

## **PARK'S COLLEGE (AUTONOMOUS) – TIRUPUR – 641605**

### **M.Com**

### **VISION**

The Department of Commerce provide Conducive environment for quality education. It is dedicated to integrate all facets of commerce to educate and train innovative and competent human resource globally suitable for industry, business and service sector and to equip and encourage them to start their own ventures in urban or rural areas. We are Introducing innovative teaching and learning models, with a strong base of scientific research methods at all levels of future nation builders..

### **MISSION**

We always concentrate on providing accentuate quality education with a strong the foundation of business and commerce concepts for students to excel and enhance analytical skills essential in the field of commerce. We are dedicated to secure and deliver knowledge through teaching, research and extension; and to seek continuous improvement in the quality of education to remain globally competitive. Generating and providing resources and facilities to the faculty and the students for generating innovative ideas.

## **PROGRAMMES OUTCOMES FOR M.Com**

**PO 1** : Foster learning by providing in-depth and advanced knowledge in the areas of Finance, Accountancy and taxation for industry readiness.

**PO 2** : Application of Information technology and digital tools in the domain of commerce as per technical skills required by the corporate.

**PO 3** : Motivate, impart and develop attitude, skill sets, competencies and gain confidence to incubate start-ups and thrive towards their goals in the competitive entrepreneurial ecosystem.

**PO 4** : Motivate, impart and develop attitude, skill sets, competencies and gain confidence to incubate start-ups and thrive towards their goals in the competitive entrepreneurial ecosystem.

**PO 5** : Provide foundation for advanced studies through scientific research methodology by applying critical thinking and analytical reasoning

**PO 6** : Holistic development to create responsible citizenry leading to social and economic value for the nation.

**PO 7** : Bridging the gap between academia and industry, ability to face the challenges and achieve excellence in a chosen career path.

**PO 8** : 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.

**PO 9** : To provide a systematic and rigorous learning and exposure to Banking and Finance related disciplines.

**PO 10**: To train the student to develop conceptual, applied and research skills as well as competencies required for effective problem solving and right decision making in routine and special activities relevant to financial management and Banking Transactions of a business.

**PO 11:** To acquaint a student with conventional as well as contemporary areas in the discipline of Commerce.

**PO 12:** To enable a student well versed in national as well as international trends and facilitate the students for conducting business, accounting and auditing practices, role of regulatory bodies in corporate and financial sectors nature of various financial instruments.

## **PROGRAMMES SPECIFIC OUTCOMES FOR M.COM**

**PSO 1:** After Completing Masters in Commerce students are able to develop an ability to apply knowledge acquired in problem solving.

**PSO 2 :** Ability to work in teams with enhanced interpersonal skills and communication

**PSO 3 :** The students can work in different domains like Accounting, Taxation, HRM, Banking and Administration and ability to start their own business.

**PSO 4 :** Ability to work in MNCs as well as pvt, and public companies and to develop team work, leadership and managerial and administrative skills.

**PSO 5 :** Students can go further for professional courses like CA/CS/CMA/CFA.

## COURSE OUTCOMES

Course Name With Course Code	Course Outcomes
<b>ADVANCED CORPORATE ACCOUNTING</b>	<p><b>CO1:</b>To give exposure to the company final accounts and goodwill.</p> <p><b>CO2:</b> Enable the students to understand about amalgamation, absorption and external reconstruction.</p> <p><b>CO3:</b> To make them aware about accounts of banking companies and to gain an idea of liquidation companies.</p> <p><b>CO4:</b> To introduce and develop knowledge of holding companies accounts.</p> <p><b>CO5:</b> Enabling the students to understand the features of accounting standards.</p>
<b>BUSINESS ENVIRONMENT AND ETHICS</b>	<p><b>CO1:</b>Familiarize with the nature of business environment and its components.</p> <p><b>CO2:</b>To demonstrate and develop conceptual framework of business environment and generate interest in international business.</p> <p><b>CO3:</b>Understand the definition of ethics and the importance.</p> <p><b>CO4:</b>Role of ethical behavior in the business world today.</p> <p><b>CO5:</b>To analysis the overall business environment and evaluate its various components in business decision making.</p>
<b>MACRO ECONOMICS</b>	<p><b>CO1:</b>Develop knowledge about concepts, definitions and theories of macroeconomics.</p> <p><b>CO2:</b>Understand the concept of national income and its linkage with various sectors.</p> <p><b>CO3:</b>Identify the theories of employment and its impact on the economy.</p> <p><b>CO4:</b>Assess and evaluate the various determinants of macroeconomic variables.</p> <p><b>CO5:</b>Apply the various principles of macro economics for setting goals and policies.</p>
<b>PERSONNEL MANAGEMENT AND INDUSTRIAL RELATIONS</b>	<p><b>CO1:</b>Assess the job analysis for a profile and understand its linkage with HR planning.</p> <p><b>CO2:</b>Evaluate the training needs and draft a training programme.</p> <p><b>CO3:</b>Understand the compensation and reward system applicable to the industry based and understand its linkage with performance management.</p> <p><b>CO4:</b>Understand and apply the appropriate employee relations measures.</p> <p><b>CO5:</b>Understand the HR functions and latest developments in the field of HR and effectively communicate ideas.</p>

