

#### FATIMA COLLEGE (AUTONOMOUS), MADURAI – 625018

#### NAME OF THE PROGRAMME: M.COM

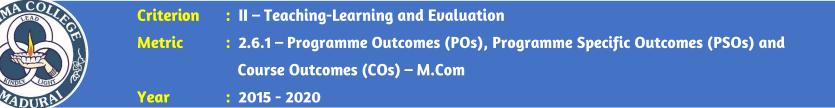
#### **PROGRAMME CODE: PACO**

#### **PROGRAMME OUTCOMES:**

The learners will be able to

- **PO1:** gain in-depth knowledge to understand, analyse and apply it to develop subject competency
- **PO2:** criticize historical, cultural, social, political, economic, literary concepts and perspectives that shape the world.
- **PO3:** enhance creative, critical, media, entrepreneurial and social skills consequently becoming socially responsible citizens.
- **PO4:** acquire research skills and pursue higher studies and research
- **PO5:** foresee the historical, socio-cultural, economic and literary changes and challenges.
- **PO6:** synthesize ideas from various disciplines and enhance problem solving, analytical skills and apply them for their professional roles.
- **PO7:** identify and asses Societal challenges women's issues in specific, in the local, regional, national, global levels and explore solutions.





#### **PROGRAMME SPECIFIC OUTCOMES:**

#### On successful completion of the course, students will be able to follow good practices like

- **PSO1:** Be fair and just in practice of taxation.
- **PSO2:** Maintain true and fair accounts.
- **PSO3:** Follow the code of conduct and ethics in vouching
- **PSO4:** Make right managerial decisions using techniques of cost and management accounting.
- **PSO5:** Be able to prepare business budgets.

#### 2019 - 2020

| Course Code | Course Title | COURSE OUTCOME  |
|-------------|--------------|---|
| 19PG1A1     | Auditing     | The student shall be able to –                                  |
|             |              | CO1: explain the mittigritties of auditing, it's variation from |
|             |              | investment and accounting, the objects and merits of            |
|             |              | auditing and the qualities of an auditor                        |
|             |              | CO2: highlights the essentialities and the mode of conduct of   |





|         |                              | various institutions/Organizations                            |
|---------|------------------------------|---|
|         |                              | CO3: vouch trading and cash transactions                      |
|         |                              | CO4: explain at length the provisions regarding audit of      |
|         |                              | companies   |
|         |                              | CO5: describe audit in computerized environment               |
| 19PG1A2 | Management Accounting        | The student shall be able to                                  |
|         |                              | CO1: synthesize on concept of management accounting           |
|         |                              | CO2: make expert analysis of financial statements             |
|         |                              | CO3: forecast fund requirements, and manage current asset     |
|         | <i>逸</i>                     | CO4: interpret computed variances between actual and          |
|         | à                            | standards and significantly, effect inter and intra firm      |
|         | KIND                         | comparisons   |
|         |                              | CO5: prepare functional budgets, conceptualize responsibility |
|         |                              | centers and identify functionality of MIS                     |
| 19PG1A3 | Advanced business statistics | The student shall be able to                                  |



|         |                         | CO1: have in depth knowledge on the fundamentals of statistics,  |
|---------|-------------------------|--|
|         |                         | correlation between two or More variables                        |
|         |                         | CO2: identify expected outcomes of events, compute theoretical   |
|         |                         | frequencies in case of double, rare and continuous               |
|         |                         | distribution of variables  |
|         |                         | CO3: use sampling techniques and apply tests of significance for |
|         |                         | large and small samples  |
|         |                         | CO4: use chi- square to test qualitative factors and do ANOVA    |
|         |                         | and F Test for one way and two way distribution series           |
| 19PG1A4 | E- commerce & E- office | The student shall be able to                                     |
|         | <u> </u>                | CO1: introduce the dynamics of world of electronic commerce, at  |
|         |                         | inter and intra organizational level extensively, upon e-        |
|         | <b>V</b> AIND           | banking services   |
|         |                         | CO2: space out for the paradigms of fin teen (digitalization) in |
|         |                         | businesses   |
|         |                         | CO3: capture the role of AI in services of businesses , namely,  |



 Criterion : II – Teaching-Learning and Evaluation
 Metric : 2.6.1 – Programme Outcomes (POs), Programme Specific Outcomes (PSOs) and Course Outcomes (COs) – M.Com
 Year : 2015 - 2020



|         |                         | banking, hospitals and engineering   |
|---------|-------------------------|--|
| 19PG2A5 | Quantitative techniques | The student shall be able to   |
|         |                         | <ul> <li>CO1: Trace the importance of OR, and its application in arriving at Business Solutions and use LLP, in locating resources, for maximizing profit</li> <li>CO2: Apply transportation models, to real* time businesses</li> <li>CO3: Arrive at the best route for travelling salesmen</li> <li>CO4: Manage inventory levels</li> <li>CO5: Use control techniques PERT and CPM to optimize time</li> </ul> |
| 19PG2A6 | Financial Management    | <ul> <li>The student shall be able to</li> <li>CO1: Use marginal costing as a tool to arrive at business decisions</li> <li>CO2: Arrive at minimum rate of return, required to maintain the MP of shares Navigate between different debt – equity mix; to maximize wealth</li> </ul>   |



