

**MAHENDRA ARTS & SCIENCE COLLEGE**  
(Autonomous)

Affiliated to Periyar University, Salem.

Accredited by NAAC with 'A' Grade & Recognized u/s 2(f) and 12(B) of the UGC Act 1956  
Kalippatti – 637 501, Namakkal (Dt), Tamil Nadu.



**PG & RESEARCH DEPARTMENT OF COMMERCE**

**COURSE OUTCOMES (COs)**

**BACHELOR OF COMMERCE**

**PRINCIPAL**

**MAHENDRA ARTS & SCIENCE COLLEGE**  
(Autonomous)

Kalippatti (PO) - 637 501, Namakkal (Dt)

**For the students**  
**admitted from the**

**Academic Year 2019-2020 onwards**

<b>Core Course – I</b>	<b>B.COM.</b>	<b>2019 - 2020</b>
<b>Code: M19UCM01</b>	<b>FINANCIAL ACCOUNTING – I</b>	
<b>Credit: 5</b>		

**Objectives:**

- i. To facilitates the students to apply the basic principles of accounting.
- ii. To develop an expertise in handling the accounting standards.

**Course Outcomes:**

On the successful completion of the course students will be able to

<b>CO</b>	<b>Statement</b>	<b>Knowledge Level</b>
<b>CO1</b>	Identify the accounting principles, journal ledger and trial balance	K1
<b>CO2</b>	Understand the financial result of sole trading concerns	K2
<b>CO3</b>	Analyze and discover the results of single entry system	K4
<b>CO4</b>	Develop the accounting procedure for depreciation accounting	K3
<b>CO5</b>	Understand the accounting treatment for the NPO and Average due date	K1

<b>Core Course– II</b>	<b>B.COM.</b>	<b>2019 - 2020</b>
<b>Code: M19UCM02</b>	<b>BUSINESS COMMUNICATION</b>	
<b>Credit: 4</b>		

**Objectives:**

- i. To enables the students to have knowledge about the application of business communication and drafting business letters.
- ii. To provides knowledge in report writing.

**Course Outcomes:**

On the successful completion of the course students will be able to

<b>CO</b>	<b>Statement</b>	<b>Knowledge Level</b>
<b>CO1</b>	Indicate the objectives and types of business communication.	K1
<b>CO2</b>	Understand the need and functions of business letters and layout	K2
<b>CO3</b>	Develop the ways of writing circular and status enquiry letters	K3
<b>CO4</b>	Analysis the knowledge in bank correspondence and application for the job.	K4
<b>CO5</b>	Bring out the concepts to report writing	K1

<b>Allied course - II</b>	<b>B.COM</b>	<b>2019 - 2020</b>
<b>Code:M19UECA01</b>	<b>BUSINESS ECONOMICS</b>	
<b>Credit: 4</b>		

### **Objectives**

- i. To provides the students for understanding of characteristics economics and determinants
- ii. To help the students to gain knowledge on inflation and national incomes.

### **Course Outcomes:**

On the successful completion of the course, students will be able to

<b>CO</b>	<b>CO Statement</b>	<b>Knowledge Level</b>
CO1	Mention the nature and scope of economics	K1
CO2	Understand and describe the Law of demand and supply.	K2
CO3	Analyse the production and cost concepts	K4
CO4	Identify about the market competition and price determination	K1
CO5	Apply the Measures to control inflation and measuring national income	K3

<b>Core Course- III</b>	<b>B.COM.</b>	<b>2019 - 2020</b>
<b>Code: M19UCM03</b>	<b>FINANCIAL ACCOUNTING-II</b>	
<b>Credit: 5</b>		

### **Objectives**

- i. To enables the students to apply the conceptual principles and to develop an expertise in handling the partnership accounts.
- ii. To provides an understanding about the accounting treatment of branch accounts and department accounts.

### **Course Outcomes**

On the successful completion of the course, students will be able to

<b>CO</b>	<b>Statement</b>	<b>Knowledge Level</b>
<b>CO1</b>	Indicate the accounting treatment of departmental accounts	K1
<b>CO2</b>	Sketch out the procedure for calculation of branch accounts	K2
<b>CO3</b>	Apply the procedure for the admission of partner	K3
<b>CO4</b>	Outline the procedure for solve the retirement and death of partners	K4
<b>CO5</b>	Discover the procedure for dissolution of partnership firm	K3, K4

<b>Core Course-IV</b>	<b>B.COM.</b>	<b>2019 – 2020</b>
<b>Code: M19UCM04</b>	<b>BUSINESS MANAGEMENT</b>	
<b>Credit: 4</b>		

### **Objectives**

- i. To enables to the students for the foundation of management functions towards the development of business ability among the students.
- ii. To explains the basic concepts and principles of management for young commerce graduates to enhance their skills and ability towards organization development.

