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Affiliated to Madurai Kamaraj University

Re-Accredited with 'A++' by NAAC (Cycle - IV)

Mary Land, Madurai - 625018, Tamil Nadu

AQAR – QUALITATIVE METRIC

2022 - 2023

Criterion 1 - Curricular Aspects

1.1.1 Curricula developed and implemented have relevance to the local, national, regional and global developmental needs which is reflected in Programme outcomes (POs), Programme specific outcomes (PSOs) and Course Outcomes (COs), of the Programmes offered by the Institution.

Name of the Programme: B.COM

Programme Outcomes:

PO1	Disciplinary knowledge : Capable of demonstrating comprehensive knowledge and understanding						
	of one or more Disciplines that form a part of an Undergraduate Programme of Study						
PO2	Communication Skills: Ability to express thoughts and ideas effectively in writing and orally;						
	Communicative with others using appropriate media: confidently share one's views and express						
	herself / himself; demonstrate the ability to listen carefully, read and write analytically and present						
	complex information in a clear and concise manner to different groups.						
PO3	Critical Thinking: Capability to apply analytic thought to the body of knowledge; analyse and						
	evaluate evidence, arguments, claims, beliefs on the basis of empirical evidence; identify relevant						
	assumptions or implications; formulate coherent arguments; critically evaluate practices, policies						



	and theories by following scientific approach to knowledge development.
PO4	Problem Solving : Capacity to extrapolate from what one has learnt and apply their competencies to
	solve different kinds of non- familiar problems, rather than replicate curriculum content knowledge;
	and apply one's learning to real life situations.
PO5	Analytical Reasoning: Ability to evaluate the reliability and relevance of evidence; identify logical
	flaws and holes in the arguments of others; analyse and synthesize data from the variety of sources;
	draw valid conclusion and support them with evidence and examples and addressing opposing
	viewpoints.
PO6	Research- related skill: A sense of inquiry and capability for asking relevant/appropriate
	questions, problem arising, synthesising and articulating, Ability to recognise cause and effect
	relationships, define problems, formulate hypothesis, analyse and interpret and draw conclusions
	from data, establish hypothesis, predict cause and effect relationships, execute and report the
	results of an experiment or investigation.
PO7	Co-operation/Team work: Ability to work effectively and respectfully with diverse teams; facilitate
	cooperative or coordinated effort on the part of a group, and act together as a group or a team in the
	interests of a common cause and work efficiently as a member of the team.
PO8	Scientific reasoning: Ability to analyse, interpret and draw conclusions from quantitative or



	qualitative data: and critically evaluate ideas, evidence and experiences from an open minded and
	reasoned perspective.
PO9	Reflective thinking: Critical sensibility to lived experiences, with self-awareness and reflexivity of
	both self and society.
PO10	Information/Digital Literacy: Capability to use ICT in variety of learning situations, demonstrate
	ability to access, evaluate and use a variety of relevant information sources, and use appropriate
	software for analysis of data.
PO11	Self- directed learning: ability to work independently, identify appropriate resources required for a
	project and manage a project through to completion.
PO12	Multicultural competence: Posse's knowledge of values and belief of multiple cultures and global
	perspective: and capability to effectively engage in a multicultural society and interact respectfully
	with diverse groups.
PO13	Moral and Ethical awareness /reasoning: Ability to embrace moral/ethical values in conducting
	one's life, formulate a position/argument about an ethical issue from multiple perspectives and use
	ethical practices in all work. Capable of demonstrating the ability to identify ethical issue's related
	to one's work, avoid unethical behaviour such as fabrication, falsification or misrepresentation of
	data or committing plagiarist, not adhering to intellectual property rights; appreciating
	environmental and sustainability issues; and adopting objective, unbiased and truthful actions in



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	all aspects of work.							
PO14	Leadership readiness/qualities: Capability for mapping out the task of the team or an							
	organisation, and setting direction, formulating and inspiring vision, building a team who can help							
	achieve the vision, motivating and inspiring team members to engage with that vision and using							
	management skill to guide people to the right destination in a smooth and efficient way.							
PO15	Ability to acquire knowledge and skills, including "learning how to learn", that are necessary for							
	participating in learning activities throughout life, through self-paced and self-directed learning							
	aimed at personal development, meeting economic, social and cultural objectives and adapting to							
	changing trades and demands of workplace through knowledge/skill development/reskilling.							

