



PGP COLLEGE OF ARTS AND SCIENCE

NH-7, Namakkal – Karur Main Road, Namakkal – 637 207

(Affiliated to Periyar University, Salem and Approved by AICTE,

New Delhi, Reaccredited by NAAC and Recognized by UGC with 2(f) & 12(B))



DEPARTMENT OF COMMERCE

PROGRAMME OUTCOMES OF UNDERGRADUATE PROGRAMMES (2021 ONWARDS)

Name of the Programme: B.COM COMMERCE	
P01	This program could provide Information Industries, Banking Sectors, Insurance Companies, Financing companies etc.,
P02	Students can independently start up their own Business.
P03	Students can get thorough knowledge of finance and commerce.
P04	Students will prove themselves in different professional exams like C.A. , C S, CMA, MPSC, UPSC.
P05	Students will be able to do their higher education and can make research in the field of finance and commerce.



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PROGRAMME SPECIFIC OUTCOMES OF UNDERGRADUATE PROGRAMMES (2021 ONWARDS)

Name of the Programme: B.COM COMMERCE	
PSO1	The students can get the knowledge, skills and attitudes during the end of the B.com degree course.
PSO2	The students will acquire the knowledge in different areas of communication.
PSO3	Students will learn the relevant Advanced accounting career skills, applying both quantitative and qualitative knowledge to their future careers in business.
PSO4	Students will gain through systematic and subjects skills within various disciplines of finance, auditing and taxation.
PSO5	Students will learn relevant Advanced accounting career skills, applying both quantitative and qualitative knowledge to their future.



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COURSE OUTCOMES OF UG COURSES (2021 ONWARDS)

Name of the Programme: B.COM COMMERCE	
Course Code & Course Title	Course Outcome
SEMESTER - I	
21UCM01 PRINCIPLES OF ACCOUNTANCY	CO1 To enable the students to acquire basic knowledge of accounting principles, concepts and conventions.
	CO2 To make the students to acquire the skill to prepare the trial balance and final accounts.
	CO3 To prepare detailed financial statements that accurately and clearly present business transactions and activities.
	CO4 To describe how basic business economic events affect accounts and financial statements.
	CO5 To interpret and analyze financial statements to aid in decision making.
	CO6
21UCM02 BUSINESS COMMUNICATION	CO1 To develop better written and oral business communication skills among the students and enable them to know the effective media of communication.
	CO2 To enhance their writing skills in various forms of business letters and reports.



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	CO3	To train them to draft personal letters relating to recruitment for various companies.
	CO4	To draft effective business correspondence with brevity and clarity.
	CO5	To demonstrate his verbal and non-verbal communication ability through presentations.
	CO6	To stimulate their Critical thinking by designing and developing clean and lucid writing skills.
SEMESTER - II		
21UCM03	FINANCIAL ACCOUNTING	
	CO1	To enable the students to learn the basic concepts of Partnership Accounting and Allied Aspects of Accounting.
	CO2	To explain the basic concepts of Financial Accounting.
	CO3	At the end of the course students shall understand partnership accounts, branch and departmental accounts and apply the same in the real business world.
	CO4	It results in the determination of net income at the bottom of the income statement.
21UES01	ENVIRONMENTAL STUDIES	
	CO1	To explore master core concepts and methods from ecological and physical sciences and their application in environmental problem solving.
	CO2	To reflect critically about their roles and identities as citizens, consumers and environmental actors in a complex interconnected world
	CO3	Creating the awareness about environmental problems among the people



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		CO5	To identify the basic reporting structure of accounting information.
21UCM04	BUSINESS MANAGEMENT	CO1	To make the students to get acquainted with the basic Principles of Management.
		CO2	The course also attempts to enable the students to understand the role, challenges, and opportunities of management in contributing to the successful operations and performance of organizations.
		CO3	To explain the financial concepts that used in making business decisions.
		CO4	On successful completion of this course, the students will get an opportunity to examine and apply appropriate theories / concepts about managing the business effectively.
21UECA08	INDIAN ECONOMY	CO1	To acquire sufficient knowledge about Indian Economy.
		CO2	To develop ideas of the basic characteristics of Indian economy and its potential on natural resources.
		CO3	To understand the importance, causes and impact of population growth and its distribution, translate and relate them with economic development.
		CO4	To prompt students to have economic way of thinking.