### **Course Outcomes**

On the successful completion of the course, students will be able to

<b>CO</b>	<b>Statement</b>	<b>Knowledge Level</b>
<b>CO1</b>	Identify the importance of management	K1
<b>CO2</b>	Understand the purposes and types of planning	K2
<b>CO3</b>	Explain the significances of organization	K3
<b>CO4</b>	Summarize the importance of motivation and leadership	K3,K4
<b>CO5</b>	Apply the consequences of controlling and coordination	K3

<b>Allied course - I</b>	<b>B.COM.</b>	<b>2019 - 2020</b>
<b>Code:M19UECAO2</b>	<b>INDIAN ECONOMY</b>	
<b>Credit: 4</b>		

### **Objectives**

- i. To facilitates the students for understanding of underdeveloped economy characteristics and determinants.
- ii. To help the students to gain knowledge on economic planning and five years planning.

### **Course Outcomes**

On the successful completion of the course, students will be able to

<b>CO</b>	<b>Statement</b>	<b>Knowledge Level</b>
<b>CO1</b>	Indicate the characteristics and causes of underdeveloped economy	K1
<b>CO2</b>	Bring out the reasons for population growth	K2
<b>CO3</b>	Describe the position of agriculture	K4
<b>CO4</b>	Indicate the role of various industries in economic development.	K1
<b>CO5</b>	Develop the significances of fiver year planning	K3

<b>Core Practical –I</b>	<b>B.COM.</b>	<b>2019 - 2020</b>
<b>Code: M19UCMP01</b>	<b>COMMERCE PRACTICAL - I</b>	
<b>Credit: 2</b>		

### **Objectives**

- i. To help the students to gain knowledge on invoice, voucher, Entry pass, Debit note and Credit note.
- ii. To enable the students to be proficient with filling LIC application, PAN form and IT form.

### **Course Outcomes**

On the successful completion of the course, students will be able to

<b>CO</b>	<b>Statement</b>	<b>Knowledge Level</b>
<b>CO1</b>	Mention the procedure for filling up of receipts, voucher and delivery challan	K1
<b>CO2</b>	Explain the concepts drawing and endorsing of cheques.	K2
<b>CO3</b>	Identify the procedure for filling up of loan application	K1
<b>CO4</b>	Develop the model of cost sheet and agenda	K3
<b>CO5</b>	Develop the concept of preparation of advertising copy.	K3



<b>Core Course – V</b>	<b>B.COM.</b>	<b>2019 - 2020</b>
<b>Code: M19UCM05</b>	<b>CORPORATE ACCOUNTING - I</b>	
<b>Credit: 5</b>		

**Objectives:**

- i. To equip the students with accounting methods formulated for the corporate bodies from the time of their inception till their liquidation.
- ii. To provide the students about the procedure for preparation of company final accounts.

**Course Outcomes:**

On the successful completion of the course students will be able to

<b>CO</b>	<b>Statement</b>	<b>Knowledge Level</b>
<b>CO1</b>	Identify the basic knowledge about company accounts	K1
<b>CO2</b>	Understand the procedure for redemption of preference shares and underwriting of shares	K2
<b>CO3</b>	Apply the steps issues and redemption of debenture	K3
<b>CO4</b>	Calculate the value of goodwill and shares.	K4
<b>CO5</b>	Analysis the procedure for preparation of company final accounts	K4

<b>Core Course – VI</b>	<b>B.COM.</b>	<b>2019 - 2020</b>
<b>Code: M19UCM06</b>	<b>BUSINESS LAW</b>	
<b>Credit: 4</b>		

**Objectives:**

- i. To provides to the students with an understanding of general principles of law of contract and special contracts.
- ii. To enable the students to understand about the concept of agencies and kinds.