Programme Specific Outcomes:

PSO 1	Placement : To prepare the students who will demonstrate respectful engagement with others' ideas, behaviours, beliefs and apply diverse frames of reference to decisions and action. Further the students are encouraged with add-on value based and job-oriented courses which ensure them to sustain in the organisation level.
PSO 2	Contribution to Business World: Apply theoretical concepts to business practices to produce employable, ethical, and innovative professionals to sustain in the dynamic business world.
PSO 3	Contribution to the Society: To contribute to the development of the society by collaborating with



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stakeholders for mutual benefit. Become acquainted with commercial knowledge and soft skill to react in the most appropriate way when faced with challenges in the society.

Course Outcomes (COs):

Course Code	Course Title	Nature of the Course (Local/Nation al/Regional/G lobal)	Course Description	Course Outcomes
			The course aims to	CO1: Demonstrate the
	FINANCIAL ACCOUNTING I National	National	provide the students	importance of principles of
			with basic	management.
23A1CC1/			understanding of	CO2: Paraphrase the
23AC1CC1			principles & concepts	importance of planning and
201101001			of accounting as well	decision making in an
		as accounting	organization.	
			practices, financial	CO3: Comprehend the concept



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			reporting & ana	alysis	of various authorizes and
			which intend	to	responsibilities of an
			provide a st	trong	organization.
			foundation	for	CO4: Enumerate the various
			advance courses	s in	methods of Performance
			financial accounti	ing	appraisal
					CO5: Demonstrate the notion of
					directing, co-coordination and
					control in the management.
			The course prov	vides	CO1: Demonstrate the
			an overview	of	importance of principles of
			management and	d its	management.
23A1CC2/	PRINCIPLES OF	Global	evolution. It exam	nines	CO2: Paraphrase the
23AC1CC2	MANAGEMENT		management		importance of planning and
			functions of plans	ning,	decision making in an
			organizing, lead	iding,	organization.
			and controlling	and	



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			its impact on the	CO3: Comprehend the concept
			business organization.	of various authorizes and
			It discusses necessary	responsibilities of an
			skills and functions	organization.
			required for efficient	CO4: Enumerate the various
			manager in	methods of Performance
			contemporary	appraisal
			business	CO5: Demonstrate the notion of
			environment.	directing, co-coordination and
				control in the management.
				CO1: Elaborate the role of State
			Study of consumer	and Market in Economic
23E1GE1	INDIAN ECONOMIC DEVELOPMENT	National	behaviour, individual	Development
2021021			firm's production, cost and revenue	CO2: Explain the Sectorial contribution to National Income
				CO3: Illustrate and Compare



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				National Income at constant and current prices. CO4: Describe the canons of public expenditure
				CO5:Understand the theories of money and supply
23AC1EC1	BUSINESS COMMUNICATION	Global	The Course introduce the concept of Comprehensive way of communication, its scope and importance in business and role of communication.	CO3: Paraphrase the concept of various correspondences.



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				CO5:Acquire the skill of preparing an effective resume
23A1SE1 / 23AC1SE 1	FUNDAMENTALS OF FINANCIAL ACCOUNTING	National	l e	CO1: Be introduced to the nature and concept of Financial Accounting CO2: Gain thorough Knowledge in preparing journal, ledger and Trial Balance CO3: Able to prepare Subsidiary Books CO4: Knowledge in Single column, Double Column and Petty Cash Book CO5:Prepare final accounts