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	CO5	To teach the major issues in Indian economy.
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SEMESTER - III

21UCM05	BUSINESS LAW	CO1	To cultivate understanding of the various Trade Laws of Land - with an expert knowledge of Indian Contract Act and Sale of Goods Act.
		CO2	Ability to apply concepts, principles and theories to understand about simple business laws.
		CO3	To help the students to understand the concept of Consent, Classification of contracts, Modes of Discharge of Contracts, Breach of Contract and Remedies against the breach.
		CO4	To understand the nuance of Law of Indemnity & Guarantee, Contract of Bailment, Contract of Pledge and Contract of Agency.
		CO5	Demonstrate an understanding of the Legal Environment of Business.
		C06	To provide comprehensive understanding of rights, duties and responsibilities of the parties entering into business dealings.
21UCM06	CORPORATE ACCOUNTING -I	CO1	To enlighten the students on the accounting procedures followed by the company.
		CO2	To study the various kinds of mergers and acquisitions that take place in the world of business.
		CO3	Develop the procedure involved in Amalgamation of Companies.



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	CO4	Illustrate the implication of unethical accounting practices on the society.
	CO5	To enable the students to be aware on the Corporate Accounting in conformity with the provisions of the Companies Act.
21UCM07 BANKING THEORY LAW AND PRACTICE	CO1	To acquire knowledge about banking laws in India as it is must for management students.
	CO2	To provide knowledge relating to the procedure for opening bank accounts, features of cheque and lending principles of bank.
	CO3	A deep study about the remittance process ,virtual banking,digital banking with various laws applicable in India.
	CO4	To have conceptual clarity about the process of banking,product and stakeholders with reference to particular acts passed in India.
	CO5	To provide exposure to the students with the latest development in the banking field such as ECS, EFT, CBS, SWIFT, KYC etc.,
21UCMS01 CAPITAL MARKET	CO1	To enlighten the students, the role of capital markets in India
	CO2	To analyze the instruments of capital market.
	CO3	To analyze the process required for capital market.
	CO4	To create awareness about the stock market among the students.
	CO5	To create awareness about the stock market among the students.



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SEMESTER-IV

21UCM08	COMPANY LAW	CO1	To enlighten the students, the provisions of Companies Act.
		CO2	To gain the basic knowledge of the provisions of the Indian Contract Act, 1872 in relation to general principles of contract and specific contracts.
		CO3	To understand the laws related to the Sales of Goods Act, 2130 including performance of contract of sale.
		CO4	Be familiarized with the provisions of the Arbitration and Conciliation Act, 2196.
		CO5	After the successful completion of the course the students gain knowledge on Formation of Company and Documents required.
21UCM09	CORPORATE ACCOUNTING -II	CO1	To equip the students with accounting methods formatted from inception to liquidation and to have knowledge about Amalgamation , Absorption and Reconstruction.
		CO2	To collect the Balance sheets of various companies and calculate purchase consideration.
		CO3	Illustrate the implication of unethical accounting practices on the society.
		CO4	To Prepare the accounts of companies undergoing amalgamation and external reconstruction.
		CO5	To lay down a foundation for drafting accounts for special corporate bodies such as banking companies and holding companies.
21UCM11	PRINCIPLES OF MARKETING	CO1	To understand how organizations identify customers and their wants/needs
		CO2	To apply key frameworks and methods, and develop analytical skills to solve marketing problems.
		CO3	To highlight the various marketing functions and to impart necessary skills which help the students to choose a career in the field of marketing.
		CO4	To provide basic knowledge about the latest trends in marketing.



