JAMAL MOHAMED COLLEGE (AUTONOMOUS), TIRUCHIRAPPALLI - 620 020 P.G. & RESEARCH DEPARTMENT OF COMMERCE

Course Learning Outcomes (2017-2018)

PROGRAMME OUTCOME FOR B.COM

On the successful completion of the B.com Programme:

- PO-1: Students are able to gain a thorough basic knowledge in the fundamental of Commerce and Accounting.
- PO-2: Curriculum offers a number of specializations and practical disclosures which would provide the student to face the contemporary challenges in the business activities
- PO-3: Further the students are encouraged with add on value based and job oriented courses which ensure them to the sustained in the organization level.

SEM	COURSE CODE	COURSE	COURSE TITLE	Course Learning Outcomes (CLO)
	CODE		 R - I	
		Language - I English - I		
I	17UCO1C1	Core - I	Principles of Accountancy	By the end of this course, a student should be able to: 1. Develop and understand the nature and purpose of financial statements in relationship to decision making. 2. Develop the ability to use the fundamental accounting equation to analyze the effect of Business transactions on an organization's accounting records and financial statements. 3. Develop the ability to use a basic accounting system to create (record, classify, and summarize) the data needed to solve a variety of business problems. 4. Develop the ability to use accounting concepts, principles, and frameworks to analyze and effectively communicate information to a variety of audiences. 5. Develop the ability to use accounting information to solve a variety of business problems. 6. Develop the ability to interact well with team members.

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17UCO1C2	Core - II	Business Organization	By the end of this course, a student should be able to: 1. Understanding of the main working aspects of organisations, not only from an economic point of view but also considering organisations as part of society. 2. Analysis of the economic environment of organisations by means of the development of conceptual areas such as industry, human resources and production. 3. Knowledge of a comprehensive glossary of economic terms widely used in the analysis and discussion of behaviour organisation. 4. Interpreting the meaning of the information emerging from the organisation, particularly with regard to the management of human resources and production.
17UCO1A1	Allied - I	Business Economics	Outcome: After the completion of the course, students will be able to 1. Employ marginal analysis for decision making 2. Analyze operations of markets under varying competitive conditions 3. Evaluate the Demand and Supply, elasticity of demand and Law of returns 4. Possess the knowledge about the perfect competition and price determination 5. Analyze causes and consequences of unemployment, inflation and economic growth

	17UCO1A2	Allied - II	Modern Marketing	 State and define what marketing is, its role in the organization, whether it is redundant and why it matters. Describe the elements of the Marketing Mix, its importance and its application List the elements of branding, why it is important and what makes a great brand. Describe marketing research, how it is done and how it helps in achieving marketing effectiveness. Describe the concept of buyer persona and its importance for constructing effective marketing campaigns. Describe how to construct a customer journey from discovery to purchase. As the name suggests, digital marketing can be termed as or defined as an approach, a strategy, or a branding and marketing exercise using digital platforms. Digital Marketing is the promotion of your brand, product or
				service online
		Language -	SEMESTEI	K - 11
		II		
		English - II		
п	17UCO2C3	Core - III	Financial Accounting	They are enabled with the knowledge in the practical applications of accounting. Students are acquiring conceptual knowledge of financial accounting and to impart skills for recording various kinds of business transactions. They are able to the concept of responsibility accounting, transfer pricing and importance of measuring divisional performance i.e. financial as well as non-financial, to enhance efficiency in a diversified organization.
	17UCO2C4	Core - IV	Business Management	 This paper familiarizes the students with the basic concepts of management in order to aid in understanding of how an organization functions, and in understanding the complexity and wide variety of issues managers face in today's business firms. The students gain knowledge about the basic principles and functions of management. This paper also serves as a basis for students who prefer to emerge as successful managers.