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|         | N.A                                       | <ul> <li>CO3: Make "value simulations " for capital expenditure proposals</li> <li>CO4: Infuse time value of money, in evaluating profits and in preparing portion statements</li> </ul>  |
|---------|---|---|
| 19PG2A7 | Research methodology                      | <ul> <li>The student shall be able to</li> <li>CO1: approach research with a bend of mind, as a scientific method of study, and comprehend on the problems faced by the researchers in India</li> <li>CO2: understand the role of selection of research problem and formulate research design</li> <li>CO3: dive into and weigh the methods of data collection and sampling methods through situational analysis</li> <li>CO4: formulate and test hypothesis</li> <li>CO5: Use data processing techniques and present research work in research report</li> </ul> |
| 19PG2A8 | Software package for statistical analysis | The student shall be able to<br>CO1: compile data base and manipulate data, using SPSS and  |



|             |                  | <ul> <li>Apply SPSS in computing basic (statistic)</li> <li>CO2: apply parametric and non* parametric tests, to compare and interpret averages</li> <li>CO3: perform ANOVA association tests using SPSS</li> <li>CO4: correlate and regress variables , with SPSS</li> <li>CO5: extract component matrix, in factor analysis and evaluate data through reliability tests</li> </ul>                                       |
|-------------|------------------|---|
| COURSE CODE | Course Title     | COURSE OBJECTIVE  |
| PG3A9       | Advanced costing | <ul> <li>The student shall be able to</li> <li>distinguish costs create tenders collect costs for units, job, batch and prepare production Account</li> <li>distinguish costs create tenders collect costs for units, job, batch and prepare production Account</li> <li>compute Notional/ real profit, contracts, completed and in progress</li> <li>ascertain cost of finished product by products and joint</li> </ul> |



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|        |                               | <ul> <li>products for continuous Production</li> <li>prepare integral and non* integral cost accounts and reconcile between cost and financial Records</li> </ul>  |
|--------|-------------------------------|--|
| PG3A10 | Direct Taxes Law & Practice I | <ul> <li>The student shall be able to</li> <li>have a thorough understanding on the basics of I.T</li> <li>substance incomes exempt from tax and arrive at tax incidence based on residential status of assesses</li> <li>compute IFS given, varied forms and determination of salary receipt</li> <li>arrive at IFHP, in different contexts</li> <li>calculate taxable profits, in different business dimensions</li> </ul> |
| PG3A11 | Executive skills development  | <ul> <li>The student shall be able to</li> <li>portray herself and discover the secret the power within</li> <li>relate interpersonally with honed skills</li> <li>identify causes of stress and manage with stress</li> <li>foster Communication Skills</li> <li>assert as leaders ,Manage time better and speak better</li> </ul>  |

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|            |           | Course Outcomes (COs) - M.Com  | P              |
| MADURAL    | Year      | : 2015 - 2020  |                |

| PG3AE1 | Partnership accounting | • The student shall be able to                                      |
|--------|------------------------|---|
|        |                        | • pronounce the basics of partnership Act, regarding                |
|        |                        | maintenance of books of accounts of firm and deal with past         |
|        |                        | guarantees & adjustments  |
|        |                        | <ul> <li>record accounting transactions during admission</li> </ul> |
|        |                        | • ascertain the profit upto the date of death / retirement of       |
|        |                        | partner   |
|        |                        | • account for dissolution of partnership firm for amalgamation      |
|        |                        | o <mark>f f</mark> irms and sale of a firm to a company             |
|        |                        | • record the insolvency accounts f firms during piecemeal           |
|        |                        | distribution  |
| PG3AE2 | Marketing Management   | • The student shall be able to                                      |
|        | <del>Q</del>           | • spell out the cognitive of marketing and marketing mix ,and       |
|        | AIND                   | its recent dynamics   |
|        |                        | • highlight the process of evolution of product, its life cycle and |
|        |                        | the elements of policy development of a product and apply           |
|        |                        | the same in business / industry                                     |
|        |                        | • identify and apply different methods of pricing, in different     |



|         | NI A   | <ul> <li>types of businesses</li> <li>explain the kinds of channel members, and the influencers<br/>and formation of channels</li> <li>communicate the potents on promotional tools, and their<br/>adaptation</li> </ul>  |
|---------|--|---|
| PG3EA12 | Software Package for Accounting<br>Decisions | <ul> <li>The student shall be able to</li> <li>introduce the basic concepts of Accounting</li> <li>create Companies using Software Package Use features effectively and navigate between functional keys</li> <li>enlighten with F11 &amp; F12 features</li> <li>create vouchers and invoices</li> <li>help organizations in dealing inventory information</li> </ul> |
| PG4A12  | Corporate Accounting                         | <ul> <li>The student shall be able to</li> <li>account for the procedural process involved issue of shares and forfeiture in redemption of preference shares</li> <li>facilitate corporate, in preparing final accounts</li> <li>prepare the merged accounts of pooled companies</li> </ul>   |