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21UCMS02	PROJECT METHODOLOGY	CO1 To make them understand the feasibility analysis in Project Methodology and Network Analysis Tools for cost and time estimation.
		CO2 To provide basic knowledge about Project Methodology.
		CO3 To make them capable to analyze, apply and appreciate contemporary project management tools and methodologies in Indian Context.
		CO4 To analyze the learning and understanding techniques for Project planning, scheduling and Execution Control.
		CO5 After the successful completion of the course the student will come to know how to carry out the project work.
SEMESTER- V		
21UCM12	COST ACCOUNTING	CO1 To provide an in-depth knowledge on cost ascertainment.
		CO2 Students would classify costs and would be able to prepare cost sheet for manufacturing and trading concerns.
		CO3 Students would be able to reconcile cost and financial statements.
		CO4 To enable the students to appreciate the utility of costing in industries.
21PCM13	AUDITING	CO1 To gain a fair working knowledge of the importance of vouching and internal check in practice in various organizations.
		CO2 Acquired knowledge about vouching of cash and credit transactions , verification of assets and liabilities.
		CO3 Described about the concept, types & methods of auditing. Acquired knowledge about vouching of cash and credit transactions , verification of assets



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		and liabilities
		C04 Acquired knowledge of audit documentation and audit evidence.
		C05 To create an interest in the minds of students towards auditing profession
21UCM14 INCOME TAX LAW AND PRACTICE-I		C01 To gain basic knowledge of the provisions of Income Tax Act under different heads of income.
		C02 To gain knowledge of the provisions of Income – tax including Rules pertaining there to, relating the following topics.
		C03 To develop ability to calculate taxable Income of ‘Individual’, ‘Hindu Individed Family’ and ‘Company’ assesses.
		C04 To identify the Tax Planning and Assessment Procedures for Individuals, Firms and Companies.
		C05 To acquire the ability to apply the knowledge of the provisions of laws to various situations in actual practice.
21UCM15 INFORMATION TECHNOLOGY IN BUSINESS		C01 To provide an in-depth knowledge on Information Technology in business
		C02 Analyze a problem and identify to define the computing requirements for the appropriate solutions.
		C03 Design and use spreadsheets and database applications for business processes and tracking.
		C04 To enable the students to appreciate the utility of IT in industries.
21UCME01 OFFICE ORGANIZATIO N		C01 To identify components of office management roles and procedures and team dynamics
		C02 To develop processes for office operations.
		C03 To identify skills and competencies of an office manager.



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	C04	To enable the students to learn the office organization, types, office furniture and machines.

	CO4	Acquired knowledge of audit documentation and audit evidence.
	CO5	To create an interest in the minds of students towards auditing profession.

SEMESTER- V

21UCM16	MANAGEMENT ACCOUNTING	C01	To develop an understanding of the conceptual frame work of management accounting.
		C02	Demonstrate mastery of costing systems, cost management systems, budgeting systems and performance measurement systems
		C03	To evaluate the costs and benefits of different conventional and contemporary costing systems.
		C04	To learn independently and to demonstrate high level personal autonomy and accountability.
		CO5	To acquaint the students, the Management Accounting Techniques that facilitates managerial decision making.
		CO1	Appreciate the ethical, cross-cultural, and historical context of environmental issues and the links between human and natural systems.



