

**ARULMIGU PALANINDAVAR ARTS COLLEGE FOR WOMEN**

**(Autonomous)**

**(Re-Accredited With B<sup>++</sup> Grade by NAAC in 3<sup>rd</sup> Cycle)**

**(Affiliated to Mother Teresa Women's University, Kodaikanal)**

**Chinnakalayamputhur, PALANI-624-615.**

**PG AND RESEARCH DEPARTMENT OF COMMERCE**

**B.Com**

**Programme Specific Objectives:**

- To enable the students to understand the basic concepts, laws and theories in Commerce.
- To create an awareness of the current trends in business, accounting, insurance, management, marketing and finance.
- To equip the students with computer, accounting, entrepreneurial, marketing, leadership quality and managerial skills.
- To develop logical thinking and analytical skills and to imbibe professional ethics, environmental values and social responsibility.
- To facilitate the students to acquire knowledge to become successful entrepreneurs and professionals like chartered Accountant, Cost Accountant, Company Secretary and Financial Analyst.
- To guide the students to undertake research programmes.

**Programme Specific Outcomes:**

The students at the time of graduation will be able to

- **PSO1:** To gain knowledge and replicate the concepts, principles and theories in the field of Commerce, Accounting, Finance, Law and Taxation
- **PSO2:** To explore, analyse and apply contemporary trends in Business and which will promote their career opportunities and become a successful entrepreneur.
- **PSO3:** To become successful Income Tax consultants and financial consultant
- **PSO4:** To perform well in various competitive examinations.
- **PSO5:** To integrate knowledge and skills learnt in the field of commerce, accounting, finance and management to solve the real world scenarios across industries

## **Programme Outcomes:**

- **PO1:** Attain academic proficiency relating to the various concepts in commerce and accountancy .
- **PO2:** Apply the business, management, banking, finance, insurance, taxation, mathematical, statistical and accounting concepts in real time organizational environment.
- **PO3:** Apply the accounting, financial, statistical and mathematical tools in social research.
- **PO4:** Equip the students with the required soft skill and personality development to interact with the society.
- **PO5:** Acquire knowledge to face the various career oriented exams in taxation, accounting, finance, marketing, business management etc.,

**Programme:** B.Com.,  
**Semester:** I  
**Sub. Code:** MUCOC1

**Subject:** Commerce  
**Course:** Financial Accounting – I

<b>CO</b>	<b>Description of COs</b>	<b>Blooms' Taxonomy Level</b>
CO1	Understanding the accounting concepts, conventions, methods and rules thereby preparation of journal and ledger.	Knowledge (Level K <sub>1</sub> ) Comprehension (Level K <sub>2</sub> )
CO2	Summarizing the ledger balances and check the arithmetical accuracy of books of accounts.	Application (Level K <sub>3</sub> )
CO3	Preparing bank reconciliation statement and to identify the errors and enabling the students to rectify the errors in the transaction.	Comprehension (Level K <sub>2</sub> )
CO4	Preparing the financial statements of sole trading concern in accordance with the generally accepted accounting principles.	Analysis (Level K <sub>4</sub> )
CO5	Explaining the objectives and causes of depreciation and to compare the methods of providing depreciation.	Evaluation (Level K <sub>5</sub> )

**Programme:** B.Com.,  
**Semester:** I  
**Sub. Code:** MUCOC2

**Subject:** Commerce  
**Course:** Business Organisation

<b>CO</b>	<b>Description of COs</b>	<b>Blooms' Taxonomy Level</b>
CO1	Acquiring knowledge about nature, objectives and qualities of good business.	Comprehension (Level K <sub>2</sub> ) Analysis (Level K <sub>4</sub> )
CO2	Understanding the different forms of business organization	Knowledge (Level K <sub>1</sub> ) Comprehension (Level K <sub>2</sub> )
CO3	Distinguishing different forms of organization and analyzing its features merits and demerits.	Analysis (Level K <sub>4</sub> )

CO4	Assessing the strength and weakness of large and small scale business.	Application (Level K <sub>3</sub> )
CO5	Understanding the concepts of public utilities, MNCs, public enterprise and analyzing the Problems of public enterprises and public utilities.	Comprehension (Level K <sub>2</sub> ) Analysis (Level K <sub>4</sub> )

**Programme:** B. Com.,  
**Semester:** I  
**Sub. Code:** MUCOEC1

**Subject:** Commerce  
**Course:** English for Career Development -I

<b>CO</b>	<b>Description of COs</b>	<b>Blooms' Taxonomy Level</b>
<b>CO1</b>	Understanding the theoretical approaches to the reading and apply the concepts of reading.	Knowledge (Level K <sub>1</sub> ) Application (Level K <sub>3</sub> )
<b>CO2</b>	Reading the documents and newspapers with proper pronunciation and flow.	Application (Level K <sub>3</sub> )
<b>CO3</b>	Explaining the listening skills through various demonstrations.	Comprehension (Level K <sub>2</sub> )
<b>CO4</b>	Converse with a given situation and participate in panel discussion	Analysis (Level K <sub>4</sub> )
<b>CO5</b>	Translating words, sentences paragraphs and newspaper articles	Analysis (Level K <sub>4</sub> )

**Programme:** B. Com.,  
**Semester:** II  
**Sub. Code:** MUCOC3

**Subject:** Commerce  
**Course:** Financial Accounting –II

<b>CO</b>	<b>Description of COs</b>	<b>Blooms' Taxonomy Level</b>
<b>CO1</b>	Understanding the concept of bills of exchange, analyzing the accounting process and preparation of accounts.	Knowledge (Level K <sub>1</sub> ) Analysis (Level K <sub>4</sub> )
<b>CO2</b>	Summarizing the consignment transaction in the books of consignor and consignee.	Analysis (Level K <sub>4</sub> )
<b>CO3</b>	Gaining familiarity with various accounting entries in royalty accounts.	Application (Level K <sub>3</sub> )
<b>CO4</b>	Ascertaining profit/loss under single entry system	Application (Level K <sub>3</sub> ) Analysis (Level K <sub>4</sub> )

<b>CO5</b>	Differentiating the accounting procedure of trading and non-trading concerns and integrates the accounting procedures for non- trading concerns.	Synthesis (Level K <sub>5</sub> )
------------	--	-----------------------------------

**Programme:** B. Com.,  
**Semester:** II  
**Sub. Code:** MUCOC4

**Subject:** Commerce  
**Course:** Business Communication

<b>CO</b>	<b>Description of COs</b>	<b>Blooms' Taxonomy Level</b>
<b>CO1</b>	Acquiring knowledge about objectives, elements, format and qualities of good business letter.	Knowledge (Level K <sub>1</sub> ) Comprehension (Level K <sub>2</sub> )
<b>CO2</b>	Drafting letters related to trade enquiry, offers and quotations and confirmation of orders.	Analysis (Level K <sub>4</sub> )
<b>CO3</b>	Drafting letters related to status enquiry complaints and adjustments.	Analysis (Level K <sub>4</sub> )
<b>CO4</b>	Preparing application and resume for various jobs.	Application (Level K <sub>3</sub> )
<b>CO5</b>	Drafting collection letters, circular letters ,banking and insurance correspondence.	Analysis (Level K <sub>4</sub> )

**Programme:** B.Com.  
**Semester:** II  
**Sub. Code:** MUCOEC2

**Subject:** Commerce  
**Course:** English for Career Development –II

<b>CO</b>	<b>Description of COs</b>	<b>Blooms' Taxonomy Level</b>
<b>CO1</b>	Gaining knowledge of writing skills and Describing a person, situation, picture, family, teacher, favourite actors and players.	Knowledge (Level K <sub>1</sub> ) Analysis (Level K <sub>4</sub> )
<b>CO2</b>	Effectively converse in a given situation and participate in group discussion and develop the communication skill.	Comprehension (Level K <sub>2</sub> ) Analysis (Level K <sub>4</sub> )

<b>CO3</b>	Gaining the knowledge of conversation skill and Developing conversation skill by giving situations.	Knowledge (Level K <sub>1</sub> ) Analysis (Level K <sub>4</sub> )
<b>CO4</b>	Developing the speaking skills by self introduction, Role play and Article review.	Analysis (Level K <sub>4</sub> )
<b>CO5</b>	Developing the public speaking skills, understanding the content of public speech to effective delivery of speech.	Comprehension (Level K <sub>2</sub> ) Analysis (Level K <sub>4</sub> )

**Programme:** B.Com.,  
**Semester:** III  
**Sub. Code:** MUCOC5

**Subject:** Commerce  
**Course:** Partnership Accounting

<b>CO</b>	<b>Description of Cos</b>	<b>Blooms' Taxonomy Level</b>
<b>CO1</b>	Understanding the features and legal requirements of partnership firms and acquire knowledge on the distribution of profits among partners.	Knowledge (Level K <sub>1</sub> ) Comprehension (Level K <sub>2</sub> )
<b>CO2</b>	Applying the rules relating to Admission, revaluation of assets and liabilities and adjustment of capital.	Application (Level K <sub>3</sub> )
<b>CO3</b>	Applying the rules relating to Retirement and death of a partner.	Application (Level K <sub>3</sub> )
<b>CO4</b>	Discussing the case Garner vs Murray and solve problems relating to insolvency of partners and distribute the final settlement of amount due to the partners on dissolution of firms.	Analysis (Level K <sub>4</sub> )
<b>CO5</b>	Understanding the concept of Amalgamation of partnership firms.	Application (Level K <sub>2</sub> )

**Programme:** B.Com.,  
**Semester:** III  
**Sub. Code:** MUCOC6

**Subject:** Commerce  
**Course:** Banking Theory and Practice

CO	Description of Cos	Blooms' Taxonomy Level
CO1	Understanding the origin, growth of the Indian banking system and to gain knowledge about the theoretical structure of banking.	Knowledge (Level K <sub>1</sub> ) Comprehension (Level K <sub>2</sub> )
CO2	Understanding the relationship between banker and customer and gain knowledge regarding the rights and obligations of a banker.	Knowledge (Level K <sub>1</sub> ) Comprehension (Level K <sub>2</sub> )
CO3	Analysing the features of a cheque and learn about material alteration, crossing, endorsement and marking of a cheque.	Knowledge (Level K <sub>1</sub> ) Application (Level K <sub>3</sub> )
CO4	Analysing the various precautions for honouring a cheque, discussing the statutory protection to a paying banker and duties of a collecting banker.	Application (Level K <sub>3</sub> ) Analysis (Level K <sub>4</sub> )
CO5	Building knowledge about the recent developments in Banking Sector.	Application (Level K <sub>3</sub> )

**Programme:** B.Com.,  
**Semester:** III  
**Sub. Code:** MUCOC7

**Subject:** Commerce  
**Course:** Company Law

CO	Description of COs	Blooms' Taxonomy Level
CO 1	Understanding the characteristics of joint stock companies and identifying different kinds of companies.	Knowledge, Comprehension (Level K <sub>1</sub> , K <sub>2</sub> )
CO 2	Identifying the documents to be filed at the time of incorporation of company.	Application (Level K <sub>3</sub> )
CO 3	Understanding the Memorandum of Association and Articles of Association ,its contents and alteration	Knowledge, Comprehension (Level K <sub>1</sub> , K <sub>2</sub> )
CO 4	Discussing the contents of prospectus and legal rules	Analysis (Level K <sub>4</sub> )

	relating to issue of prospects	
<b>CO 5</b>	Acquiring knowledge about qualification , duties and liabilities of board o directors	Knowledge, Comprehension (Level K <sub>1</sub> , K <sub>2</sub> )

**Programme:** B.Com.  
**Semester:** III  
**Sub. Code:** MUCOC8

**Subject:** Commerce  
**Course:** Principles of Insurance

<b>CO</b>	<b>Description of COs</b>	<b>Blooms' Taxonomy Level</b>
<b>CO 1</b>	Understanding the fundamental principles, importance and essentials of Insurance and gaining knowledge about IRDA	Knowledge, Comprehension (Level K <sub>1</sub> , K <sub>2</sub> )
<b>CO 2</b>	Gaining knowledge about life insurance, its advantages, kinds and principles	Knowledge(Level K <sub>1</sub> )
<b>CO 3</b>	Understanding the marine insurance, principles, polices procedures and its kinds.	Knowledge, comprehension (Level K <sub>1</sub> , K <sub>2</sub> )
<b>CO 4</b>	Knowing the polices, principles, procedures in fire insurance and rights of insurer.	Knowledge, comprehension (Level K <sub>1</sub> , K <sub>2</sub> )
<b>CO 5</b>	Analysing the features of motor, health, personal, accident, sickness, burglary, cattle and crop insurance.	Analysis(Level K <sub>4</sub> )

