

CAUSSANEL COLLEGE OF ARTS AND SCIENCE

(Affiliated to Alagappa University, Karaikudi)

Accredited with 'A' Grade by NAAC

Recognized by UGC under 2(f) & 12(B)

Angelo Nagar, Muthupettai, Ramanathapuram Dist

Type of Graduation	Post Graduation
Programme Name	M. Com
Regulation (CBCS)	2017
Outcome of the Programme	

Upon completion of the M.Com, Post Graduates will be able to

- Apply higher level knowledge in changing scenario of Marketing, Economics and Management from with national to global perspective.
- Exhibit their skills on teamwork, lifelong learning and continuous professional development with ethics.
- Demonstrate knowledge of business and the techniques of managing the business with special focus on marketing and insurance.
- Use their knowledge on the basic accounting principles and the latest application oriented corporate accounting methods.
- Apply decision-making skill through costing methods and practical application of management accounting principles.
- Adopt computer literacy in business through latest version on tally and e-commerce principles.
- Assess taxable income and tax liability of Assesses.
- Take financial and investment decisions for business enterprise.
- Plan and undertake independent researches in business by using Quantitative Techniques.
- Get through SET, NET, TNPSC, UPSC and the like.

Specific Outcome of the Programme

Semester	Subject Code	Subject Title	Outcome	Specific Outcome
1	7MCO1C1	Principles Of Management	To familiarize the basic concepts of management and the different types of issues faced by the managers in today's business firms.	At the end of the course, students will be able to <ul style="list-style-type: none"> ➤ Interpret the basic concepts of management and its functions. ➤ Predict the types of organising, source of recruitment and selection procedures. ➤ Explain the importance of motivation and communication. ➤ Examine their leadership qualities and co-ordinating skills. ➤ Prepare reports and budgets.
1	7MCO1C2	Advanced Corporate Accounting	The objective of this course is to give a comprehensive understanding of all aspects relating to corporate accounting and to lay a theoretical foundation for the preparation and presentation of financial statements and to equip the students with the working knowledge of accounting practices in order in order to prepare for CA, CMA, and ACS.	At the end of the course, students will be able to <ul style="list-style-type: none"> ➤ Interpret accounting knowledge on the issue and redemption of shares and debentures. ➤ Ascertain the profits prior to incorporation, underwriting of shares and Rights issue. ➤ Compile the items of final accounts of a company. ➤ Evaluate the account for amalgamation, absorption, internal and external reconstruction.
1	7MCO1C3	Marketing Management	The objective of this course is to facilitate the understanding of the conceptual framework of marketing and its applications in decision	At the end of the course, students will be able to <ul style="list-style-type: none"> ➤ Learn the marketing concepts and strategic marketing planning.

			making under various environmental constraints. This course is taught with both strategic and managerial focus. Students would be given opportunities to perform the role of a marketing manager.	<ul style="list-style-type: none"> ➤ Identify the macro and micro environments of a market and buyer behaviour. ➤ Locate the different types of products, product line, product mix and pricing decisions. ➤ Evaluate the important of channels of distribution and promotional mix. ➤ Undertake Marketing research and explore recent trends like green marketing, cyber marketing and multi level marketing.
1	7MCO1C4	Advanced Cost Accounting	The objective of the course is to impart knowledge on the application of various costing techniques. This course launches upon the vital areas of “cost control”. It covers marginal costing technique, budgetary control and standard costing which are applied to managerial decision making.	<p>At the end of the course, the students will be able to</p> <ul style="list-style-type: none"> ➤ Identify the specifics of different costing methods. ➤ Summarize process cost accounting and prepare a process cost report. ➤ Analyse cost-volume-profit techniques to determine optimal managerial decisions. ➤ Prepare a budget and use budgets for performance evaluation after flexing the budget. ➤ Interpret variable cost variances and fixed cost variances.
1	7MCO1E1	Modern Banking	To acquire specialized knowledge on the banking system in India and the laws and practices relating to the Banking sector.	<p>At the end of the course, students will be able to</p> <ul style="list-style-type: none"> ➤ Identify the relationship between banker and customer. ➤ Paraphrase the banking system in