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21UCM17	ENTREPRENEURIAL DEVELOPMENT	CO2	Reflect critically about their roles and identities as citizens, consumers and environmental actors in a complex, interconnected world.
		CO3	To enable the students to learn the concept of Entrepreneurship.
		CO4	To realise the importance of entrepreneurship qualities required for small business management.
		CO5	To instill ideas on identification, selection and preparation of projects and to have awareness on the institutions promoting entrepreneurship.
21UCM18	INCOMETAX LAW AND PRACTICE-II	CO1	To create knowledge in Income Tax Act 2161 with new amendments.
		CO2	To compute the income from capital gains of an individual.
		CO3	To describe the rules applicable in clubbing and aggregation of income and identify the order of set off of losses.
		CO4	To know idea about E-Filing, Deductions & Computation of Total Income.
21UCME04	SECRETARIAL PRACTICE	CO1	To enlighten the students the duties of company secretary.
		CO2	Communicate effectively on complex corporate activities in association with corporate community and with society at large.
		CO3	Able to motivate and direct themselves to face the complex corporate challenges.
		CO4	On successful completion of this course the students shall learn the secretarial work.
21UCMP01	COMMERCE PRACTICALS	CO1	To provide practical knowledge to fill forms like insurance, bank, loan application, membership form and income tax return forms etc.,
		CO2	To know about various types accounting heads and voucher, inventory in computerized format.



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CO3

To improve students practical knowledge as well as they know to fill different types of forms.

DEPARTMENT OF COMMERCE

PROGRAMME OUTCOMES OF UNDERGRADUATE PROGRAMMES (2021 ONWARDS)

Name of the Programme: B.COM COMPUTER APPLICATIONS	
P01	Understand the conceptual knowledge of accounting and maintaining accounts.
P02	Identify the avenues of marketing and banking in both traditional and modern.
P03	Develop the skills and techniques of communication to be successful in business and personal life.
P04	Recognize the different value of systems and ethics, understand the moral dimensions and accept responsibility.
P05	Prepare financial statements of business using accounting principles, concepts ,conventions and provisions.



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PROGRAMME SPECIFIC OUTCOMES OF UNDERGRADUATE PROGRAMMES (2021 ONWARDS)

Name of the Programme: B.COM COMPUTER APPLICATIONS	
PSO1	Practice different techniques of communication and apply it in business and profession.
PSO2	Use mathematical and statistical tools in academics, business and research.
PSO3	Develop the skills of students to equip themselves as successful entrepreneurs.
PSO4	Enhance practical knowledge to prepare various accounts in order to meet the National requirements.
PSO5	Develop competency in students to make them employable in the global market.



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COURSE OUTCOMES OF UG COURSES (2021 ONWARDS)

Name of the Programme: B.COM COMMERCE	
Course Code & Course Title	Course Outcome
SEMESTER - I	
21UCM01 PRINCIPLES OF ACCOUNTANCY	CO1 To enable the students to acquire basic knowledge of accounting principles, concepts and conventions.
	CO2 To make the students to acquire the skill to prepare the trial balance and final accounts.
	CO3 To prepare detailed financial statements that accurately and clearly present business transactions and activities.
	CO4 To describe how basic business economic events affect accounts and financial statements.
	CO5 To interpret and analyze financial statements to aid in decision making.
	CO6
21UCM02 BUSINESS COMMUNICATION	CO1 To develop better written and oral business communication skills among the students and enable them to know the effective media of communication.
	CO2 To enhance their writing skills in various forms of business letters and reports.