**Programme:** B.Com.  
**Semester:** III  
**Sub. Code:** MUCOA3

**Subject:** Commerce  
**Course:** Business Statistics

CO	Description of Cos	Blooms' Taxonomy Level
CO1	Understanding the concepts, importance, functions and role of statistics in various disciplines.	Knowledge (Level K <sub>1</sub> ) Comprehension(Level K <sub>2</sub> )
CO2	Computing the measures of central value Mean, Median and Mode.	Application (Level K <sub>3</sub> )
CO3	Computing the measures of Dispersion, Range, Quartile Deviation , mean deviation and standard deviation.	Comprehension(Level K <sub>2</sub> ) Application (Level K <sub>3</sub> )
CO4	Understanding the significance and computation of correlation and regression analysis.	Comprehension(Level K <sub>2</sub> ) Application (Level K <sub>3</sub> )
CO5	Constructing index numbers including consumer price index.	Analysis(Level K <sub>4</sub> )

**Programme:** B.Com.,  
**Semester:** III  
**Sub. Code:** MUCOWE3

**Subject:** Commerce  
**Course:** Women Entrepreneurship

CO	Description of Cos	Blooms' Taxonomy Level
CO1	Understanding the concept, importance and types of entrepreneurs.	Knowledge (Level K <sub>1</sub> ) Comprehension (Level K <sub>2</sub> )
CO2	Understanding the meaning and definitions of women entrepreneurs and differentiate it from male entrepreneurs	Comprehension (Level K <sub>2</sub> ) Analysis (Level K <sub>4</sub> )
CO3	Analysing the problems of women entrepreneurs and Institutions supporting women entrepreneurs.	Application (Level K <sub>3</sub> )
CO4	Offer ideas to business journey in a structured way.	Application (Level K <sub>3</sub> )
CO5	Imparting awareness regarding the systematic process of developing the product launching.	Synthesis (Level K <sub>5</sub> )

**Programme:** B.Com.

**Subject:** Commerce

**Semester:** III

**Course:** Practical Banking

**Sub. Code:** MUCON1

<b>CO</b>	<b>Description of COs</b>	<b>Blooms' Taxonomy Level</b>
<b>CO1</b>	Understanding the relationship between banker and customer.	Comprehension (Level K <sub>2</sub> )
<b>CO2</b>	Distinguishing the various type of deposits and loans offered by the banks.	Application (Level K <sub>3</sub> )
<b>CO3</b>	Draft letters to the bank relating to stop payment, dishonor of a cheque, requisition for an overdraft and agency services.	Analysis (Level K <sub>4</sub> )
<b>CO4</b>	Fill up application for opening account, Pay in slip and withdrawal slip.	Analysis (Level K <sub>4</sub> )
<b>CO5</b>	Fill up of forms relating to fund transfer.	Analysis (Level K <sub>4</sub> )

**Programme:** B.Com.

**Subject:** Commerce

**Semester:** III

**Course:** Principles of Accountancy-I

**Sub. Code:**

<b>CO</b>	<b>Description of COs</b>	<b>Blooms' Taxonomy Level</b>
<b>CO 1</b>	Understanding the accounting methods and rules.	Knowledge, Comprehension (Level K <sub>1</sub> , K <sub>2</sub> )
<b>CO 2</b>	Applying the rules in the preparation of journal.	Application (Level K <sub>3</sub> )
<b>CO 3</b>	Understanding the methods of posting and balancing of ledger accounts	Knowledge, Comprehension (Level K <sub>1</sub> , K <sub>2</sub> )
<b>CO 4</b>	Gaining knowledge about subsidiary books	Knowledge, Comprehension (Level K <sub>1</sub> , K <sub>2</sub> )
<b>CO 5</b>	Evaluating the arithmetical accuracy of books of accounts.	Evaluation (Level K <sub>5</sub> )

**Programme:** B.Com.  
**Semester:** IV  
**Sub. Code:** MUCOC9

**Subject:** Commerce  
**Course:** Cost Accounting

<b>CO</b>	<b>Description of COs</b>	<b>Blooms' Taxonomy Level</b>
<b>CO 1</b>	Understanding the concepts of cost accounting and its advantages, preparation of cost sheet.	Knowledge , Application (Level K <sub>1</sub> , K <sub>3</sub> )
<b>CO 2</b>	Gaining knowledge about the various levels of stock to be maintained in the stores and record the quantity and value of materials in Bin card and stores ledger	Knowledge , Application (Level K <sub>1</sub> , K <sub>3</sub> )
<b>CO 3</b>	Acquiring knowledge on remuneration and incentives given to labour under different methods of wage payment.	Comprehension , Application (Level K <sub>2</sub> , K <sub>3</sub> )
<b>CO 4</b>	Allocating and apportioning the overheads to production departments and calculating the overhead absorption rate.	Analysis (Level K <sub>4</sub> )
<b>CO 5</b>	Predicting the total cost and unit cost of a product at each stage of production in process costing.	Evaluation (Level K <sub>5</sub> )

**Programme:** B.Com.  
**Semester:** IV  
**Sub. Code:** MUCOC10

**Subject:** Commerce  
**Course:** Business Management

<b>CO</b>	<b>Description of COs</b>	<b>Blooms' Taxonomy Level</b>
<b>CO 1</b>	Understanding the various concepts, principles and practices of business management	Knowledge, comprehension (Level K <sub>1</sub> , K <sub>2</sub> )
<b>CO 2</b>	Acquiring the concept of planning, its importance and process.	Comprehension (Level K <sub>2</sub> )
<b>CO 3</b>	Understanding the concept of organisation, its Importance and types	Knowledge, comprehension (Level K <sub>1</sub> , K <sub>2</sub> )
<b>CO 4</b>	Discussing about the delegation and decentralisation of authority in the organisation.	Evaluation (Level K <sub>5</sub> )
<b>CO 5</b>	Analysing the staffing process ,communication and control functions.	Analysis (Level K <sub>4</sub> )

**Programme:** B.Com.  
**Semester:** IV  
**Sub. Code:** MUCOC11

**Subject:** Commerce  
**Course:** Auditing

<b>CO</b>	<b>Description of COs</b>	<b>Blooms' Taxonomy Level</b>
<b>CO 1</b>	Assessing the qualities of an auditor, his rights and duties, procedure to be followed for appointment and removal of auditors.	Application (Level K <sub>3</sub> )
<b>CO 2</b>	Acquiring knowledge on various records to be maintained for carrying out audit work.	Knowledge, comprehension (Level K <sub>1</sub> , K <sub>2</sub> )
<b>CO 3</b>	Knowing the concepts of vouching and procedure to be followed in vouching of cash book.	Evaluation (Level K <sub>5</sub> )
<b>CO 4</b>	Discussing the steps required in vouching of trade transactions	Analysis (Level K <sub>4</sub> )
<b>CO 5</b>	Predicting the verification and valuation of assets and liabilities	Analysis (Level K <sub>4</sub> )

**Programme:** B.Com.  
**Semester:** IV  
**Sub. Code:** MUCOC12

**Subject:** Commerce  
**Course:** Business Environment

<b>CO</b>	<b>Description of COs</b>	<b>Blooms' Taxonomy Level</b>
<b>CO 1</b>	Understanding the concept, nature and significance of business environment.	Knowledge, comprehension (Level K <sub>1</sub> , K <sub>2</sub> )
<b>CO 2</b>	Analysing the various environmental factors affecting the business.	Analysis (Level K <sub>4</sub> )
<b>CO 3</b>	Discussing the provisions of Consumer Protection Act 1986 and its impact on business	Application, Analysis (Level K <sub>3</sub> , K <sub>4</sub> )
<b>CO 4</b>	Understanding the concept and importance of social responsibility of business and social audit	Knowledge, comprehension (Level K <sub>1</sub> , K <sub>2</sub> )
<b>CO 5</b>	Knowing the concept of corporate Governance and business ethics.	Evaluation (Level K <sub>5</sub> )

**Programme:** B.Com.  
**Semester:** IV  
**Sub. Code:** MUCOA4

**Subject:** Commerce  
**Course:** Business Mathematics

<b>CO</b>	<b>Description of COs</b>	<b>Blooms' Taxonomy Level</b>
<b>CO 1</b>	Recognizing the application of SET theory in real life situation.	Evaluation(Level K <sub>5</sub> )
<b>CO 2</b>	Distinguishing with the Simple and compound interest and Demonstrating its Calculations.	Analysis(Level K <sub>4</sub> )
<b>CO 3</b>	Explaining the uses of Ratios in Real life situation.	Application (Level K <sub>3</sub> )
<b>CO 4</b>	Performing the Matrix operations and Expressing a system of Simultaneous Linear Equations in Matrix Form.	Evaluation (Level K <sub>5</sub> )
<b>CO 5</b>	Understanding the basic principles of probability and Applying these principles in problem solving situation.	Comprehension and Application(Level K <sub>2</sub> & K <sub>3</sub> )

**Programme:** B.Com.  
**Semester:** IV  
**Sub. Code:** MUCOEC4

**Subject:** Commerce  
**Course:** E-Commerce

<b>CO</b>	<b>Description of COs</b>	<b>Blooms' Taxonomy Level</b>
<b>CO 1</b>	Understanding the concept and objectives of E-Commerce	Comprehension (Level K <sub>2</sub> )
<b>CO 2</b>	Acquiring the knowledge about classification of E-Commerce	Knowledge (Level K <sub>1</sub> ,K <sub>2</sub> )
<b>CO 3</b>	Discussing the concept of E-commerce technologies applicable for business.	Evaluation (Level K <sub>5</sub> )
<b>CO 4</b>	Elucidating the process of EDI	Analysis (Level K <sub>4</sub> )
<b>CO 5</b>	Assessing the E-Security protection as per the Information Technology Act-2000.	Evaluation (Level K <sub>5</sub> )

**Programme:** B.Com.

**Semester:** IV

**Sub. Code:**

**Subject:** Commerce

**Course:** Principles of Accountancy-II

<b>CO</b>	<b>Description of COs</b>	<b>Blooms' Taxonomy Level</b>
<b>CO 1</b>	Recollecting the accounting methods and principles.	Knowledge, comprehension (Level K <sub>1</sub> , K <sub>2</sub> )
<b>CO 2</b>	Preparing the final accounts of sole trader	Comprehension, Application (Level K <sub>2</sub> ,K <sub>3</sub> )
<b>CO 3</b>	Understanding the relationship between profit and loss account and balance sheet.	Comprehension (Level K <sub>2</sub> )
<b>CO 4</b>	Preparing the bank reconciliation statement to reconcile the bank balances as per cash book and pass book.	Analysis (Level K <sub>4</sub> )
<b>CO 5</b>	Calculating the Average due date and Interest	Evaluation (Level K <sub>5</sub> )

**Programme:** B.Com.

**Semester:** V

**Sub. Code:** MUCOC13

**Subject:** Commerce

**Course:** Income Tax Law and Practice

<b>CO</b>	<b>Description of COs</b>	<b>Blooms' Taxonomy Level</b>
<b>CO1</b>	Understanding the basic concepts, residential status of an assessee and applying the various provisions of Income Tax act 1961.	Knowledge (Level K <sub>1</sub> ) Application (Level K <sub>3</sub> )
<b>CO2</b>	Infer the provisions of income from salary and its computation.	Analysis (Level K <sub>4</sub> )
<b>CO3</b>	Assess the exemptions and computations of Income from House Property, Profits and Gains from Business or Profession.	Evaluation (Level K <sub>5</sub> )
<b>CO4</b>	Acquiring the skill of computing capital Gains and Income from other sources.	Evaluation (Level K <sub>5</sub> )
<b>CO5</b>	Computing the aggregate Income after set-off and carry forwards of losses and deductions allowed under the Income Tax Act and compute the taxable income and tax liability of individuals.	Evaluation (Level K <sub>5</sub> )

**Programme:** B.Com.  
**Semester:** V  
**Sub. Code:** MUCOC14

**Subject:** Commerce  
**Course:** Corporate Accounting

<b>CO</b>	<b>Description of COs</b>	<b>Blooms' Taxonomy Level</b>
<b>CO1</b>	Acquiring knowledge about the features, kinds of companies, types of share capital and formation of company.	Knowledge (Level K <sub>1</sub> ) Comprehension (Level K <sub>2</sub> )
<b>CO2</b>	Applying the accounting procedure relating to issue and redemption of shares.	Application (Level K <sub>3</sub> )
<b>CO3</b>	Applying the provisions of companies Act for issue and redemption of debentures.	Application (Level K <sub>3</sub> )
<b>CO4</b>	Evaluating the steps involved in preparation of profit prior to incorporation .	Evaluation (Level K <sub>5</sub> )
<b>CO5</b>	Preparing and presenting company final accounts according to the requirements of schedule IV.	Analysis (Level K <sub>4</sub> )