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_			accounting information system,	
			accounting concepts,	
			accounting principles, accounting cycle,	
			recording of	
			transactions, and	
			financial statement	
			concepts.	
			This course focuses on	
				business and Commerce
23A1FC/	INTRODUCTION TO			CO2: Recognise the various
23AC1FC	COMMERCE	Global		forms of organisation.
			exchange of goods and services from	CO3: Know the essentials of Transportation and warehouses
			producers to end	Transportation and warehouses



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			consumers.	CO4: Be familiar with basics of Banking and Insurance CO5:Be introduced to Marketing
				and Advertising
23A2CC3 / 23AC2CC 3	Financial Accounting-ii	National	This course enables the students to gain knowledge and skills in the procedure relating to Hire purchase, Instalment system ,Branch & Departmental Accounts partnership Accounting and other specified areas of financial accounting.	purchase accounts and Instalment systems CO2: To prepare Branch accounts and Departmental Accounts CO3: To understand the accounting treatment for admission and retirement in partnership



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			dissolution of a firm. CO5:To elaborate the role of IFRS
23A2CC4 / 23AC2CC 4	Business law	National	CO2: Understand the clauses and exceptions of Indian Contract Act. CO3: Outline the contract of indemnity and guarantee CO4: Familiar with the provision relating to Bailment



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23E2GE2 / 23AC2GE 2	BUSINESS ENVIRONMENT	National	Study of environment and business	CO1: Remember the nexus between environment and business. CO2: Apply the knowledge of Political Environment in which the businesses operate. CO3: Analyze the various aspects of Social and Cultural Environment. CO4: Evaluate the parameters in Economic Environment CO5:Create a conducive Technological Environment for
23A2SE2 /23AC2S E2	FUNDAMENTALS OF FINANCIAL ACCOUNTING	National		CO1: Be introduced to the nature and concept of Financial



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			accounting, preparation of journal, ledger, trial balance, recording of entries in subsidiary books and preparation of final accounts with simple adjustments	in preparing journal, ledger and
23A2SE3 / 23AC2SE 3	SELF MANAGEMENT SKILLS	Global		Analysis



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			patience and emotional intelligence.	and others CO4: Able to set short, medium and long term goals. CO5:Ability to measure
				Emotional Intelligence
19A3CC5	ADVANCED ACCOUNTING	National	accounting claims for loss of profit / loss of	payments, income and expenditure accounts and balance sheet, of non-trading concerns CO2: Derive profit and state of affairs, for businesses having



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				for loss of profit and stock
			This course gives a broader framework for cost accounting	CO5:Find out the results of department store operations CO1: Relate costs, costing and cost accounting concepts, types, methods, and techniques as a branch of accounting, crisis crossing with financial and
19A3CC6	COST ACCOUNTING CONCEPTS	National		CO2: Classify costs, and prepare cost sheet, tenders &

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				ordering quantity and levels of inventory CO4:Compute labour cost and turnover, idle time over time and deduce incentives under different schemes CO5:Differentiate between allocation and absorption of overheads and prepare relevant statements
23A3CC7 / 23AC3C	PRACTICAL BANKING	National	This course enables the students to know about the banking law, the practice of banking law in transactions engaged with the banker, and	CO1: Identify the relationship between banker and customer, acquaint with procedure of opening different types of accounts with bankers familiarize with operation of bank accounts

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C7			the latest trends in	CO2: Explain the nitigritties of
			banking.	the provisions of Negotiable
				Instruments, Act 1881.
				CO3: Enumerate the provisions
				for paying and collecting banker
				CO4:Explain credit creation and
				ways of providing advances, and
				the principles behind sound
				lending
				CO5:Learn about the practises
				used in banking transactions in
				practice.
			This course would	CO1: Students would become
	INTERNATIONAL		impart the knowledge	knowledgeable of all the basic
19E3AC3	BUSINESS	Global	of international	
	MANAGEMENT		business, operation of multinational	<u> </u>



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			companies,	Knowledge of different types of
			international market,	business
			foreign exchange and Balance of payment	CO3: Able to compare and contrast the business culture of India with other countries. CO4:Groomed up with management skills
				CO5:Gained knowledge on
				convertibility of rupee.
			This course helps the students to contribute to a better work	CO1: Identify individuals psychological needs, stages contextually
19A3SB1 1	Self Management Skills	Global	environment and enables them to have self-confidence,	
			patience and	Challenges and acquaint with