**Course Outcomes:**

On the successful completion of the course students will be able to

<b>CO</b>	<b>Statement</b>	<b>Knowledge Level</b>
<b>CO1</b>	Identify the elements of valid contract	K1
<b>CO2</b>	Understand the concept of offer, acceptance and performance of a contract	K2
<b>CO3</b>	Outline the concept of consideration and discharge of contracts	K3,K4
<b>CO4</b>	Mention the significances of sale of goods and condition and warranties.	K3
<b>CO5</b>	Analysis the concept of agencies and kinds	K4

<b>Core Course – VII</b>	<b>B.COM.</b>	<b>2019 – 2020</b>
<b>Code: M19UCM07</b>	<b>MODERN BANKING</b>	
<b>Credit: 4</b>		

**Objectives:**

- i. To enable to understand the legal procedures formulated under banking regulation act negotiable instrument act and other legal issues.
- ii. To provide exposure to the students with the latest developments in the banking field and to acquire specialized knowledge of law and practice relating to banking.

**Course Outcomes:**

On the successful completion of the course students will be able to

<b>CO</b>	<b>Statement</b>	<b>Knowledge Level</b>
<b>CO1</b>	Identify the basic relationship between a banker and customer	K1
<b>CO2</b>	Bring out the various types of deposit accounts	K2
<b>CO3</b>	Analysis provisions of negotiable instrument Act	K4
<b>CO4</b>	Develop the precautions for paying banker	K3
<b>CO5</b>	Apply the sound principles of lending	K3

<b>Core Course – VIII</b>	<b>B.COM.</b>	<b>2019 - 2020</b>
<b>Code: M19UCM08</b>	<b>ENTREPRENEURIAL DEVELOPMENT</b>	
<b>Credit: 4</b>		

**Objectives:**

- i. To motivates the students to become an Entrepreneur, and how to start up an enterprise, and how to make financial assistance from the institutions.
- ii. To provides the knowledge in institutions providing finance to entrepreneurs.

**Course Outcomes:**

On the successful completion of the course, students will be able to

<b>CO</b>	<b>Statement</b>	<b>Knowledge Level</b>
<b>CO1</b>	Indicate the characteristics and types of entrepreneurs	K1
<b>CO2</b>	State the tips for project preparation	K2
<b>CO3</b>	Develop the steps for starting new business	K3
<b>CO4</b>	Analysis the institutions to assisting to the entrepreneurs	K4
<b>CO5</b>	Identify the institutions providing finance to entrepreneurs	K1

<b>Skill Enhancement Course – I</b>	<b>B.COM.</b>	<b>2019 - 2020</b>
<b>Code: M19UCMS01</b>	<b>STOCK MARKET AND INVESTMENT PRACTICES</b>	
<b>Credit: 2</b>		

### **Objectives**

- i. To provide basic skills to operate in stock market and the ways of investing in it.
- ii. To enable the student to take up investment in stock market independently.

### **Course Outcomes**

On the successful completion of the course, students will be able to

<b>CO</b>	<b>Statement</b>	<b>Knowledge Level</b>
<b>CO1</b>	Find out the types of investments	K1
<b>CO2</b>	Understand the role of stock exchanges	K2
<b>CO3</b>	Describe the procedure for on line trading of stocks	K3
<b>CO4</b>	Examine the kinds of mutual funds	K4
<b>CO5</b>	Apply the concepts options and futures	K3

<b>Core Course- IX</b>	<b>B.COM.</b>	<b>2019 - 2020</b>
<b>Code:M19UCM09</b>	<b>CORPORATE ACCOUNTING – II</b>	
<b>Credit: 5</b>		

### Objectives

- i. To lay down a foundation for drafting accounts for special corporate bodies such as Banking Companies, Insurance Companies and Holding Companies
- ii. To explain the basic concepts and processes in Liquidation of Companies.

### Course Outcomes

On the successful completion of the course, students will be able to

<b>CO</b>	<b>Statement</b>	<b>Knowledge Level</b>
<b>CO1</b>	Identify the solution to solve the problems of internal and external reconstruction	K1
<b>CO2</b>	Understand the steps to solve the banking company accounts	K2
<b>CO3</b>	Analysis the procedures to solve the problems of liquidation of companies	K4
<b>CO4</b>	Develop the solution to solve the insurance company accounts	K3
<b>CO5</b>	Apply the procedures to solve holding company accounts	K3

<b>Core Course -X</b>	<b>B.COM.</b>	<b>2019 – 2020</b>
<b>Code:M19UCM10</b>	<b>COMPANY LAW</b>	
<b>Credit: 5</b>		

### **Objectives**

- i. To provides the fundamental knowledge about companies Act 2013. -To learn about different kinds of companies, promotion of new companies, Memorandum of Association etc.,
- ii. To understand the power of company directors, Shareholders and their qualification in organization.