**Programme:** B.Com.,  
**Semester:** V  
**Sub. Code:** MUCOC15

**Subject:** Commerce  
**Course:** Principles of Marketing

<b>CO</b>	<b>Description of COs</b>	<b>Blooms' Taxonomy Level</b>
<b>CO1</b>	Familiaring with modern marketing concepts, its function and marketing mix.	Knowledge(Level K <sub>1</sub> ) Comprehension (Level K <sub>2</sub> )
<b>CO2</b>	Analysing the different stages of product life cycle and importance of branding and packaging.	Application (Level K <sub>3</sub> )
<b>CO3</b>	Analysing the factors influencing the pricing, channels of distribution .	Comprehension (Level K <sub>2</sub> ) Application (Level K <sub>3</sub> )
<b>CO4</b>	Analysing the sales promotion and Advertising concepts.	Comprehension (Level K <sub>2</sub> ), Application (Level K <sub>3</sub> )
<b>CO5</b>	Analysing the recent trends in marketing.	Analysis (Level K <sub>4</sub> )

**Programme:** B.Com.  
**Semester:** V  
**Sub. Code:** MUCOE1

**Subject:** Commerce  
**Course:** Indian Financial Markets

<b>CO</b>	<b>Description of COs</b>	<b>Blooms' Taxonomy Level</b>
<b>CO 1</b>	Understand the financial concept, system and structure of financial market.	Knowledge, comprehension (Level K <sub>1</sub> , K <sub>2</sub> )
<b>CO 2</b>	Observe the money market operations and distinguish the features of various money market instruments.	Application ,Analysis (Level K <sub>3</sub> , K <sub>4</sub> )
<b>CO 3</b>	Recognize the role played by new issue market and different methods of floating new issue.	Application ,Analysis (Level K <sub>3</sub> , K <sub>4</sub> )
<b>CO 4</b>	Examine the function, procedures of stock exchange	Application (Level K <sub>3</sub> )
<b>CO 5</b>	Understand the guidelines and provision of SEBI.	Comprehension (Level K <sub>2</sub> )

**Programme:** B.Com.  
**Semester:** V  
**Sub. Code:** MUCOE1

**Subject:** Commerce  
**Course:** Principles of Financial Management

<b>CO</b>	<b>Description of COs</b>	<b>Blooms' Taxonomy Level</b>
<b>CO 1</b>	Define and identify the concepts of Financial Management	Knowledge (Level K <sub>1</sub> )
<b>CO 2</b>	Understand the concept of Capital Structure and its theories and also an impact of leverage on financial decision.	Comprehension (Level K <sub>2</sub> )
<b>CO 3</b>	Acquire the knowledge about Cost of Capital and Capital Budgeting Techniques of Appraisal of Investment Proposal	Comprehension (Level K <sub>2</sub> )
<b>CO 4</b>	Examine the working capital requirements and analyse the factors	Application , Analysis (Level K <sub>3</sub> , K <sub>4</sub> )
<b>CO 5</b>	Anglicising the concept of dividend policy, types of dividend and its theories.	Analysis (Level K <sub>4</sub> )

**Programme:** B.Com.

**Semester:** V

**Subject:** Commerce

**Course:** Computer Application - Practical

**Sub. Code:** MUCOEL1

<b>CO</b>	<b>Description of COs</b>	<b>Blooms' Taxonomy Level</b>
<b>CO 1</b>	Format the text & pictures	Analysis (Level K <sub>4</sub> )
<b>CO 2</b>	Create table slide show as per the requirement.	Synthesis (Level K <sub>6</sub> )
<b>CO 3</b>	Understand and apply mail merge concepts	Comprehension , Application (Level K <sub>2</sub> , K <sub>3</sub> )
<b>CO 4</b>	Create employee payroll and electricity bill using formulas.	Synthesis (Level K <sub>6</sub> )
<b>CO 5</b>	Create the database and forms in Ms Access	Synthesis (Level K <sub>6</sub> )

**Programme:** B.Com.

**Semester:** V

**Subject:** Commerce

**Course:** SPSS Package

**Sub. Code:** MUCOEL1

<b>CO</b>	<b>Description of COs</b>	<b>Blooms' Taxonomy Level</b>
<b>CO 1</b>	Understand and data entry in SPSS	Knowledge, Application (Level K <sub>1</sub> ,K <sub>3</sub> )
<b>CO 2</b>	Prepare the master table	Comprehension , Application (Level K <sub>2</sub> , K <sub>3</sub> )
<b>CO 3</b>	Apply ANOVA and T Test	Comprehension , Application (Level K <sub>2</sub> , K <sub>3</sub> )
<b>CO 4</b>	Carryout Correlation and regression Analysis	Comprehension , Application (Level K <sub>2</sub> , K <sub>3</sub> )
<b>CO 5</b>	Apply chi – square test and u test	Comprehension , Application (Level K <sub>2</sub> , K <sub>3</sub> )

**Programme:** B.Com.  
**Semester:** V  
**Sub. Code:** MUCOCP5

**Subject:** Commerce  
**Course:** Commercial Practices

CO	Description of COs	Blooms' Taxonomy Level
CO1	Drafting letters and applications to the local bodies under various circumstances.	Application (Level K <sub>3</sub> )
CO2	Fixing brand name, prepare sales report, minutes, agenda and advertisement slogan.	Analysis (Level K <sub>4</sub> )
CO3	Applying knowledge for filing of GST Registration form and PAN Card.	Application (Level K <sub>3</sub> )
CO4	Filling up of forms relating to banking transactions and prepare saral form.	Analysis (Level K <sub>4</sub> )
CO5	Evaluating the tax Liability of individual and applying the knowledge of E-Filing of Tax return.	Evaluation (Level K <sub>5</sub> )

**Programme:** B.Com.  
**Semester:** VI  
**Sub. Code:** MUCOC16

**Subject:** Commerce  
**Course:** Management Accounting

CO	Description of COs	Blooms' Taxonomy Level
CO 1	Understanding the concept, objectives of management accounting and differentiate it from cost and financial accounting	Knowledge, Comprehension (Level K <sub>1</sub> , K <sub>2</sub> )
CO 2	Discussing the preparation of fund flow statement and Cash flow statement.	Comprehension, Analysis (Level K <sub>2</sub> , K <sub>4</sub> )
CO 3	Applying the techniques of preparation of standard costing and variance analysis and analyzing its usefulness to business.	Application, Analysis (Level K <sub>3</sub> , K <sub>4</sub> )
CO 4	Evaluating the techniques of Marginal costing and applying it in decision making process.	Application, Evaluation (Level K <sub>3</sub> , K <sub>5</sub> )
CO 5	Acquiring knowledge about the concept and objects of Budgeting and preparation of various budgets.	Comprehension, Evaluation (Level K <sub>2</sub> , K <sub>5</sub> )

**Programme:** B.Com.

**Semester:** VI

**Sub. Code:** MUCOC17

**Subject:** Commerce

**Course:** Goods and services Tax

<b>CO</b>	<b>Description of COs</b>	<b>Blooms' Taxonomy Level</b>
<b>CO 1</b>	Understanding the basic principles underlying indirect taxation and distinguishing between direct and indirect taxes.	Knowledge, Application (Level K <sub>1</sub> ,K <sub>3</sub> )
<b>CO 2</b>	Identifying and analysing the procedural aspects relating to GST	Application(Level K <sub>3</sub> )
<b>CO 3</b>	Acquiring the knowledge of registration under GST	Comprehension (Level K <sub>2</sub> )
<b>CO 4</b>	Examining the rules and features with regard to valuation of supply of goods and services and input tax credit.	Analysis(Level K <sub>4</sub> )
<b>CO 5</b>	Understanding the concept of levy and collection of GST under GST Act.	Comprehension (Level K <sub>2</sub> )

**Programme:** B.Com.

**Semester:** VI

**Sub. Code:** MUCOL2

**Subject:** Commerce

**Course:** Business Accounting with Tally

<b>CO</b>	<b>Description of COs</b>	<b>Blooms' Taxonomy Level</b>
<b>CO 1</b>	Preparing Ledger, Day Book, trail balance and final accounts.	Evaluation level (Level K <sub>5</sub> )
<b>CO 2</b>	Creating stock summary and design cost centre and cost categories.	Synthesis (Level K <sub>6</sub> )
<b>CO 3</b>	Computing purchase order and sales order status.	Evaluation level (Level K <sub>5</sub> )
<b>CO 4</b>	Creating employee pay roll and bill – wise statement.	Synthesis (Level K <sub>6</sub> )
<b>CO 5</b>	Calculating of GST and Ratios.	Evaluation level (Level K <sub>5</sub> )

**Programme:** B.Com.

**Semester:** VI

**Sub. Code:** MUCOE3

**Subject:** Commerce

**Course:** Business Law

<b>CO</b>	<b>Description of COs</b>	<b>Blooms' Taxonomy Level</b>
<b>CO 1</b>	Acquiring knowledge about Indian Contract Act 1872 and identifying the essentials of a valid contract	Knowledge , Application (Level K <sub>1</sub> , K <sub>3</sub> )
<b>CO 2</b>	Analyzing the performance, termination and discharge of contract.	Analysis (Level K <sub>4</sub> )
<b>CO 3</b>	Identifying the way of creation of agency contract and discussing the procedure for termination of agency contract	Application ,Analysis (Level K <sub>3</sub> , K <sub>4</sub> )
<b>CO 4</b>	Gaining knowledge about the provision Consumer Protection Act 1986 and discussing the rights and duties of consumers.	Knowledge , Analysis (Level K <sub>1</sub> , K <sub>4</sub> )
<b>CO 5</b>	Discussing the provisions of Right to Information Act 2005 and Gaining knowledge about Central Information Commission.	Knowledge , Analysis (Level K <sub>1</sub> , K <sub>4</sub> )

**Programme:** B.Com.

**Subject:** Commerce

**Semester:** VI

**Course:** Export Trade Procedure

**Sub. Code:** MUCOE3

<b>CO</b>	<b>Description of COs</b>	<b>Blooms' Taxonomy Level</b>
<b>CO 1</b>	Understanding the various concepts, procedure and formalities towards foreign trade policy	Knowledge and Comprehension (Level K <sub>1</sub> , K <sub>2</sub> )
<b>CO 2</b>	Acquiring the knowledge of Export Zones	Comprehension (Level K <sub>2</sub> )
<b>CO 3</b>	Analysing the export trade procedure	Knowledge and Application (Level K <sub>2</sub> , K <sub>3</sub> )
<b>CO 4</b>	Gaining knowledge regarding export packaging	Comprehension (Level K <sub>2</sub> )
<b>CO 5</b>	Preparing of Export Document and analysing the recent trends of India's Foreign Trade	Application, Analysis (Level K <sub>3</sub> , K <sub>4</sub> )

**Programme:** B.Com.

**Subject:** Commerce

**Semester:** VI

**Course:** Consumerism

**Sub. Code:** MUCON2

<b>CO</b>	<b>Description of COs</b>	<b>Blooms' Taxonomy Level</b>
<b>CO 1</b>	Understanding the Meaning, Definition and types of Consumer .	Knowledge, Comprehension (Level K <sub>1</sub> , K <sub>2</sub> )
<b>CO 2</b>	Understanding the concept of Consumerism and its needs	Knowledge (Level K <sub>2</sub> )
<b>CO 3</b>	Analysing the various rights duties and responsibilities of consumers.	Application (Level K <sub>3</sub> )
<b>CO 4</b>	Discussing the provisions of consumer protection Act 1986.	Analysis (Level K <sub>4</sub> )
<b>CO 5</b>	Discussing the history and growth of consumer movement in India.	Analysis (Level K <sub>4</sub> )

**ARULMIGU PALANINDAVAR ARTS COLLEGE FOR WOMEN**

**(Autonomous)**

**(Re-Accredited With B<sup>++</sup> Grade by NAAC in 3<sup>rd</sup> Cycle)**

**(Affiliated to Mother Teresa Women's University, Kodaikanal)**

**Chinnakalayamputhur, PALANI-624-615.**

**PG AND RESEARCH DEPARTMENT OF COMMERCE**

**B.Com (CA)-Syllabus(2019-2022)**

**Programme Educational Objectives**

- **PEO1:** To enable the students understand the basic concepts, laws and theories in Commerce and Computer Applications
- **PEO2:** To create an awareness of the current trends in business, accounting, Management, marketing, finance and Computer Applications.
- **PEO3:** To equip the students with accounting, entrepreneurial, marketing, leadership quality and managerial skills.
- **PEO4:** To develop logical thinking and analytical skills and to imbibe professional ethics, environmental values and social responsibility.
- **PEO5:** To equip the students with the basic computer skill and gain knowledge in programming language.
- **PEO6:** To enable the students to have broad understanding of data base management system software.

**Programme Specific Outcomes:**

The students at the time of graduation will be able

- **PSO1:** To gain knowledge and replicate the concepts, principles and theories in the field of commerce, Accounting, Finance, Law and Taxation.
- **PSO2:** To apply the knowledge and skills gained in computer application software to meet the technological and creative requirements of the industry
- **PSO3:** To analyse and apply contemporary trends in Business which will promote their career opportunities and become an entrepreneur
- **PSO4:** To become successful Income Tax consultants and Financial consultant and perform well in various competitive examinations.

- **PSO5:**To integrate knowledge and skills learnt in the field of commerce, accounting and computer applications to solve the real world scenarios across industries.

