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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**

2023 - 2024

#### **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.

**Programme Code: USCH** 

Name of the Programme: B.COM. (HONOURS)

#### **Programme Outcomes:**

PO1	<b>Disciplinary knowledge</b> : 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					



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	and theories by following scientific approach to knowledge development.							
PO4	<b>Problem Solving</b> : 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	<b>Analytical Reasoning</b> : 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.							
P06	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							



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	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						
	all aspects of work.						



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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	<b>Lifelong learning:</b> 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 actions.
PSO 2	Entrepreneur: To create effective entrepreneurs by enhancing their critical thinking, problem solving, decision making and leadership skill that will facilitate startups and high potential organizations



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PSO 3	Research and Development: Design and implement HR systems and practices grounded in research that complies with employment laws, leading the organization towards growth and development.
PSO 4	Contribution to Business World: To produce employable, ethical and innovative professionals to sustain in the dynamic business world.
PSO 5	Contribution to the Society: To contribute to the development of the society by collaborating with stakeholders for mutual benefit

#### **Course Outcomes (COs):**

Course Code	Course Title	Nature of the Course (Local/ National/ Regional/ Global)	Course Description	Course	Outcomes
23V1CC1	CORE PAPER Financial Accounting I	Global	Students gain knowledge of Advanced Accounting principles,	CO1 concept errors	Remember the of rectification of and Bank



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			procedures and	reconciliation statements.
			techniques used to solve business	CO2 Apply the knowledge
			problems and make	in preparing detailed
			financial decisions	accounts of sole trading
				concerns
				CO3 Analyse the various
				methods of providing
				depreciation
				CO4 Evaluate the methods
				of calculation of profit
				CO5 Determine the royalty
				accounting treatment and
				claims from insurance
				companies in case of loss of
				stock.
			This course presents	CO1 To understand the
23V1CC2	Principles of Management	Global	the principles,	basic management
	Management		techniques, and	concepts and functions



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			concepts	needed	CO2 To know the various
			for manage	rial analysi	techniques of planning and
			s and	decision-	decision making
			making.		CO3 To familiarize with the
					concepts of organisation
					structure
					CO4 To gain knowledge
					about the various
					components of staffing
					CO5 To enable the students
					in understanding the
					control techniques of
					management
			This	course	CO1 To understand the
	Elective Course Business Economics	National	introduces	economic	approaches to economic
23V1EC1			concepts	and	analysis
			principles	that	CO2 To know the various
			facilitate be	est decision	determinants of demand



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			making	of any	CO3 To gain knowledge on
			business.		concept and features of
					consumer behaviour
					CO4 To learn the laws of
					variable proportions
					CO5 To enable the students
					to understand the
					objectives and importance
					of pricing policy
23V1EC2	E-Commerce	Global	This course the activity or selling of on online s over the Inte	of buying f products ervices or	Electronic commerce



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				CO4 To understand the
				benefits and
				implementation of EDI
				CO5 To examine the ethical
				issues of E-commerce
			To provide an insight	CO1 State the nature and
			into the basic	the principles of insurance.
			principles of	CO2 Describe the available
			insurance, the types	life insurance policies and
			of general insurance	its benefits.
	Non-Major Elective (Offered to other major Students) Fundamentals of	National	and the different Life	CO3 Infer the procedures
23V1SE1			Insurance Plans.	for making claims against
				marine insurance policy.
	Insurance			CO4 Examine the nature of
				fire insurance and
				reinsurance.
				CO5 Interpret the
				importance of burglary,



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				motor and personal
				accident insurance.
23V1FC	Foundation Course FC Fundamentals of Commerce	National	This course introduces students to the fundamental principles of business for service and businesses organisation with the concepts in Banking and Insurance, Marketing, Income tax.	and industry.  CO2 To know models of the company formation.  CO3 To familiarize with the concepts of Income Tax  CO4 To learn the methods of bank accounts and insurance.
23V2CC3	Financial Accounting II	Global	Students gain knowledge of Advanced Accounting principles, procedures	mumahasa and Instalments



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		and	techn	iques	used	CO2	Го	unde	erstand	the
		to	solve	bus	siness	allocati	ion	of	expe	enses
		probl	lems	and	make	under		d	lepartm	ental
		finan	cial d	ecision	ns	accoun	ıts			
						CO3	To	0	gain	an
						unders	tanc	ding	8	about
						partner	rshiţ	p	acco	ounts
						relating	g to	Adı	mission	and
						retirem	ent			
						CO4	То	get	know	ledge
						regardi	ng		Partne	rship
						Accoun	ıts	re	elating	to
						dissolu	tion	of fi	rm.	
						CO5	То	]	know	the
						require	men	nts		of
						interna	ıtion	ıal	accou	nting
						standa	rds			



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		<u> </u>		
			Students gain	CO1 To know the nature
		National	knowledge of Various	and objectives of valid
			Acts, relationship and	contract
			behavior of business	CO2 To understand the
	Commercial Law		and individuals	essentials Performance of
			engaged in	contract of sale
23V2CC4			merchandising trade	CO3 To gain knowledge on
			and sales.	Rights and Liabilities of
				partners
				CO4 To define the concepts
				,Objective & Scope of
				Wages Act
				CO5 To understand the
				essentials Schemes PF and
				Gratuity
		National	This course consists	CO1 Understanding the
20112532	Business Statistical Methods		of an introduction to	CO1 Understanding the measures of central
23V2EC3				tendency
			business statistics	



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				,	
				including methods of	CO2 Become aware of the
				describing,	concepts of measures of Dispersion
				summarizing,	CO3 Evaluate the
				measuring and	correlation and regression using sampling techniques
				analyzing statistical	CO4 Understanding the
				-	Sampling techniques CO5 Examine the chi-
				applications and	square test.
				sampling	
				distributions.	
				Q. 1	001 79 1 1 1
	123V2EC4	Business Environment	National	Students gain knowledge of the business environment and its types and to know how business operates in different	CO1 To understand the nexus between
					environment and business.
					CO2 To know the Political
23V					Environment in which the
				environments.	businesses operate.
					CO3 To gain an insight into
					the Social Environment.
					CO4 To familiarize the



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			7		
					concepts of an Economic
					Environment.
					CO5 To learn the trends in
					the Global Environment.
				This course enables	
				the students to learn the basic accounting	l Hiindamentais
	23V2SE2	Skill Enhance Course SEC – 2 Fundamentals of Accounting with Tally	Global	principles in Tally.	CO2 Pass journals; prepare
					ledgers, Trial Balance
					CO3 Introduce Tally ERP as
					an accounting software
					package, in creation of
					records of small trader.
					CO4 Gain Knowledge in
					creating ledgers in tally.
					CO5 Creation of accounting
					voucher for purchase, sales,
					debit note, credit note in
					Tally



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				This course presents	CO1 To get familiar with		
	23V2SE3	Skill Enhancement Course Data Analysis using Software Package for Social Sciences	Global			the working of data,	the data view and variable
				descriptive analysis	CO2 To understand the		
				and inferential	working of data in SPSS		
				analysis in SPSS.	CO3 To get knowledge in		
					diagrammatic		
					representation in SPSS		
					CO4 To analyse the concept		
					of descriptive statistics in		
					SPSS		
					CO5 To know the testing of		
					hypothesis in SPSS		