### **Course Outcomes**

On the successful completion of the course, students will be able to

<b>CO</b>	<b>CO Statement</b>	<b>Knowled ge Level</b>
CO1	Indicate the different kinds of companies.	K1
CO2	Outline the concept of memorandum of association and articles of association	K2
CO3	Apply the power of company's directors and their qualifications.	K3
CO4	Understand about various activities like company meetings, voting power, resolutions, minutes, agenda, notice etc.,	K2
CO5	Analysis the procedure and consequences of winding up of companies	K4

<b>Core Course - XI</b>	<b>B.COM.</b>	<b>2019 - 2020</b>
<b>Code:M19UCM11</b>	<b>MARKETING MANAGEMENT</b>	
<b>Credit: 4</b>		

### **Objectives**

- i. To presents the knowledge and skill to uphold an environment of learning and creativity in the field of marketing to manage marketing business
- ii. To equip them to contribute for the emerging challenges of marketing in the upcoming technological, sustainable global economic scenario.

### **Course Outcomes**

On the successful completion of the course, students will be able to

<b>CO</b>	<b>Statement</b>	<b>Knowledge Level</b>
CO1	Find out the classifications and functions of marketing	K1
CO2	Explain the buyer behaviour and market segmentation	K2
CO3	Outline the significances product and its packaging	K3
CO4	Analysis the pricing objectives and significances of advertising	K4
CO5	Identify the significances of personal selling and sales promotion	K1



<b>Skill Enhancement Course – II</b>	<b>B.COM.</b>	<b>2019 - 2020</b>
<b>Code: M19UCMS02</b>	<b>COLLECTIVE BARGAINING AND NEGOTIATION SKILLS</b>	
<b>Credit: 2</b>		

### **Objectives**

- i. To promote understanding of the concept and theories of collective bargaining
- ii. To provide exposure to the required skills in negotiating a contract.

### **Course Outcomes**

On the successful completion of the course, students will be able to

<b>CO</b>	<b>Statement</b>	<b>Knowledge Level</b>
CO1	Define the concepts of collective bargaining	K1
CO2	Understand the theories of collective bargaining	K2
CO3	Analysis the pre-requisites of collective bargaining	K3
CO4	Identify the concepts of negotiation	K1
CO5	Apply the Phases in Collective Bargaining	K3

<b>Core Course – XII</b>	<b>B.COM.</b>	<b>2019 - 2020</b>
<b>Code: M19UCM12</b>	<b>COST ACCOUNTING</b>	
<b>Credit: 5</b>		

**Objectives:**

- i. To provides an in depth study of the cost accounting principles and techniques for identification, analysis and classification of cost components
- ii. To explain the basic concepts and processes in determination of cost of products and services and also facilitate managerial decision making process

**Course Outcomes:**

On the successful completion of the course, students will be able to

<b>CO</b>	<b>Statement</b>	<b>Knowledge Level</b>
CO1	State the basic elements of cost accounting	K1
CO2	Understand the various methods of pricing materials	K2
CO3	Apply the procedure for find out the labour cost and incentives	K3
CO4	Develop the apportionment of overheads	K3
CO5	Analysis the techniques of processing costing	K4

<b>Core Course - XIII</b>	<b>B.COM.</b>	<b>2019 – 2020</b>
<b>Code: M19UCM13</b>	<b>INCOME TAX LAW &amp; PRACTICE – I</b>	
<b>Credit: 5</b>		

**Objectives:**

- i. To provides the laws relating to income tax and procedures, to equip the students with revised provisions of Act 1961.
- ii. To lay down a foundation for computing Gross Total Income, rebate and the total tax liability of an individual.

**Course Outcomes:**

On the successful completion of the course, students will be able to

<b>CO</b>	<b>Statement</b>	<b>Knowledge Level</b>
CO1	Examine the basic concepts of schedule of rates of tax liability penalties and prosecution	K1
CO2	Explain the total taxable income of an Assessee	K2
CO3	Apply and practice the computation of total income	K3
CO4	Develop the procedure for calculation of income from house property	K3
CO5	Analysis the computation of profits and gains of business or profession	K4

<b>Core Course - XIV</b>	<b>B.COM.</b>	<b>2019 - 2020</b>
<b>Code: M19UCM14</b>	<b>AUDITING</b>	
<b>Credit: 4</b>		

### Objectives

- i. To enables the students to gain knowledge of auditing nature and scope
- ii. To assist the students to comprehend the concepts of specialized audits.

