



## V.V.VANNIAPERUMAL COLLEGE FOR WOMEN

(Belonging to Virudhunagar Hindu Nadars)

An Autonomous Institution Affiliated to Madurai Kamaraj University, Madurai

Re-accredited with 'A' Grade (3<sup>rd</sup> Cycle) by NAAC

VIRUDHUNAGAR - 626 001

### PEOs, POs, PSOs and COs

#### M.Com.

#### Programme Educational Objectives (PEOs)

PEOs are broad statements that describe the career and professional achievements that the Programme is preparing the graduates to achieve within the first few years after graduation. PEOs are framed for each Programme and should be consistent with the Mission of the Institution.

#### Programme Outcomes (POs)

POs shall be based on Graduate Attributes (GAs) of the Programme. The GAs are the attributes expected of a graduate from a Programme in terms of knowledge, skills, attitude and values. The Graduate Attributes include Disciplinary Knowledge, Communication Skills, Critical Thinking, Problem Solving, Analytical Reasoning, Research Related Skills, Co-operation/Team Work, Scientific Reasoning, Reflective Thinking, Information/Digital Literacy, Multicultural Competence, Moral and Ethical Awareness/Reasoning, Leadership Qualities and Lifelong Learning.

#### On successful completion of the Programme, the students will be able to

- 1 Apply their in depth domain knowledge and practical skills in interdisciplinary fields for research-based endeavours, employment and entrepreneurship development. (*Disciplinary Knowledge*)
- 2 Communicate proficiently and confidently with the ability to present complex ideas in a concise manner to assorted groups. (*Communication Skills*)
- 3 Identify, formulate and solve problems in a consistent and systematic way with updated skills using modern tools and techniques. (*Scientific Reasoning and Problem Solving*)
- 4 Analyze the data, synthesise the findings and provide valid conclusion by critical evaluation of theories, policies and practices for the betterment of society. (*Critical Thinking and Analytical Reasoning*)

- 5 Explore and evaluate globally competent research methodologies to apply appropriately in interdisciplinary research; Develop and sustain the research capabilities to meet the emerging needs for the welfare of the society. (*Research Related Skills*)
- 6 Use ICT to mould themselves for lifelong learning activities to face career challenges in the changing environment. (*Digital Literacy, Self - directed and Lifelong Learning*)
- 7 Self-manage and function efficiently as a member or a leader in diverse teams in a multicultural society for nation building. (*Co-operation/Team Work and Multicultural Competence*)
- 8 Uphold the imbibed ethical and moral values in personal, professional and social life for sustainable environment. (*Moral and Ethical Awareness*)

### **Programme Educational Objectives (PEOs)**

#### **The students will be able to**

- apply the knowledge and skills acquired to pursue research oriented higher studies and to become successful professionals in the field of Commerce.
- engage in continuous learning which will promote professional growth and personal growth based on values and ethos.
- develop management skills and entrepreneurial skills for contributing to the socio economic equity and environment sustainability.

<b>Key Components of Mission Statement</b>	<b>PEO1</b>	<b>PEO2</b>	<b>PEO3</b>
Environment for understanding and continuous learning	✓	✓	✓
Higher studies or employment or self employment	✓	✓	-
Applications for the betterment of the society	✓	✓	✓

### **Programme Specific Outcomes (PSOs)**

Based on the Programme Outcomes, Programme Specific Outcomes are framed for each PG Programme. Programme Specific Outcomes denote what the students would be able to do at the time of graduation. They are Programme-specific and it is mandatory that each PO should be mapped to the respective PSO.

**On successful completion of M.Com Programme, the students will be able to**

**PO 1: *Disciplinary Knowledge***

**PSO 1.a** : apply the in-depth knowledge in Commerce incorporated with fundamental knowledge in Statistics, Mathematics, Management and Commerce related softwares and Packages for pursuing M.Phil. and Ph.D. programmes

**PSO 1.b** : make use of standard formulae, modern tools, techniques and statistical/software packages in the branches of Commerce to assess or estimate cost, income, profit, sales, tax, assets and liabilities in their career.

**PO 2: *Communication Skills***

**PSO 2** : communicate proficiently the concepts, theories, principles, procedures, provisions, applications and Commerce related ideas to examiners, academicians, peer groups, investors, industrialists, business people and to others at any hierarchy level in the organization structure

**PO 3: *Scientific Reasoning and Problem Solving***

**PSO 3** : practice the provisions of related Acts and adapt the principles of Commerce to achieve in their career as accountants, consultants, advisors, officers or entrepreneurs

**PO 4: *Critical Thinking and Analytical Reasoning***

**PSO 4** : critically evaluate the individual and business practices in the branches of Commerce and provide valid conclusions for the betterment of individuals, business, industry and society as a whole.

**PO 5: *Research Related Skills***

**PSO 5.a** : formulate research problems based on the needs of the society and apply the appropriate research methodologies for researches in the area of Marketing, Banking, Finance, Management, Entrepreneurship and Consumer Behaviour.

**PSO 5.b** : explore the opportunities for inter-disciplinary research endeavours.

**PO 6: *Digital Literacy, Self - directed and Lifelong Learning***

**PSO 6** : increase their level of digital literacy with the use of ICT and engage in self-learning to clear SET/NET and to progress in their career by facing the then prevailing challenges

**PO 7: *Co-operation/Team Work and Multicultural Competence***

**PSO 7** : develop good interpersonal relationship in multicultural team works by applying self-management principles and leadership traits for achieving common goal for the welfare of the organization and nation.

**PO 8: *Moral and Ethical Awareness***

**PSO 8** : uphold the imbibed legal, moral and ethical values in their Career and contribute towards sustainable environment by adopting electronic practices in Commerce



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<b>Semester I</b>	<b>BUSINESS ENVIRONMENT</b>	<b>Hours/Week: 6</b>	
<b>Core Course</b>		<b>Credits: 4</b>	
<b>Course Code</b> <b>20PCOC11</b>		<b>Internal</b> <b>40</b>	<b>External</b> <b>60</b>

## COURSE OUTCOMES

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

CO1: describe the basic concepts and principles used in to Business Environment. [K2]

CO2: explain the factors influencing all the types of business environment. [K2]

CO3: apply and illustrate the provisions and procedures related to business environment. [K3]

CO4: compare and analyse the impact of environment factors on business. [K4]

CO5: evaluate the social responsibility of business, the new industrial policy and policy on foreign direct investment and multinational corporations. [K5]

Course Code 20PCOC11	PO1		PO2	PO3	PO4	PO5		PO6	PO7	PO8
	PSO 1.a	PSO 1.b	PSO2	PSO3	PSO4	PSO 5.a	PSO 5.b	PSO6	PSO7	PSO8
CO1	H	-	H	-	-	M	M	M	-	L
CO2	H	-	H	-	-	M	M	M	-	-
CO3	H	-	M	M	-	L	M	M	-	M
CO4	H	-	H	M	M	M	M	L	L	L
CO5	H	-	H	M	M	M	M	L	-	M



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Semester I	FINANCIAL MARKETS AND SERVICES	Hours/Week: 6	
Core Course		Credits: 4	
Course Code 20PCOC12		Internal 40	External 60