**Programme Outcomes:**

The successful completion of the B.Com(CA) program helps the students to

- **PO1:** Attain academic proficiency relating to the various concepts in Commerce , Accounting and Computer Applications.
- **PO2:** Apply the business, management, banking, finance, insurance, taxation, mathematical, statistical and accounting concepts in real time organizational environment.
- **PO3:** Apply the accounting, financial, statistical and mathematical tools in social research.
- **PO4:** Equip the students with the required soft skill ,Computing skill and Knowledge to face the Various career oriented exams in taxation, accounting, finance, marketing, business management etc.,
- **PO5:** Write programs using C & C++ languages and create tables using SQL Commands.
- **PO6:** Design website using HTML and learn Image editing process.

**Programme:** B.Com (CA)

**Subject:** Commerce with Computer

Applications

**Semester:** I

**Course:** Financial Accounting – I

**Sub. Code:** MUCAC1

<b>CO</b>	<b>Description of Cos</b>	<b>Blooms' Taxonomy Level</b>
CO1	Understanding the accounting concepts, conventions, methods and rules thereby preparation of journal and ledger.	Knowledge (Level K <sub>1</sub> ) Comprehension (Level K <sub>2</sub> )
CO2	Summarizing the ledger balances and check the arithmetical accuracy of books of accounts.	Application (Level K <sub>3</sub> )
CO3	Preparing bank reconciliation statement and to identify the errors and enabling the students to rectify the errors in the transaction.	Comprehension (Level K <sub>2</sub> )
CO4	Preparing the financial statements of sole trading concern in accordance with the generally accepted accounting principles.	Analysis (Level K <sub>4</sub> )
CO5	Explaining the objectives and causes of depreciation and to compare the methods of providing depreciation.	Evaluation (Level K <sub>5</sub> )

**Programme:**B.Com (CA)

**Subject:** Commerce with Computer

Applications

**Semester:** I

**Course:** Business Organisation

**Sub. Code:** MUCAC2

<b>CO</b>	<b>Description of Cos</b>	<b>Blooms' Taxonomy Level</b>
CO1	Acquiring knowledge about nature, objectives and qualities of good business.	Comprehension (Level K <sub>2</sub> ) Analysis (Level K <sub>4</sub> )
CO2	Understanding the different forms of business organization	Knowledge (Level K <sub>1</sub> ) Comprehension (Level K <sub>2</sub> )
CO3	Distinguishing different forms of organization and analyzing its features merits and demerits.	Analysis (Level K <sub>4</sub> )
CO4	Assessing the strength and weakness of large and small scale business.	Application (Level K <sub>3</sub> )

CO5	Understanding the concepts of public utilities, MNCs, public enterprise and analyzing the Problems of public enterprises and public utilities.	Comprehension (Level K <sub>2</sub> ) Analysis (Level K <sub>4</sub> )
-----	--	---

**Programme:** B.Com (CA)

**Subject:** Commerce with Computer

Applications

**Semester:** I

**Course:** Introduction to Information

Technology

**Sub. Code:** MUCAA1

CO	Description of Cos	Bloom's Taxonomy Level
CO1	Gaining knowledge on uses, generation and classification of computers.	Knowledge (Level K <sub>1</sub> ) Comprehension (Level K <sub>2</sub> )
CO2	Understanding and identifying the various parts of computers.	Comprehension (Level K <sub>2</sub> ) Application (Level K <sub>4</sub> )
CO3	Gaining the knowledge on hardware and software interaction and its application in various areas of business.	Knowledge (Level K <sub>1</sub> ) Analysis (Level K <sub>3</sub> )
CO4	Understanding the concept of operating system and its function.	Knowledge (Level K <sub>1</sub> ) Comprehension (Level K <sub>2</sub> )
CO5	Gaining the knowledge on various programming languages and computer networks.	Knowledge (Level K <sub>1</sub> ) Comprehension (Level K <sub>2</sub> )

**Programme:** B.Com (CA)

**Subject:** Commerce with Computer

Applications

**Semester:** I

**Course:** English for Career Development -I

**Sub. Code:** MUCAEC1

CO	Description of Cos	Blooms' Taxonomy Level
CO1	Understanding the theoretical approaches to the reading and apply the concepts of reading.	Knowledge (Level K <sub>1</sub> ) Application (Level K <sub>3</sub> )
CO2	Reading the documents and newspapers with proper pronunciation and flow.	Application (Level K <sub>3</sub> )
CO3	Explaining the listening skills through various demonstration.	Comprehension (Level K <sub>2</sub> )

<b>CO4</b>	Converse with a given situation and participate in panel discussion	Analysis (Level K <sub>4</sub> )
<b>CO5</b>	Translating words, sentences paragraphs and newspaper articles	Analysis (Level K <sub>4</sub> )

**Programme:** B.Com (CA)

**Subject:** Commerce with Computer

Applications

**Semester:** II

**Course:** Financial Accounting –II

**Sub. Code:** MUCAC3

<b>CO</b>	<b>Description of COs</b>	<b>Blooms' Taxonomy Level</b>
<b>CO1</b>	Understanding the concept of bills of exchange, analyzing the accounting process and preparation of accounts.	Knowledge (Level K <sub>1</sub> ) Analysis (Level K <sub>4</sub> )
<b>CO2</b>	Summarizing the consignment transaction in the books of consignor and consignee.	Analysis (Level K <sub>4</sub> )
<b>CO3</b>	Gaining familiarity with various accounting entries in royalty accounts.	Application (Level K <sub>3</sub> )
<b>CO4</b>	Ascertaining profit/loss under single entry system	Application (Level K <sub>3</sub> ) Analysis (Level K <sub>4</sub> )
<b>CO5</b>	Differentiating the accounting procedure of trading and non-trading concerns and integrate the accounting procedures for non- trading concerns.	Evaluation (Level K <sub>5</sub> )

**Programme:** B.Com (CA)

**Subject:** Commerce with Computer Applications

**Semester:** II

**Course:** Business Communication

**Sub. Code:** MUCOC4

CO	Description of COs	Blooms' Taxonomy Level
CO1	Acquiring knowledge about objectives, elements, format and qualities of good business letter.	Knowledge (Level K <sub>1</sub> ) Comprehension (Level K <sub>2</sub> )
CO2	Drafting letters related to trade enquiry, offers and quotations and confirmation of orders.	Analysis (Level K <sub>4</sub> )
CO3	Drafting letters related to status enquiry complaints and adjustments.	Analysis (Level K <sub>4</sub> )
CO4	Preparing application and resume for various jobs.	Application (Level K <sub>3</sub> )
CO5	Drafting collection letters, circular letters ,banking and insurance correspondence.	Analysis (Level K <sub>4</sub> )

**Programme:** B.Com (CA)

**Subject:** Commerce with Computer

Applications

**Semester:** II

**Course:** Computer Application - Practical

**Sub. Code:** MUCOEC2

CO	Description of Cos	Bloom's Taxonomy Level
CO1	Creating the document and table in MS word and Applying the formatting tools in MS word.	Analysis (Level K <sub>3</sub> ) Evaluation (Level K <sub>5</sub> )
CO2	Designing the flow chart and create Word Art and Mail ID.	Analysis (Level K <sub>3</sub> ) Evaluation (Level K <sub>5</sub> )
CO3	Creating the power point presentation using text, pictures and charts	Analysis (Level K <sub>3</sub> ) Evaluation (Level K <sub>5</sub> )
CO4	Apply various tools and formulas in Excel and creating the Excel sheet for employee payroll, students mark list etc.,	Analysis (Level K <sub>3</sub> ) Evaluation (Level K <sub>5</sub> )
CO5	Creating the database and retrieve data using queries by using MS Access Applications.	Evaluation (Level K <sub>5</sub> )

**Programme:** B.Com (CA)

**Subject:** Commerce with Computer applications

**Semester:** II

**Course:** English for Career Development –II

**Sub. Code:** MUCAEC2

<b>CO</b>	<b>Description of Cos</b>	<b>Blooms' Taxonomy Level</b>
<b>CO1</b>	Gaining knowledge of writing skills and Describing a person, situation, picture, family, teacher, favourite actors and players.	Knowledge (Level K <sub>1</sub> ) Analysis (Level K <sub>4</sub> )
<b>CO2</b>	Effectively converse in a given situation and participate in group discussion and develop the communication skill.	Comprehension (Level K <sub>2</sub> ) Analysis (Level K <sub>4</sub> )
<b>CO3</b>	Gaining the knowledge of conversation skill and Developing conversation skill by giving situations.	Knowledge (Level K <sub>1</sub> ) Analysis (Level K <sub>4</sub> )
<b>CO4</b>	Developing the speaking skills by self introduction, Role play and Article review.	Analysis (Level K <sub>4</sub> )
<b>CO5</b>	Developing the public speaking skills, understanding the content of public speech to effective delivery of speech.	Comprehension (Level K <sub>2</sub> ) Analysis (Level K <sub>4</sub> )

**Programme:** B.Com (CA)

**Subject:** Commerce with Computer

Applications

**Semester:** III

**Course:** Partnership Accounting

**Sub. Code:** MUCAC5

<b>CO</b>	<b>Description of COs</b>	<b>Blooms' Taxonomy Level</b>
<b>CO1</b>	Understanding the features and legal requirements of partnership firms and acquire knowledge on the distribution of profits among partners.	Knowledge (Level K <sub>1</sub> ) Comprehension (Level K <sub>2</sub> )
<b>CO2</b>	Applying the rules relating to Admission, revaluation of assets and liabilities and adjustment of capital.	Application (Level K <sub>3</sub> )
<b>CO3</b>	Applying the rules relating to Retirement and death of a partner.	Application (Level K <sub>3</sub> )
<b>CO4</b>	Discussing the case Garner vs Murray and solve problems relating to insolvency of partners and distribute the final settlement of amount due to the partners on dissolution of firms.	Analysis (Level K <sub>4</sub> )

<b>CO5</b>	Understanding the concept of Amalgamation of partnership firms.	Application (Level K <sub>2</sub> )
------------	---	-------------------------------------

**Programme:** B.Com (CA)

**Subject:** Commerce with Computer Applications

**Semester:** III

**Course:** Banking Theory Law and Practice

**Sub. Code:** MUCAC6

<b>CO</b>	<b>Description of COs</b>	<b>Blooms' Taxonomy Level</b>
<b>CO1</b>	Understanding the origin, growth of the Indian banking system and to gain knowledge about the theoretical structure of banking.	Knowledge (Level K <sub>1</sub> ) Comprehension (Level K <sub>2</sub> )
<b>CO2</b>	Understanding the relationship between banker and customer and gain knowledge regarding the rights and obligations of a banker.	Knowledge (Level K <sub>1</sub> ) Comprehension (Level K <sub>2</sub> )
<b>CO3</b>	Analysing the features of a cheque and learn about material alteration, crossing, endorsement and marking of a cheque.	Knowledge (Level K <sub>1</sub> ) Application (Level K <sub>3</sub> )
<b>CO4</b>	Analysing the various precautions for honouring a cheque, discussing the statutory protection to a paying banker and duties of a collecting banker.	Application (Level K <sub>3</sub> ) Analysis (Level K <sub>4</sub> )
<b>CO5</b>	Building knowledge about the recent developments in Banking Sector.	Application (Level K <sub>3</sub> )

**Programme:** B.Com (CA)

**Subject:** Commerce with Computer Applications

**Semester:** III

**Course:** Business Application Programming – Theory

**Sub. Code:** MUCAC7

<b>CO</b>	<b>Description of COs</b>	<b>Bloom's Taxonomy Level</b>
<b>CO1</b>	Gaining the knowledge on structure, constants and variables of C and C++ Language.	Knowledge (Level K <sub>1</sub> ) Comprehension (Level K <sub>2</sub> )
<b>CO2</b>	Applying the concept of looping and arrays of C language .	Comprehension (Level K <sub>2</sub> ) Analysis (Level K <sub>3</sub> )
<b>CO3</b>	Understanding the basic concepts, benefits and applications of object oriented programming.	Knowledge (Level K <sub>1</sub> ) Comprehension (Level K <sub>2</sub> )
<b>CO4</b>	Gaining the knowledge on data types, operators classes and object in C++ program.	Knowledge (Level K <sub>1</sub> ) Comprehension (Level K <sub>2</sub> )
<b>CO5</b>	Understanding about the concept of Constructors and destructors , Inheritance and file operations in C++ Language.	Application (Level K <sub>1</sub> ) Comprehension (Level K <sub>2</sub> )