### Course Outcomes

On the successful completion of the course, students will be able to

<b>CO</b>	<b>Statement</b>	<b>Knowledge Level</b>
<b>CO1</b>	Identify the meaning, objectives and kinds of audit	K1
<b>CO2</b>	Understand the procedure for internal control and internal check	K2
<b>CO3</b>	Analyze steps for vouching of transaction	K4
<b>CO4</b>	Indicate the qualification and appoint of auditor	K1
<b>CO5</b>	Apply the audit steps for specialized institutions	K3

<b>Core Course- XV</b>	<b>B.COM.</b>	<b>2019 - 2020</b>
<b>Code: M19UCM15</b>	<b>FINANCIAL MANAGEMENT</b>	
<b>Credit: 4</b>		

**Objectives:**

- i. To familiarizes the students with the principles and practices of financial management
- ii. To understand the concepts of financial management and their application for managerial decision making.

**Course Outcomes:**

On the successful completion of the course, students will be able to

<b>CO</b>	<b>Statement</b>	<b>Knowledge Level</b>
CO1	Indicate the concept of financial management	K1
CO2	Calculate capital structure, cost of capital for strategic financial decision making	K2
CO3	Apply and practice the theories of financial planning	K3
CO4	Develop the capital budgeting techniques	K4
CO5	Analysis the working capital management	K3

<b>Elective Course – I Paper – 1</b>	<b>B.COM.</b>	<b>2019 - 2020</b>
<b>Code: M19UCME01</b>	<b>BUSINESS RESEARCH METHODS</b>	
<b>Credit: 4</b>		

**Objectives:**

- i. To exposes that the basic of business research to equip students with principles of quantitative research
- ii. To acquire about the fundamentals of research methods and statistical tools.

**Course Outcomes:**

On the successful completion of the course students will be able to

<b>CO</b>	<b>Statement</b>	<b>Knowledge Level</b>
CO1	Identify the basic components of research	K1
CO2	Bring out the different kinds of sampling techniques	K2
CO3	Analysis the methods of data collection	K4
CO4	Apply the testing of hypothesis	K3
CO5	Develop the techniques for writing report	K3

<b>Elective Course – I Paper – 2</b>	<b>B.COM.</b>	<b>2019 – 2020</b>
<b>Code: M19UCME02</b>	<b>INVESTMENT MANAGEMENT</b>	
<b>Credit: 4</b>		

**Objectives:**

- i. To induce students to the application of various tools and techniques of financial risk management
- ii. To provide knowledge on the various investment avenues that benefits the individual and nation

**Course Outcomes:**

On the successful completion of the course, students will be able to

<b>CO</b>	<b>Statement</b>	<b>Knowledge Level</b>
CO1	Mention the factors favouring for the investments	K1
CO2	Show the structure of financial markets	K2
CO3	Analysis the various types of risks	K4
CO4	Develop the investment alternatives	K3
CO5	Understand the various sources of information about investment	K2

<b>Elective Course – I Paper – 3</b>	<b>B.COM.</b>	<b>2019 - 2020</b>
<b>Code: M19UCME03</b>	<b>INDUSTRIAL LAW</b>	
<b>Credit: 4</b>		

**Objectives:**

- i. To familiarizes the fundamental concepts of companies Act 2013, to provide an insight into the different types of companies
- ii. To make the students to acquaint with various documents involved in a Joint Stock Company.

**Course Outcomes:**

On the successful completion of the course, students will be able to

<b>CO</b>	<b>Statement</b>	<b>Knowledge Level</b>
CO1	Identify the provisions of factories act	K1
CO2	State the provisions of wages act	K2
CO3	Analysis the provisions of industrial dispute act	K4
CO4	Develop the provisions of trade union act	K3
CO5	Explain the provisions of payment of bonus act	K3



<b>Elective Course – I Paper – 4</b>	<b>B.COM.</b>	<b>2019 - 2020</b>
<b>Code: M19UCME04</b>	<b>ADVERTISING THEORY AND PRACTICE</b>	
<b>Credit: 4</b>		

**Objectives:**

i. To imparts the knowledge about the different concepts of advertising and kinds of advertising.

ii. To enables the students to understand the social and ethical issues of advertising.