	17UCO2A3	Allied - III	Business Statistics and Mathematics	 Study the concept of Diagrammatic Representation Calculate Measures of Central Tendency for the given data. Obtain the solutions of Measures of Dispersion with simple problems. Understand the concept of Correlation in Bivariate distribution. Study the concept of Regression and Properties of correlation and regression coefficients. Understand the concept of Matrices and Determinants
	17UCO2A4	Allied - IV	Principles of Insurance	The students are given an introduction about the risks and Insurance as a measure to manage risk. Detailed explanation regarding the different types of insurance and its modalities are included. Students will get knowledge about the usage of insurance in personal and business life.
		т	SEMESTER	(- 111
		Language -		
		English - III		
ш	17UCO3C5	Core - V	Business Accounting	 The students are enabled to prepare the accounts of Partnership firm in the event of Admission, Retirement and / or Death of a Partner. They gain knowledge about the accounting procedures at the time of Dissolution of a Firm and also the sale of a firm to a company form of organisation
	17UCO3C 6	Core - VI	Banking Law & Practice	To help to gather knowledge on banking and financial systems in India 1. To provide knowledge about commercial banks and its Services. 2. To enable them to understand better customer relationship. 3. To create awareness about modern banking services like e-banking, m-banking and Internet banking 4. After completion of the course the students will have thorough knowledge on Banking Practices.

	17UCO3A5	Allied - V	Business Environment	By the end of this course, a student should be able to: 1. Understand the concept, significance and changing dimensions of Business Environment 2. Identify various types of Business Environment and tools for scanning the Environment
				 Gain insights on role of economic systems, economic planning, government policies, public sector and development banks, economic reforms, liberalization and its impact on business. Appreciate the importance and impact of changing laws and regulations on a business firm. Learn about emerging dimensions in socio-cultural environment and its relevance for a business Firm. Understand the importance of Multinational corporations, foreign collaborations and international institutions in business. Gain insights on patent laws, policy on research and development and new technological developments in Business Environment.
	17UCO3A6P	Allied - VI	Computer Applications in Business- Practical	Outcome: After the completion of the course, students will be able to 1. Gain the practical knowledge, implementation and operation of business with computer applications 2. Work with simple formula for computation of Statement of Accounts. 3. Achieve hands-on experience with productivity/application software to enhance business activities 4. Accomplish projects utilizing business theories, teamwork, Internet resources and computer technology.
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		Language - IV		
		English - IV		
IV	17UCO4C7	Core - VII	Advanced Accounts	 The accounting treatment of the issue of Shares with its classes and Debentures of a company are understood thoroughly. Students may be able to understand the methods of valuation of Goodwill of a company and the preparation of Final accounts in a lucid manner

	17UCO4C8	Core - VIII	Cost Accounting	The students are able to basic understand the costing principles. They learn to practice ethical values in business environment. They can make wise decisions in business activities. They enable to prove proficiency with the ability to engage in competitive exams like CA, CS, CMA and other careers. They are able to reduce the expenditure and maximize the profits of the business organizations.
	17UCO4A7	Allied - VII	Entrepreneuri al Development	The students feel motivated to be an entrepreneur. Learn the various strategies and methods of mobilizing resources and to make use subsidies offered by the government. Students are able to be the administrator of a business. Women as an entrepreneur encourage and open up the scope to become an entrepreneur. They are learned the opportunities and challenges in carry in a new business
	17UCO4A8	Allied - VIII	Commercial Correspondenc e	Communicating effectively in a professional manner with the correct tone and style can be difficult. But by building on your knowledge of writing basics, you will learn to write various types of business correspondence in an effective and as needed, influential way.
			SEMESTER	R - V
	17UCO5C9	Core - IX	Corporate Accounting	They are able to obtain the knowledge of merits and demerits mergers, acquisition and other strategies to avoid risk. They are fully qualified to become a company secretary, stock broker, finance controller, investment analyst and tax auditor. They will be able to acquire knowledge of solving current issues of an organisation in accounting using innovation techniques. To make the students familiarise with corporate accounting procedures and to understand the accounting for banking and insurance companies.
V	17UCO5C10	Core - X	Personnel Management	 This paper imparts knowledge about the various concepts of Personnel Management to the students. Awareness of the functions of personnel management and its role in the growth of organisations will encourage the students' community to specialise in human resource management and its practices. This ultimately enables them to emerge as successful human resource managers that make the optimum