## COURSE OUTCOMES

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

CO1: describe the basic concepts and components of financial markets and services. [K2]

CO2: relate the functioning of financial markets and distinguish financial services. [K3]

CO3: apply the procedure for listing of securities, online trading of shares, depository system and venture capital finance. [K3]

CO4: analyse the various schemes of financial services and the services of stock brokers, merchant bankers and factors. [K4]

CO5: evaluate the performance of overall financial systems and services. [K5]

Course Code 20PCOC12	PO1		PO2	PO3	PO4	PO5		PO6	PO7	PO8
	PSO 1.a	PSO 1.b	PSO2	PSO3	PSO4	PSO 5.a	PSO 5.b	PSO6	PSO7	PSO8
CO1	H	H	H	-	-	-	-	M	-	-
CO2	H	H	H	M	L	M	M	-	M	-
CO3	H	H	M	L	L	-	-	-	L	M
CO4	H	H	M	-	M	-	-	-	-	-
CO5	H	H	-	-	M	M	M	-	-	-



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Semester I	ADVANCED ACCOUNTING	Hours/Week: 6	
Core Course		Credits: 4	
Course Code 20PCOC13		Internal 40	External 60

## COURSE OUTCOMES

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

CO1: discuss the accounting concepts, conventions & accounting standards, features of single entry and double entry system, types of branches and provisions relating insolvency. [K2]

CO2: apply the accounting treatment to find out profit (surplus) or loss (deficit) of each branch, department and non-trading concerns. [K3]

CO3: differentiate the receipts & payment account and income & expenditure account, hire purchase and installment purchase system, branch accounting & departmental accounting and statement of affairs and balance sheet. [K4]

CO4: analyse the procedure under Insolvency Act and prepare Insurance Policy Accounts and Deficiency Accounts. [K4]

CO5: assess the profit or loss in single entry by means of conversion method. [K5]

Course Code 20PCOC13	PO1		PO2	PO3	PO4	PO5		PO6	PO7	PO8
	PSO 1.a	PSO 1.b	PSO2	PSO3	PSO4	PSO 5.a	PSO 5.b	PSO6	PSO7	PSO 8
CO1	H	H	H	H	M	M	L	-	-	M
CO2	H	H	H	H	H	H	L	-	M	-
CO3	H	H	H	H	H	M	-	-	-	L
CO4	H	H	H	H	H	L	H	-	-	L
CO5	H	H	M	H	H	L	L	-	-	L



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Semester I	ORGANIZATIONAL BEHAVIOUR	Hours/Week: 6	
Core Course		Credits: 4	
Course Code 20PCOC14		Internal 40	External 60

## COURSE OUTCOMES

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

CO1: describe the terminology related to organizational behavior including technology and the components. [K2]

CO2: explain the steps for smooth organizational behavior, personality, organizational climate and organizational effectiveness. [K2]

CO3: point out the type of conflict, type of resistance and to apply conflict management and resistance management. [K3]

CO4: distinguish the factors determining personality, organizational climate and organizational effectiveness. [K4]

CO5: evaluate individual behavior and group behavior in an organization. [K5]

Course Code 20PCOC14	PO1		PO2	PO3	PO4	PO5		PO6	PO7	PO8
	PSO 1.a	PSO 1.b	PSO2	PSO3	PSO4	PSO 5.a	PSO 5.b	PSO6	PSO7	PSO8
CO1	H	H	H	-	-	-	-	M	-	-
CO2	H	H	H	M	L	M	M	-	M	-
CO3	H	H	M	L	L	-	-	-	L	-
CO4	H	H	M	-	M	-	-	-	-	-
CO5	H	H	-	-	M	M	M	-	-	L



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<b>Semester I</b>	<b>BUSINESS STATISTICS METHODS</b>	<b>Hours/Week: 6</b>	
<b>Discipline Specific Elective Course</b>		<b>Credits: 4</b>	
<b>Course Code 20PCOE11</b>		<b>Internal 40</b>	<b>External 60</b>

## COURSE OUTCOMES

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

CO1: describe the basics of probability theorems, distributions, hypothesis, parametric and non-parametric tests. [K2]

CO2: calculate the various probability values, theoretical distribution values and values as per parametric and non-parametric tests. [K3]

CO3: classify hypotheses, compare and contrast tests and explain the procedure for testing of hypothesis under parametric and non-parametric tests. [K3]

CO4: analyse the probability theorems to be applied, relate among binomial, poisson and normal distribution and test the null hypotheses for large samples and small samples under parametric and non-parametric tests. [K4]

CO5: identify the situations to apply Bayes theorem, fit theoretical probability distributions, test the hypothesis under two way ANOVA and compute chi square values after grouping and correction. [K5]

Course Code 20PCOE11	PO1		PO2	PO3	PO4	PO5		PO6	PO7	PO8
	PSO 1.a	PSO 1.b	PSO2	PSO3	PSO4	PSO 5.a	PSO 5.b	PSO6	PSO7	PSO8
CO1	H	H	H	H	-	-	-	-	-	-
CO2	H	H	H	H	L	-	-	-	-	-
CO3	H	H	H	H	H	H	L	-	-	-
CO4	H	H	L	H	H	H	L	L	L	M
CO5	H	H	L	H	H	H	-	-	L	-



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<b>Semester II</b>	<b>BUSINESS STATISTICS FOR COMPETITIVE EXAMINATIONS</b>	<b>Hours/Week: 6</b>	
<b>Discipline Specific</b>		<b>Credits: 4</b>	
<b>Elective Course</b>		<b>Internal</b>	<b>External</b>
<b>Course Code</b> <b>20PCOE12</b>		<b>40</b>	<b>60</b>

## COURSE OUTCOMES

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

CO1: describe the basic concepts and formulae in business statistics. [K2]

CO2: calculate the measures of central tendency, measures of dispersion, correlation and required probability values. [K2]

CO3: apply the Statistical formulae, probability and theoretical distribution principles for solving problems. [K3]

CO4: interpret the statistical data given in various descriptions; Arrive at the degree of relationship between two variables. [K4]

CO5: estimate the confidence limit: Fit theoretical frequencies. [K5]

Course Code 20PCOE12	PO1		PO2	PO3	PO4	PO5		PO6	PO7	PO8
	PSO 1.a	PSO 1.b	PSO2	PSO3	PSO4	PSO 5.a	PSO 5.b	PSO6	PSO7	PSO8
CO1	H	H	M	M	-	H	H	L	-	M
CO2	H	H	M	M	-	H	H	-	-	-
CO3	H	H	M	M	M	H	H	-	-	-
CO4	H	H	M	M	M	H	H	L	-	-
CO5	H	H	M	M	M	H	H	L	-	-



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<b>Semester I</b>	<b>BUSINESS STATISTICAL ANALYSIS</b>	<b>Hours/Week: 6</b>	
<b>Discipline Specific Elective Course</b>		<b>Credits: 4</b>	
<b>Course Code</b> <b>20PCOE13</b>		<b>Internal</b> <b>40</b>	<b>External</b> <b>60</b>