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			emotional intelligence.	real self
				CO3: Critique internal and external motivators, and communicate to others CO4:Set goals through
				procedural framework
				CO5:Become aware of Emotional Intelligence and
				familiarize with ways of
				enhancing emotional intelligence and measure the same.
19A4CC8	Partnership Accounting	National	This course enables the students to gain knowledge and skills in the procedure	partnership Act, regarding maintenance of books of



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			relating to partnership Accounting and other	past guarantees & adjustments CO2: Record accounting
			specified areas of financial accounting and to have a focus on accounting for all types of transactions	transactions during admission, retirement, death of partner CO3: Account for dissolution of
				categorical treatment
21A4CC9	COST ACCOUNTING METHODS	National	This course helps the students to understand costing concepts and the	CO1: Help organisations in preparing contract accounts and accounts for intermittent production



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			applicat	ion	of	the	CO2: Ca	lculate	costs	for
			methods	s c	of o	cost	continuous	produ	action 8	& at
			account	ing an	nd h	elps	stages,	demons	trating	the
			to equip	the s	stude	ents	extent of	equivale	ent comp	oleted
			with	skills		and	units and	identify	inter pr	ocess
			knowled	lge to	ider	ntify	profits			
			and cal	culate (diffe	rent	CO3: Apr	oortion	joint	costs
			types of	cost.			systematic		3	
							CO4:Calcu	late	costs	for
							operations	like	trans	sport,
							powerhous	e, cinen	na house	
							CO5:Recor	cile bet	ween cos	t and
							financial	records	and ex	plain
							the reason	s for dis	agreeme	nt
19A4CC1 0	PRINCIPLES AND PRACTICE OF	Global		ourse studen			CO1: Rat	onalize manage	_	ts of
	MANAGEMENT		the	stuaen	ııs	ιο		8	_	



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	familiar	rize	themselves	theories of general management
	with t roles,	he resp nd f	knowledge, oonsibilities, functions of	CO2: Provide a bird's eye view on the meaning, importance and



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				CO5:Explain the techniques behind direction and control and summaries steps involved in control
19E4AC4	ENTREPRENEURIAL DEVELOPMENT	National	This is a course to introduce the student to understanding creative abilities, recognizing their creative abilities, changing their way of viewing creativity.	qualities of an Entrepreneur CO3: To enable the students to
19A4SB2	INTERPERSONAL	Global	This course helps to	CO1: Distinguish key factors



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SKILLS	build effective and involved in successful
	polished interpersonal advertising and be able
	skills and to develop tosubstantiate the importance of
	relationship among advertising products/ services
	students and to train CO2: Recall various media
	them to be socially involved in advertising
	responsible citizen. products/ services and identify
	the positioning of the media in
	hosting advertisements
	CO3: Formulate advertisement
	copy and categorise the
	components of advertisement
	copy
	CO4:Use photo shop and flash
	media in editing images
	CO5:Nurture and apply



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			This Course	creativity in advertising and critically examine any advertisementon different media CO1: Account for the procedural process involved issue of shares
19A5CC11	CORPORATE ACCOUNTING	National		and forfeiture in redemption of preference shares CO2: Assist Corporates, in accounting for redemption of debentures CO3: Compute underwriting commission and record for u/t businesses, and assess profits prior to incorporation, for corporation India CO4:Prepare Income statement & balance sheet, following the



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				specification of Company act,
				2013
				CO5:Value shares of goodwill,
				based on the typicality of each
				company
			A comprehensive	CO1: Compare the formation of
			study of the	Company with Partnership
			provisions of	CO2: Explain the knowledge of
			Companies Act 2013	MOA and AOA
19A5CC12		National	with the necessary amendments will help	COO. Absess the concept of
	COMPANY LAW			Share Capital , Shares and
			the students to get an	Debentures
			overall view of the	CO4:Discuss the appointment,
			provisions of company	
			law.	duties and right of directors
				and secretary
				CO5:Plan with proper