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17UCO5C11	Core - XI	Legal Aspects of Business	 Students can get the knowledge in the formation of a contract and the essential elements for creating a contract. They can learn about the various common defects in a contract which affects its validity. The legal consequences of breach of a contract and the methods of performing a contract are beneficial to the learners. Special contracts like Agency, Bailment and Pledge are also given due importance.
17UAR5C12	Core - XII	Income Tax Lax & Practice	 This subject inculcates the basic concepts of Income Tax. In order to familiarize the different knowhow and heads of income with its components. It helps to build an idea about income from Salaries and House property Income as a concept. It gives more idea about the income from business or profession. To develop an idea about capital gain among students. After the successful completion of this subject the students should have thorough knowledge with recent amendments in the Income Tax Act and its practices.
17UCO5M1A	Major Based Elective-I	Advertising & Salesmanship	 This Course will help the students to become a good Advertisers and Sales Executives. To understand the objectives, types and effective measures for Advertising. To familiarize with the Media of Advertising which enable students to choose a proper media for the Advertisement. To provide better skill development for a successful Salesman by understanding the way to interact with suppliers and customers To understand the effectiveness of Sales organization and to be able to become a successful Sales Manager.

17UCO5M1B	Major Based Elective-I	Corporate Finance	After studying this course, learners: 1. Identify the key themes in corporate finance 2. Explain the role of finance in an organization 3. Explain and analyze the interrelationship between finance and governance 4. Analyze the relationship between strategic decision making and corporate financing decisions.
17UCO5S2A	Skill Based Elective - II	Introduction to Competitive Examinations	 To make preparation for the Competitive Examinations. To enable the students to improve their general knowledge. To familiarize students with numerical ability, logical reasoning, verbal and non-verbal skills. It helps the students to update their knowledge and computer skills for the successful survival in this competitive world where knowledge workers are preferred first. After the successful completion of this paper, students would become Bank Officials, Government Employees and Professionals.
17UCO5S2B	Skill Based Elective - II	Tourism and Travel Agency	 This course enables the Students to: Get acquainted with the Tourism phenomenon. Know the practical pros and cons of the different kinds of Accommodations. Learn the practices and ways to develop the Indian Tourism Industry. Understand the varied roles played by the different Travel Intermediaries. Prepare or apply for the relevant documents involved in Tourism and Travel.

	17UCO5S3A	Skill Based Elective - II	E-Commerce	 This subject introduces the basic concept of E-Commerce and its process and describe the opportunities and challenges offered by E-Commerce. Able to handle electronic payment technology and requirements for internet based payments. Understand the categories of E-Commerce and different applications of Ecommerce. To understand and identify security issues of E-Commerce. After the successful completion of this subject the students should have clear knowledge in the fields of E-Commerce, E-Markets, E-Payments Systems etc.,
	17UCO5S3B	Skill Based Elective - II	Introduction to Office Management	To make the students to understand office management and duties of an office manager 1. To give an idea about proper filing and indexing of office documents 2. To understand the principles of record management and different types of records in business organization 3. To enable them to aware about safety hazardous and steps to improve office safety. 4. After the successful completion of the Course the Students have gain knowledge regarding office management practices.
			SEMESTER	R - VI
VI	17UCO6C13	Core - XIII	Financial Management	Upon successful completion of this course students should be to: 1. Understand both the theoretical and practical role of financial management in business concerns. 2. Analyze the financial statements of individual corporations both in terms of their performance and capital requirements 3. Have a greater apprehension and understanding of the importance of risk within the context of financial decision making 4. Access financial information from a wide variety of sources and use this information to research and assess the business concerns.