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	CO3	To train them to draft personal letters relating to recruitment for various companies.
	CO4	To draft effective business correspondence with brevity and clarity.
	CO5	To demonstrate his verbal and non-verbal communication ability through presentations.
	CO6	To stimulate their Critical thinking by designing and developing clean and lucid writing skills.
SEMESTER - II		
21UCM03	FINANCIAL ACCOUNTING	
	CO1	To enable the students to learn the basic concepts of Partnership Accounting and Allied Aspects of Accounting.
	CO2	To explain the basic concepts of Financial Accounting.
	CO3	At the end of the course students shall understand partnership accounts, branch and departmental accounts and apply the same in the real business world.
	CO4	It results in the determination of net income at the bottom of the income statement.
21UES01	ENVIRONMENTAL STUDIES	
	CO1	To explore master core concepts and methods from ecological and physical sciences and their application in environmental problem solving.
	CO2	To reflect critically about their roles and identities as citizens, consumers and environmental actors in a complex interconnected world
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		CO5	To identify the basic reporting structure of accounting information.
SEMESTER - III			
21UCM05	BUSINESS LAW	CO1	To cultivate understanding of the various Trade Laws of Land - with an expert knowledge of Indian Contract Act and Sale of Goods Act.
		CO2	Ability to apply concepts, principles and theories to understand about simple business laws.
		CO3	To help the students to understand the concept of Consent, Classification of contracts, Modes of Discharge of Contracts, Breach of Contract and Remedies against the breach.
		CO4	To understand the nuance of Law of Indemnity & Guarantee, Contract of Bailment, Contract of Pledge and Contract of Agency.
		CO5	Demonstrate an understanding of the Legal Environment of Business.
		C06	To provide comprehensive understanding of rights, duties and responsibilities of the parties entering into business dealings.
21UCM06	CORPORATE ACCOUNTING -I	CO1	To enlighten the students on the accounting procedures followed by the company.
		CO2	To study the various kinds of mergers and acquisitions that take place in the world of business.
		CO3	Develop the procedure involved in Amalgamation of Companies.
		CO4	Understand details related to company accounts and aspects related to issue of shares, structure of share capital and types of shares.



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	CO1	
	CO2	
	CO3	
	CO4	
	CO5	
21UCMS01 CAPITAL MARKET	CO1	To enlighten the students, the role of capital markets in India
	CO2	To analyze the instruments of capital market.
	CO3	To analyze the process required for capital market.
	CO4	To create awareness about the stock market among the students.
	CO5	To create awareness about the stock market among the students.
21UCCS02 MARKETING	CO1	To aware of the recent changes in the field of marketing
	CO2	To study and critically analyze the basic concepts and trends in marketing.
	CO3	To Demonstrate a clear understanding of the marketing concept
	CO4	To Apply principles of ethics and social responsibility in marketing
	CO5	To Use marketing information and research to develop marketing strategies for organizations



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		C02	To collect the Balance sheets of various companies and calculate purchase consideration.
		C03	Illustrate the implication of unethical accounting practices on the society.
		C04	To Prepare the accounts of companies undergoing amalgamation and external reconstruction.
		C05	To lay down a foundation for drafting accounts for special corporate bodies such as banking companies and holding companies.
21UCCS04	PROJECT METHODOLOGY	C01	To provide basic knowledge about the project methodology
		C02	To become problem-solvers
		C03	brainstorm the opportunities for creative risk-taking at the beginning of a project
		C04	To combine both a physical and digital presence and physical and digital ‘behaviors’ and contexts
21UCCS03	HUMAN RESOURCE MANAGEMENT	CO1	To enable the students to understand the HR Management and system at various levels in general and in certain specific industries or organizations.
		CO2	To develop relevant skills necessary for application in HR related issues
		CO3	Understand International staffing, performance appraisal and Management Development
		CO4	Acquire exposure to the concepts, principles and the changes Occurring in the field of HRM at the national and international level.
		CO5	Identify the use of people analytics in strategy
SEMESTER- V			



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		CO3	Students would be able to reconcile cost and financial statements.
		CO4	To enable the students to appreciate the utility of costing in industries.
21PCM13	AUDITING	CO1	To gain a fair working knowledge of the importance of vouching and internal check in practice in various organizations.
		CO2	Acquired knowledge about vouching of cash and credit transactions , verification of assets and liabilities.
		CO3	Described about the concept, types & methods of auditing. Acquired knowledge about vouching of cash and credit transactions , verification of assets and liabilities
		C04	Acquired knowledge of audit documentation and audit evidence.
		C05	To create an interest in the minds of students towards auditing profession
21UCM14	INCOME TAX LAW AND PRACTICE-I	C01	To gain basic knowledge of the provisions of Income Tax Act under different heads of income.
		C02	To gain knowledge of the provisions of Income – tax including Rules pertaining there to, relating the following topics.
		C03	To develop ability to calculate taxable Income of ‘Individual’, ‘Hindu Individed Family’ and ‘Company’ assesses.
		C04	To identify the Tax Planning and Assessment Procedures for Individuals, Firms and Companies.
		C05	To acquire the ability to apply the knowledge of the provisions of laws to various situations in actual practice.