## COURSE OUTCOMES

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

CO1: describe the basic elements and procedures in the prescribed tools for statistical analysis, statistical packages and ethics for Statistics. [K2]

CO2: calculate the association between attributes and the required interpolated and extrapolated values. [K2]

CO3: apply the statistical tools to formulate statistical equations and quality control techniques. [K3]

CO4: analyse the data and make decisions with the use of decision theory and other statistical tools. [K4]

CO5: estimate the future values based on statistical tools. [K5]

Course Code 20PCOE13	PO1		PO2	PO3	PO4	PO5		PO6	PO7	PO8
	PSO 1.a	PSO 1.b	PSO2	PSO3	PSO4	PSO 5.a	PSO 5.b	PSO6	PSO7	PSO8
CO1	H	H	M	M	-	H	H	-	-	-
CO2	H	H	M	M	-	H	H	-	-	-
CO3	H	H	M	M	M	H	H	-	-	-
CO4	H	H	M	M	M	H	H	-	-	-
CO5	H	H	M	M	M	H	H	L	-	M



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Semester II	ADVANCED AUDITING	Hours/Week: 6	
Core Course		Credits: 4	
Course Code 20PCOC21		Internal 40	External 60

## COURSE OUTCOMES

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

CO1: describe the concepts related to the audit, auditing, auditor, and various audit of various business organisations. [K2]

CO2: explain the audit procedure in various concerns and list down the audit standards and professional ethics. [K2]

CO3: apply E-Audit and the provisions of Company's Act relating to the audit of various concerns and audit standards and professional ethics. [K3]

CO4: compare and contrast the audit of Limited Companies with audit of firm, Government, banking companies and tax audit and explain E-audit, audit standards and professional ethics [K4]

CO5: summarise the duties of an auditor relating to the various concerns. [K5]

Course Code 20PCOC21	PO1		PO2	PO3	PO4	PO5		PO6	PO7	PO8
	PSO 1.a	PSO 1.b	PSO2	PSO3	PSO4	PSO 5.a	PSO 5.b	PSO6	PSO7	PSO8
CO1	M	-	L	L	-	L	L	-	-	-
CO2	H	-	M	M	L	M	L	-	-	-
CO3	H	-	H	H	L	H	M	L	L	L
CO4	H	-	H	H	M	H	M	L	L	L
CO5	H	-	H	H	M	H	M	-	L	L



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<b>Semester II</b>	<b>GLOBAL MARKETING</b>	<b>Hours/Week: 6</b>	
<b>Core Course</b>		<b>Credits: 4</b>	
<b>Course Code</b> <b>20PCOC22</b>		<b>Internal</b> <b>40</b>	<b>External</b> <b>60</b>

**COURSE OUTCOMES**

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

CO1: describe the scope of Global marketing, overseas marketing research, schemes and zones. [K2]

CO2: explain the Export, Import procedures and functions of organization. [K2]

CO3: apply the procedures related to export and import. [K3]

CO4: analyse the barriers and recent trends; distinguish between Domestic and International Marketing and Balance of Trade and Balance of Payments. [K4]

CO5: evaluate the methods of global pricing, distribution channels, risks and sources of Marketing Research. [K5]

Course Code 20PCOC22	PO1		PO2	PO3	PO4	PO5		PO6	PO7	PO8
	PSO 1.a	PSO 1.b	PSO2	PSO3	PSO4	PSO 5.a	PSO 5.b	PSO6	PSO7	PSO8
CO1	H	M	M	-	-	-	M	M	L	-
CO2	H	M	M	-	-	-	M	M	M	L
CO3	H	H	M	L	L	-	M	M	M	L
CO4	H	H	M	-	-	-	H	M	M	-
CO5	H	H	M	L	L	-	M	H	M	-



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<b>Semester II</b>	<b>GLOBAL MARKETING</b>	<b>Hours/Week: 6</b>	
<b>Core Course</b>		<b>Credits: 4</b>	
<b>Course Code</b> <b>20PCOC22N</b>		<b>Internal</b> <b>40</b>	<b>External</b> <b>60</b>

## COURSE OUTCOMES

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

CO1: discuss the scope of global marketing, overseas marketing research, schemes and zones.

[K2]

CO2: explain the salient features of trade agreements, export & import procedures, pricing objectives, principles and functions of related organization [K2]

CO3: apply the export import procedures and interpret the BOP disequilibrium and barriers in global marketing practices. [K3]

CO4: analyse the recent trends in Global Marketing; distinguish between domestic and international marketing and balance of trade and balance of payment [K4]

CO5: evaluate the methods of global pricing, distribution channels, risks and sources of marketing research. [K5]

Course Code 20PCOC22N	PO1		PO2	PO3	PO4	PO5		PO6	PO7	PO8
	PSO 1.a	PSO 1.b	PSO 2	PSO 3	PSO 4	PSO 5.a	PSO 5.b	PSO 6	PSO 7	PSO 8
CO1	H	H	M	-	-	-	M	M	L	-
CO2	H	H	M	-	-	-	M	M	M	L
CO3	H	H	M	L	L	-	M	M	M	L
CO4	H	H	M	-	-	-	H	M	M	-
CO5	H	H	M	L	L	-	M	H	M	-



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Semester II	<b>COSTING METHODS AND TECHNIQUES</b>	<b>Hours/Week: 6</b>	
Core Course		<b>Credits: 4</b>	
Course Code <b>20PCOC23</b>		<b>Internal 40</b>	<b>External 60</b>

## COURSE OUTCOMES

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

CO1: describe the terminology in various costing methods and techniques and ethics to be followed by the accountant. [K2]

CO2: explain the importance and advantages of various costing methods and techniques. [K2]

CO3: make use of costing methods to find out CVP ratios, various cost variances and to prepare budgets. [K3]

CO4: analyse CVP, cost variances and types of budget. [K4]

CO5: predict the sales/profit/quantity for managerial decision making. [K5]

Course Code 20PCOC23	PO1		PO2	PO3	PO4	PO5		PO6	PO7	PO8
	PSO 1.a	PSO 1.b	PSO2	PSO3	PSO4	PSO 5.a	PSO 5.b	PSO6	PSO7	PSO8
CO1	H	H	H	-	-	-	-	-	-	M
CO2	H	H	H	-	-	M	M	-	-	-
CO3	H	H	M	M	M	-	-	-	-	-
CO4	H	H	M	M	M	-	-	M	-	-
CO5	H	H	M	L	M	-	M	-	-	-



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Semester II	<b>OPERATIONS RESEARCH</b>	Hours/Week: 6	
Core Course		Credits: 4	
Course Code <b>20PCOC24</b>		<b>Internal</b> <b>40</b>	<b>External</b> <b>60</b>

### COURSE OUTCOMES

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

CO1: describe the characteristics of Operations Research (OR), its scope, models, techniques, limitations and its application areas. [K2]

CO2: formulate models and arrive at initial feasible solution for any problem in OR. [K2]

CO3: solve problems in OR graphically and by applying formulae, techniques and network analysis. [K3]