Course Name With Course Code	Course Outcomes
<p><b>ELECTIVE-IA RURAL MARKETING</b></p>	<p><b>CO1:</b>This Will Fulfill this gap that Rural Marketing aimed at teaching the basics of Rural Marketing to Management Students.</p> <p><b>CO2:</b>These are offered on a turnkey basis to any management institutes interested in offering an elective course in rural Marketing.</p> <p><b>CO3:</b>This course exposes develop a concept about rural marketing to understand the rural price, Distribution, Communication, Product and also known about rural Marketing with recent updates.</p> <p><b>CO4:</b>The course objectives of this course is to develop an understanding regarding issues in rural marketing like marketing environment, consumer, behavior, distribution Channels.</p> <p><b>CO5:</b>Understand the channels of distribution of rural marketing.</p>
<p><b>ELECTIVE-1B EXPORT MARKETING</b></p>	<p><b>CO1:</b>Managing the export and financial functions effectively and efficiently.</p> <p><b>CO2:</b>Developing and implementing export plans and programs effectively.</p> <p><b>CO3:</b>Acquiring knowledge in transportation, shipping and insurance methods in international trade.</p> <p><b>CO4:</b>Applying payment methods and financing in the area of exports.</p> <p><b>CO5:</b>Export procedures and assessment of export opportunities and international markets analysis.</p>
<p><b>ELECTIVE-I C MARKETING MANAGEMENT</b></p>	<p><b>CO1:</b>Understand the Concept of marketing, and 4Ps of Marketing</p> <p><b>CO2:</b> Gain the knowledge of segmenting the market</p> <p><b>CO3:</b>Familiarize with the promotion management and recent development in marketing</p> <p><b>CO4:</b>Exhibit the market process and segmentation</p> <p><b>CO5:</b>Analyze the challenges and opportunity in marketing management , Access the marketing trends and mapping the competency</p>

Course Name With Course Code	Course Outcomes
<p style="text-align: center;"><b>ABILITY ENHANCEMENT-I</b></p>	<p><b>CO1:</b>Develop and effectively communicate through verbal/oral communication and improve the listening skills.</p> <p><b>CO2:</b>Develop and actively participate in group discussion / meetings / interviews and prepare &amp; deliver presentations.</p> <p><b>CO3:</b>Understand and develop effectively in multi-disciplinary and heterogeneous teams through the knowledge of team work, Inter-personal relationships, conflict management and leadership quality.</p> <p><b>CO4:</b>Understand the individual through goal/target setting, self motivation and practicing creative thinking.</p> <p><b>CO5:</b>Acquire the knowledge about the reasoning ability and mental attitude.</p>
<p style="text-align: center;"><b>APPLIED COST ACCOUNTING</b></p>	<p><b>CO1:</b> Be familiar with cost accounting principles and concepts and prepare cost sheet.</p> <p><b>CO2:</b> Calculate issue price of materials and understand significant aspects of inventory management and control.</p> <p><b>CO3:</b>Determine wages payable under different plans and also ascertain, allocate, Appropriate and absorb overheads of different departments.</p> <p><b>CO4:</b> Helps to gather knowledge on preparation of process costing.</p> <p><b>CO5:</b> Understand the application of operating costing and also Reconcile costing profits and financial profits.</p>
<p style="text-align: center;"><b>ADVERTISING AND SALES PROMOTION</b></p>	<p><b>CO1:</b> Design the Advertisement for a business.</p> <p><b>CO2:</b> Summarize the cost of advertisements related to sales in the world.</p> <p><b>CO3:</b> Analyse the impact of advertisement on present business.</p> <p><b>CO4:</b> Examine the different types of objectives of sales promotion in every business.</p> <p><b>CO5:</b> Identify the different international promotion strategies.</p>
<p style="text-align: center;"><b>CORE LABORATORY-I- COMPUTER APPLICATION IN COMMERCE</b></p>	<p><b>CO1:</b> To introduce the students about basic concepts and features of MS-office.</p> <p><b>CO2:</b> To provide knowledge exposure to MS – word, excel &amp; Power point.</p> <p><b>CO3:</b> Develop the competence of database management.</p> <p><b>CO4:</b> Understand the concept of E-Commerce and the opportunities and challenges offered by E-Commerce.</p> <p><b>CO5:</b>Ability to interpret the accounting and inventory statements by applying various financial tools Work in the real time computerized business environment as an accountant or a store keeper.</p>