|        | n A  | <ul> <li>value shares of goodwill, based on the typicality of each company</li> <li>prepare Accounts of Holding Companies</li> </ul>   |
|--------|--|--|
| PG4A13 | Women Entrepreneurship And<br>Management Of Small Business | <ul> <li>The student shall be able to</li> <li>familiarize with the types of entrepreneurship</li> <li>get acquainted with problems faced by women entrepreneurs</li> <li>Understanding of Small Scale Enterprises</li> <li>highlight the process of evolution of product, its life cycle, and the elements of policy development of a product and apply the same in SSI</li> <li>critically Analyze the Financial Health</li> </ul> |
| PG4A14 | Direct Tax Law and Practice II                             | <ul> <li>The student shall be able to</li> <li>figure out the income from capital gains and other sources</li> <li>computation of deductions from gross total income</li> <li>estimate the income of individuals</li> <li>determine the income of firms and companies</li> <li>familiarize with various types of assessment</li> </ul>   |



| PGAEDC | Creative advertising | • | The student shall be able to                                   |
|--------|----------------------|---|--|
|        |                      | • | distinguish key factors involved in successful advertising and |
|        |                      |   | be able to substantiate the importance of advertising          |
|        |                      | 1 | products/ services   |
|        |                      | • | recall various media involved in advertising products/         |
|        |                      |   | services and identify the positioning of the media in hosting  |
|        |                      |   | advertisements   |
|        |                      | • | formulate advertisement copy and categories the components     |
|        |                      |   | o <mark>f a</mark> dvertisement copy                           |
|        |                      | • | use photo shop and flash media in editing images               |
|        |                      | · | nurture and apply creativity in advertising and critically     |
|        | <del>、</del> 後       |   | examine any advertisement on different media                   |

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|              |           | Course Outcomes (COs) – M.Com  |     |    | ADDRESS IN LOT   |
| MADURAL      | Year      | : 2015 - 2020  |     |    | A Martin   |

#### 2018 - 2019

| Course Code | Course Title          | COURSE OBJECTIVE  |
|-------------|-----------------------|---|
| PG1A1       | Auditing              | <ul> <li>The student shall be able to</li> <li>explain the nuances of auditing, it's variation from investment and accounting, the objects and merits of auditing and the qualities of an auditor</li> <li>highlights the essentialities and the mode of conduct of various institutions/</li> <li>Organizations</li> <li>vouch trading and cash transactions</li> <li>explain at length the provisions regarding audit of companies</li> <li>describe audit in computerized environment</li> </ul> |
| PG1A2       | Management Accounting | <ul> <li>The student shall be able to</li> <li>synthesize on concept of management accounting</li> <li>make expert analysis of financial statements</li> <li>forecast fund requirements, and manage current asset</li> </ul>  |



|       |                              | <ul> <li>interpret computed variances between actual and<br/>standards and significantly, effect inter and intra firm<br/>comparisons</li> <li>Prepare functional budgets, conceptualize<br/>responsibility centers and identify functionality of MIS</li> </ul>  |
|-------|------------------------------|---|
| PG1A3 | Advanced business statistics | <ul> <li>The student shall be able to</li> <li>have in</li> <li>depth knowledge on the fundamentals of statistics, correlation between two or more variables</li> <li>identify expected outcomes of events, compute theoretical frequencies in case of double, rare and continuous distribution of variables, use sampling techniques and apply tests of significance for large and small samples</li> <li>use chi square test for qualitative factors and do ANOVA and F Test for one way and two way distribution series</li> </ul> |

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| MADURAL    | Year      | <mark>:</mark> 2015 - 2020   |               |

| PG1A4 | E- commerce & E- office | • The student shall be able to                             |
|-------|-------------------------|--|
|       |                         | • introduce the dynamics of world of electronic            |
|       |                         | commerce, at inter and intra organizational level          |
|       |                         | extensively, upon e- banking services                      |
|       |                         | • space out for the paradigms of fin teen (digitalization) |
|       |                         | in businesses  |
|       |                         | • capture the role of AI in services of businesses ,       |
|       |                         | namely, banking, hospitals and engineering                 |
| PG2A5 | Quantitative techniques | • The student shall be able to                             |
|       |                         | • trace the importance of OR, and its application in       |
|       | 783                     | arriving at Business                                       |
|       |                         | • Solutions and use LLP, in locating resources, for        |
|       |                         | maximizing profit  |
|       | ANDL                    | • Apply transportation models, to real time businesses     |
|       |                         | • Arrive at the best route for travelling salesmen         |
|       |                         | Manage inventory levels                                    |
|       |                         | • Use control techniques PERT and CPM to optimize          |
|       |                         | time   |
| ·     |                         | 15   |