CO4: assess the scope for profit maximization, cost and time minimization, expansion or contraction and project management. [K4]

CO5: develop network analysis for real life projects; bring out optimal solution by iteration. [K5]

Course Code 20PCOC24	PO1		PO2	PO3	PO4	PO5		PO6	PO7	PO8
	PSO 1.a	PSO 1.b	PSO2	PSO3	PSO4	PSO 5.a	PSO 5.b	PSO6	PSO7	PSO8
CO1	H	H	M	H	-	-	M	L	-	-
CO2	H	H	M	H	-	M	-	-	-	-
CO3	H	H	M	H	M	-	-	-	-	-
CO4	H	H	M	H	M	-	-	-	-	-
CO5	H	H	M	H	M	-	-	L	-	-



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Semester II	OPERATIONS RESEARCH	Hours/Week: 6	
Core Course		Credits: 4	
Course Code 20PCOC24N		Internal 40	External 60

### COURSE OUTCOMES

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

CO1: describe the characteristics of Operations Research (OR), its scope, models, techniques, limitations and its application areas. [K2]

CO2: formulate models and arrive at initial feasible solution for any problem in OR. [K2]

CO3: solve problems in OR graphically and by applying formulae, techniques and network analysis. [K3]

CO4: assess the scope for profit maximization, cost and time minimization, expansion or contraction and project management. [K4]

CO5: develop network analysis for real life projects; bring out optimal solution by iteration. [K5]

Course Code 20PCOC24N	PO1		PO2	PO3	PO4	PO5		PO6	PO7	PO8
	PSO									
	1.a	1.b	2	3	4	5.a	5.b	6	7	8
CO1	H	H	M	H	-	-	M	L	-	-
CO2	H	H	M	H	-	M	-	-	-	-
CO3	H	H	M	H	M	-	-	-	-	-
CO4	H	H	M	H	M	-	-	-	-	-
CO5	H	H	M	H	M	-	-	L	-	-



# V.V.VANNIAPERUMAL COLLEGE FOR WOMEN

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VIRUDHUNAGAR - 626 001

<b>Semester I</b>	<b>ACCOUNTING SOFTWARE - TALLY.ERP9 WITH GST</b>	<b>Hours/Week: 6</b>	
<b>Discipline Specific Elective Course</b>		<b>Credits: 4</b>	
<b>Course Code 20PCOE21</b>		<b>Internal 40</b>	<b>External 60</b>

## COURSE OUTCOMES

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

CO1: describe the basic concepts related to Accounting, ERP and GST. [K2]

CO2: state the steps in company creation and entering the details using

Tally.ERP9. [K2]

CO3: calculate GST and illustrate different types of vouchers and ledgers using

function keys and shortcut keys. [K3]

CO4: analyse the final accounts in Tally.ERP9 along with cash flow and fund flow

statements, distinguish different types of GST and compare GST with old regime. [K4]

CO5: develop the skill towards online GST registration. [K5]

Course Code 20PCOE21	PO1		PO2	PO3	PO4	PO5		PO6	PO7	PO8
	PSO 1.a	PSO 1.b	PSO2	PSO3	PSO4	PSO 5.a	PSO 5.b	PSO6	PSO7	PSO8
CO1	H	H	M	L	-	-	-	H	-	-
CO2	H	H	M	L	-	-	-	H	-	-
CO3	H	H	M	M	-	-	-	H	-	-
CO4	H	H	M	L	L	-	-	H	-	-
CO5	H	H	M	M	L	-	-	H	-	H



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VIRUDHUNAGAR - 626 001

Semester II	ACCOUNTING SOFTWARE - TALLY.ERP9 WITH GST	Hours/Week: 6	
Discipline Specific Elective Course		Credits: 4	
Course Code 20PCOE21N		Internal 40	External 60

## COURSE OUTCOMES

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

CO1: describe the basic concepts related to Tally.ERP9 and GST. [K2]

CO2: state the steps in company creation and entering the details using Tally.ERP9. [K2]

CO3: calculate GST and illustrate different types of vouchers and ledgers using function keys and shortcut keys. [K3]

CO4: analyse the reports in Tally.ERP9 and develop the skill towards online GST registration. [K4]

CO5: Interpret the financial statement and compare sales invoice of various types of dealers under same circumstances. [K5]

Course Code 20PCOE21N	PO1		PO2	PO3	PO4	PO5		PO6	PO7	PO8
	PSO 1.a	PSO 1.b	PSO 2	PSO 3	PSO 4	PSO 5.a	PSO 5.b	PSO 6	PSO 7	PSO 8
CO1	H	H	M	L	-	-	-	H	-	-
CO2	H	H	M	L	-	-	-	H	-	-
CO3	H	H	M	M	-	-	-	H	-	-
CO4	H	H	M	L	L	-	-	H	-	-
CO5	H	H	M	M	L	-	-	H	-	H



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VIRUDHUNAGAR - 626 001

<b>Semester II</b>	<b>DATA BASE MANAGEMENT</b>	<b>Hours/Week: 6</b>	
<b>Discipline Specific</b>		<b>Credits: 4</b>	
<b>Elective Course</b>			
<b>Course Code</b> <b>20PCOE22</b>		<b>Internal</b> <b>40</b>	<b>External</b> <b>60</b>

## COURSE OUTCOMES

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

CO1: distinguish among various models of DBMS, types of index, views and queries. [K2]

CO2: apply the data normalization, attributes and create table using Query and sub queries.  
[K3]

CO3: use entity relationship modeling using ER symbols, Forms, creating an index,  
manipulating operations of view and queries. [K3]

CO4: analyse the connectivity, denormalization, dropping an Index, comparison operators,  
testing for null actions and qualified retrieval. [K4]

CO5: process the given information using aggregate functions and operations. [K5]

Course Code 20PCOE22	PO1		PO2	PO3	PO4	PO5		PO6	PO7	PO8
	PSO 1.a	PSO 1.b	PSO 2	PSO3	PSO4	PSO 5.a	PSO 5.b	PSO6	PSO7	PSO8
CO1	H	M	M	M	M	L	-	L	-	-
CO2	H	M	L	L	M	M	-	M	-	-
CO3	H	M	L	L	-	H	-	L	-	-
CO4	H	M	L	L	-	H	-	L	-	L
CO5	H	-	M	-	L	H	-	L	-	-



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VIRUDHUNAGAR - 626 001

<b>Semester II</b>	<b>ELECTRONIC PRACTICES IN COMMERCE</b>	<b>Hours/Week: 6</b>	
<b>Discipline Specific</b>		<b>Credits: 4</b>	
<b>Elective Course</b>			
<b>Course Code</b> <b>20PCOE23</b>		<b>Internal</b> <b>40</b>	<b>External</b> <b>60</b>

## COURSE OUTCOMES

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

CO1: explain the various concepts related to electronic practices in Commerce. [K2]

CO2: identify and use the different properties of electronics in commerce,  
advertisement, services, emails and HTML tags. [K3]

CO3: make use of HTML for developing web pages for online shopping, applications  
of services industries, effective use of e-mail for future e-commerce. [K3]

CO4: analyse various categories of electronic practices in Commerce. [K4]