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21UCME01	OFFICE ORGANIZATION	C01	To identify components of office management roles and procedures and team dynamics
		C02	To develop processes for office operations.
		C03	To identify skills and competencies of an office manager.
		C04	To enable the students to learn the office organization, types, office furniture and machines.

SEMESTER- V

21UCM16	MANAGEMENT ACCOUNTING	C01	To develop an understanding of the conceptual frame work of management accounting.
		C02	Demonstrate mastery of costing systems, cost management systems, budgeting systems and performance measurement systems
		C03	To evaluate the costs and benefits of different conventional and contemporary costing systems.
		C04	To learn independently and to demonstrate high level personal autonomy and accountability.
		C05	To acquaint the students, the Management Accounting Techniques that facilitates managerial decision making.



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21UCM17	ENTREPRENEURIAL DEVELOPMENT	CO1	Appreciate the ethical, cross-cultural, and historical context of environmental issues and the links between human and natural systems.
		CO2	Reflect critically about their roles and identities as citizens, consumers and environmental actors in a complex, interconnected world.
		CO3	To enable the students to learn the concept of Entrepreneurship.
		CO4	To realise the importance of entrepreneurship qualities required for small business management.
		CO5	To instill ideas on identification, selection and preparation of projects and to have awareness on the institutions promoting entrepreneurship.
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		CO2	To compute the income from capital gains of an individual.
		CO3	To describe the rules applicable in clubbing and aggregation of income and identify the order of set off of losses.
		CO4	To know idea about E-Filing, Deductions & Computation of Total Income.
		CO1	To enlighten the students the duties of company secretary.
		CO2	Communicate effectively on complex corporate activities in association with corporate community and with society at large.



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		CO4	On successful completion of this course the students shall learn the secretarial work.
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		CO2	To know about various types accounting heads and voucher, inventory in computerized format.
		CO3	To improve students practical knowledge as well as they know to fill different types of forms.



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PROGRAMME OUTCOMES OF PG PROGRAMMES (2021 ONWARDS)

Name of the Programme: M.COM COMMERCE	
PSO1	To provide a systematic and rigorous learning and exposure to Banking and Finance related disciplines.
PSO2	To train the students to develop conceptual, applied and research skills as well as competencies required for effective problem solving.
PSO3	To enable the students well versed in national as well as international trends.
PSO4	To provide in-depth understanding of all core areas specifically Advanced Accounting.
PSO5	To acquaint the students with conventional as well as contemporary areas in the discipline of Commerce.



COURSE OUTCOMES OF PG COURSES (2021 ONWARDS)

Name of the Programme: M.COM COMMERCE		
Course Code & Course Title	Course Outcome	
SEMESTER - I		
21PCM01 MARKETING MANAGEMENT	CO1	To outline key marketing concepts and its application to different markets.
	CO2	To analyze and examine the implementation of marketing concepts and strategy to firms.
	CO3	Identify ethical and legal implication of marketing decisions.
	CO4	Analyze global business opportunities and its implications on a firm's marketing strategy.
	CO5	To identify factors and processes essential for designing marketing strategy
21PCM02 ACCOUNTING FOR MANAGERIAL DECISION	CO1	To enhance the abilities of learners to develop the concept of management accounting and its significance in the business.
	CO2	To enhance the abilities of learners to analyze the financial statements
	CO3	Measure the profitability of decentralized business segments.
	CO4	Evaluate capital budget alternatives and apply managerial accounting concepts to management decision making.
	CO5	To enable the learners to understand, develop and apply the techniques of management accounting in the financial decision making in the business corporates.



