSO4</b>	Ability to start their own business and ability to work in MNCs as well as pvt, and public companies.
<b>PSO5</b>	To develop team work, leadership and managerial and administrative skills.



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### DEPARMENT OF COMMERCE

### 2021-22 REGULATION-COURSE OUTCOMES

Course Code	Course Title	Course Outcomes	
<b>SEMESTER-I</b>			
21PCM01	MARKETING MANAGEMENT	CO1	Students will demonstrate strong conceptual knowledge in the functional area of marketing management.
		CO2	Students will demonstrate effective understanding of relevant functional areas of marketing management and its application.
		CO3	Students will demonstrate analytical skills in identification and resolution of problems pertaining to marketing management.
		CO4	To understand the concepts of marketing management.
		CO5	To understand the tools used by marketing managers in decision situations.

#### Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	S	S
CO2	S	S	S	S	S
CO3	S	S	S	S	S
CO4	S	S	S	S	S
CO5	S	S	S	M	M

S- Strong M-Medium L-Low



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<b>21PCM02</b>	<b>ACCOUNTING FOR MANAGERIAL DECISION</b>	<b>CO1</b>	To introduce the students to the emerging changes in the modern business environment
		<b>CO2</b>	To develop the analytical, technical and managerial skills of students in the various areas of Business Administration
		<b>CO3</b>	To empower to students with necessary skill to become effective future managers and leaders
		<b>CO4</b>	To develop Technical skills among the students for designing and developing effective Functional strategies for growth and sustainability of business.
		<b>CO5</b>	To make the students develop competence with their usage in managerial decision making and control.

### Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5
<b>CO1</b>	S	M	M	S	S
<b>CO2</b>	S	S	M	S	M
<b>CO3</b>	S	S	S	M	S
<b>CO4</b>	S	S	S	S	S
<b>CO5</b>	S	M	S	S	S

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<b>21PCM03</b>	<b>FINANCIAL MANAGEMENT</b>	<b>CO1</b>	To explain the concept of fundamental financial concepts, especially time value of money.
		<b>CO2</b>	To apply capital budgeting projects using traditional methods
		<b>CO3</b>	To analyze the main ways of raising capital and their respective advantages and disadvantages in different circumstances
		<b>CO4</b>	To integrate the concept and apply the financial concepts to calculate ratios and do the capital budgeting.
		<b>CO5</b>	To develop knowledge on the allocation, management and funding of financial resources.

### Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5
CO1	S	M	S	S	M
CO2	S	M	S	M	S
CO3	S	S	S	S	S
CO4	S	M	S	S	M
CO5	S	M	S	M	S

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### SEMESTER-II

<b>21PCM05</b>	<b>ADVANCED COST ACCOUNTING</b>	<b>CO1</b>	Imbibe conceptual knowledge of cost accounting.
		<b>CO2</b>	Understand the significance of cost accounting in the modern economic environment
		<b>CO3</b>	Select the costs according to their impact on business
		<b>CO4</b>	Differentiate methods of schedule costs per unit of production
		<b>CO5</b>	Differentiate methods of calculating stock consumption.

### Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5
<b>CO1</b>	S	M	M	S	M
<b>CO2</b>	S	S	S	M	M
<b>CO3</b>	S	S	M	S	M
<b>CO4</b>	S	M	S	M	M
<b>CO5</b>	S	S	S	S	M

**S- Strong M-Medium L-Low**



21PCM06	INVESTMENT ANALYSIS AND PORTFOLIO MANAGEMENT	CO1	Value financial assets such as stocks and bonds.
		CO2	Measure the risk and return of a stock or a stock or a portfolio position.
		CO3	Diversify and manage investment portfolios in accordance with a person's risk preferences.
		CO4	Understand and evaluate investment advice from brokers and the financial press.
		CO5	portfolio risk and return, Markowitz portfolio model: risk and return for 2 and 3 asset portfolios, concept of efficient frontier & optimum portfolio

### Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	M	S
CO2	S	M	M	S	M
CO3	S	S	S	S	S
CO4	S	M	M	M	M
CO5	S	S	S	S	S

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<b>21PCM08</b>	<b>E-COMMERCE</b>	<b>CO1</b>	To make students to get basic knowledge about microbiology and its classification
		<b>CO2</b>	Get knowledge about staining methods and sterilization methods
		<b>CO3</b>	Basic understanding about classification of bacteria and viruses
		<b>CO4</b>	Get outline knowledge about bacterial cell components
		<b>CO5</b>	Get idea about how to cultivation and preservation of microbes.

### Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5
CO1	M	S	S	S	M
CO2	M	S	S	S	M
CO3	M	S	L	S	M
CO4	M	S	S	S	M
CO5	M	S	S	S	M

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<b>21PCME03</b>	<b>FINANCIAL MARKETS AND INSTITUTIONS</b>	<b>CO1</b>	The structure and objectives of the financial market; • the structure of financial market and the contents of financial assets
		<b>CO2</b>	Understand the challenges of uncertain environment of financial markets, assess them and take appropriate financial and investment decisions.
		<b>CO3</b>	Evaluate the investment as a financial asset and use the various tools of the financial market
		<b>CO4</b>	Plan and perform an independent research project in the area of financial markets and instruments.
		<b>CO5</b>	Basics of legal support in the functioning of the financial market and methods of control over the financial situation of the issuer

### Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5
<b>CO1</b>	S	M	S	M	M
<b>CO2</b>	S	S	M	M	M
<b>CO3</b>	S	M	S	M	M
<b>CO4</b>	S	S	M	M	M
<b>CO5</b>	S	M	S	M	M

**S- Strong M-Medium L-Low**





<b>21PHR01</b>	<b>HUMAN RIGHTS</b>	<b>CO1</b>	Identify and evaluate the historical, philosophical, political and cultural developments establishing human rights as a set of global norms, agreements, and procedures.
		<b>CO2</b>	Explore global human rights institutions, law, and processes, and assess the impact of their interaction with national and local cultural practices and norms.
		<b>CO3</b>	Critically examine the impact of diverse geographic, cultural and theoretical contexts on the social acceptance and practical application of human rights norms.
		<b>CO4</b>	Synthesize interdisciplinary approaches and contributions to topics such as gender, race, poverty, violence and post-colonialism within a human rights framework.
		<b>CO5</b>	Reflectively evaluate the effectiveness of human rights practice on local, national or international humanitarian efforts.

### Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5
<b>CO1</b>	S	M	S	S	S
<b>CO2</b>	S	S	S	M	M
<b>CO3</b>	S	S	S	S	S
<b>CO4</b>	S	M	S	M	M
<b>CO5</b>	S	M	S	M	M

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<b>21PCM09</b>	<b>RESEARCH METHODOLOGY</b>	<b>CO1</b>	Demonstrate the ability to choose methods appropriate to research aims and objectives
		<b>CO2</b>	Understand the limitations of particular research methods
		<b>CO3</b>	Develop skills in qualitative and quantitative data analysis and presentation.
		<b>CO4</b>	Develop advanced critical thinking skills.
		<b>CO5</b>	Identify and discuss the role and importance of research in the social sciences.

### Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5
<b>CO1</b>	S	M	S	M	M
<b>CO2</b>	S	M	M	M	S
<b>CO3</b>	S	S	S	M	S
<b>CO4</b>	S	S	S	S	M
<b>CO5</b>	S	S	S	S	S

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<b>21PCM10</b>	<b>ADVANCED CORPORATE ACCOUNTING</b>	<b>CO1</b>	Develop a process for redemption of Preference shares
		<b>CO2</b>	Construct the Restructuring of capital structure in the financial statement of Joint stock company ltd.
		<b>CO3</b>	Calibrate the procedure involved in Amalgamation of companies
		<b>CO4</b>	Calibrate the procedure involved in Absorption of companies
		<b>CO5</b>	Explain the implication of unethical accounting practices on the society

### Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5
CO1	S	M	S	M	S
CO2	S	M	M	M	M
CO3	S	S	S	M	S
CO4	S	M	M	M	M
CO5	S	S	S	M	S

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<b>21PCM11</b>	<b>HUMAN RESEACH MANAGEMENT</b>	<b>CO1</b>	To develop the understanding of the concept of human resource management and to understand its relevance in organizations.
		<b>CO2</b>	To develop necessary skill set for application of various HR issues
		<b>CO3</b>	To analyse the strategic issues and strategies required to select and develop manpower resources.
		<b>CO4</b>	To integrate the knowledge of HR concepts to take correct business decisions.
		<b>CO5</b>	To help the students focus on and analyse the issues and strategies required to select and develop manpower resources.

### Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5
<b>CO1</b>	S	M	S	M	S
<b>CO2</b>	S	S	S	S	M
<b>CO3</b>	S	S	S	M	S
<b>CO4</b>	S	M	M	M	S
<b>CO5</b>	S	S	S	M	S

**S- Strong M-Medium L-Low**



<b>21PCM12</b>	<b>INCOME TAX AND TAX PLANNING</b>	<b>CO1</b>	Calculate income under various heads.
		<b>CO2</b>	Compute total income.
		<b>CO3</b>	Make tax plan for individual.
		<b>CO4</b>	File tax return
		<b>CO5</b>	Making use of various tax exemptions and deductions.

### Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5
<b>CO1</b>	S	M	S	M	S
<b>CO2</b>	S	S	S	S	M
<b>CO3</b>	S	S	S	M	S
<b>CO4</b>	S	M	M	M	S
<b>CO5</b>	S	S	S	M	S

**S- Strong M-Medium L-Low**



<b>21PCME06</b>	<b>RETAIL MARKETING</b>	<b>CO1</b>	Making use of various tax exemptions and deductions.
		<b>CO2</b>	Understand the ways that retailers use marketing tools and techniques to interact with their customers.
		<b>CO3</b>	Apply the principles, practices, and concepts used in retail marketing management.
		<b>CO4</b>	Understand the conceptual and organizational aspects of the retail sector, including strategic planning and management in the retail industry.
		<b>CO5</b>	Understand the key elements in planning, managing, and executing the retail marketing mix as they relate to the product, price, distribution, and promotion.

### Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5
<b>CO1</b>	S	M	S	S	M
<b>CO2</b>	S	M	S	S	S
<b>CO3</b>	S	M	S	S	S
<b>CO4</b>	S	M	S	S	M
<b>CO5</b>	S	M	S	S	S

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### SEMESTER-IV

<b>21PCM13</b>	<b>GOODS AND SERVICE TAX</b>	<b>CO1</b>	Students would explain the various terms related to Goods and Service tax (GST).
		<b>CO2</b>	Students would distinguish the difference between forward change and reverse charge mechanism and also to understand the difference between composite and mixed supp
		<b>CO3</b>	Students would discuss the time, place and value of supply.
		<b>CO4</b>	Students would discuss the contents and format for various documents like tax invoice, bill of supply, debit note, credit note etc.
		<b>CO5</b>	Students would analyse whether a person is required to obtain registration under GST law.

### Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5
CO1	S	M	S	S	M
CO2	S	M	S	M	S
CO3	S	S	S	S	S
CO4	S	M	S	S	M
CO5	S	M	S	M	S

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<b>21PCM14</b>	<b>SERVICES MARKETING</b>	<b>CO1</b>	By completing this course, students will: Appreciate the challenges facing the services marketing in traditional commercial marketing, e-marketing and non commercial environments;
		<b>CO2</b>	Appreciate the difference between marketing physical products and intangible services, including dealing with the extended services marketing mix, and the four unique traits of services marketing;
		<b>CO3</b>	Recognize the challenges faced in services delivery as outlined in the services gap model
		<b>CO4</b>	Develop professional business writing skills
		<b>CO5</b>	The need for specialized skills in Services Marketing has grown in recognition of the important role of services in advanced economies.

### Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5
<b>CO1</b>	S	M	M	S	S
<b>CO2</b>	S	S	M	S	M
<b>CO3</b>	S	S	S	M	S
<b>CO4</b>	S	S	S	S	S
<b>CO5</b>	S	M	S	S	S

**S- Strong M-Medium L-Low**





<b>21PCME07</b>	<b>INSURANCE AND RISK MANAGEMENT</b>	<b>CO1</b>	Evaluate the growth and Development of Insurance Business.
		<b>CO2</b>	Understand the working and functioning of the Insurance Sector.
		<b>CO3</b>	Study the inter-relationship between Insurance & Risk Management
		<b>CO4</b>	Analyze the Role of Insurance Business Intermediaries
		<b>CO5</b>	Obtain an overview of Regulatory Framework of Insurance Sector.

### Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5
<b>CO1</b>	S	M	M	S	S
<b>CO2</b>	S	S	M	S	M
<b>CO3</b>	S	S	S	M	S
<b>CO4</b>	S	S	S	S	S
<b>CO5</b>	S	M	S	S	S

**S- Strong M-Medium L-Low**