**Programme:** B.Com (CA)

**Subject:** Commerce with Computer Applications

**Semester:** III

**Course:** Business Application Programming - Lab

**Sub. Code:** MUCAL2

CO	Description of COs	Bloom's Taxonomy Level
CO1	Drafting a C and C++ program for addition of two matrices and string handling function.	Analysis (Level K <sub>3</sub> ) Evaluation (Level K <sub>5</sub> )
CO2	Creating a C and C++ program for structuring student mark list and calculation of simple interest and compound interest.	Analysis (Level K <sub>3</sub> ) Evaluation (Level K <sub>5</sub> )
CO3	Creating a C and C++ program for function overloading and multiple inheritance.	Analysis (Level K <sub>3</sub> ) Evaluation (Level K <sub>5</sub> )
CO4	Writing a C and C++ program for calculation of working capital and Break Even Point.	Analysis (Level K <sub>3</sub> ) Evaluation (Level K <sub>5</sub> )
CO5	Drafting a C and C++ program for calculating cost of capital and depreciation.	Analysis (Level K <sub>3</sub> ) Evaluation (Level K <sub>5</sub> )

**Programme:** B.Com (CA)

**Subject:** Commerce with Computer Applications

**Semester:** III

**Course:** Business Statistics

**Sub. Code:** MUCAA3

**Programme:** B.Com (CA)

**Subject:** Commerce with Computer Applications

CO	Description of Cos	Blooms' Taxonomy Level
CO1	Understanding the concepts, importance, functions and role of statistics in various disciplines.	Knowledge (Level K <sub>1</sub> ) Comprehension (Level K <sub>2</sub> )
CO2	Computing the measures of central value Mean, Median and Mode.	Application (Level K <sub>3</sub> )
CO3	Computing the measures of Dispersion, Range, Quartile Deviation, mean deviation and standard deviation.	Comprehension (Level K <sub>2</sub> ) Application (Level K <sub>3</sub> )
CO4	Understanding the significance and computation of correlation and regression analysis.	Comprehension (Level K <sub>2</sub> ) Application (Level K <sub>3</sub> )
CO5	Constructing index numbers including consumer price index.	Analysis (Level K <sub>4</sub> )

**Semester: III**

**Course: Women Entrepreneurship**

**SubCode:MUCAEW3**

<b>CO</b>	<b>Description of Cos</b>	<b>Blooms' Taxonomy Level</b>
<b>CO1</b>	Understanding the concept, importance and types of entrepreneurs.	Knowledge (Level K <sub>1</sub> ) Comprehension (Level K <sub>2</sub> )
<b>CO2</b>	Understanding the meaning and definitions of women entrepreneurs and differentiate it from male entrepreneurs	Comprehension (Level K <sub>2</sub> ) Analysis (Level K <sub>4</sub> )
<b>CO3</b>	Analysing the problems of women entrepreneurs and Institutions supporting women entrepreneurs.	Application (Level K <sub>3</sub> )
<b>CO4</b>	Offer ideas to business journey in a structured way.	Application (Level K <sub>3</sub> )
<b>CO5</b>	Imparting awareness regarding the systematic process of developing the product launching.	Evaluation (Level K <sub>5</sub> )

**Programme: B.Com (CA)**

**Subject: Commerce with Computer Applications**

**Semester: IV**

**Course: Cost Accounting**

**Sub. Code: MUCAC8**

<b>CO</b>	<b>Description of COs</b>	<b>Blooms' Taxonomy Level</b>
<b>CO1</b>	Understanding the concepts of cost accounting and its advantages, preparation of cost sheet.	Knowledge (Level K <sub>1</sub> ) Application (Level K <sub>3</sub> )
<b>CO2</b>	Gaining knowledge about the various levels of stock to be maintained in the stores and record the quantity and value of materials in Bin card and stores ledger	Knowledge (Level K <sub>1</sub> ) Application (Level K <sub>3</sub> )
<b>CO3</b>	Acquiring knowledge on remuneration and incentives given to labour under different methods of wage payment.	Comprehension (Level K <sub>2</sub> ) Application (Level K <sub>3</sub> )
<b>CO4</b>	Allocating and apportioning the overheads to production departments and calculating the overhead absorption rate.	Analysis (Level K <sub>4</sub> )
<b>CO5</b>	Predicting the total cost and unit cost of a product at each stage of production in process costing.	Evaluation (Level K <sub>5</sub> )

**Programme:** B.Com (CA)

**Subject:** Commerce with Computer Applications

**Semester:** IV

**Course:** Business Management

**Sub. Code:** MUCAC9

<b>CO</b>	<b>Description of COs</b>	<b>Blooms' Taxonomy Level</b>
<b>CO1</b>	Understanding the various concepts, principles and practices of business management	Knowledge(Level K <sub>1</sub> ), Comprehension (Level K <sub>2</sub> )
<b>CO2</b>	Acquiring the concept of planning , its importance and process.	Comprehension (Level K <sub>2</sub> )
<b>CO3</b>	Understanding the concept of organisation, its Importance and types	Knowledge (Level K <sub>1</sub> ), Comprehension (Level K <sub>2</sub> )
<b>CO4</b>	Discussing about the delegation and decentralisation of authority in the organisation.	Evaluation (Level K <sub>5</sub> )
<b>CO5</b>	Analysing the staffing process ,communication and control functions.	Analysis (Level K <sub>4</sub> )

**Programme:** B.Com (CA)

**Subject:** Commerce with Computer Applications

**Semester:** IV

**Course:** Visual Basic-Lab

**Sub. Code:** MUCAL3

<b>CO</b>	<b>Description of COs</b>	<b>Bloom's Taxonomy Level</b>
<b>CO1</b>	Designing the Application form and Authenticate the form.	Application (Level K <sub>3</sub> ) Evaluation (Level K <sub>5</sub> )
<b>CO2</b>	Applying the different colours and create colour mixture & picture animation using various controls in VB	Application (Level K <sub>3</sub> ) Evaluation (Level K <sub>5</sub> )
<b>CO3</b>	Preparing the question paper with multiple choice and Flex Grid Control.	Application (Level K <sub>3</sub> ) Evaluation (Level K <sub>5</sub> )
<b>CO4</b>	Preparing the students mark list and employee details using DAO and ADO Control tools	Application (Level K <sub>3</sub> ) Evaluation (Level K <sub>5</sub> )
<b>CO5</b>	Creating a Program for calculating simple interest, Compound Interest, Working Capital and design a calculator.	Application (Level K <sub>3</sub> ) Analysis (Level K <sub>4</sub> ) Evaluation (Level K <sub>5</sub> )

**Programme:** B.Com (CA)

**Subject:** Commerce with Computer Applications

**Semester:** IV

**Course:** Image Editing Process-Lab

**Sub. Code:** MUCAL4

<b>CO</b>	<b>Description of COs</b>	<b>Bloom's Taxonomy Level</b>
<b>CO1</b>	Designing the Greeting Card, Visiting Card using Photoshop.	Application (Level K <sub>3</sub> ) Evaluation (Level K <sub>5</sub> )
<b>CO2</b>	Designing an Invitation and convert a black and white picture by applying colours.	Application (Level K <sub>3</sub> ) Evaluation (Level K <sub>5</sub> )
<b>CO3</b>	Creating the notice and cloning image by using Photoshop.	Application (Level K <sub>3</sub> ) Evaluation (Level K <sub>5</sub> )
<b>CO4</b>	Do the Morphing and photo editing by applying the required colors & Effects	Application (Level K <sub>3</sub> ) Evaluation (Level K <sub>5</sub> )
<b>CO5</b>	Designing the Banner & ID Card by using Photoshop.	Application (Level K <sub>3</sub> ) Evaluation (Level K <sub>5</sub> )

**Programme:** B.Com (CA)

**Subject:** Commerce with Computer Applications

**Semester:** IV

**Course:** Business Mathematics

**Sub. Code:** MUCAA3

<b>CO</b>	<b>Description of COs</b>	<b>Blooms' Taxonomy Level</b>
<b>CO1</b>	Recognizing the application of SET theory in real life situation.	Evaluation (Level K <sub>5</sub> )
<b>CO2</b>	Distinguishing with the Simple and compound interest and Demonstrating its Calculations.	Analysis (Level K <sub>4</sub> )
<b>CO3</b>	Explaining the uses of Ratios in Real life situation.	Application (Level K <sub>3</sub> )
<b>CO4</b>	Performing the Matrix operations and Expressing a system of Simultaneous Linear Equations in Matrix Form.	Evaluation (Level K <sub>5</sub> )
<b>CO5</b>	Understanding the basic principles of probability and Applying these principles in problem solving situation.	Comprehension (Level K <sub>2</sub> ) Application (Level K <sub>3</sub> )

**Programme:** B.Com (CA)

**Subject:** Commerce with Computer Applications

**Semester:** IV

**Course:** E-Commerce

**Sub. Code:** MUCAEC4

<b>CO</b>	<b>Description of COs</b>	<b>Blooms' Taxonomy Level</b>
<b>CO1</b>	Understanding the concept and objectives of E-Commerce.	Comprehension (Level K <sub>2</sub> )
<b>CO2</b>	Acquiring the knowledge about classification of E-Commerce.	knowledge (Level K <sub>1</sub> )
<b>CO3</b>	Discussing the concept of E-commerce technologies applicable for business.	Evaluation (Level K <sub>5</sub> )
<b>CO4</b>	Elucidating the process of EDI.	Analysis (Level K <sub>4</sub> )
<b>CO5</b>	Assessing the E-Security protection as per the Information Technology Act-2000.	Evaluation (Level K <sub>5</sub> )

**Programme:** B.Com (CA)

**Subject:** Commerce with Computer Applications

**Semester:** V

**Course:** Income Tax Law and Practice

**Sub. Code:** MUCAC10

<b>CO</b>	<b>Description of COs</b>	<b>Blooms' Taxonomy Level</b>
<b>CO1</b>	Understanding and applying the various provisions of Income Tax act 1961.	Knowledge (Level K <sub>1</sub> ) Application (Level K <sub>3</sub> )
<b>CO2</b>	Differentiating the residential status of individual HUF and joint stock companies.	Application (Level K <sub>3</sub> ) Analysis (Level K <sub>4</sub> )
<b>CO3</b>	Acquiring the skill of computing income under various heads.	Comprehension (Level K <sub>2</sub> )
<b>CO4</b>	Acquiring the skill of computing capital Gains and Income from other sources.	Comprehension (Level K <sub>2</sub> )
<b>CO5</b>	Enabling the students to have a fair idea on set-off and carry forwards of losses.	Knowledge (Level K <sub>1</sub> ) Comprehension (Level K <sub>2</sub> )

**Programme:** B.Com (CA)

**Semester:** V

**Subject:** Commerce with Computer Applications

**Course:** Corporate Accounting

**Sub. Code:** MUCAC11

<b>CO</b>	<b>Description of COs</b>	<b>Blooms' Taxonomy Level</b>
<b>CO1</b>	Acquiring knowledge about the features, kinds of companies, types of share capital and formation of company.	Knowledge (Level K <sub>1</sub> ) Comprehension (Level K <sub>2</sub> )
<b>CO2</b>	Applying the accounting procedure relating to issue and redemption of shares.	Application (Level K <sub>3</sub> )
<b>CO3</b>	Applying the accounting procedure relating to issue and redemption of debentures.	Application (Level K <sub>3</sub> )
<b>CO4</b>	Acquiring the skill of computing profit prior to incorporation .	Comprehension (Level K <sub>2</sub> )
<b>CO5</b>	Preparing and presenting company final accounts according to the requirements of schedule IV.	Analysis (Level K <sub>4</sub> )

**Programme:** B.Com (CA)

**Semester:** V

**Subject:** Commerce with Computer Applications

**Course:** Principles of Marketing

**Sub. Code:** MUCAC12

<b>CO</b>	<b>Description of COs</b>	<b>Blooms' Taxonomy Level</b>
<b>CO1</b>	Familiaring with modern marketing concepts, its function and marketing mix.	Knowledge (Level K <sub>1</sub> ) Comprehension (Level K <sub>2</sub> )
<b>CO2</b>	Analysing the different stages of product life cycle and importance of branding and packaging.	Application (Level K <sub>3</sub> )
<b>CO3</b>	Analysing the factors influencing the pricing, channels of distribution .	Comprehension (Level K <sub>2</sub> ) Application (Level K <sub>3</sub> )
<b>CO4</b>	Analysing the sales promotion and Advertising concepts.	Comprehension (Level K <sub>2</sub> ), Application (Level K <sub>3</sub> )
<b>CO5</b>	Acquiring knowledge on online marketing, rural marketing and green marketing concepts.	Knowledge (Level K <sub>1</sub> ), Comprehension (Level K <sub>2</sub> )

**Programme:** B.Com (CA)

**Subject:** Commerce with Computer Applications

**Semester:** V

**Course:** Relational Database Management System Theory

**Sub. Code:** MUCAE1

<b>CO</b>	<b>Description of COs</b>	<b>Bloom's Taxonomy Level</b>
<b>CO1</b>	Describe about the Relational Data Base Management System and Understanding the Relational Structure , Architecture & Data Modeling	Knowledge (Level K <sub>1</sub> ) Comprehension (Level K <sub>2</sub> )
<b>CO2</b>	Understanding the Basic Concepts & E-R features and identify the Relationship Diagram	Knowledge (level K <sub>1</sub> ) Comprehension (Level K <sub>2</sub> )
<b>CO3</b>	Applying the Relational Data Design and Classification of Normalization .	Comprehension (Level K <sub>2</sub> ) Application (Level K <sub>3</sub> )
<b>CO4</b>	Understanding the concept of Data types, operators and Different types of SQL Commands.	Comprehension (Level K <sub>2</sub> ) Analysis (Level K <sub>4</sub> )
<b>CO5</b>	Aware of PL/SQL and it's types , Apply the concepts of function , Procedures & Exception handlers	Comprehension (Level K <sub>2</sub> ) Application (Level K <sub>3</sub> )