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| MADURAL    | Year      | : 2015 - 2020  |                 |

| PG2A6 | Financial Management | <ul> <li>Use marginal costing as a tool to arrive at business decisions</li> <li>Arrive at minimum rate of return, required to maintain the MP of shares</li> <li>Navigate between different debt – equity mix; to maximize wealth</li> <li>Make "value simulations " for capital expenditure proposals</li> <li>Infuse time value of money, in evaluating profits and in managing partian statements</li> </ul>                                       |
|-------|----------------------|--|
| PG2A7 | Research methodology | <ul> <li>in preparing portion statements</li> <li>Approach research with a bend of mind, as a scientific method of study, and comprehend on the problems faced by the researchers in India</li> <li>Understand the role of selection of research problem and formulate research design</li> <li>Dive into and weigh the methods of data collection and sampling methods through situational analysis</li> <li>Formulate and test hypothesis</li> </ul> |



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|       |  | Use data processing techniques and present research     work in research report   |
|-------|--|---|
| PG2A8 | Software package for statistical<br>analysis | <ul> <li>Compile data base and manipulate data, using SPSS and Apply SPSS in computing</li> <li>basic (statistic)</li> <li>Apply parametric and non* parametric tests, to compare and interpret averages</li> <li>Perform ANOVA association tests using SPSS</li> <li>Correlate and regress variables , with SPSS</li> <li>Extract component matrix, in factor analysis and evaluate data through reliability</li> <li>tests</li> </ul> |
| PG3A9 | Advanced costing                             | <ul> <li>Distinguish costs create tenders collect costs for units, job, batch and prepare production Account</li> <li>Distinguish costs create tenders collect costs for units, job, batch and prepare production Account</li> <li>Compute Notional/ real profit, contracts, completed and in progress</li> </ul>   |



|        | MA                            | <ul> <li>Ascertain cost of finished product by products and<br/>joint products for continuous Production</li> <li>Prepare integral and non* integral cost accounts and<br/>reconcile between cost and financial Records</li> </ul>   |
|--------|-------------------------------|--|
| PG3A10 | Direct Taxes Law & Practice I | <ul> <li>Have a thorough understanding on the basics of I.T</li> <li>Substance incomes exempt from tax and arrive at tax incidence based on residential status of assesses</li> <li>Compute IFS given, varied forms and determination of salary receipt</li> <li>Arrive at IFHP, in different contexts</li> <li>Calculate taxable profits, in different business dimensions</li> </ul> |
| PG3A11 | Executive skills development  | <ul> <li>Portray herself and discover the secret the power within</li> <li>Relate interpersonally with honed skills</li> <li>Identify causes of stress and manage with stress</li> <li>Foster Communication Skills</li> </ul>  |



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|        |                        | • Assert as leaders ,Manage time better and speak better   |
|--------|------------------------|--|
| PG3AE1 | Partnership accounting | <ul> <li>Pronounce the basics of partnership Act, regarding maintenance of books of accounts of firm and deal with past guarantees &amp; adjustments</li> <li>Record accounting transactions during admission</li> <li>Ascertain the profit upto the date of death / retirement of partner</li> <li>Account for dissolution of partnership firm for amalgamation of firms and sale of a firm to a company</li> <li>Record the insolvency accounts f firms during piecemeal distribution</li> </ul> |
| PG3AE2 | Marketing Management   | <ul> <li>Spell out the cognitive of marketing and marketing mix<br/>,and its recent dynamics</li> <li>Highlight the process of evolution of product, its life<br/>cycle and the elements of policy development of a<br/>product and apply the same in business / industry</li> <li>Identify and apply different methods of pricing, in<br/>different types of businesses</li> </ul>  |



|         | NA<br>LE                                     | <ul> <li>Explain the kinds of channel members, and the influencers and formation of channels</li> <li>Communicate the potent on promotional tools, and their adaptation</li> </ul>  |
|---------|--|---|
| PG3EA12 | Software Package for Accounting<br>Decisions | <ul> <li>Introduce the basic concepts of Accounting</li> <li>Create Companies using Software Package Use features effectively and navigate between functional keys</li> <li>Enlighten with F11 &amp; F12 features</li> <li>Create vouchers and invoices</li> <li>Help organizations in dealing inventory information</li> </ul>           |
| PG4A12  | Corporate Accounting                         | <ul> <li>Account for the procedural process involved issue of shares and</li> <li>forfeiture in redemption of preference shares</li> <li>Facilitate corporate, in preparing final accounts</li> <li>Prepare the merged accounts of pooled companies</li> <li>Value shares of goodwill, based on the typicality of each company</li> </ul> |