CO5: evaluate Intranets and Fire walls in the context of electronic commerce. [K5]

Course Code 20PCOE23	PO1		PO2	PO3	PO4	PO5		PO6	PO7	PO8
	PSO 1.a	PSO 1.b	PSO2	PSO3	PSO4	PSO 5.a	PSO 5.b	PSO6	PSO7	PSO8
CO1	H	H	M	M	M	H	-	M	-	L
CO2	H	H	H	M	M	L	L	L	-	L
CO3	H	H	M	L	L	L	-	-	L	L
CO4	H	H	M	L	L	M	-	-	L	L
CO5	H	H	M	L	L	-	-	-	L	L



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VIRUDHUNAGAR - 626 001

<b>Semester II</b>	<b>ELECTRONIC PRACTICES IN COMMERCE</b>	<b>Hours/Week: 6</b>	
<b>Discipline Specific Elective Course</b>		<b>Credits: 4</b>	
<b>Course Code 20PCOE23N</b>		<b>Internal 40</b>	<b>External 60</b>

## COURSE OUTCOMES

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

CO1: explain the various concepts related to electronic practices in Commerce. [K2]

CO2: identify and use the different properties of E-mail. [K3]

CO3: make use of Hyper Text Markup Language for developing web pages. [K3]

CO4: analyse the various categories of Service Industries in E-Commerce and illustrate the different applications of Service Industries. [K4]

CO5: evaluate web advertisement and recommend the retailing in E-Commerce. [K5]

Course Code 20PCOE23N	PO1		PO2	PO3	PO4	PO5		PO6	PO7	PO8
	PSO									
	1.a	1.b	2	3	4	5.a	5.b	6	7	8
CO1	H	-	L	H	H	H	-	H	-	-
CO2	H	-	L	H	H	H	-	H	-	-
CO3	H	-	L	H	H	H	-	H	-	-
CO4	H	-	L	H	H	H	-	H	-	-
CO5	H	-	L	H	H	H	-	H	-	-



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VIRUDHUNAGAR - 626 001

Semester II	INSTITUTIONAL TRAINING	Hours/Week: 0
Extra Credit Course		Credits:2
Course Code 22PCOI21		Internal 100

## COURSE OUTCOMES

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

CO1: explain the functional concepts related to the institution chosen for training. [K2]

CO2: apply the theoretical knowledge in Commerce to gain practical exposure. [K3]

CO3: point out the significant features and limitations of the institution chosen for train [K4]

CO4: evaluate the performance of the institution. [K5]

CO5: develop the skills on observation, understanding, speaking, listening, writing and presentation. [K6]

Course Code 22PCOI21	PO1		PO2	PO3	PO4	PO5		PO6	PO7	PO8
	PSO									
	1.a	1.b	2	3	4	5.a	5.b	6	7	8
CO1	H	M	M	-	-	H	-	-	-	-
CO2	H	M	M	-	-	H	-	-	-	-
CO3	M	M	M	-	-	H	-	-	-	-
CO4	M	M	M	-	-	H	-	-	-	-
CO5	M	M	H	-	-	H	-	-	-	-



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VIRUDHUNAGAR - 626 001

<b>Semester III</b>	<b>ADVANCED CORPORATE ACCOUNTING</b>	<b>Hours/Week: 6</b>	
<b>Core Course</b>		<b>Credits: 5</b>	
<b>Course Code 20PCOC31</b>		<b>Internal 40</b>	<b>External 60</b>

## COURSE OUTCOMES

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

CO1: explain the terminologies of holding company, banking company, insurance

company, human resource accounting and investment accounting. [K2]

CO2: apply the provisions of Banking Regulation Act, the Insurance Act and Accounting

standards and techniques of human resource accounting in the preparation of accounts. [K3]

CO3: compare and contrast the accounts of holding company with banking, insurance

companies and analyse the different methods of accounting for investment, price level Changes, and human resources. [K4]

CO4: evaluate the accounting procedures of various companies in the valuation of

investments, price level Changes, and human resources. [K5]

CO5: prepare various corporate accounts based on the information provided. [K6]

Course Code 20PCOC31	PO1		PO2	PO3	PO4	PO5		PO6	PO7	PO8
	PSO 1.a	PSO 1.b	PSO 2	PSO 3	PSO 4	PSO 5.a	PSO 5.b	PSO 6	PSO 7	PSO 8
CO1	M	-	L	L	L	L	L	-	-	-
CO2	H	L	M	M	M	L	L	-	-	L
CO3	H	L	H	H	M	M	M	-	L	L
CO4	H	M	H	H	M	M	M	-	L	L
CO5	H	M	H	H	M	M	M	-	L	L



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VIRUDHUNAGAR - 626 001

<b>Semester III</b>	<b>BANKING TECHNOLOGY</b>	<b>Hours/Week: 6</b>	
<b>Core Course</b>		<b>Credits: 5</b>	
<b>Course Code</b> <b>20PCOC32</b>		<b>Internal</b> <b>40</b>	<b>External</b> <b>60</b>

## COURSE OUTCOMES

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

CO1: describe the various technologies in banking and the recommendations of various Committees for adoption of technology in banks. [K2]

CO2: relate the use of various e - banking products and services and apply them accordingly. [K3]

CO3: analyse the impact banking technologies on customers, employees, bankers and general public. [K4]

CO4: evaluate the e - banking products and services and recommend the efficient and safe usage of them. [K5]

CO5: create and develop a secured database and security control using a smart card and PIN. [K6]

Course Code	PO1		PO2	PO3	PO4	PO5		PO6	PO7	PO8
	PSO 1.a	PSO 1.b	PSO 2	PSO 3	PSO 4	PSO 5.a	PSO 5.b	PSO 6	PSO 7	PSO 8
CO1	H	-	M	-	M	M	M	H	-	M
CO2	H	-	M	L	M	M	M	H	M	M
CO3	H	-	M	L	H	M	M	L	-	-
CO4	H	M	M	L	H	M	-	M	M	M
CO5	H	H	M	-	H	M	-	H	M	H



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VIRUDHUNAGAR - 626 001

<b>Semester III</b>	<b>DIRECT TAXES - PRINCIPLES AND PROCEDURES</b>	<b>Hours/Week: 6</b>	
<b>Core Course</b>		<b>Credits: 5</b>	
<b>Course Code 20PCOC33</b>		<b>Internal 40</b>	<b>External 60</b>

## COURSE OUTCOMES

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

CO1: describe the concept related to income tax and the relevant provisions of income tax. [K2]

CO2: find out the residential status of a person; apply the basic provisions to calculate the amount of exemptions, deductions, income under various heads, gross total income and deduction from gross total income. [K3]

CO3: analyse the circumstances where advanced and extended provisions are applicable. [K4]

CO4: evaluate the impact and incidence of taxation under alternative cases for any income. [K5]

CO5: plan and combine income on the basis of provisions of income tax Act related to clubbing of income and setoff & carry forward of losses. [K6]