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19A5CC1 3	INCOME TAX LAW AND PRACTICE	National	This course provides an introduction to an overview of the fundamental concepts of income-tax law. The contents of this paper are designed with the objective of equipping the students to cope with the emerging income-tax law.	CO2: Define salary and compute salary within the precincts of the relevant Financial Act CO3: Calculate Income from House Property, depending on the number of holdings and nature of occupation of such property
				CO4:Determine Income from



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				CO5:Compute GTI for
				individuals and cut across
				theoretically between types of
				assessment.
			This course	CO1: Create companies using
			builds on the	Tally ERP
			foundation of	CO2: Use features effectively
			accounting techniques	and navigate between functional
			and theory and to	keys
19A5CC1	FINANCIAL ACCOUNTING	Global	enables the gain	CO3: Create vouchers and
4	SOFTWARE		knowledge on	invoices and use GST in
	PACKAGE		accounting and	preparing taxable invoices
			financial aspects that	CO4:Conduct financial
			enables the students	
			to manage their	statements analysis, using MIS
			business financial	CO5:Help organizations in
			transactions	extracting inventory information



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19A5ME1	QUANTITATIVE TECHNIQUES	Global	computing Index Numbers, predicting values, Assignment & Transportation problems and Replacement	CO1: Compute index numbers CO2: Predict values from the given data CO3: Select the optimum assignment for travelling salesman CO4:Evaluate the basic feasible solution CO5:Determine the optimal replacement policy
19A5ME2	RESEARCH	National	This course	CO1: Define research and identify need and criteria of



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	METHODOLOGY		enables	an	good research.
			understanding	about	CO2: Know to formulate
			collection of	data,	research problem and prepare
			formulation hypothesis	of and	research design.
			preparation	of	CO3: Know to explain different
			research reports	•	methods of collecting data
					CO4:Know how to process
					collected data
					CO5:Know how to write good
					research report.
			This	course	CO1: Be lucid on characters of a
			enables the st	udents	good leader
19A5SB3	LEADERSHIP SKILLS	Global	to obtain lead	lership	CO2: Work in teams and involve
		Global	potential and	ability	in Team Building Processes
			and to develop a	O	CO3: Foster trust and creativity
			of leadership sk	cills to	CO3. Poster trust and creativity

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			become an eff	ffective	in team dynamics
			leader.		CO4:Conceptualise conflict
					management and identify the
					requisite skills for conflict
					resolution
					CO5:Conduct sectional analysis
					on significant women
					entrepreneurs and business
					leaders
			This course en	nables	CO1: Internalize effective
			the students to	o gain	communication in reading and
			effective		writing
21A5SB4	21A5SB4 SOFT SKILLS Global	communication,	,	CO2: Cognize on effective	
		presentation		presentation	
			interview skills, t		CO3: Face the interview given
				ectively	varied approaches in
			participate in	GDs	



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			and understand attitudes and non verbal communication through body	Group Discussions
			language better.	CO5:Develop positive attitude, Use dignified Body language and gestures and be emotionally balanced.
19A6CC1 5	ADVANCED CORPORATE ACCOUNTING	National	This course enables the students to know about the principles involved in the maintenance of company accounts in accordance with the principles of company law and an understanding of	reconstruction of body corporate and be procedurally conversant CO2: Distinguish merger and purchase and account for amalgamation

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			accounts of	special	liquidator's final statement of
			companies		account when liquidation takes
					place
					CO4:Consolidate the balances
					and account of holding and
					subsidiary company
					CO5:Prepare accounts for
					electricity and public utility
					concerns
			This course e	enables	CO1: Distinguish Direct and
			the students	s to	Indirect taxes, be sub servant
	20072		understand th	ne law	with the introduction of GST
19A6CC1	19A6CC1 GOODS AND SERVICE TAX AND CUSTOMS ACT National	National	and the applica	ation of	CO2: Draw a line of lineation
0			business	taxes	between CGST,SCST IGST and
			including the	Goods	UGST and define the basics of
			and services ta	ax and	GST along with its governance
			to impart	and	