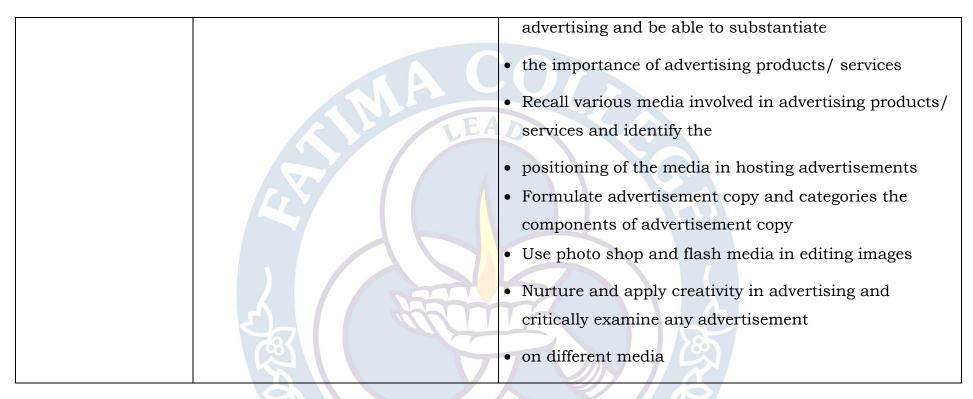
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|        |  | Prepare Accounts of Holding Companies  |
|--------|--|--|
| PG4A13 | Women Entrepreneurship And<br>Management Of Small Business | <ul> <li>Familiarize with the types of entrepreneurship</li> <li>Get acquainted with problems faced by women<br/>entrepreneurs</li> <li>Understanding of Small Scale Enterprises</li> <li>Highlight the process of evolution of product, its life</li> </ul>                                     |
|        |  | <ul> <li>cycle, and the</li> <li>elements of policy development of a product and apply the same in SSI</li> <li>Critically Analyse the Financial Health</li> </ul>   |
| PG4A14 | Direct Tax Law and Practice II                             | <ul> <li>Figure out the income from capital gains and other sources</li> <li>Computation of deductions from gross total income</li> <li>Estimate the income of individuals</li> <li>Determine the income of firms and companies</li> <li>Familiarize with various types of assessment</li> </ul> |
| PGAEDC | Creative advertising                                       | • Distinguish key factors involved in successful   |









#### 2017 - 2018

| COURSE CODE | Course Title          | COURSE OBJECTIVES  |
|-------------|-----------------------|--|
| PG1A1       | Auditing              | <ul> <li>The student shall be able to</li> <li>explain the nuances of auditing, it's variation from investment and accounting, the objects and merits of auditing and the qualities of an auditor</li> <li>highlights the essentialities and the mode of conduct of various institutions/ Organizations</li> <li>vouch trading and cash transactions</li> <li>explain at length the provisions regarding audit of companies</li> <li>describe audit in computerized environment</li> </ul> |
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| PG1A4 | E- commerce & E- office | • The student shall be able to                             |
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|       |                         | • introduce the dynamics of world of electronic            |
|       |                         | commerce, at inter and intra organizational level          |
|       | LEA                     | extensively, upon e- banking services                      |
|       |                         | • space out for the paradigms of fin teen (digitalization) |
|       |                         | in businesses  |
|       |                         | • capture the role of AI in services of businesses ,       |
|       |                         | namely, banking, hospitals and engineering                 |
| PG2A5 | Quantitative techniques | • The student shall be able to                             |
|       |                         | • trace the importance of OR, and its application in       |
|       |                         | arriving at Business Solutions and use LLP, in             |
|       |                         | locating resources, for maximizing profit                  |
|       | (ch)                    | • Apply transportation models, to real-time businesses     |
|       | ANDLY                   | • Arrive at the best route for travelling salesmen         |
|       |                         | Manage inventory levels                                    |
|       |                         | • Use control techniques PERT and CPM to optimize          |
|       | KADI                    | time   |

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| PG2A6 | Financial Management | • Use marginal costing as a tool to arrive at business  |
|-------|----------------------|---|
|       |                      | decisions   |
|       |                      | • Arrive at minimum rate of return, required to         |
|       | LEA                  | maintain the MP of shares                               |
|       |                      | • Navigate between different debt – equity mix; to      |
|       |                      | maximize wealth   |
|       |                      | • Make "value simulations " for capital expenditure     |
|       |                      | proposals   |
|       |                      | • Infuse time value of money, in evaluating profits and |
|       |                      | in preparing portion statements                         |
| PG2A7 | Research methodology | • Approach research with a bend of mind, as a           |
|       |                      | scientific method of study, and comprehend on the       |
|       | S S                  | problems faced by the researchers in India              |
|       | AINDLY               | • Understand the role of selection of research problem  |
|       |                      | and formulate research design                           |
|       |                      | • Dive into and weigh the methods of data collection    |
|       |                      | and sampling methods through situational analysis       |
|       |                      | Formulate and test hypothesis                           |