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<p align="center"><b>CONSUMER BEHAVIOUR</b></p>	<p><b>CO1:</b>Distinguishing between different consumer behavior influences and their relationship.</p> <p><b>CO2:</b>Establish the relevance of consumer behavior theories and concepts to marketing decisions.</p> <p><b>CO3:</b>Recognize the social and ethical implication of marketing actions on consumer behavior.</p> <p><b>CO4:</b>Knowledge about a consumer decision making process.</p> <p><b>CO5:</b>Understanding of the influence of various environmental factors on consumer behavior.</p>
<p align="center"><b>ELECTIVE-II A MANAGEMENT INFORMATIO SYSTEM</b></p>	<p><b>CO1:</b>Understand the role of management information system achieving the business competitive advantage through informed decision making.</p> <p><b>CO2:</b>Compare the process of developing and implementing information systems in hardware and software.</p> <p><b>CO3:</b>Analysis business information and systems to facilitate the evaluation of strategic alternatives.</p> <p><b>CO4:</b>Effectively communicate the strategies alternatives to facilitate the decision making.</p> <p><b>CO5:</b>Apply and understanding of how various information system like DBMS work together to accomplish the information objectives of an organization.</p>
<p align="center"><b>ORGANIZATIONAL BEHAVIOUR</b></p>	<p><b>CO1:</b>To understand the conceptual framework of the discipline of OB and its practical applications in the Organizational set up.</p> <p><b>CO2:</b>To deeply understand the roles of individual, group and structure in achieving organizational goals effectively and efficiently.</p> <p><b>CO3:</b>To Critically evaluate and analyze various theories and models that contributes in the overall understanding of the discipline.</p> <p><b>CO4:</b>To develop creative and innovation ideas that could positively shape the organizations.</p> <p><b>CO5:</b>To accepts and embrace in working with different people from different cultural and diverse background in the workplace.</p>



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<b>ELECTIVE-II C ENTERPRISE RESOURCE PLANNING</b>	<p><b>CO1:</b> Understand the concept and functions enterprise resource planning.</p> <p><b>CO2:</b> Learn the basics of ERP Modules.</p> <p><b>CO3:</b> Understand the ERP implementation strategies.</p> <p><b>CO4:</b> Ascertain ERP Market place and dynamics.</p> <p><b>CO5:</b> Learn on ERP and e-business.</p>
<b>ABILITY ENHANCEMENT-I</b>	<p><b>CO1:</b> Develop and effectively communicate through verbal/oral communication and improve the listening skills.</p> <p><b>CO2:</b> Develop and actively participate in group discussion / meetings / interviews and prepare &amp; deliver presentations.</p> <p><b>CO3:</b> Understand and develop effectively in multi-disciplinary and heterogeneous teams through the knowledge of team work, Inter-personal relationships, conflict management and leadership quality.</p> <p><b>CO4:</b> Understand the individual through goal/target setting, self motivation and practicing creative thinking.</p> <p><b>CO5:</b> Acquire the knowledge about the reasoning ability and mental attitude.</p>
<b>E-BUSINESS</b>	<p><b>CO1:</b> Understand the basic concepts about electronic business and electronic commerce in India</p> <p><b>CO2:</b> Recall and remember the composition and applications of intranet and extranet.</p> <p><b>CO3:</b> Aware of security threats like encryption, cryptography, public key and private key cryptography etc.,</p> <p><b>CO4:</b> To gain knowledge about electronic payment systems like smart cards and electronic fund transfer.</p> <p><b>CO5:</b> Apply the models based on electronic business and learn about emerging trends in e-business.</p>
<b>ACCOUNTING FOR BUSINESS DECISIONS</b>	<p><b>CO1:</b> Acquire knowledge on fundamental aspects of the management accounting tools and techniques.</p> <p><b>CO2:</b> Evaluate the financial performance and ratio of the companies.</p> <p><b>CO3:</b> Understanding the concepts of funds flow statement and cash flow statement.</p> <p><b>CO4:</b> To know the marginal costing and standard costing like labor, material.</p> <p><b>CO5:</b> Understand the preparation of different types of budget.</p>
<b>ADVANCED DIRECT TAXES</b>	<p><b>CO1:</b> Compare and contrast tax planning, tax management and tax evasion.</p> <p><b>CO2:</b> Knowledge on tax planning under various heads of income.</p> <p><b>CO3:</b> Computation of gross total income of an assessed.</p> <p><b>CO4:</b> Computation of tax liability of various assessed.</p> <p><b>CO5:</b> Understand the provisions relating to corporate tax planning.</p>