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17UCO6C14	Core - XIV	Management Accounting	 Understand about the concepts of management tools. To introduce the concept of fund flow and cash flow statements. Imparted knowledge on capital budgeting and decision making techniques. To provide knowledge about the preparation of various kings of budgets. After the successful completion of the Course the Students have a thorough knowledge on management accounting Concepts and techniques
17UCO6C15	Core - XV	Company Law	 Different kind of corporate entities that are permitted to be set up Company incorporation and rules and procedures for running a company Manner of raising funds and roles and responsibilities of directors Rights and obligations of shareholders and other stakeholders including employees and creditors Winding up of a company and its procedures Entrepreneurs and directors who want to gain strategic advantage through functional knowledge of companies law and corporate governance strategies
17UCO6C16	Core - XVI	Practical Auditing	 The students should know the concepts of auditing, types and methods of auditing. The Students acquired knowledge about vouching of cash & credit transaction, verification of assets & liabilities. From this subject, the students learned about preparation of different methods & auditors' responsibility regarding depreciation & reserves. Comprehend the knowledge about appointment of different types of auditor, their rights and duties. The Students gain the knowledge about audit in EDP environment.

17	UCO6M2A	Major Based Elective - II	Services Marketing	 To identify and interpret the nature and role of services marketing. To assess the various components of service quality. To examine the ever changing consumer needs and appreciate the importance and requirement of highly effective customer relationship management system To understand the implications of current trends in social media marketing. After completion of the course the students will gain thorough knowledge on emerging trends in different fields of Services Marketing. By the end of this course, a student
17	UCO6M2B	Major Based Elective - II	Financial Services	should be able to: 1. Value financial products such as common stocks (both undervalued and overvalued) and Fixed income securities. 2. To develop the impact that financial innovation, advances in technology, and changes in regulations has had on the structure of the financial firms/industry. 3. Use financial derivatives as hedging instruments. 4. Build a diversified portfolio and assess portfolio performance. 5. Describe the dimensions of performance and risk relevant to financial firms. 6. Able to calculate contemporary measures of financial measures of performance and risk. 7. To understand contemporary managerial risk management oversight processes. 8. To learn the financial services component industries (insurance, banking, securities, real estate and financial planning) interact.

17UCO6M3A	Major Based Elective - III	Retail Marketing	On successful completion of the course students will be able to: 1. Demonstrate an integrative understanding of the context and environment in which retailing takes place. 2. Apply a strategic approach to retailing issues and decisions. 3. Exhibit an in-depth awareness of national and international benchmarking and best practices in retailing. 4. Work autonomously and collaboratively to analyze complex retail environments, reflect on and synthesize the analysis as part of an ongoing experiential-learning process. This process involves generating a holistic understanding of specific retail contexts that leads to the development of practical retail recommendations that apply relevant retail theory. 5. Utilize written and verbal skills to effectively communicate the application of retail-management knowledge to specific retail contexts.
17UCO6M3B	Major Based Elective - III	Stock Market Practices	To enable to earn knowledge on Stock Market practices in India. 1. To assess the various securities traded in the Money Markets and Capital Markets. 2. To understand the significant role of Stock Brokers. 3. To understand the roe of SEBI in protecting investors. 4. After completion of the course the students have thorough knowledge on various practices like investments, capital market structure, listing, Credit rating etc.,

PG & RESEARCH DEPARTMENT OF COMMERCE

PROGRAMME OUTCOME FOR M.COM

On the successful completion of the M.com Programme:

- PO-1: Students acquire strong subject matter expertise in various areas like Marketing, Finance and Human Resource Management.
- PO-2: To familiarize the students with the fundamentals of capital market and money market perspectives and their impact on the society and volatile finance environment to enable them to take better financial decisions.
- PO-3: Develop advanced theoretical knowledge and research capabilities in their preparation for academic and research related career opportunities.

SEM	COURSE CODE	COURSE	COURSE TITLE	Course Learning Outcomes (CLO)
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				This course enables the Students to:
	17PCO1C1	Core - I	Corporate Legal Framework	 Summarise the legal provisions relating to Companies. Understand the key role of SEBI in the Securities Market in India. Determine the regulations governing the Forex Market in India. Handle legal issues in Consumer Protection and Redressal. Gain knowledge about the regulatory framework of Banking and Insurance Sector in India.
				After the completion of the course,
I				students will be able to
	17PCO1C2	Core - II	Managerial Economics	1. Analyze the demand and supply conditions and access the position of the company 2. Analyze real-world business problems with an economic theoretical framework 3. Understand the internal and external decisions to be made by managers 4. Become a Managerial Economist.