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|       |  | Use data processing techniques and present research     work in research report   |
|-------|--|---|
| PG2A8 | Software package for statistical<br>analysis | <ul> <li>Compile data base and manipulate data, using SPSS and Apply SPSS in computing</li> <li>basic (statistic)</li> <li>Apply parametric and non* parametric tests, to compare and interpret averages</li> <li>Perform ANOVA association tests using SPSS</li> <li>Correlate and regress variables , with SPSS</li> <li>Extract component matrix, in factor analysis and evaluate data through reliability</li> <li>Tests</li> </ul> |
| PG3A9 | Advanced costing                             | <ul> <li>Distinguish costs create tenders collect costs for<br/>units, job, batch and prepare production Account</li> <li>Distinguish costs create tenders collect costs for<br/>units, job, batch and prepare production Account</li> <li>Compute Notional/ real profit, contracts, completed<br/>and in progress</li> </ul>   |



|        | MA                            | <ul> <li>Ascertain cost of finished product by products and<br/>joint products for continuous Production</li> <li>Prepare integral and non* integral cost accounts and<br/>reconcile between cost and financial Records</li> </ul>   |
|--------|-------------------------------|--|
| PG3A10 | Direct Taxes Law & Practice I | <ul> <li>Have a thorough understanding on the basics of I.T</li> <li>Substance incomes exempt from tax and arrive at tax incidence based on residential status of assesses</li> <li>Compute IFS given, varied forms and determination of salary receipt</li> <li>Arrive at IFHP, in different contexts</li> <li>Calculate taxable profits, in different business dimensions</li> </ul> |
| PG3A11 | Executive skills development  | <ul> <li>Portray herself and discover the secret the power within</li> <li>Relate interpersonally with honed skills Identify causes of stress and manage with stress</li> <li>Foster Communication Skills</li> <li>Assert as leaders ,Manage time better and speak</li> </ul>  |



Criterion: II - Teaching-Learning and EvaluationMetric: 2.6.1 - Programme Outcomes (POs), Programme Specific Outcomes (PSOs) and<br/>Course Outcomes (COs) - M.ComYear: 2015 - 2020

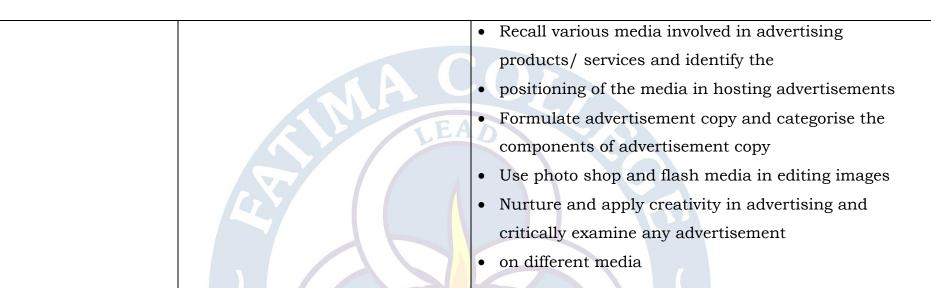


|         |  | better   |
|---------|--|--|
| PG3EA12 | Software Package for Accounting<br>Decisions | <ul> <li>Introduce the basic concepts of Accounting</li> <li>Create Companies using Software Package Use<br/>features effectively and navigate between functional<br/>keys</li> <li>Enlighten with F11 &amp; F12 features</li> <li>Create vouchers and invoices</li> <li>Help organizations in dealing inventory information</li> </ul>  |
| PG4A12  | Corporate Accounting                         | <ul> <li>Account for the procedural process involved issue of shares and</li> <li>forfeiture in redemption of preference shares</li> <li>Facilitate corporate, in preparing final accounts</li> <li>Prepare the merged accounts of pooled companies</li> <li>Value shares of goodwill, based on the typicality of each company</li> <li>Prepare Accounts of Holding Companies</li> </ul> |
| PG4A13  | Women Entrepreneurship And                   | • Familiarize with the types of entrepreneurship   |



|        | Management Of Small Business   | • Get acquainted with problems faced by women                        |
|--------|--------------------------------|--|
|        |                                | entrepreneurs  |
|        |                                | Understanding of Small Scale Enterprises                             |
|        | E                              | • Highlight the process of evolution of product, its life            |
|        |                                | cycle, and the   |
|        |                                | • elements of policy development of a product and apply              |
|        |                                | the same in SSI  |
|        |                                | • Critically Analyse the Financial Health                            |
|        |                                |  |
| PG4A14 | Direct Tax Law and Practice II | • Figure out the income from capital gains and other                 |
|        |                                | sources  |
|        |                                | Computation of deductions from gross total income                    |
|        |                                | • Estimate the income of individuals                                 |
|        | A V                            | • Determine the income of firms and companies                        |
|        | TINDLY                         | • Familiarize with various types of assessment                       |
| PGAEDC | Creative advertising           | Distinguish key factors involved in successful                       |
|        |                                | advertising and be able to substantiate                              |
|        |                                | <ul> <li>the importance of advertising products/ services</li> </ul> |
|        |                                |  |