				<p>India and the role of RBI in development of Indian Economy,</p> <ul style="list-style-type: none"> ➤ Predict the legal significance of pass book, different types of negotiable instruments and investment policies of bank. ➤ Ascertain the implications of crossing, material alteration and endorsement ➤ Appraise the use of value added banking services.
2	7MCO2C1	Research Methodology	<p>This paper will help the students to understand the relevance and role of research methodology and the significance of the research tools in all functional areas of commerce. It will also help to distinguish between the different kinds of research available, based on the purpose and nature of problem. The course will emphasize on the types of research, data collection methods, analysis and inferences and conclusions.</p>	<p>At the end of the course, students will be able to</p> <ul style="list-style-type: none"> ➤ Familiar with meaning and purpose of research, types of research and case study ➤ Outline the planning process and design a hypothesis for the Research. ➤ Prepare the Research design, questionnaire and Describe the inductive nature of qualitative and scaling technique. ➤ Explain sampling design, steps and types of sampling. ➤ Describe the data processing and Report writing
2	7MCO2C2	Investment Management	<p>This paper envisions the fundamentals of investment, security markets and analysis for better investment planning.</p>	<p>At the end of the course, students will be able to</p> <ul style="list-style-type: none"> ➤ Explain the terminologies, objectives, principles and the process of investment. ➤ Differentiate various investment

				<p>avenues and financial instruments.</p> <ul style="list-style-type: none"> ➤ Evaluate the riskiness of a portfolio position and find the relationship between risk and return. ➤ Interpret the mechanics of trading in securities market. ➤ Predict the statutory and legislative measures for the functioning of securities market and administrative bodies like SEBI.
2	7MCO2C3	Management Accounting	<p>The objective of this course is to enhance skills on analyzing the financial statements. It also equips the students with the working knowledge of accounting practices and its application in decision making.</p>	<p>At the end of the course, the students will be able to</p> <ul style="list-style-type: none"> ➤ Ascertain the nature of business and the importance of management accounting in their decision making. ➤ Compute the accounting ratios and prepare the final accounts. ➤ Examine cash flow statement. ➤ Appraise techniques in working capital management. ➤ Integrate capital budgeting appraisal methods to accept or reject a project.
2	7MCO2C4	Computerized Accounting	<p>The objective of this course is to enhance skills on preparing the accounting and financial statements in Tally. It also equips the students with the working knowledge of accounting practices and its application in decision making by using Computer Accounting Software.</p>	<p>At the end of the course, the students will be able to</p> <ul style="list-style-type: none"> ➤ Activating tally in company ➤ Accounts Info Master creation ➤ Preparation of Accounting Vouchers on Tally, Accounts with Inventory, Inventory Vouchers in Tally, Bank Reconciliation, ➤ Application of GST in Tally.

2	7MCO2E1	Services Marketing	<p>The objective of this course is to develop an understanding of services and its marketing with emphasis on various aspects of services marketing which make it different from goods marketing.</p>	<p>At the end of the course, the students will be able to</p> <ul style="list-style-type: none"> ➤ Develop essential knowledge on the components of the services marketing. ➤ Prepare and justify marketing mixes for service-based organization. ➤ Measure the service quality. ➤ Design service delivery system. ➤ Identify the unique marketing strategies adopted by various services sector.
3	7MCO3C1	Direct Taxes	<p>This course is being offered to non-commerce students to make aware of them the general understanding of both direct and indirect taxation in India. This course inculcates taxation system and structure in India with its implications.</p>	<p>At the end of the course, students will be able to</p> <ul style="list-style-type: none"> ➤ Provide working knowledge of framework of taxation system in India. ➤ Familiarize and educate the students with the concepts of Income Tax in India ➤ Acquire knowledge on the Terminologies of direct taxation laws, determining residential status of individuals & Basis for Charging Tax. ➤ Develop knowledge in computing Income from various heads, Exemptions and Deductions applicable with reference to Resident individuals. ➤ Develop insight in E-filing and GST