**Programme:** B.Com (CA)  
**Semester:** V  
 Theory  
**Sub. Code:** MUCAE1

**Subject:** Commerce with Computer Applications  
**Course:** Object Oriented Programming with C++ -

CO	Description of COs	Bloom's Taxonomy Level
CO1	Gaining the knowledge of 'C++' and understanding the basic concepts & structures.	Knowledge (Level K <sub>1</sub> ) Comprehension (Level K <sub>2</sub> )
CO2	Describing about the operators , expressions, control structures & functions and identify the token's.	Knowledge (Level K <sub>1</sub> )
CO3	Understanding the concepts of classes , objects , arrays & functions	Knowledge (Level K <sub>1</sub> ) Comprehension (Level K <sub>2</sub> )
CO4	Describing about the Constructors and destructors, operator overloading & inheritance and apply the concepts in program	Knowledge (Level K <sub>1</sub> ) Comprehension (Level K <sub>2</sub> )
CO5	Identifying the pointers, virtual Functions and Polymorphism and aware of file stream operations	Knowledge (Level K <sub>1</sub> ) Application (Level K <sub>3</sub> )

**Programme:** B.Com (CA)  
**Semester:** V  
**Sub. Code:** MUCAEL5

**Subject:** Commerce with Computer Applications  
**Course:** Relational Database Management System-Lab

CO	Description of COs	Bloom's Taxonomy Level
CO1	Creating the table for students & employee and apply the SQL Commands	Application (Level K <sub>3</sub> ) Evaluation (Level K <sub>5</sub> )
CO2	Creating the table for book and apply the SQL Commands	Application (Level K <sub>3</sub> ) Evaluation (Level K <sub>5</sub> )
CO3	Creating the table and Applying the SQL commands to set operators , Numeric function, String function and Date	Application (Level K <sub>3</sub> )

	function	Analysis (Level K <sub>4</sub> )
<b>CO4</b>	Creating the PL/SQL program for Exception Handling & Functions	Application (Level K <sub>3</sub> ) Analysis (Level K <sub>4</sub> ) Evaluation (Level K <sub>5</sub> )
<b>CO5</b>	Creating the PL/SQL program for Simple Interest and Compound Interest .	Application (Level K <sub>3</sub> ) Analysis (Level K <sub>4</sub> ) Evaluation (Level K <sub>5</sub> )

**Programme:** B.Com (CA)

**Subject:** Commerce with Computer Applications

**Semester:** V

**Course:** Object Oriented Programming with C++ -

Lab

**Sub. Code:** MUCAEL5

<b>CO</b>	<b>Description of COs</b>	<b>Bloom's Taxonomy Level</b>
<b>CO1</b>	Creating a 'C++' Program for prime series, student details using array & Enumerated data types	Application (Level K <sub>3</sub> ) Evaluation (Level K <sub>5</sub> )
<b>CO2</b>	Creating a 'C++' Program for factorial value, Fibonacci series & Area of the triangle	Application (Level K <sub>3</sub> ) Evaluation (Level K <sub>5</sub> )
<b>CO3</b>	Creating a 'C++' Program for conversion of centigrade into Fahrenheit & calculation of Simple Interest and Compound Interest.	Application (Level K <sub>3</sub> ) Evaluation (Level K <sub>5</sub> )
<b>CO4</b>	Applying the concept of inline function & Command line arguments and draft a 'C++' Program for inline function & Command line arguments.	Application (Level K <sub>4</sub> ) Analysis (Level K <sub>3</sub> ) Evaluation (Level K <sub>5</sub> )
<b>CO5</b>	Understand and Applying the concept of type casting & function overloading and develop a 'C++' Program for the same .	Comprehension (Level K <sub>2</sub> ) Application (Level K <sub>3</sub> ) Evaluation (Level K <sub>5</sub> )

**Programme:** B.Com (CA)

**Subject:** Commerce with Computer

Applications

**Semester:** V

**Course:** Commercial Practices

**Sub. Code:** MUCACP5

<b>CO</b>	<b>Description of COs</b>	<b>Blooms' Taxonomy Level</b>
<b>CO1</b>	Drafting letters and applications to the local bodies under various circumstances.	Application (Level K <sub>3</sub> )
<b>CO2</b>	Fixing brand name, prepare sales report, minutes, agenda and advertisement slogan.	Analysis (Level K <sub>4</sub> )
<b>CO3</b>	Acquiring knowledge on GST Registration form.	Comprehension (Level K <sub>2</sub> )
<b>CO4</b>	Filling up of forms relating to banking transactions and prepare saral form.	Analysis (Level K <sub>4</sub> )
<b>CO5</b>	Computing of tax Liability.	Application (Level K <sub>3</sub> )

**Programme:** B.Com (CA)

**Subject:** Commerce with Computer

Applications

**Semester:** VI

**Course:** Management Accounting

**Sub. Code:** MUCAC13

<b>CO</b>	<b>Description of COs</b>	<b>Blooms' Taxonomy Level</b>
<b>CO1</b>	Understanding the concept, objectives of management accounting and differentiate it from cost and financial accounting.	Knowledge (Level K <sub>1</sub> ) Comprehension (Level K <sub>2</sub> )
<b>CO2</b>	Discussing the procedure for preparation of fund flow statement and Cash flow statement.	Comprehension (Level K <sub>2</sub> ) Analysis (Level K <sub>4</sub> )
<b>CO3</b>	Applying the techniques of preparation of standard costing and variance analysis and analysing its usefulness to business .	Application (Level K <sub>3</sub> ) Analysis (Level K <sub>4</sub> )
<b>CO4</b>	Evaluating the techniques of Marginal costing and applying it in decision making process.	Application (Level K <sub>3</sub> ) Evaluation (Level K <sub>5</sub> )
<b>CO5</b>	Acquiring knowledge about the concept and objects of Budgeting and preparation of various budgets.	Comprehension (Level K <sub>2</sub> ) Evaluation (Level K <sub>5</sub> )

**Programme:** B.Com (CA)

**Subject:** Commerce with Computer

Applications

**Semester:** VI

**Course:** Goods and services Tax

**Sub. Code:** MUCAC14

<b>CO</b>	<b>Description of COs</b>	<b>Blooms' Taxonomy Level</b>
<b>CO1</b>	Understanding the basic principles underlying indirect taxation and distinguishing between direct and indirect taxes.	Knowledge (Level K <sub>1</sub> ) Application (Level K <sub>3</sub> )
<b>CO2</b>	Identifying and analysing the procedural aspects relating to GST .	Application(Level K <sub>3</sub> )
<b>CO3</b>	Acquiring the knowledge of registration under GST	Comprehension (Level K <sub>2</sub> )
<b>CO4</b>	Examining the rules and features with regard to valuation of supply of goods and services and input tax credit.	Analysis(Level K <sub>4</sub> )
<b>CO5</b>	Understanding the concept of levy and collection of GST under GST Act.	Comprehension (Level K <sub>2</sub> )

**Programme:** B.Com (CA)

**Subject:** Commerce with Computer

Applications

**Semester:** VI

**Course:** Business Accounting with Tally

**Sub. Code:** MUCAL6

<b>CO</b>	<b>Description of COs</b>	<b>Blooms' Taxonomy Level</b>
<b>CO1</b>	Preparing Ledger, Day Book, trail balance and final accounts.	Evaluation (Level K <sub>5</sub> )
<b>CO2</b>	Creating stock summary and design cost centre and cost categories.	Synthesis (Level K <sub>6</sub> )
<b>CO3</b>	Computing purchase order and sales order status.	Evaluation (Level K <sub>5</sub> )
<b>CO4</b>	Creating employee pay roll and bill – wise statement.	Synthesis (Level K <sub>6</sub> )
<b>CO5</b>	Calculating of GST and Ratios.	Evaluation (Level K <sub>5</sub> )

**Programme:** B.Com (CA)

**Subject:** Commerce with Computer Applications

**Semester:** VI

**Course:** Web Designing-Lab

**Sub. Code:** MUCAEL7

CO	Description of COs	Bloom's Taxonomy Level
CO1	Understanding and applying the various HTML tags and creating the program for application form and students Mark List	Comprehension (Level K <sub>2</sub> ) Application (Level K <sub>3</sub> ) Evaluation (Level K <sub>5</sub> )
CO2	Designing and creating the program for link pages, frame and template for resume preparation.	Application (Level K <sub>3</sub> ) Evaluation (Level K <sub>5</sub> )
CO3	Creating the web site for college, department	Application (Level K <sub>3</sub> ) Evaluation (Level K <sub>5</sub> )
CO4	Designing the web site for their native place and display employee details using XML.	Application (Level K <sub>3</sub> ) Evaluation (Level K <sub>5</sub> )
CO5	Creating the Web site for Bank, Jewellery shop , Hospital & Supermarket.	Application (Level K <sub>3</sub> ) Evaluation (Level K <sub>5</sub> )

**Programme:** B.Com (CA)

**Subject:** Commerce with Computer Applications

**Semester:** VI

**Course:** SPSS Package

**Sub. Code:** MUCAEL7

CO	Description of COs	Bloom's Taxonomy Level
CO1	Entering the data in SPSS software and view the data in different format.	Knowledge (Level K <sub>1</sub> ) Analysis (Level K <sub>3</sub> )
CO2	Understanding the rules in SPSS software and analyzing the data by applying descriptive statistics	Knowledge (Level K <sub>1</sub> ) Application (Level K <sub>3</sub> ) Analysis (Level K <sub>4</sub> )
CO3	Analyzing and test the hypothesis by applying ANOVA and T-Test	Application (Level K <sub>3</sub> ) Analysis (Level K <sub>4</sub> )
CO4	Analyzing the statistical data by applying correlation and regression analysis	Application (Level K <sub>3</sub> ) Analysis (Level K <sub>4</sub> )
CO5	Analyzing the statistical data by applying Chi-Square test and other non – Parametric tests	Application (Level K <sub>3</sub> ) Analysis (Level K <sub>4</sub> )

--	--	--

**Programme:** B.Com (CA)

**Subject:** Commerce with Computer Applications

**Semester:** VI

**Course:** Consumerism

**Sub. Code:** MUCAN2

<b>CO</b>	<b>Description of COs</b>	<b>Blooms' Taxonomy Level</b>
<b>CO1</b>	Understanding the Meaning, Definition and types of Consumer .	Knowledge (Level K <sub>1</sub> ), Comprehension (Level K <sub>2</sub> )
<b>CO2</b>	Understanding the concept of Consumerism and its needs.	Knowledge (Level K <sub>2</sub> )
<b>CO3</b>	Analysing the various rights duties and responsibilities of consumers.	Application (Level K <sub>3</sub> )
<b>CO4</b>	Discussing the provisions of consumer protection Act 1986.	Analysis (Level K <sub>4</sub> )
<b>CO5</b>	Discussing the history and growth of consumer movement in India.	Analysis (Level K <sub>4</sub> )

# **ARULMIGU PALANINDAVAR ARTS COLLEGE FOR WOMEN**

**(Autonomous)**

**(Re-Accredited With B<sup>++</sup> Grade by NAAC in 3<sup>rd</sup> Cycle)**

**(Affiliated to Mother Teresa Women's University, Kodaikanal)**

**Chinnakalayamputhur, PALANI-624-615.**

**PG AND RESEARCH DEPARTMENT OF COMMERCE**

**M.Com(CA)-Syllabus(2019-2022)**

## **PROGRAM SPECIFIC OBJECTIVES**

- Students will have a solid foundation to pursue research programmes and professional courses.
- To make the students capable of providing a positive contribution to commerce, trade and industry in the local and national context.
- Students will be equipped with the required knowledge to face career oriented exams like NET, SLET, TET, TANCET and GATE.
- Students will be able to initiate and build upon entrepreneurial ventures and become financial service providers and system admin.
- To imbibe professional ethics, environmental values and social responsibility.
- Students will acquire knowledge and practical skills in programming language and database management system.
- Students will equip with computing skill and acquire knowledge in accounting package.