#### 2016 - 2017

| COURSE CODE | Course Title          | COURSE OBJECTIVES  |
|-------------|-----------------------|--|
| PG1A1       | Auditing              | <ul> <li>The student shall be able to</li> <li>explain the nuances of auditing, it's variation from investment and accounting, the objects and merits of auditing and the qualities of an auditor</li> <li>highlights the essentialities and the mode of conduct of various institutions/ Organizations</li> <li>vouch trading and cash transactions</li> <li>explain at length the provisions regarding audit of companies</li> <li>describe audit in computerized environment</li> </ul> |
| PG1A2       | Management Accounting | <ul> <li>The student shall be able to</li> <li>synthesize on concept of management accounting</li> <li>make expert analysis of financial statements</li> <li>forecast fund requirements, and manage current asset</li> </ul>   |



|       | INA C                        | <ul> <li>interpret computed variances between actual and<br/>standards and significantly, effect inter and intra firm<br/>comparisons</li> <li>prepare functional budgets, conceptualize<br/>responsibility centres and identify functionality of MIS</li> </ul>   |
|-------|------------------------------|--|
| PG1A3 | Advanced business statistics | <ul> <li>The student shall be able to</li> <li>have in</li> <li>depth knowledge on the fundamentals of statistics, correlation between two or more variables</li> <li>identify expected outcomes of events, compute theoretical frequencies in case of double, rare and continuous distribution of variables, use sampling techniques and apply tests of significance for large and small samples</li> <li>use chi- square test for qualitative factors and do ANOVA and F Test for one way and two way distribution series</li> </ul> |

| ATTIMA COLLEG | Criterion | : II — Teaching-Learning and Evaluation                                    | Fatima College |
|---------------|-----------|--|----------------|
|               | Metric    | : 2.6.1 – Programme Outcomes (POs), Programme Specific Outcomes (PSOs) and |                |
|               |           | Course Outcomes (COs) – M.Com  |                |
| MADURAL       | Year      | <mark>:</mark> 2015 - 2020   |                |

| PG1A4 | E- commerce & E- office                      | • The student shall be able to                             |
|-------|--|--|
|       | LEA<br>VIIIIIIIIIIIIIIIIIIIIIIIIIIIIIIIIIIII | • introduce the dynamics of world of electronic            |
|       |  | commerce, at inter and intra organizational level          |
|       |  | extensively, upon e- banking services                      |
|       |  | • space out for the paradigms of fin teen (digitalization) |
|       |  | in businesses  |
|       |  | • capture the role of AI in services of businesses ,       |
|       |  | namely, banking, hospitals and engineering                 |
| PG2A5 | Quantitative techniques                      | • The student shall be able to                             |
|       |  | • trace the importance of OR, and its application in       |
|       |  | arriving at Business Solutions and use LLP, in             |
|       |  | locating resources, for maximizing profit                  |
|       |  | • Apply transportation models, to real-time businesses     |
|       |  | • Arrive at the best route for travelling salesmen         |
|       |  | Manage inventory levels                                    |
|       |  | • Use control techniques PERT and CPM to optimize          |
|       | KADI   | time   |

| TIMA COLLA | Criterion | : II — Teaching-Learning and Evaluation                                    | Fatima College |
|------------|-----------|--|----------------|
|            | Metric    | : 2.6.1 – Programme Outcomes (POs), Programme Specific Outcomes (PSOs) and |                |
|            |           | Course Outcomes (COs) - M.Com  |                |
| MADURAL    | Year      | : 2015 - 2020  |                |

| PG2A6 | Financial Management | • Use marginal costing as a tool to arrive at business  |
|-------|----------------------|---|
|       |                      | decisions   |
|       |                      | • Arrive at minimum rate of return, required to         |
|       | LEA                  | maintain the MP of shares                               |
|       |                      | • Navigate between different debt – equity mix; to      |
|       |                      | maximize wealth   |
|       |                      | • Make "value simulations " for capital expenditure     |
|       |                      | proposals   |
|       |                      | • Infuse time value of money, in evaluating profits and |
|       |                      | in preparing portion statements                         |
| PG2A7 | Research methodology | • Approach research with a bend of mind, as a           |
|       |                      | scientific method of study, and comprehend on the       |
|       | (A)                  | problems faced by the researchers in India              |
|       | ANDLY                | • Understand the role of selection of research problem  |
|       |                      | and formulate research design                           |
|       |                      | • Dive into and weigh the methods of data collection    |
|       |                      | and sampling methods through situational analysis       |
|       |                      | Formulate and test hypothesis                           |