Upon completion of this subject, students should be able to: 1. Gain thorough knowledge on costing system and its concepts in making decisions. 2. Able to access and prepare cost management techniques, marginal costing, break even analysis and budgetary control in the companies. 3. It facilitates them to become a Cost Accountant/ Cost & Accounts Executive or Manager/ Senior Accountant/Associate and Deputy Manager/ Finance Analyst/ Compliance Officer. After the completion of the course, students will be able to: 1. Know the tax system in India particularly GST 2. Know the process of Valuation, payment and filling of returns in GST 3. The ability of evaluation of the tax impacts on the economic operations in the area of indirect taxation 4. Become a GST Practice nor and consultant.			1	T	
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17PC01C3 Core - III Advanced Cost Management Cost Management Accounts Executive or Manager/ Senior Accountant/Associate and Deputy Manager/ Finance Analyst/ Compliance Officer. After the completion of the course, students will be able to: 17PC01C4 Core - IV Indirect Taxes Indirect Taxes management techniques, marginal costing, break even analysis and budgetary control in the companies. 3. It facilitates them to become a Cost Accountant/Associate and Deputy Manager/ Finance Analyst/ Compliance Officer. After the completion of the course, students will be able to: 1. Know the tax system in India particularly GST 2. Know the process of Valuation, payment and filing of returns in GST 3. The ability of evaluation of the tax impacts on the economic operations in the area of indirect taxation 4. Become a GST Practice nor					in making decisions.
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	17PCO1CE1 B	Elective – I	Bank Management	 Understanding of Banking Channels and Payments. Practices on Banking Technology. To provide knowledge about commercial banks and its products. To create awareness about modern banking services like e-banking, m-banking and internet banking. After the successful completion of this subject the students should gain more knowledge on Banking Practices and methods of transactions.
II	17PCO2C5	Core – V	Quantitative Techniques	 They are able to various techniques to organize for calculating profit and risk of business. They are able to predict the fluctuations in financial policies. It makes the students to analyze the statistical data in an organisation. They are more advanced tools of data analysis, forecasting and also to have an understanding of the fundamentals of theory of probability.

17PCO2C6	Core – VI	Global Financial Management	 Understanding International flow of Funds, Balance of payments and International Monetary System. It enables to focus the Markets for Foreign Exchange, Spot and Forward market and exchange rate. It helps to become skilled at International Investment decision and Foreign Direct Investment. From this subject the students may familiarized in International Financial decisions and international financial markets. This paper creates awareness
17PCO2C7	Core – VII	Strategic Management	among the students regarding concepts and formulation of strategy, major initiatives taken by a company's top management involving resources and performance in external environment. 2. It entails specifying the organization's mission, vision and objectives, developing policies and plan to understand the analysis and implementation of strategic management in strategic business units. 3. The students gain knowledge regarding evaluation and control of strategies, types and barriers involved in such evaluation.

				1. To comprehend the technical
				aspects of ERP systems.
				2. To understand concepts of
			Entomoigog	reengineering and they relate to
			Enterprises Resources	ERP system implementations.
	17PCO2C8 T	Core – VII	Planning –	3. To be able to make business
			Theory	process using process mapping
				techniques.
				4. To understand the steps and
				activities in the ERP life cycle.
				5. To be able to identify and
	17PCO2C8 P	Core – VIII	Enterprises Resources Planning –	describe typical functionality in
				an ERP system.
				6. To obtain practical hands on
			Practical	experience with one of the
				COTS ERP software eg. SAP,
				Oracle.

		<u> </u>	Ι	Unan completion of this subject
				Upon completion of this subject, students should be able to:
				1. Gain knowledge on
				consumer behaviour,
				relationship with
				interdisciplinary and its
				applications such as
	17PCO2CE1 B	Elective – II	Consumer Behavior	Psychological influences,
	2		201101101	Social influences and
				decision process.
				2. It enables them to become a
				Product Manager, Brand
				Manager, Consumer
				Behavior Analyst.
				1. This paper facilitates the
				students to understand the basic
				concepts in Research in Social
				Sciences and business enquiry.
				2. It enables the students to
	17PCO3C9	Core – IX		develop the skills for scientific
				collection of data and
				determining the sample size for
				research.
				3. It develops the analytical skills
Ш			Research Methodology	of business research.
				4. It creates awareness among
				students with regard to the
				various statistical tools and test
				of significance that are applied
				in social and business research.
				5. The paper forms the basis of
				guidance for the preparation of
				project report.