**Course Outcomes:**

On the successful completion of the course, students will be able to

<b>CO</b>	<b>Statement</b>	<b>Knowledge Level</b>
CO1	Find out the features, nature and objectives of advertising	K1
CO2	Understand the functions of advertising	K2
CO3	Analysis the kinds of advertising	K4
CO4	Develop the criticism of advertising	K3
CO5	Understand the social and ethical issues of advertising	K2

<b>Core Course-XVI</b>	<b>B.COM.</b>	<b>2019 - 2020</b>
<b>Code:M19UCM16</b>	<b>MANAGEMENT ACCOUNTING</b>	
<b>Credit: 5</b>		

### Objectives

- i. To provides the fundamental knowledge and techniques in Management Accounting and learns the budgetary control procedures.
- ii. To enables the students to get knowledge in marginal costing techniques.

### Course Outcomes

On the successful completion of the course, students will be able to

<b>CO</b>	<b>Statement</b>	<b>Knowledge Level</b>
<b>C01</b>	Indicate objectives, nature and scope of management accounting	K1
<b>C02</b>	Understand the liquidity position of the company	K2
<b>C03</b>	Analysis the financial position of the company	K3
<b>C04</b>	Develop the budgets and demonstrate budget control techniques	K4
<b>C05</b>	Apply the knowledge of break-even analysis and profit maximization	K3

<b>Core course - XVII</b>	<b>B.COM.</b>	<b>2019 - 2020</b>
<b>Code: M19UCM17</b>	<b>INCOME TAX LAW AND PRACTICE - II</b>	
<b>Credit: 5</b>		

### **Objectives**

- i. To gains knowledge of various heads of income and assist the students to comprehend the concepts of calculation of income tax for an individual.
- ii. To provides skills for computation of tax liability for individuals.

### **Course Outcomes**

On the successful completion of the course, students will be able to

<b>CO</b>	<b>Statement</b>	<b>Knowledge Level</b>
CO1	Identify the procedure for calculation of capital gains	K1
CO2	Understand the various incomes of income from other sources	K2
CO3	Apply the procedure for set off of losses	K3
CO4	Analysis the procedure for gross total incomes	K4
CO5	Discuss the procedure for calculation of income tax	K4

<b>Core Course -XVIII</b>	<b>B.COM.</b>	<b>2019 – 2020</b>
<b>Code: M19UCM18</b>	<b>HUMAN RESOURCE MANAGEMENT</b>	
<b>Credit: 5</b>		

### Objectives

- i. To facilitates the functions and importance of human resource management in organization and learns about the recruitment and selection process of skilled, semi skilled and non skilled employees.
- ii. To understands the payroll management and various employees' benefits in organizations.

### Course Outcomes

On the successful completion of the course, students will be able to

<b>CO</b>	<b>CO Statement</b>	<b>Knowled ge Level</b>
<b>CO1</b>	Indicate the functions, importance and the role of HRM in organizations.	K1
<b>CO2</b>	Outline the man power planning for arranging better placement of employees.	K2, K3
<b>CO3</b>	Analysis the suitable training to the relevant skill based employees.	K4
<b>CO4</b>	Develop the wage and salary administration, promotion, increment, incentives management etc.,	K3
<b>CO5</b>	Understand the benefits offered by the employers to employees for their welfare.	K2

<b>Skill Enhancement Course: IV</b>	<b>B.COM.</b>	<b>2019 - 2020</b>
<b>Code: M19UCMS04</b>	<b>FUNDAMENTALS OF E-COMMERCE</b>	
<b>Credit: 2</b>		

### **Objectives**

- i. To enables the student to become competent to in the mechanism for excelling in e commerce based employments and self-employment opportunities.
- ii. To provides the knowledge in internet security.

### **Course Outcomes**

On the successful completion of the course, students will be able to

<b>CO</b>	<b>Statement</b>	<b>Knowledge Level</b>
CO1	Indicate the functions of E-Commerce	K1
CO2	Outline the models of Electronic business	K2
CO3	Narrate the functions of internet.	K2, K3
CO4	Apply the concept of e-payments	K3
CO5	Identify the concepts of internet security	K1

<b>Elective Course: II Paper - 1</b>	<b>B.COM.</b>	<b>2019 - 2020</b>
<b>Code: M19UCME05</b>	<b>GOODS AND SERVICE TAX</b>	
<b>Credit: 4</b>		

### **Objectives**

- i. To creates an awareness of the various Goods and Service Tax.
- ii. To enables the students to get knowledge of IGST.