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21PCM03	FINANCIAL MANAGEMENT	CO1	To enable participants to understand the relevance of key financial management concepts.
		CO2	Apply capital budgeting projects using traditional methods.
		CO3	Analyze the main ways of raising capital and their respective advantages and disadvantages in different circumstances.
		CO4	Integrate the concept and apply the financial concepts to calculate ratios and do the capital budgeting.
		CO5	This course should have an understanding of financial and management accounting at the intermediate level.
21PCM04	MODERN BANKING	CO1	Students understand the customer banker relationship.
		CO2	Determine rights and duties of a banker.
		CO3	To able to determine appropriate leadership styles to use in a particular situations.
		CO4	To describe how to ethically use power, politics, and influence to accomplish their work.



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		CO5	It explains the role of Hi tech banking and modern instruments.
21PE01	ORGANISATIONAL BEHAVIOUR	CO1	To analyze and compare different models used to explain the individual behaviour related to motivation and rewards.
		CO2	To identify the processes used in developing communication and resolving conflicts.
		CO3	Able to identify the characteristics of successful teams in order to function effectively as a team members and leaders.
		CO4	Able to demonstrate effective techniques for managing conflict.
		CO5	To explain group dynamics and demonstrate skills required for working in groups (team building).
SEMESTE R - II			
21PCM05	ADVANCED COST ACCOUNTING	CO1	To prepare learners to understand the Scope of Cost Accounting in any business activity.
		CO2	To learn the Cost Accounting treatment in relation to Material Cost Accounting, employee cost and overheads.
		CO3	Apply the techniques of marginal costing and CVP analysis in business decision making.
		CO4	Apply the ABC concept in business.
21PCM06	INVESTMENT ANALYSIS AND PORTFOLIO MANAGEMENT	CO1	To determine how an investment is likely to perform and how suitable it is for a particular investor.
		CO2	Exhibit the acquaintance of the securities market and its constituents.



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	CO3	To explored to different avenues of investment.
	CO4	To invest in less risk and more return securities.
	CO5	Apply knowledge gained to perform analysis of various securities.
21PCM07	ADVANCED BUSINESS STATISTICS	
	CO1	To develop the students ability to deal with numerical and quantitative issues in business.
	CO2	To enable the use of statistical, graphical and algebraic techniques wherever relevant.
	CO3	To provide a theoretical appreciation and use of statistics.
	CO4	To teach statistical techniques which aid modern managers to take wise decisions in compertitce environment.
	CO5	To have a proper understanding of Statistical applications in Economics and Management.
21PCM08	E-COMMERCE	
	CO1	Understand the basic concepts and technologies used in the field of management information systems.
	CO2	Have the knowledge of the different types of management information systems.
	CO3	To explain the process that should be followed in building an E-commerce presence.
	CO4	Identify the key security threats in the E-commerce environment.
	CO5	Understand the processes of developing and implementing information systems.



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21PCME03	FINANCIAL MARKETS AND INSTITUTIONS	CO1	To evaluate the investment as a financial asset and use the various tools of the financial market.
		CO2	To computes economic value of bonds.
		CO3	To enlighten the students Computes economic value of stocks.
		CO4	Compares for an exchange regimes.
		CO5	It use strong financial-analytical skills and apply them to solve investment problems.
21PCSED2	FUNDAMENTALS OF COMPUTER AND COMMUNICATIONS	CO1	Give students an in-depth understanding of why computers are essential components in business, education and society.
		CO2	Utilize the Internet Web resources and evaluate on-line e-business system.
		CO3	Apply ethical principles and commit to professional ethics and responsibilities and norms of the engineering practice.