Course Code 20PCOC33	PO1		PO2	PO3	PO4	PO5		PO6	PO7	PO8
	PSO 1.a	PSO 1.b	PSO 2	PSO 3	PSO 4	PSO 5.a	PSO 5.b	PSO 6	PSO 7	PSO 8
CO1	H	H	H	-	-	L	-	-	-	M
CO2	H	H	H	M	M	L	-	M	M	-
CO3	H	H	M	M	M	L	-	-	-	-
CO4	H	H	M	M	M	L	-	-	M	M
CO5	H	H	M	M	M	L	-	M	M	M



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VIRUDHUNAGAR - 626 001

Semester III	RESEARCH METHODS IN COMMERCE	Hours/Week: 6	
Core Course		Credits: 5	
Course Code 20PCOC34		Internal 40	External 60

### COURSE OUTCOMES

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

CO1: describe the fundamental concepts and ethics in research. [K2]

CO2: apply research design, data, data collection tools, sampling methods, scaling techniques and principles of report writing. [K3]

CO3: analyse the methods, techniques and procedures used in research. [K4]

CO4: synthesize the literature review to find research gap, identify the suitable tools, methods and techniques in research and draft the best documentation. [K5]

CO5: construct data collection tool and enter data using software package for social Sciences (SPSS). [K6]

Course Code	PO1		PO2	PO3	PO4	PO5		PO6	PO7	PO8
	PSO 1.a	PSO 1.b	PSO 2	PSO 3	PSO 4	PSO 5.a	PSO 5.b	PSO 6	PSO 7	PSO 8
CO1	H	M	M	-	-	H	H	H	-	H
CO2	H	M	H	-	H	H	H	H	H	M
CO3	H	H	H	-	H	H	H	H	-	-
CO4	H	H	H	-	H	H	H	H	-	-
CO5	H	M	H	-	H	H	H	H	-	H



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VIRUDHUNAGAR - 626 001

<b>Semester III</b>	<b>RESEARCH METHODS IN COMMERCE</b>	<b>Hours/Week: 6</b>	
<b>Core Course</b>		<b>Credits: 5</b>	
<b>Course Code 20PCOC34N</b>		<b>Internal 40</b>	<b>External 60</b>

### COURSE OUTCOMES

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

CO1: describe the fundamental concepts and ethics in research. [K2]

CO2: summarize the literature review and findings of the research study. [K3]

CO3: analyse the statistical techniques in research and SPSS Procedure for descriptive statistics and T-tests. [K4]

CO4: assess the various methods, tools and techniques in research.[K5]

CO5: construct the data collection tool and enter data using SPSS. K6]

Course Code 20PCOC34N	PO1		PO2	PO3	PO4	PO5		PO6	PO7	PO8
	PSO									
	1.a	1.b	2	3	4	5.a	5.b	6	7	8
CO1	H	M	M	-	M	H	H	H	-	H
CO2	H	M	H	-	H	H	H	H	-	M
CO3	H	H	H	-	H	H	H	H	-	-
CO4	H	H	H	-	H	H	H	H	-	-
CO5	H	M	H	-	H	H	H	H	-	H



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**VIRUDHUNAGAR - 626 001**

<b>Semester III</b>	<b>TAXATION CONCEPTS AND ASSESSMENT</b>	<b>Hours/Week: 5</b>	
<b>Non Major Elective Course</b>		<b>Credits: 4</b>	
<b>Course Code 20PCON31</b>		<b>Internal 40</b>	<b>External 60</b>

### COURSE OUTCOMES

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

CO1: state the basic concepts, provisions and procedures related to income tax. [K1]

CO2: describe the heads of incomes and exempted incomes, categorise ITR forms and explain e-filing. [K2]

CO3: determine the residential status of an individual and calculate income under various heads of income. [K3]

CO4: analyse the taxation provisions regarding incidence of tax, valuation of perquisites, indexed cost and various types of assessment. [K4]

CO5: identify tax deducted at source and calculate income tax for individual. [K5]

<b>Course Code 20PCON31</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>	<b>PO6</b>	<b>PO7</b>	<b>PO8</b>
<b>CO1</b>	<b>H</b>	<b>M</b>	<b>L</b>	<b>M</b>	<b>-</b>	<b>H</b>	<b>-</b>	<b>H</b>
<b>CO2</b>	<b>H</b>	<b>M</b>	<b>L</b>	<b>M</b>	<b>-</b>	<b>H</b>	<b>-</b>	<b>L</b>
<b>CO3</b>	<b>H</b>	<b>M</b>	<b>L</b>	<b>M</b>	<b>-</b>	<b>H</b>	<b>-</b>	<b>L</b>
<b>CO4</b>	<b>H</b>	<b>M</b>	<b>L</b>	<b>M</b>	<b>-</b>	<b>H</b>	<b>-</b>	<b>M</b>
<b>CO5</b>	<b>H</b>	<b>M</b>	<b>L</b>	<b>M</b>	<b>-</b>	<b>H</b>	<b>-</b>	<b>M</b>



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VIRUDHUNAGAR - 626 001

Semester III	ONLINE COURSE Practice for SET/NET- General Paper	Hours/Week: 1	
Online Course		Credit: 1	
Course Code 20PGOL31		Internal 40	External 60

### COURSE OUTCOMES

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

CO1: discuss various concepts related to higher education system, teaching,

communication, research, ICT and environmental studies. [K2]

CO2: apply the skills of communication, mathematical, internet and research aptitude in competitive examinations. [K3]

CO3: analyze the circumstances, instances, contents and arrive at / choose the best option. [K4]

CO4: interpret the data using ICT tools and logical reasoning. [K5]

CO5: build self learning activities to face challenges in their life. [K6]

Course Code 20PGOL31 20POLA31	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8
CO1	H	H	-	-	M	L	-	L
CO2	H	H	L	M	H	M	-	M
CO3	H	M	M	H	H	M	-	M
CO4	H	M	H	H	H	H	-	L
CO5	H	L	M	L	L	H	-	L



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Semester III	INSTITUTIONAL TRAINING	Hours/Week: 0
Extra Credit Course		Credits:2
Course Code 20PCOI31		Internal 100

### COURSE OUTCOMES

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

CO1: explain the functional concepts related to the institution chosen for training. [K2]

CO2: apply the theoretical knowledge in Commerce to gain practical exposure. [K3]

CO3: point out the significant features and limitations of the institution chosen for training. [K4]

CO4: evaluate the performance of the institution. [K5]

CO5: develop the skills on observation, understanding, speaking, listening, writing and presentation. [K6]

Course Code 20PCOI31	PO1		PO2	PO3	PO4	PO5		PO6	PO7	PO8
	PSO 1.a	PSO 1.b	PSO 2	PSO 3	PSO 4	PSO 5.a	PSO 5.b	PSO 6	PSO 7	PSO 8
CO1	H	M	M	-	-	H	-	-	M	-
CO2	H	M	M	-	-	H	-	-	-	-
CO3	M	M	M	-	-	H	-	-	-	M
CO4	M	M	M	-	M	H	-	-	-	-
CO5	M	M	H	-	M	H	-	-	M	-