### **Course Outcomes**

On the successful completion of the course, students will be able to

<b>CO</b>	<b>Statement</b>	<b>Knowledge Level</b>
CO1	Mention the concepts, feature and advantages of GST	K1
CO2	Outline the kinds of GST	K2,K3
CO3	Analysis the significances of input tax credit	K4
CO4	Develop the procedure for e-filing	K3
CO5	Identify the concept of IGST	K1

<b>Elective Course: II Paper – 2</b>	<b>B.COM.</b>	<b>2019 - 2020</b>
<b>Code: M19UCME06</b>	<b>SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT</b>	
<b>Credit: 4</b>		

### **Objectives**

- i. To create an awareness of the various investment avenues available for a secured return
- ii. To impart an investment knowledge for the construction of a portfolio after a rational analysis of fundamental and technical analysis.

### **Course Outcomes**

On the successful completion of the course, students will be able to

<b>CO</b>	<b>Statement</b>	<b>Knowledge Level</b>
CO1	Identify the concepts of investment environment	K1
CO2	Bring out the concepts of fundamental and technical analysis for the construction of a portfolio	K2
CO3	Analyze and discover the performance of a selected portfolio for a certain period	K4
CO4	Develop the vector point the marketing mix elements and describe the components of market mix.	K3
CO5	Apply the fundamental concepts of technical testing on investment decisions	K3

<b>Elective Course: II Paper – 3</b>	<b>B.COM.</b>	<b>2019 - 2020</b>
<b>Code: M19UCME07</b>	<b>PUBLIC RELATIONS</b>	
<b>Credit: 4</b>		

### **Objectives**

- i. To get awareness of the various investment avenues available for a secured return.
- ii. To impart an investment knowledge for the construction of a portfolio after a rational analysis of fundamental and technical analysis.

### **Course Outcomes**

On the successful completion of the course, students will be able to

<b>CO</b>	<b>Statement</b>	<b>Knowledge Level</b>
CO1	Identify the role of public relations	K1
CO2	Understand the public relation set up	K2
CO3	Analysis the public relation campaign	K4
CO4	Understand the public relation counseling	K2
CO5	Identify the concept of press meet	K1



<b>Elective Course: II Paper - 4</b>	<b>B.COM.</b>	<b>2019 - 2020</b>
<b>Code: M19UCME08</b>	<b>ORGANISATIONAL BEHAVIOUR</b>	
<b>Credit: 4</b>		

**Objectives**

- i. To makes an awareness of organizational behaviour- To impart the knowledge for leadership styles.
- ii. To provides the knowledge in leadership styles.

**Course Outcomes**

On the successful completion of the course, students will be able to

<b>CO</b>	<b>Statement</b>	<b>Knowledge Level</b>
CO1	Mention the determinants of personality and relate the importance of attitudes to understand behavior	K1
CO2	Understand how the workplace perceptions, attitudes, and behaviors impact organizational performance	K2
CO3	Describe the concepts, theories and models of organizational behavior.	K3
CO4	Analyze the behavior of individuals and groups in organizations and identify the problems associated with organizing and managing teams	K4
CO5	Apply the ability to use theories in the practice of leadership	K3

<b>NMEC- I Paper - I</b>	<b>B.COM.</b>	<b>2019 - 2020</b>
<b>Code: M19NCM01</b>	<b>BUSINESS COMMUNICATION</b>	
<b>Credit: 2</b>		

**Objectives:**

- i. To enables the students to have knowledge about the application of business communication and drafting business letters.
- ii. To get knowledge in report writing.

**Course Outcomes:**

On the successful completion of the course students will be able to

<b>CO</b>	<b>Statement</b>	<b>Knowledge Level</b>
CO1	Identify the objectives and types of business communication.	K1
CO2	Understand the need and functions of business letters and layout	K3
CO3	Analyze and discover the ways of writing circular and status enquiry letters	K4
CO4	Develop the knowledge in bank correspondence and application for the job.	K3
CO5	Apply the concepts to report writing	K3

<b>NMEC – I Paper - II</b>	<b>B.COM.</b>	<b>2019 - 2020</b>
<b>Code:M19NCM02</b>	<b>PRINCIPLES OF MARKETING</b>	
<b>Credit: 2</b>		

### **Objectives**

- i. To integrates the knowledge and skill to uphold an environment of learning and creativity in the field of marketing to manage marketing business
- ii. To equip them to contribute for the emerging challenges of marketing in the upcoming technological, sustainable global economic scenario.