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<p style="text-align: center;"><b>SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT</b></p>	<p><b>CO1:</b>Choose the appropriate investment avenues based on the individual risk return profile.</p> <p><b>CO2:</b>Calculate the intrinsic value and evaluate the performance based on risk-return.</p> <p><b>CO3:</b>Select the security based on the fundamental and technical analytical tools.</p> <p><b>CO4:</b>Evaluate the performance of the portfolio using the different measures.</p> <p><b>CO5:</b>Demonstrate capabilities of teamwork, problem-solving, critical thinking and communication skills related to investment decisions.</p>
<p style="text-align: center;"><b>RESEARCH METHODOLOGY</b></p>	<p><b>CO1:</b>Assess the best suitable research type and formulate the research objective For the business problem.</p> <p><b>CO2:</b>Formulate the suitable research designs and select appropriate Techniques for the research.</p> <p><b>CO3:</b>Select the appropriate data collection method for solving the business issue and decide the appropriate measurement scale for designing the instrument for data collection.</p> <p><b>CO4:</b>Apply appropriate analytical tools for the data collected and formulate a suitable suggestion for the business problem.</p> <p><b>CO5:</b>Demonstrate capabilities of team work, problem-solving, critical thinking, and communication skills and design a suitable research report based on the ethical norms of research.</p>
<p style="text-align: center;"><b>INTERNSHIP &amp; TRAINING REPORT</b></p>	<p><b>CO1:</b>To Integrate theory with practical.</p> <p><b>CO2:</b>To give opportunity to students to work with industrial expert.</p> <p><b>CO3:</b>To introduce students to work culture. Acquire skills in communication, management team work.</p> <p><b>CO4:</b>To understand scope, functions and job responsibilities in various departments of an organization.</p>

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<p align="center"><b>ELECTIVE- III</b> <b>A.INDUSTRIAL LAW</b></p>	<p><b>CO1:</b>Learners will comprehend the industrial dispute Act 1947, Trade Union Act 1926.</p> <p><b>CO2:</b>Understand various legal concepts such as Awards, Settlement, Strikes, Lockdowns, Lay-Off and Retrenchment.</p> <p><b>CO3:</b>Learners will be acquainted with the payment of wages Act1948,Payment of Bonus Act 1965 and payment of Gratuity Act 1972</p> <p><b>CO4:</b> Learners will procure the knowledge of factory Act1948, Workmen Compensation Act 1948 and Miscellaneous provision Act 1948.</p>
<p align="center"><b>ELECTIVE III</b> <b>B.LABOUR LAWS</b></p>	<p><b>CO1:</b>Enumerate the basic principles, rules and Institutions regulating work relationship in India.</p> <p><b>CO2:</b>Explain factories act, workman’s Compensation act and Payment of wages act in the context of labor relationship.</p> <p><b>CO3:</b>Analyse and apply contract labor act and trade Union act to prevent and settle industrial disputes.</p> <p><b>CO4:</b>Apply appropriate provisions of Industrial dispute act to deal with Labor problems.</p> <p><b>CO5:</b>Investigate and act on unfair labor practices.</p>
<p align="center"><b>ELECTIVE-III</b> <b>C.CORPORATE LAW</b></p>	<p><b>CO1:</b> Recall basics of Corporate Laws.</p> <p><b>CO2:</b> Managerial Remuneration and other aspects with Reference to Companies Act.</p> <p><b>CO3:</b> Law relating to Foreign Exchange Management Act.</p> <p><b>CO4:</b> Awareness regarding Water Pollution Act.</p> <p><b>CO5:</b> To gain knowledge about aspects of Air Pollution Act.</p>
<p align="center"><b>ABILITY ENHANCEMENT-II</b></p>	<p><b>CO1:</b>Develop and effectively communicate through verbal/oral communication and improve the listening skills.</p> <p><b>CO2:</b>Develop and actively participate in group discussion / meetings /interviews and prepare &amp;deliver presentations.</p> <p><b>CO3:</b>Understand and develop effectively in multi-disciplinary and heterogeneous to through the knowledge of team work, Inter-personal relationships, conflict management and leadership quality.</p> <p><b>CO4:</b>Understand the individual through goal/target setting, self motivation and practicing creative thinking.</p>