	17PCO3C10	Core – X	Security Analysis and Portfolio Management	 This course enables the Students to: Extract their own Perspectives on the basics of Investment. Select the Optimal Investment Avenue after measuring its risk and return. Analyse the selected individual Securities through Fundamental Analysis tools. Predict the Market trends for the select Securities using the Technical Indicators. Identify the Optimal Portfolio and the Efficient form of Market. Determine the Efficient Frontier for a Portfolio using the theoretical framework.
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17PCO3CE3 A	Elective – III	Industrial Legislations	 1. 2. 4. 	Students are able to recent amendments in industrial legislations. They are planned to familiarize with the legal framework influencing business decisions. They are acquiring knowledge and develop understanding of the necessary Acts of industries with reference to various provisions of companies. They are providing a roundup of various legislation concerning industries. Enable the student to acquaint with legislations relating to industrial disputes and labour welfare.
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17PC	CO2CE3 B	Elective – III	International	(where required) general equilibrium models in analysing the economic effects of (a) trade policy instruments such as tariffs, quotas, exports subsidies, (b) retaliatory measures such as anti-dumping duties and countervailing duties and (c) the creation of regional
				measures such as anti-dumping duties and countervailing duties

	17PCO4EC1	Extra Credit Course – I	Project Finance	 Students will be able to apply the learned skills in the new ventures and in the established companies. They are able to acquire managerial skills both quantitative and qualitative in future. They learn to assess their business decisions. To mobilize the capital from various sources and they learn to efficiently utilize the funds. Students are recognized ethical responsibilities of individuals
IV	17PCO4C13	Core – XIII	Corporate Finance	After studying this course, learners: 1. Understand the concept of corporate governance 2. Identify issues usually addressed by corporate governance structures 3. Summaries recent scandals and abuses and the regulatory reaction Identify the other drivers of corporate governance, such as capital markets, shareholders and rating agencies.

17PCO4C14	Core – XIV	International Marketing	 Students are enabling to understand the global marketing principles. They are prepared to compete in a wide business environment and global standards. They could work and find opportunities in digital marketing environment. They are enabling to compare domestic marketing strategies with global marketing strategies with global marketing strategies. They are able to take decisions related to designing channel as well as physical distribution systems for making available the products in the international markets.
17PCO4C15	Core – XV	Export Management	 Business activities are something that affect the daily lives of all people in a society. It also influences creation of employment, incomes, opportunities for personal enterprise, standards of living of all individuals. Studying business allows a student to understand and how business activities influence the society and the economy directly and indirectly. They are able to acquire the knowledge about the foreign trade, Foreign exchange, etc.

			To study the concepts of Industrial relations in India. 1. To understand the various provisions relating to prevention and settlement of
17PCO2CE3 B	Elective – IV	Industrial Relations	disputes in Organisation. 2. To study the evolution and growth of trade unionism in India. 3. To enable the students to understand the concepts of collective bargaining and its importance. 4. After the completion of the Course the Students will gain knowledge and evaluate the current emerging industrial relations trends.
17PCO2CE3 B	Elective – IV	Knowledge Management	Upon completion of this subject, students should be able to: 1. Acquire knowledge on essentials of Knowledge Management and its techniques, systems, tools, Architecture strategies and applications. 2. Students are able to become an Administration Manager, Assistant Manager, Senior Developer, Associate Analyst and Director.
17PCO4PW	Project	Project Work	Project Work

17PCO4	EC2 Extra Credit Course – II	Training and Development	This course enables the Students to: 1. Identify the concept of Training and the process involved. 2. Design an effective Training Programme. 3. Acquaint themselves with the pros and cons of the different Types of Training Programmes. 4. Effectively Implement a Training Programme. 5. Evaluate a Training Programme using a suitable Evaluation Technique.