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**VIRUDHUNAGAR - 626 001**

<b>Semester IV</b>	<b>FINANCIAL MANAGEMENT</b>	<b>Hours/Week: 6</b>	
<b>Core Course</b>		<b>Credits: 5</b>	
<b>Course Code 20PCOC41</b>		<b>Internal 40</b>	<b>External 60</b>

### COURSE OUTCOMES

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

CO1: describe the basic concepts, theories and formulae used in Financial Management. [K2]

CO2: apply the tools, theories and techniques of financial management. [K3]

CO3: analyse the financial data for taking policy decisions relating to investment, dividend and finance. [K4]

CO4: evaluate the theories, factors, policies and methods to solve the real time problems and to suggest solutions. [K5]

CO5: prepare the projected profit and loss account and balance sheet, financial plan and bonus share issue plan. [K6]

Course Code 20PCOC41	PO1		PO2	PO3	PO4	PO5		PO6	PO7	PO8
	PSO									
	1.a	1.b	2	3	4	5.a	5.b	6	7	8
<b>CO1</b>	H	H	H	M	L	M	M	M	-	-
<b>CO2</b>	H	M	H	M	M	M	M	L	-	-
<b>CO3</b>	H	H	H	M	L	M	M	L	-	M
<b>CO4</b>	H	H	H	M	M	M	L	L	-	M
<b>CO5</b>	H	H	M	H	M	L	L	L	-	M



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VIRUDHUNAGAR - 626 001

Semester IV	FINANCIAL MANAGEMENT	Hours/Week: 6	
Core Course		Credits: 5	
Course Code 20PCOC41N		Internal 40	External 60

### COURSE OUTCOMES

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

CO1: describe the basic concepts, theories and formulae used in Financial Management. [K2]

CO2: apply the tools, theories and techniques of financial management. [K3]

CO3: analyse the financial data for taking policy decisions relating to investment,

Dividend and finance. [K4]

CO4: evaluate the theories, factors, policies and methods to solve the real time problems

and to suggest solutions. [K5]

CO5: prepare the projected profit and loss account and balance sheet, compute operational and financial leverages. [K6]

Course Code 20PCOC41N	PO1		PO2	PO3	PO4	PO5		PO6	PO7	PO8
	PSO 1.a	PSO 1.b	PSO 2	PSO 3	PSO 4	PSO 5.a	PSO 5.b	PSO 6	PSO 7	PSO 8
CO 1	H	H	H	M	L	M	M	M	-	-
CO 2	H	M	H	M	M	M	M	L	-	-
CO 3	H	H	H	M	L	M	M	L	-	M
CO 4	H	H	H	M	M	M	L	L	-	M
CO 5	H	H	M	H	M	L	L	L	-	M



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**VIRUDHUNAGAR - 626 001**

<b>Semester IV</b>	<b>PORTFOLIO MANAGEMENT</b>	<b>Hours/Week: 6</b>	
<b>Core Course</b>		<b>Credits: 5</b>	
<b>Course Code</b> <b>20PCOC42</b>		<b>Internal</b> <b>40</b>	<b>External</b> <b>60</b>

**COURSE OUTCOMES**

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

CO1: explain the concepts and principles of investment, stock market, portfolio management and evaluation. [K2]

CO2: apply the techniques and approaches of security analysis, portfolio evaluation and revision for valuation of risk, return, shares, debentures and bonds. [K3]

CO3: analyze the stock market Indices, approaches, portfolio evaluation and revision techniques. [K4]

CO4: evaluate the risk and return in shares, debentures and bonds by using portfolio approaches and techniques. [K5]

CO5: plan an efficient portfolio with various investment alternatives. [K6]

Course Code 20PCOC42	PO1		PO2	PO3	PO4	PO5		PO6	PO7	PO8
	PSO 1.a	PSO 1.b	PSO 2	PSO 3	PSO 4	PSO 5.a	PSO 5.b	PSO 6	PSO 7	PSO 8
CO1	H	H	H	-	-	-	-	M	-	M
CO2	H	H	H	M	L	M	M	-	M	-
CO3	H	H	M	L	L	-	-	-	L	-
CO4	H	H	M	-	M	-	-	-	-	-
CO5	H	H	-	-	M	M	M	-	-	-



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VIRUDHUNAGAR - 626 001

<b>Semester IV</b>	<b>TAX ASSESSMENT AND PLANNING</b>	<b>Hours/Week: 6</b>	
<b>Core Course</b>		<b>Credits: 5</b>	
<b>Course Code 20PCOC43</b>		<b>Internal 40</b>	<b>External 60</b>

### COURSE OUTCOMES

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

CO1: describe the procedure for assessment of persons and methods of reducing tax liability.[K2]

CO2: compute taxable income and tax liability of persons. [K3]

CO3: analyse the provisions of rebate, marginal relief, bookprofit , MAT, filling of returns and head wise tax planning. [K4]

CO4: evaluate the deduction and collection of tax under assessment of different persons and appraise the assessment procedure to avoid tax evasion. [K5]

CO5: predict the tax liability in advance through proper tax management and integrating the ways for various modes of recovery and refund of tax. [K6]

Course Code 20PCOC43	PO1		PO2	PO3	PO4	PO5		PO6	PO7	PO8
	PSO 1.a	PSO 1.b	PSO 2	PSO 3	PSO 4	PSO 5.a	PSO 5.b	PSO 6	PSO 7	PSO 8
CO1	H	H	H	M	-	L	-	M	-	M
CO2	H	H	H	M	M	L	-	M	-	M
CO3	H	H	H	M	M	L	-	M	L	M
CO4	H	H	H	M	M	L	-	M	L	H
CO5	H	H	H	M	M	L	M	M	-	M



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**VIRUDHUNAGAR - 626 001**

<b>Semester IV</b>	<b>PROJECT</b>	<b>Hours/Week: 6</b>	
<b>Core Course</b>		<b>Credits: 5</b>	
<b>Course Code 20PCOC41PR</b>		<b>Internal 40</b>	<b>External 60</b>

### COURSE OUTCOMES

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

CO1: apply the basic concepts relating to Commerce, Management and Entrepreneurship. [K3]

CO2: apply the principles, ethics and methodologies of research in project. [K3]

CO3: collect, edit, present and interpret data for their project. [K4]

CO4: formulate and test hypotheses related to the topics chosen for project. [K5]

CO5: summarize the findings and provide further suggestions. [K6]

Course Code 20PCOC41PR	PO1		PO2	PO3	PO4	PO5		PO6	PO7	PO8
	PSO 1.a	PSO 1.b	PSO 2	PSO 3	PSO 4	PSO 5.a	PSO 5.b	PSO 6	PSO 7	PSO 8
CO1	M	L	M	-	-	-	L	M	-	-
CO2	H	H	M	L	-	M	-	M	-	M
CO3	H	H	M	M	-	M	-	M	H	M
CO4	H	H	M	M	M	M	-	M	-	-
CO5	H	H	M	L	L	M	-	M	-	M



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**VIRUDHUNAGAR - 626 001**

<b>Semester IV</b>	<b>MODERN MARKETING MANAGEMENT</b>	<b>Hours/Week: 6</b>	
<b>Discipline Specific Elective Course</b>		<b>Credits: 5</b>	
<b>Course Code 20PCOE41</b>		<b>Internal 40</b>	<b>External 60</b>