## **PROGRAM SPECIFIC OUTCOMES**

The students at the time of graduation will

- PSO1** Expertise in Accounting, Taxation, Business Laws, Auditing, Finance and Management domains.
- PSO2** Develop software and testing skills which is needed for the industries.
- PSO3** Become experts in business data analysis and predict market demands.
- PSO4** Plan and undertake independent research in their chosen discipline and apply the knowledge gained in research to provide logical solutions for solving business problems.
- PSO5** Become successful Income Tax consultants and financial consultant and perform well in various professional examinations like UGC-NET, SLET, CA, ICWA etc.,

## PROGRAM OUTCOMES

- PO1** Equipped with in-depth knowledge on concepts, principles and recent developments in the core functional areas such as accounting, finance, banking, insurance, taxation, economics, marketing and business organisation.
- PO2** Acquire skills and apply the principles and practices of commerce, economics, accountancy and finance in real time business situation.
- PO3** Enriched with the knowledge as to the programming language and database management system.
- PO4** Demonstrate analytical mindset to identify the research problem, apply the current techniques, skills and research tools for analyzing, interpreting and presentation of data.
- PO5** Provided with the strong foundation relating to various business concepts and application of computing and accounting packages in real time business situations.

**Programme** : M.Com(CA)

**Subject** : Commerce

**Semester** : I

**Course** : Business

Environment

**Sub.Code** : MPCOC1

Description of COs		Blooms' Taxonomy Level
CO1	Analyzing the various factors affecting business environment.	Analysis (Level K <sub>4</sub> )
CO2	Understanding the concept of privatization and liberalization and discussing the provisions of new industrial policy 1991.	Comprehension (Level K <sub>2</sub> )
CO3	Analyzing the problems of small scale industries and reasons for industrial sickness.	Analysis (Level K <sub>4</sub> )
CO4	Realizing the significance of social responsibility of business and acquire knowledge about consumer rights, responsibilities and Consumer Protection Act 1986.	Comprehension (Level K <sub>2</sub> )
CO5	Analyzing the various factors affecting FDI and role of FDI in economic development.	Analysis (Level K <sub>4</sub> )

**Programme** : M.Com(CA)  
**Semester** : I  
 Behaviour  
**Sub.Code** : MPCOC2

**Subject** : Commerce  
**Course** : Organizational

Description of COs		Blooms' Taxonomy Level
CO1	Understanding the importance, various approaches, advantages, shortcomings, challenges and opportunities of organizational behavior.	Comprehension (Level K <sub>2</sub> )
CO2	Comprehending various constituents of individual behavior such as intelligence, personality, learning, motivation etc.,	Comprehension (Level K <sub>2</sub> )
CO3	Discussing the group behavior in terms of group dynamics, team dynamics and work place behavior and evaluating the conflict management strategies used in organizations.	Evaluation (Level K <sub>5</sub> )
CO4	Evaluating the appropriateness of various leadership styles and analyzing the various factors influencing organizational communication.	Evaluation (Level K <sub>5</sub> ) & Analysis (Level K <sub>4</sub> )
CO5	Analyzing the implications of organisation culture and change in the effective functioning of an organisation.	Analysis (Level K <sub>4</sub> )

**Programme** : M.Com(CA)  
**Semester** : I  
**Sub.Code** : MPCOC3

**Subject** : Commerce  
**Course** : Visual Basic

Description of COs		Blooms' Taxonomy Level
CO1	Applying the concept of branching and looping.	Application (Level K <sub>3</sub> )
CO2	Understanding and applying visual basic control tools.	Comprehension (Level K <sub>2</sub> ) & K <sub>3</sub>
CO3	Creating the menu and menu enhancements	Synthesis( Level K <sub>6</sub> )
CO4	Creating modules and procedures.	Synthesis( Level K <sub>6</sub> )
CO5	Creating data report using ADODC and DAO	Synthesis( Level K <sub>6</sub> )

**Programme** : M.Com(CA)

**Semester** : I

**Sub.Code** : MPCOL1

**Subject** : Commerce

**Course** : Visual Basic - Lab

<b>Description of COs</b>		<b>Blooms' Taxonomy Level</b>
CO1	Creating advertisement using picture/image box.	Synthesis( Level K <sub>6</sub> )
CO2	Developing questionnaires and students check list using option button and check box.	Synthesis( Level K <sub>6</sub> )
CO3	Developing student, customer and employee database.	Synthesis( Level K <sub>6</sub> )
CO4	Computing depreciation, break-even point, mean, median and standard deviation	Evaluation (Level K <sub>5</sub> )
CO5	Creating the product life cycle using scroll bar	Synthesis( Level K <sub>6</sub> )

**Programme** : M.Com(CA)

**Semester** : I

**Sub.Code** : MPCOE1

**Subject** : Commerce

**Course** : Operations Research

<b>Description of COs</b>		<b>Blooms' Taxonomy Level</b>
CO1	Acquiring basic knowledge on concepts of operations research, formulate LPP and solve LPP by using simplex method and graph.	Comprehension (Level K <sub>2</sub> ) Synthesis( Level K <sub>6</sub> )
CO2	Solving business problems by applying transportation and assignment problems.	Application (Level K <sub>3</sub> )
CO3	Applying the knowledge of game theory concepts to articulate real world decision situations for identifying, analyzing and practicing to make strategic decisions.	Application (Level K <sub>3</sub> )
CO4	Applying queuing models to analyze real world systems.	Application (Level K <sub>3</sub> ) & Analysis (Level K <sub>4</sub> )
CO5	Developing mathematical models associated with network flows and related real life applications.	Synthesis( Level K <sub>6</sub> )

**Programme** : M.Com(CA)

**Subject** : Commerce

**Semester** : I

**Course** : Advanced Corporate Accounting

**Sub.Code** : MPCOE1

<b>Description of COs</b>		<b>Blooms' Taxonomy Level</b>
CO1	Preparing the consolidated balance sheet of holding company.	Evaluation (Level K <sub>5</sub> )
CO2	Computing deficiency / surplus available for a shareholder in case of winding-up of a company and preparing liquidators final statement of account.	Evaluation (Level K <sub>5</sub> )
CO3	Preparing the final accounts of banking company.	Evaluation (Level K <sub>5</sub> )
CO4	Analyzing the treatment of insurance company accounts	Analysis (Level K <sub>4</sub> )
CO5	Assessing the value of human resources by applying the different methods.	Analysis (Level K <sub>4</sub> )

**Programme** : M.Com(CA)

**Subject** : Commerce

**Semester** : II

**Course** : Marketing

**Sub.Code** : MPCOC4

<b>Description of Cos</b>		<b>Blooms' Taxonomy Level</b>
CO1	Understanding the concept, objectives, importance and functions of marketing management.	Comprehension (Level K <sub>2</sub> )
CO2	Analyzing the marketing opportunities and understanding about market research.	Comprehension (Level K <sub>2</sub> ) & Analysis (Level K <sub>4</sub> )
CO3	Applying promotional strategies to make decision on promotion mix.	Application (Level K <sub>3</sub> )
CO4	Understanding the concept of service marketing and applying the marketing strategies for real time service organisation.	Comprehension (Level K <sub>2</sub> ) & Application (Level K <sub>3</sub> )
CO5	Gaining knowledge on the concept of international marketing and analyzing the environmental factors affecting international marketing.	Comprehension (Level K <sub>2</sub> ) & Analysis (Level K <sub>4</sub> )

**Programme** : M.Com(CA)

**Subject** : Commerce

**Semester** : II

**Course** : Accounting for Decision Making

**Sub.Code** : MPCOC5

<b>Description of COs</b>		<b>Blooms' Taxonomy Level</b>
CO1	Preparing cost sheet and ascertain the cost of service rendered by transports, canteens and hospitals.	Evaluation (Level K <sub>5</sub> )
CO2	Understanding the concept of contract and preparing contract accounts.	Evaluation (Level K <sub>5</sub> )
CO3	Recognizing the importance of the application of management accounting concepts in various management decision making process.	Comprehension (Level K <sub>2</sub> )
CO4	Preparing various statements related to financial position of a firm and analyzing these statements using various ratios.	Evaluation (Level K <sub>5</sub> )
CO5	Preparing different types of budgets for the business.	Evaluation (Level K <sub>5</sub> )

**Programme** : M.Com(CA)

**Subject** : Commerce

**Semester** : II

**Course** : Financial Markets and Services

**Sub.Code** : MPCOC6

<b>Description of COs</b>		<b>Blooms' Taxonomy Level</b>
CO1	Acquiring knowledge on structure of financial system and its role in economic development of a country.	Comprehension (Level K <sub>2</sub> )
CO2	Analyzing the features and functions of money market.	Analysis (Level K <sub>4</sub> )
CO3	Analyzing the trading mechanism of stock market.	Analysis (Level K <sub>4</sub> )
CO4	Examining the role and functions of merchant banking and credit rating agencies.	Evaluation (Level K <sub>5</sub> )
CO5	Gaining knowledge on mutual funds. Analyzing the provisions and guidelines of SEBI with regard to financial markets.	Comprehension (Level K <sub>2</sub> ) & Analysis (Level K <sub>4</sub> )

**Programme** : M.Com(CA)

**Subject** : Commerce

**Semester** : II

**Course** : Data Analysis Using Ms-

Excel

**Sub.Code** : MPCOL2

<b>Description of COs</b>		<b>Blooms' Taxonomy Level</b>
CO1	Creating employee payroll, electricity bill and student mark list using the advanced functionality.	Synthesis( Level K <sub>6</sub> )
CO2	Preparing student details by applying filter option.	Evaluation (Level K <sub>5</sub> )
CO3	Applying various techniques of formatting and editing of spread sheet.	Application (Level K <sub>3</sub> )
CO4	Constructing the spreadsheet by applying statistical and financial functions	Synthesis( Level K <sub>6</sub> )
CO5	Preparing excel sheet needed for various business application.	Evaluation (Level K <sub>5</sub> )

**Programme** : M.Com(CA)

**Subject** : Commerce

**Semester** : II

**Course** : Business Accounting with Tally

**Sub.Code** : MPCOEL3

<b>Description of COs</b>		<b>Blooms' Taxonomy Level</b>
CO1	Creating a company and preparing day book and trial balance.	Synthesis( Level K <sub>6</sub> )
CO2	Creating stock groups and items and preparing accounting vouchers.	Synthesis( Level K <sub>6</sub> )
CO3	Designing cost centers and categories and computation of ratios	Synthesis( Level K <sub>6</sub> )
CO4	Evaluating cash flow and fund flow statement and compute reorder level status.	Evaluation (Level K <sub>5</sub> )
CO5	Preparing employee payroll, bill-wise statement and calculation of GST.	Evaluation (Level K <sub>5</sub> )

**Programme** : M.Com(CA)  
**Semester** : II  
**Sub.Code** : MPCOEL3

**Subject** : Commerce  
**Course** : Web Designing

Description of COs		Blooms' Taxonomy Level
CO1	Understanding, analyzing and applying the various languages such as HTML, XML and, CSS for web applications.	Comprehension (Level K <sub>2</sub> ) & Application (Level K <sub>3</sub> )
CO2	Creating student mark list and resume by using various HTML tags.	Synthesis( Level K <sub>6</sub> )
CO3	Creating web pages and analyzing a web page and its elements and attributes.	Synthesis( Level K <sub>6</sub> )
CO4	Creating XML documents.	Synthesis( Level K <sub>6</sub> )
CO5	Developing a website for various business applications.	Synthesis( Level K <sub>6</sub> )

**Programme** : M.Com(CA)  
**Semester** : III  
**Sub.Code** : MPCOC7

**Subject** : Commerce  
**Course** : Business Research Methods

Description of COs		Blooms' Taxonomy Level
CO1	Analyzing the utility and quality of good research.	Analysis (Level K <sub>4</sub> )
CO2	Identifying and formulating research problems and framing hypotheses.	Analysis (Level K <sub>4</sub> )
CO3	Applying various methods and techniques of sampling as a tool for data collection.	Application (Level K <sub>3</sub> )
CO4	Presenting the data as a solution for research problem.	Evaluation (Level K <sub>5</sub> ) & Synthesis( Level K <sub>6</sub> )
CO5	Acquiring knowledge about drafting the research report and creating a good research report	Comprehension (Level K <sub>2</sub> ) & Synthesis( Level K <sub>6</sub> )

**Programme** : M.Com(CA)  
**Semester** : III  
 Management  
**Sub.Code** : MPCOC8

**Subject** : Commerce  
**Course** : Financial

Description of COs		Blooms' Taxonomy Level
CO1	Understanding the various concepts and theories in Financial Management.	Comprehension (Level K <sub>2</sub> )
CO2	Acquiring knowledge about cost of capital and capital budgeting techniques for appraisal of investment proposals	Comprehension (Level K <sub>2</sub> )
CO3	Computing the financial and operating leverage and analyzing the determinants of capital structure.	Evaluation (Level K <sub>5</sub> ) & Analysis (Level K <sub>4</sub> )
CO4	Estimating the working capital requirements of a business enterprise.	Evaluation (Level K <sub>5</sub> )
CO5	Gaining knowledge on dividend policy, kinds and its theories	Comprehension (Level K <sub>2</sub> )