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		CO4	Function effectively as an individual, and as a member or leader in diverse teams, and in multidisciplinary settings.
		CO5	Solve the common business problems using appropriate Information Technology applications and systems.
21PHR01	HUMAN RIGHTS	CO1	Depth insight into the constitutional, statutory and institutional aspects of human rights protection in India.
		CO2	Understand the historical growth of the idea of human rights.
		CO3	Demonstrate an awareness of the international context of human rights
		CO4	Discussion on institutional framework in India dealing with protection and enforcement of human rights.
		CO5	Analyse and evaluate the concepts and ideas.
SEMESTER - III			
21PCM09	RESEARCH METHODOLOGY	CO1	Identify and discuss the issues and concepts salient to the research process
		CO2	Assess the basic function and working of analytical instruments used in research.
		CO3	Discuss the different methodologies and techniques used in research work.
		CO4	Propose the required numerical skills necessary to carry out research.
		CO5	Identify and discuss the concepts and procedures of sampling, data collection, analysis and reporting.
21PCM10	ADVANCED CORPORATE ACCOUNTING	CO1	Develop a process for redemption of Preference shares.



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	CO2	Construct the Restructuring of capital structure in the financial statement of Joint stock company Ltd	
	CO3	To explain the implication of Unethical Accounting practices on the society.	
	CO4	Calibrate the procedure involved in Amalgamation of companies.	
	CO5	Construct the Restructuring of capital structure in the financial statement of Joint stock company Ltd.	
21PCM11	HUMAN RESOURCE MANAGEMENT	CO1	To enable the students to understand the HR Management and system at various levels in general and in certain specific industries or organizations.
		CO2	To develop the relevant skills necessary for application in HR related issues.
		CO3	To provide the innovative solutions and problems in the fields of HRM.
		CO4	Identify the use of people analytics in strategy.
		CO5	To help the students focus on and analyse the issues and strategies required to select and develop manpower resources.
21PCM12	INCOME TAX AND TAX PLANNING	CO1	Prepare the statement showing computation of income from other sources of an individual.
		CO2	It helps to know about the powers and functions of income tax authorities.
		CO3	Prepare the statement showing computation of income from other sources of an individual.
		CO4	Compute Gross Total Income, Total Income and the tax liability of an individual.



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	CO5	They know about, powers and functions of income tax authorities.
21PCME05 RESOURCE MANAGEMENT TECHNIQUES	CO1	To develop the understanding of the concept of human resource management and to understand its relevance in organizations.
	CO2	To integrate the knowledge of HR concepts to take correct business decisions.
	CO3	To solve the problems in Resource Allocation Scheduling.
	CO4	To analyse the strategic issues and strategies required to select and develop the man power resource.
SEMESTER - IV		
21PCM13 INDIRECT TAXES	CO1	To enable the students understand determination of price under different market forms.
	CO2	To describe the concept of Inflation and its consequences in an economy.
	CO3	To illustrate the calculation of national income.
	CO4	To know the basic methods and legal provisions of indirect taxes.
	CO5	To enable the students understand the situation of consumer and producer equilibrium.
21PCM14 SERVICES MARKETING	CO1	To provide students with an appreciation of concepts, functions, and techniques of the craft of marketing service.
	CO2	Defining and Measuring customer satisfaction and service quality.
	CO3	To learn how the services sector operates in developing economies, like India.



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	CO4	Understanding the most important components of services marketing theory.
	C05	Assessing the way in which this theory can be practically applied in the service sector.
	C06	To promote the customer service-Oriented mindset
21PCME07 INSURANCE AND RISK MANAGEMENT	C01	To explain the students about various types of risks.
	C02	To explain the regulatory framework of Insurance in India.
	C03	Explain nature and principles of Insurance.
	C04	Describe the features of Life Insurance.
	C05	To prepare students for successful career in the risk management and insurance industry
	C06	Analyze the performance of Cloud Computing.
21PCMPR1 PROJECT WORK	C01	To provide the knowledge in research work.
	C02	To widened theoretical knowledge with the help of practical knowledge.
	C03	To develop practical and analytical thinking skill.
	C04	To gain the knowledge of problem solving skill.
	C05	To increase the practical knowledge of research and also induce the students for searching information related to their topics.



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