### COURSE OUTCOMES

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

CO1: describe the concepts and principles of marketing and marketing management. [K2]

CO2: apply the principles of marketing management in products marketing, services marketing and digital marketing. [K3]

CO3: analyse the marketing mix in products and service and differentiate the marketing management Vs sales management and digital marketing Vs traditional marketing . [K4]

CO4: evaluate the Ps of marketing mix to make a proper mix. [K5]

CO5: develop customer relationship management (CRM) practices in modern marketing. [K6]

Course Code 20PCOE41	PO1		PO2	PO3	PO4	PO5		PO6	PO7	PO8
	PSO 1.a	PSO 1.b	PSO 2	PSO 3	PSO 4	PSO 5.a	PSO 5.b	PSO 6	PSO 7	PSO 8
CO1	H	H	H	M	-	-	-	-	-	M
CO2	H	H	H	M	M	M	M	H	M	M
CO3	H	H	M	M	H	-	-	-	-	-
CO4	H	H	M	M	M	-	-	M	-	M
CO5	H	H	M	L	M	-	M	-	M	M



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**VIRUDHUNAGAR - 626 001**

<b>Semester IV</b>	<b>HUMAN RESOURCE MANAGEMENT</b>	<b>Hours/Week: 6</b>	
<b>Discipline Specific Elective Course</b>		<b>Credits: 5</b>	
<b>Course Code 20PCOE42</b>		<b>Internal 40</b>	<b>External 60</b>

### COURSE OUTCOMES

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

CO1: describe various concepts of human resource management. [K2]

CO2: identify the procedure of human resource planning, wage and salary, employee welfare and discipline. [K3]

CO3: analyse human resource demand forecasting techniques, welfare measures, employee career planning, wage payment methods and human resource information systems.[K4]

CO4: evaluate challenges and role of executives in human resource management and planning process , Rewards and Incentives and performance appraisal techniques. [K5]

CO5: choose appropriate ethical issues to manage the future HRM. [K6]

Course Code 20PCOE42	PO1		PO2	PO3	PO4	PO5		PO6	PO7	PO8
	PSO 1.a	PS 1.b	PSO 2	PSO 3	PSO 4	PSO 5.a	PSO 5.b	PSO 6	PSO 7	PSO 8
CO1	H	-	M	M	L	H	-	M	-	-
CO2	H	L	M	M	L	L	-	L	-	-
CO3	H	M	M	-	M	M	-	H	M	M
CO4	H	M	M	M	L	H	-	H	-	-
CO5	H	M	M	M	L	H	-	H	-	H



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**VIRUDHUNAGAR - 626 001**

<b>Semester IV</b>	<b>HUMAN RESOURCE MANAGEMENT</b>	<b>Hours/Week: 6</b>	
<b>Discipline Specific Elective Course</b>		<b>Credits: 4</b>	
<b>Course Code 20PCOE42N</b>		<b>Internal 40</b>	<b>External 60</b>

### COURSE OUTCOMES

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

CO1: describe various concepts of human resource management. [K2]

CO2: identify the procedure of human resource planning, factors determining wage and salary.  
[K3]

CO3: analyse the techniques of human resource demand forecasting, welfare measures, wage payment methods and job evaluation methods. [K4]

CO4: evaluate challenges of human resource management, role of human resource executive, performance appraisal techniques and wage incentive plans. [K5]

CO5: summarize the ethical issues in HRM and predict future HRM practices [K6]

Course Code 20PCOE42N	PO1		PO2	PO3	PO4	PO5		PO6	PO7	PO8
	PSO									
	1.a	1.b	2	3	4	5.a	5.b	6	7	8
CO1	H	M	M	M	L	H	-	H	-	-
CO2	H	M	M	M	L	H	-	H	-	-
CO3	H	M	M	M	L	H	-	H	-	-
CO4	H	M	M	M	L	H	-	H	-	-
CO5	H	M	M	M	L	H	-	H	-	H



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**VIRUDHUNAGAR - 626 001**

<b>Semester IV</b>	<b>STRATEGIC MANAGEMENT</b>	<b>Hours/Week: 6</b>	
<b>Discipline Specific Elective Course</b>		<b>Credits: 5</b>	
<b>Course Code</b> <b>20PCOE43</b>		<b>Internal</b> <b>40</b>	<b>External</b> <b>60</b>

### COURSE OUTCOMES

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

CO1: describe the need for strategic management, role of consultants in decision making, cells in SWOT analysis, take over strategies and strategy implementation by leaders. [K2]

CO2: illustrate the importance of strategies, objectives of strategic management elements, Environment Threats and Opportunities Profile (ETOP), diversification strategies and BCG portfolio matrix. [K3]

CO3: analyse the features of strategic management, role of family business executives in decision making, legal environment affecting strategic management, integration strategies and quantitative aspects of strategies. [K4]

CO4: criticize the importance of strategies, strategic indent through vision and mission statement, functional approach, need for turnaround strategy and the cells in GE matrix. [K5]

CO5: design the strategies suitable for Multinational Companies and create a Hofer matrix for a company. [K6]

Course Code 20PCOE43	PO1		PO2	PO3	PO4	PO5		PO6	PO7	PO8
	PSO 1.a	PSO 1.b	PSO 2	PSO 3	PSO 4	PSO 5.a	PSO 5.b	PSO 6	PSO 7	PSO 8
CO1	H	-	M	M	M	H	-	H	-	H
CO2	H	-	M	M	L	H	-	L	-	H
CO3	H	-	M	M	L	H	-	L	-	-
CO4	H	-	M	M	L	H	-	H	-	-
CO5	H	-	M	M	L	H	-	H	-	-



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VIRUDHUNAGAR - 626 001

Semester IV	COMPREHENSIVE VIVA VOCE EXAMINATION	Hours/Week: 0
Extra Credit Course		Credits: 2
Course Code 20PCOV41		External 100

### COURSE OUTCOMES

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

CO1: describe the fundamental concepts related to the courses in M.Com. programmes. [K2]

CO2: compare the various types of institutions, tests, models, sources of income and digital processes learnt in the programme. [K3]

CO3: analyse the merits and demerits of methods and techniques related to the courses. [K4]

CO4: summarise the contents of various schedules to the Act (Accounting), provisions of Income Tax Act and the relevant theories learnt in the courses. [K5]

CO5: design a plan for group discussion, interviews, competitive examinations and higher studies. [K6]

Course Code 20PCOV41	PO1		PO2	PO3	PO4	PO5		PO6	PO7	PO8
	PSO 1.a	PSO 1.b	PSO 2	PSO 3	PSO 4	PSO 5.a	PSO 5.b	PSO 6	PSO 7	PSO 8
CO1	H	-	H	M	M	-	-	M	M	M
CO2	H	-	H	M	M	-	-	M	M	-
CO3	H	H	H	M	M	-	-	M	M	-
CO4	H	H	H	M	M	-	-	M	M	-
CO5	H	-	H	M	M	-	-	M	M	-