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<p align="center"><b>FINANCIAL MANAGEMENT</b></p>	<p><b>CO1:</b> Understand the various concept of Financial management, expose various techniques of capital budgeting.</p> <p><b>CO2:</b> Understanding the various source of long term funds.</p> <p><b>CO3:</b> Impart knowledge related to capital structure.</p> <p><b>CO4:</b> Provide knowledge on concept related to working capital management.</p> <p><b>CO5:</b> Understand the concept of management of retained earnings.</p>
<p align="center"><b>BANKING TECHNOLOGY</b></p>	<p><b>CO1:</b> Understand the concept of core banking and computerization of a bank.</p> <p><b>CO2:</b> Understand the various concepts of delivery channels.</p> <p><b>CO3:</b> Explain the various digital banking channels.</p> <p><b>CO4:</b> Analyse the financial communication networks and other e-devices.</p> <p><b>CO5:</b> Identify the provisions of technology initiatives of RBI.</p>
<p align="center"><b>PROJECT WORK AND VIVA-VOCE</b></p>	<p><b>CO1:</b> Ability to identify research problems and selection of research areas.</p> <p><b>CO2:</b> Acquire knowledge to design an application software.</p> <p><b>CO3:</b> Ability to choose and apply appropriate tools for programming.</p> <p><b>CO4:</b> Develop the skills to arrive a technical solution to the research problem.</p> <p><b>CO5:</b> Obtain practical knowledge in preparing the research report.</p>
<p align="center"><b>ELECTIVE-IV A LOGISTICS AND SUPPLY CHAIN MANAGEMENT</b></p>	<p><b>CO1:</b> Understand the concept and functions of logistics management.</p> <p><b>CO2:</b> Understand the concept and functions of Supply Chain Management.</p> <p><b>CO3:</b> Learn elements of logistics and supply chain management.</p> <p><b>CO4:</b> Understand the types and functions of warehouses.</p> <p><b>CO5:</b> Understand about logistics administration.</p>

Course Name With Course Code	Course Outcomes
<p><b>ELECTIVE-IV B.CUSTOMER RELATIONSHIP MANAGEMENT</b></p>	<p><b>CO1:</b>Apply the Concepts of CRM the benefits delivered by CRM.  <b>CO2:</b>Used the technologies that are deployed and how it can be implemented.  <b>CO3:</b>Implement how CRM practices and technology enhance the achievement of marketing sales and service objectives throughout the customer life-cycle stage of customer Organization goals.  <b>CO4:</b>Implement various technological tools for data mining and also successful implementation of CRM in the Organization.  <b>CO5:</b>Design customer relationship management strategies by understanding customer's preference for the long-term sustainability of the Organization.</p>
<p><b>ELECTIVE-IV C STRATEGIC MANAGEMENT</b></p>	<p><b>CO1:</b>Understand the concept of corporate strategic planning.  <b>CO2:</b>Carry out environmental and firm internal analysis.  <b>CO3:</b>Learn on strategic formulation.  <b>CO4:</b>Understand the tools for strategic planning.  <b>CO5:</b>Understand the method of strategic implementation and control.</p>
<p><b>ABILITY ENHANCEMENT-II</b></p>	<p><b>CO1:</b>Develop and effectively communicate through verbal/oral communication and improve the listening skills.  <b>CO2:</b>Develop and actively participate in group discussion / meetings /interviews and prepare &amp;deliver presentations.  <b>CO3:</b>Understand and develop effectively in multi-disciplinary and heterogeneous to through the knowledge of team work, Inter-personal relationships, conflict management and leadership quality.  <b>CO4:</b>Understand the individual through goal/target setting, self motivation and practicing creative thinking.</p>
<p><b>GOODS AND SERVICES TAX</b></p>	<p><b>CO1:</b>Knowledge on federal system of GST  <b>CO2:</b>Understanding on structure of GST and Registration Procedure  <b>CO3:</b>Knowledge on levy and collection procedure under GST  <b>CO4:</b>Familiarity on input tax credit and involving under GST  <b>CO5:</b>Learning on valuation and clearance procedure</p>