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			familiarize	with	the	CO3: Register, pay and file
			knowledge	of go	oods	returns under GST trumpeting
			and services	s tax.		theoretical inputs.
						CO4:Calculate ITC under GST.
						CO5: Acquaint with valuation of
						goods, procedures for import
						and export of goods and rules
						thereafter until goods are
						available for normal
						consumption.
			This	CO	urse	CO1: Enumerate basic
			enables the	e stud	ents	principles governing audit and
			to get an in	nsight	into	its conduct
19A6ME5	AUDITING	National	the	princip	ples,	CO2: Necessitate inter control
			methods		and	audit and inter check in
			techniques	of audi	iting	organizations
			for differen	t type:	s of	5

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			organizations.	CO3: Vouch cash and trading
				transactions
				CO4:Identify the requirement
				investigations in organizations
				and procedural considerations
				involved in investigation
				CO5: Saturate on the role of
				company auditor.
	BUSINESS LAW	National	This course enables	CO1: Explain the Objectives and
			the students to	significance of Mercantile law
			understand the	CO2: Understand the clauses
19A6CC1			business law and the	and exceptions of Indian
7			application of contract	Contract Act.
			act, bailment and	CO3: Outline the contract of
			pledge, intellectual	indemnity and guarantee
			property right including sale of goods	COA. Formilian with the



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			act.	provision relating to Bailment and Pledge CO5:Explain the various provisions of Sale of Goods Act 1930
23A6ME3/ 23AC6ME3	MANAGEMENT ACCOUNTING	National	concepts relating to	management accounting and make financial statement analysis CO2: Prepare cash flow statement as per Indian AS -3 CO3: Use marginal costing as a technique in managerial decision making



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				and overheads
				CO5:Prepare budgets to manage sales, production, cash and operations and use ZBB as a strategy for budgeting
				CO1: Summarise the role and
	FINANCIAL SERVICES	National	This course is	function of the financial system
			designed to enable the	CO2: Gain practical knowledge
			students to	on key areas relating to
			understand the	management of financial
23A6ME6/			concept of Financial	products and services
23AC6ME6			Services and the	CO3: Familiarize students about
			processes and	Venture Capital, Leasing.
			strategies involved in	venture Capitai, Deasing.
			the various Financial	CO4: Infer the importance of the
			services in India .	Credit Rating system.
				CO5:Understand various types



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				of Mutual funds schemes and the roles of NSDL and CSDL.
	TRESS AND TIME IANAGEMENT	Global	This course enables the students to gain the personal insight implement a successful time and stress management system. Proven time management techniques for achieving the goals are necessary.	stress and coping behaviour CO3: Effectively handle and help others handle stress CO4: Value time and manage effectively
19A6SB6	CAREER MANAGEMENT	Global	This course is designed to enable the	CO1: Relate Job and Career CO2: Design career and manage



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		students to	stress
		understand the	CO3: Prove employable skills
		concept of career and	- 1
		the processes and	
		strategies involved	
		with successful career	job
		management. This	CO5:Move towards career
		course also provides	progression
		students with the	
		necessary career	
		exploration and	
		management skills	
		and tools to effectively	
		move forward in	
		pursuing professional	
		career opportunities	
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19A6ME4 HUMAN RESOURCE	Global	This course enables	CO1: Familiarize the process of



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MANAGEMENT	the students to learn requirement, selection and
	the functions of induction
	management and CO2: Spell out methods involved imparting knowledge in Training and Development of
	in Training and Development of
	to procure, develop employees and Executives
	and maintain the
	human resource. CO3: Point out morale as an key
	element in enhancing
	productivity
	CO4: Apply Worker's
	Participation in Management
	and know the mode of
	operations
	CO5:Familiarize the process of
	requirement, selection and
	induction