### **Course Outcomes**

On the successful completion of the course, students will be able to

<b>CO</b>	<b>Statement</b>	<b>Knowledge Level</b>
CO1	Indicate the classifications and functions of marketing	K1
CO2	Outline the buyer behaviour and market segmentation	K2
CO3	Analysis the significances product and its packaging	K4
CO4	Develop the pricing objectives	K3
CO5	Identify the significances of personal selling and sales promotion	K1

<b>NMEC – II Paper - I</b>	<b>B.COM.</b>	<b>2019 - 2020</b>
<b>Code:M19NCM03</b>	<b>ADVERTISING THEORY AND PRACTICE</b>	
<b>Credit: 2</b>		

**Objectives:**

- i. To imparts the knowledge about the different concepts of advertising and kinds of advertising.
- ii. To provides the knowledge in social and ethical issues of advertising.

**Course Outcomes:**

On the successful completion of the course, students will be able to

<b>CO</b>	<b>Statement</b>	<b>Knowledge Level</b>
CO1	Identify the characteristics and objectives of advertising	K1
CO2	Understand the purposes of advertising	K2
CO3	Analysis the advantages of advertising	K4
CO4	Identify the criticism of advertising	K1
CO5	Understand the social and ethical issues of advertising	K2

<b>NMEC – II Paper – II</b>	<b>B.COM.</b>	<b>2019 – 2020</b>
<b>Code:M19NCM04</b>	<b>ENTREPRENEURIAL DEVELOPMENT</b>	
<b>Credit: 2</b>		

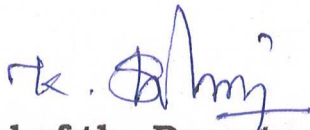
### Objectives

- To motivates the students to become an Entrepreneur, and how to start up an enterprise, and how to make financial assistance from the institutions.
- To provides the knowledge in institutions providing finance to entrepreneurs.

### Course Outcomes:

On the successful completion of the course, students will be able to

<b>CO</b>	<b>Statement</b>	<b>Knowledge Level</b>
CO1	Indicate the characteristics and types of entrepreneurs	K1
CO2	Outline the tips for project preparation	K2, K3
CO3	Develop the steps for starting new business	K3
CO4	Analysis the institutions to assisting to the entrepreneurs	K4
CO5	Scrutinizes the institutions providing finance to entrepreneurs	K4



**Head of the Department**

**Dr. K SELVARAJ, M.Com., M.Phil., M.B.A., Ph.D.**  
**HOD - COMMERCE DEPARTMENT**  
**MAHENDRA ARTS & SCIENCE COLLEGE**  
**KALIPPATTI (P.O), TIRUCHENGODE (TK)**  
**NAMAKKAL - 637 501**



**Principal**

**PRINCIPAL**

**MAHENDRA ARTS & SCIENCE COLLEGE**  
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**Kalippatti (PO) - 637 501, Namakkal (DT)**



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Kalippatti - 637 501, Namakkal (Dt), Tamil Nadu.

## PG & RESEARCH DEPARTMENT OF COMMERCE

### PROGRAMME OUTCOMES (POs) OF B.Com.

Academic year 2020-2021

- PO1:** To expand a broad range of knowledge in the accounting field for applying concepts and techniques in Commerce to meet the current and future expectation of business.
- PO2:** To build a strong foundation in the areas of taxation, finance and corporate laws, thereby they relate their conceptual and analytical skills in business finance and audit
- PO3:** To cultivate the students in intellectual, personal, interpersonal and societal skills with a focus on relevant professional career to maximize professional growth.
- PO4:** To empower the students with necessary competencies and decision making skills to undertake entrepreneurship as a feasible career option.
- PO5:** To train and develop students with the much needed business education, so that they are more competitive for employment and higher education.
- PO6:** To attaining the professional expertise by being competent, creative and ever ready to accept new and challenging roles in Industry and Academics.
- PO7:** To imbibe the entrepreneurial traits in order to embrace innovative opportunities by applying emerging technology, leadership in the process of startup of a Small Scale Industry.

  
Head of the Department

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### PG & RESEARCH DEPARTMENT OF COMMERCE

#### PROGRAMME SPECIFIC OUTCOMES (PSOs) OF B.Com.

Academic year 2020-2021

- PSO 1:** To provide the basic and essential knowledge regarding various activities undertaken and necessary to run socially responsible business organization.
- PSO 2:** To impart the certain basic skills and aptitude, this will be useful in developing entrepreneurship.
- PSO 3:** To provide a global view of the several financial and other institutions and their function which support the business system.
- PSO 4:** To prepare the students for preparing higher studies like M.Com., M.B.A. and professional courses like MCA.,C.A.,C.M.A, ACS., etc.
- PSO 5:** To develop the personality so as to become a responsible citizen with greater awareness about the Indian society and its culture.

**Head of the Department**

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