3	7MCO3C2	Advanced Business Statistics	<p>The purpose of this course is to provide an introduction to both basic and advanced analytical tools for business disciplines. Beginning with simple statistical methods, the course builds to more robust analytical techniques such as multivariate linear regression. Emphasis is placed on theoretical understanding of concepts as well as the application of key methodologies used by industry. This course also aims to promote a critical perspective on the use of statistical and econometric information.</p>	<p>At the end of the course, students will be able to</p> <ul style="list-style-type: none"> ➤ Apply various statistical tools and techniques in business data processing. ➤ Compute the relationship between the different parameters ➤ Demonstrate basic concepts of probability and theorems. ➤ Execute parametric and non-parametric tests of significance. ➤ Apply the concept of mathematical models and Linear Programming for decision making.
3	7MCO3C3	Financial Services And Markets	<p>The objective of this course is to make the students familiarize with the functioning of Indian Financial system, Treasury management and those engaged in financial services industry along with a focus on risk Management. This course attempts to provide the essentials of India financial system, treasury management banking industry and risk management problems in banking. Role of Commercial banks in Indian Economy and Project Planning in Banks</p>	<p>At the end of the course, students will be able to</p> <ul style="list-style-type: none"> ➤ Discuss about the Indian Financial system and its components ➤ Evaluate the treasury management in banking industry ➤ Demonstrate the risk management process in banking and discuss about capital adequacy norms. ➤ Discuss about the commercial banks and their roles in Indian economy ➤ Analyze the profit planning activities of banks through subsidiary activities
3	7MCO3C4	Human Resource Management	<p>This course sheds light on proper utilisation of human resource and their empowerment. It covers the role of human resource management in</p>	<p>At the end of the course, the students will be able to</p> <ul style="list-style-type: none"> ➤ Demonstrate the basic concepts, functions and of Human Resource

			administration of organisations in India. It also provides knowledge on procurement of human resources, human resource planning, performance appraisal, training and development.	<p>Management.</p> <ul style="list-style-type: none"> ➤ Integrate teamwork, leadership and motivational skills with organizational scenarios. ➤ Contribute to the recruitment, selection and development of personnel. ➤ Evaluate the performance of the employees. ➤ Administer employee training and development.
3	7MCO3E2	E-Commerce	This course makes the student familiar with the mechanism of conducting business transactions through electronic media, understand the methodology of online business dealings using e-commerce infrastructure.	<p>At the end of the course, students will be able to</p> <ul style="list-style-type: none"> ➤ Describe the growth of e-commerce. ➤ Examine the various e-commerce models. ➤ Demonstrate the role of internet in e-commerce. ➤ Apply e-payment systems and web marketing. ➤ Determine internet security, maintaining secure information, digital signatures and firewalls.
4	7MCO4C1	Special Accounting	The objective of this course is to make the students understand the methods of accounting followed by different organizations like Banking companies, Insurance companies, Railways and Electricity companies.	<p>At the end of the course, students will be able to</p> <ul style="list-style-type: none"> ➤ Prepare final accounts of banking companies. ➤ Prepare final accounts of insurance companies ➤ Prepare final accounts of holding companies. ➤ Construct the financial statement

				<p>in inflation accounting</p> <ul style="list-style-type: none"> ➤ Read and interpret value added accounting standards and social responsibility accounting.
4	7MCO4C2	International Business Environment	<p>The objective of this course is to understand the international marketing situation and to provide adequate knowledge in various aspects of marketing internationally. It is designed to understand the importance of international marketing in global economy.</p>	<p>At the end of the course, the students will be able to</p> <ul style="list-style-type: none"> ➤ Understand the international marketing environment. ➤ Identify the market entry strategies and the process of market selection. ➤ Know the product selection process and product strategies adopted. ➤ Examine the price and distribution strategies applied in international marketing. ➤ Analyse the role of promotional institutions in international marketing
4	7MCO4E1	Insurance Management	<p>This course introduces the concept of risk and techniques of identifying, measuring and managing it. In this context, insurance as a risk management tool is discussed with references to its role, functions and basic principles as applicable to different classes of insurance. The course aims to provide the students with a broad understanding of risk and insurance as a means to manage it. This forms the foundation to facilitate the students in their further</p>	<p>At the end of the course, students will be able to</p> <ul style="list-style-type: none"> ➤ Identify the various types of risk and aware about the risk management techniques ➤ Communicate the commercial risk management applications, policies and business liability ➤ Analyse the various risk among different persons. ➤ Apply the risk management techniques in retirement planning and annuities

			studies on insurance.	➤ Analyse the risk management environment in Government and Non-Government sector.
4	7MCO4E4	Entrepreneurship Development	This course aims to develop and strengthen entrepreneurial quality of students and to impart basic entrepreneurial skills to run a business efficiently and effectively.	<p>At the end of the Course, the students will be able to</p> <ul style="list-style-type: none"> ➤ Understand the qualities and the role of Entrepreneurs. ➤ Discuss the role of government in Entrepreneurial Development ➤ Describe the Institutional support available for Entrepreneurial Development ➤ Explain about the Incentives and Subsidies available for Entrepreneurs ➤ Identify the project and prepare a project report.