**Programme** : M.Com(CA)  
**Semester** : III  
**Sub.Code** : MPCOC9

**Subject** : Commerce  
**Course** : Relational Database Management System

Description of COs		Blooms' Taxonomy Level
CO1	Gaining knowledge on the basic concepts, design, issues and mapping constraints.	Comprehension (Level K <sub>2</sub> )
CO2	Distinguishing the usage of various keys in RDBMS	Analysis (Level K <sub>4</sub> )
CO3	Evaluating whether the table is normalized or not.	Evaluation (Level K <sub>5</sub> )
CO4	Understanding and applying the concept of transaction and query processing in database system	Comprehension (Level K <sub>2</sub> ) & Application (Level K <sub>3</sub> )
CO5	Interpreting SQL interface of a RDBMS package to create, secure, maintain, query a database and PL/SQL programming using triggers and cursors.	Analysis (Level K <sub>4</sub> )

**Programme** : M.Com(CA)

**Subject** : Commerce

**Semester** : III

**Course** : Relational Database Management

System-Lab

**Sub.Code** : MPCOL4

Description of COs		Blooms' Taxonomy Level
CO1	Creating and querying a database using SQL commands	Synthesis( Level K <sub>6</sub> )
CO2	Creating and querying a database using character, groups and date functions.	Synthesis( Level K <sub>6</sub> )
CO3	Creating and maintaining PL/SQL program	Synthesis( Level K <sub>6</sub> )
CO4	Creating and querying a database using Joins and Set Operators.	Synthesis( Level K <sub>6</sub> )
CO5	Evaluating the concept of Procedure and triggers.	Evaluation (Level K <sub>5</sub> )

**Programme** : M.Com(CA)

**Subject** : Commerce

**Semester** : III

**Course** : Advanced Statistics

**Sub.Code** : MPCOE3

Description of COs		Blooms' Taxonomy Level
CO1	Acquiring in-depth knowledge on correlation and regression analysis and applying in real life situations.	Comprehension (Level K <sub>2</sub> ) & Application (Level K <sub>3</sub> )
CO2	Analyzing the procedure for testing hypothesis and errors in testing hypothesis	Analysis (Level K <sub>4</sub> )
CO3	Testing of significance for attributes, large and small samples.	Evaluation (Level K <sub>5</sub> )
CO4	Applying the statistical tools $\chi^2$ , F and ANOVA in business research problems	Application (Level K <sub>3</sub> )
CO5	Applying non-parametric test for solving the research problem.	Application (Level K <sub>3</sub> )

**Programme** : M.Com(CA)

**Subject** : Commerce

**Semester** : III

**Course** : Security Analysis and Portfolio

Management

**Sub.Code** : MPCOE3

<b>Description of COs</b>		<b>Blooms' Taxonomy Level</b>
CO1	Gaining knowledge on the concept of investment and discussing the features and factors affecting investment program.	Comprehension (Level K <sub>2</sub> ) & Analysis (Level K <sub>4</sub> )
CO2	Differentiating the merits and demerits of various investment avenues.	Evaluation (Level K <sub>5</sub> )
CO3	Distinguishing the concept and procedure involved in fundamental analysis and technical analysis.	Evaluation (Level K <sub>5</sub> )
CO4	Analyzing the procedure involved in technical analysis.	Analysis (Level K <sub>4</sub> )
CO5	Gaining knowledge on the concept and models of portfolio management.	Comprehension (Level K <sub>2</sub> )

**Programme** : M.Com(CA)

**Subject** : Commerce

**Semester** : IV

**Course** : Direct Taxes

**Sub.Code** : MPCOC10

<b>Description of COs</b>		<b>Blooms' Taxonomy Level</b>
CO1	Applying the provisions of Income tax Act for computing income under the head salary.	K <sub>3</sub> & Evaluation (Level K <sub>5</sub> )
CO2	Computing the income under the head house property and business or profession.	Evaluation (Level K <sub>5</sub> )
CO3	Computing the income under the capital gain and income from other sources	Evaluation (Level K <sub>5</sub> )
CO4	Assessing the individual's income after deducting deductions U/S 80C-80U.	Evaluation (Level K <sub>5</sub> )
CO5	Applying the provisions of Income Tax Act regarding Set-off and Carry forward of losses.	Application (Level K <sub>3</sub> ) & Evaluation (Level K <sub>5</sub> )

**Programme** : M.Com(CA)  
**Semester** : IV  
 Commerce  
**Sub.Code** : MPCOC11

**Subject** : Commerce  
**Course** : Internet and E-

Description of COs		Blooms' Taxonomy Level
CO1	Discussing the objectives, benefits, factors promoting e-commerce and summarizing the e-commerce framework.	Comprehension (Level K <sub>2</sub> )
CO2	Distinguishing the various e-commerce model and apply in real time business situation.	Evaluation (Level K <sub>5</sub> )
CO3	Examining the various layers of EDI and how they are applied in processing business data	Evaluation (Level K <sub>5</sub> )
CO4	Discussing the features of world wide website, electronic payment system.	Comprehension (Level K <sub>2</sub> )
CO5	Identifying various security issues related to internet and e-commerce.	Analysis (Level K <sub>4</sub> )

**Programme** : M.Com(CA)  
**Semester** : IV  
 Business  
**Sub.Code** : MPCOE4

**Subject** : Commerce  
**Course** : International

Description of COs		Blooms' Taxonomy Level
CO1	Understanding and analyzing the concept and problems of International Business.	Comprehension (Level K <sub>2</sub> ) & Analysis (Level K <sub>4</sub> )
CO2	Examining the international trading environment, its barriers and effect of economic/ regional integration in international business.	Evaluation (Level K <sub>5</sub> )
CO3	Analyzing the components of balance of payment and various measures to be undertaken to mitigate the disequilibrium in balance of payment.	Analysis (Level K <sub>4</sub> )
CO4	Evaluating the role of IMF and World bank in promoting International Trade.	Evaluation (Level K <sub>5</sub> )
CO5	Discussing the various export promotional measures in India.	Comprehension (Level K <sub>2</sub> )

**Programme** : M.Com(CA)

**Subject** : Commerce

**Semester** : IV

**Course** : Logistics and Supply Chain Management

**Sub.Code** : MPCOE4

<b>Description of COs</b>		<b>Blooms' Taxonomy Level</b>
CO1	Acquiring knowledge on origin and types of logistics and understanding the concept of logistics management in relation to customer services and physical distribution.	Comprehension (Level K <sub>2</sub> )
CO2	Distinguishing the features of various inventory control methods and examining the commercial aspects involved in distribution channel management.	Evaluation (Level K <sub>5</sub> )
CO3	Analyzing the need, importance, components and participants of supply chain management.	Analysis (Level K <sub>4</sub> )
CO4	Discussing the role of performance drivers and key enablers in supply chain management.	Comprehension (Level K <sub>2</sub> )
CO5	Gaining knowledge on various models of supply chain management and applying the supply chain concept with real time business strategy.	Application (Level K <sub>3</sub> )

**ARULMIGU PALANINDAVAR ARTS COLLEGE FOR WOMEN**

**(Autonomous)**

**(Re-Accredited With B<sup>++</sup> Grade by NAAC in 3<sup>rd</sup> Cycle)**

**(Affiliated to Mother Teresa Women's University, Kodaikanal)**

**Chinnakalayamputhur, PALANI-624-615.**

**PG AND RESEARCH DEPARTMENT OF COMMERCE**

**M.Phil Syllabus(2019-2022)**

**1. OBJECTIVES**

In the present scenario, the higher learning institutions can achieve academic excellence by offering research linked programmes to the students. Accordingly, M.Phil., course is introduced to provide theoretical and research based knowledge to the students who have completed post-graduate degree at the university level. The course content is designed to impart knowledge regarding theory and techniques of research. Moreover, to enhance their research skill in the application of research techniques, dissertation work is included in the curriculum.

**Programme** : M.Phil

**Subject** : Commerce

**Semester** : I

**Course** : Research

Methodology

**Sub.Code** : MRCOC1

<b>Description of COs</b>		<b>Blooms' Taxonomy Level</b>
CO1	Analyzing the utility and quality of good research.	Analysis (Level K <sub>4</sub> )
CO2	Identifying and formulating research problems and framing hypotheses.	Analysis (Level K <sub>4</sub> )
CO3	Applying various methods and techniques of sampling as a tool for data collection.	Application (Level K <sub>3</sub> )
CO4	Presenting the data as a solution for research problem.	Evaluation (Level K <sub>5</sub> ) & Synthesis (Level K <sub>6</sub> )
CO5	Remembering the art of writing the reports and to be cautious of plagiarism	Synthesis (Level K <sub>6</sub> )

**Programme** : M.Phil  
**Semester** : I  
**Sub.Code** : MRCOC2

**Subject** : Commerce  
**Course** : Techniques of Research

Description of COs		Blooms' Taxonomy Level
CO1	Understanding the concept and computation of correlation and regression analysis.	K <sub>2</sub> & K <sub>6</sub>
CO2	Understanding the quantitative techniques and applying it in solving business problems.	K <sub>2</sub> & K <sub>3</sub>
CO3	Testing of significance for attributes, large and small samples.	Evaluation (Level K <sub>5</sub> )
CO4	Applying the statistical tools $\chi^2$ , F and ANOVA in business research problems	Application (Level K <sub>3</sub> )
CO5	Applying non-parametric test for solving the research problem.	Application (Level K <sub>3</sub> )

**Programme** : M.Phil  
**Semester** : I  
**Sub.Code** : MRCOED3

**Subject** : Commerce  
**Course** : Entrepreneurship Development

Description of COs		Blooms' Taxonomy Level
CO1	Acquiring knowledge on the basic concepts of Entrepreneurship	K <sub>2</sub>
CO2	Applying tools and techniques in the project formulation and selection	K <sub>3</sub>
CO3	Understanding and applying for incentives and subsidies and gaining knowledge on sickness in small scale industries.	K <sub>2</sub> & K <sub>3</sub>
CO4	Analysing the institutional support and institutional finance to entrepreneurs.	K <sub>4</sub>
CO5	Gaining knowledge about rural entrepreneurship and modernization of rural industries.	K <sub>2</sub>

**Programme** : M.Phil  
**Semester** : I  
**Sub.Code** : MRCOBF3

**Subject** : Commerce  
**Course** : Banking and Financial Services

Description of COs		Blooms' Taxonomy Level
CO1	Acquiring knowledge on the classification, functions and services of commercial banks.	K <sub>2</sub>
CO2	Examining the sources of rural finance.	K <sub>4</sub>
CO3	Evaluating the classification of financial services and examining the role and functions of merchant banking.	K <sub>5</sub>
CO4	Gaining the knowledge on venture capital and classification of mutual funds.	K <sub>2</sub>
CO5	Analyzing the role and functions of credit rating agencies.	K <sub>4</sub>

**Programme** : M.Phil  
**Semester** : I  
**Sub.Code** : MRCOAF3

**Subject** : Commerce  
**Course** : Advanced Financial Management

Description of COs		Blooms' Taxonomy Level
CO1	Understanding the various concepts in financial Management, ratio Analysis and preparation of fund flow and cash flow statements.	K <sub>2</sub>
CO2	Applying the knowledge and skills on contemporary areas of capital budgeting.	K <sub>3</sub>
CO3	Computing the financial and operating leverage and analyzing the determinants of capital structure.	K <sub>4</sub> & k <sub>6</sub>
CO4	Calculating the cost of capital for various sources of capital.	K <sub>6</sub>
CO5	Analysing the in-depth knowledge on dividend theories.	K <sub>4</sub>

**Programme** : M.Phil  
**Semester** : I  
**Sub.Code** : MRCOHR3

**Subject** : Commerce  
**Course** : Human Resource Management

Description of COs		Blooms' Taxonomy Level
CO1	Developing the concepts of Human Resource Management and its framework.	K <sub>3</sub>
CO2	Examining the process and methods of finding and hiring employees through recruitment and selection.	Analysis (Level K <sub>4</sub> )
CO3	Analyzing the career planning stages, training methods and	Analysis (Level K <sub>4</sub> )

	formulating the worth of the jobs in an organisation.	& K6
CO4	Understanding the concept of job evaluation and gaining knowledge about incentives and benefits to employees.	K5
CO5	Analyzing how far motivation , morale and employee empowerment are pivotal to business enterprise.	Analysis (Level K <sub>4</sub> )

**Programme** : M.Phil

**Subject** : Commerce

**Semester** : I

**Course** : Marketing Management

**Sub.Code** : MRCOMM3

<b>Description of COs</b>		<b>Blooms' Taxonomy Level</b>
CO1	Understanding the concept, objectives, importance and functions of marketing management.	Comprehension (Level K <sub>2</sub> )
CO2	Analyzing the marketing opportunities and understanding about market research.	Comprehension (Level K <sub>2</sub> ) & Analysis (Level K <sub>4</sub> )
CO3	Creating an in depth knowledge about product management and new product Development	K6
CO4	Developing the knowledge about market segmentation targeting and market positioning.	K3
CO5	Analysing the recent Development in marketing such as green marketing online marketing and rural marketing	K4