 Criterion : II - Teaching-Learning and Evaluation
 Metric : 2.6.1 - Programme Outcomes (POs), Programme Specific Outcomes (PSOs) and Course Outcomes (COs) - M.Com
 Year : 2015 - 2020



|       |  | Use data processing techniques and present research     work in research report   |
|-------|--|---|
| PG2A8 | Software package for statistical<br>analysis | <ul> <li>Compile data base and manipulate data, using SPSS and Apply SPSS in computing</li> <li>basic (statistic)</li> <li>Apply parametric and non* parametric tests, to compare and interpret averages</li> <li>Perform ANOVA association tests using SPSS</li> <li>Correlate and regress variables , with SPSS</li> <li>Extract component matrix, in factor analysis and evaluate data through reliability</li> <li>Tests</li> </ul> |
| PG3A9 | Advanced costing                             | <ul> <li>Distinguish costs create tenders collect costs for<br/>units, job, batch and prepare production Account</li> <li>Distinguish costs create tenders collect costs for<br/>units, job, batch and prepare production Account</li> <li>Compute Notional/ real profit, contracts, completed<br/>and in progress</li> </ul>   |



|        |                               | <ul> <li>Ascertain cost of finished product by products and<br/>joint products for continuous Production</li> <li>Prepare integral and non* integral cost accounts and<br/>reconcile between cost and financial Records</li> </ul>   |
|--------|-------------------------------|--|
| PG3A10 | Direct Taxes Law & Practice I | <ul> <li>Have a thorough understanding on the basics of I.T</li> <li>Substance incomes exempt from tax and arrive at tax incidence based on residential status of assesses</li> <li>Compute IFS given, varied forms and determination of salary receipt</li> <li>Arrive at IFHP, in different contexts</li> <li>Calculate taxable profits, in different business dimensions</li> </ul> |
| PG3A11 | Executive skills development  | <ul> <li>Portray herself and discover the secret the power within</li> <li>Relate interpersonally with honed skills Identify causes of stress and manage with stress</li> <li>Foster Communication Skills</li> <li>Assert as leaders ,Manage time better and speak</li> </ul>  |



Criterion: II - Teaching-Learning and EvaluationMetric: 2.6.1 - Programme Outcomes (POs), Programme Specific Outcomes (PSOs) and<br/>Course Outcomes (COs) - M.ComYear: 2015 - 2020

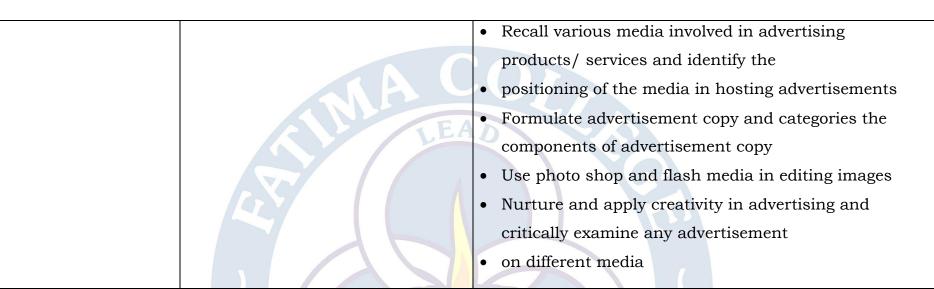


|         |  | better   |
|---------|--|--|
| PG3EA12 | Software Package for Accounting<br>Decisions | <ul> <li>Introduce the basic concepts of Accounting</li> <li>Create Companies using Software Package Use<br/>features effectively and navigate between functional<br/>keys</li> <li>Enlighten with F11 &amp; F12 features</li> <li>Create vouchers and invoices</li> <li>Help organizations in dealing inventory information</li> </ul>  |
| PG4A12  | Corporate Accounting                         | <ul> <li>Account for the procedural process involved issue of shares and</li> <li>forfeiture in redemption of preference shares</li> <li>Facilitate corporate, in preparing final accounts</li> <li>Prepare the merged accounts of pooled companies</li> <li>Value shares of goodwill, based on the typicality of each company</li> <li>Prepare Accounts of Holding Companies</li> </ul> |
| PG4A13  | Women Entrepreneurship And                   | • Familiarize with the types of entrepreneurship   |



|        | Management Of Small Business   | • Get acquainted with problems faced by women             |
|--------|--------------------------------|---|
|        |                                | entrepreneurs   |
|        |                                | Understanding of Small Scale Enterprises                  |
|        | FA                             | • Highlight the process of evolution of product, its life |
|        |                                | cycle, and the  |
|        |                                | • elements of policy development of a product and apply   |
|        |                                | the same in SSI   |
|        |                                | • Critically Analyse the Financial Health                 |
|        |                                |   |
| PG4A14 | Direct Tax Law and Practice II | • Figure out the income from capital gains and other      |
|        |                                | sources   |
|        |                                | Computation of deductions from gross total income         |
|        |                                | • Estimate the income of individuals                      |
|        | A A                            | • Determine the income of firms and companies             |
|        | TINDLY                         | • Familiarize with various types of assessment            |
| PGAEDC | Creative advertising           | Distinguish key factors involved in successful            |
|        |                                | advertising and be able to substantiate                   |
|        |                                | • the importance of advertising products/ services        |







| TIMA COLLE | Criterion | : II — Teaching-Learning and Evaluation                                    |  |
|------------|-----------|--|--|
|            | Metric    | : 2.6.1 – Programme Outcomes (POs), Programme Specific Outcomes (PSOs) and |  |
|            |           | Course Outcomes (COs) – M.Com  |  |
| MADURAL    | Year      | : 2015 - 2020  |  |

#### 2015 - 2016

| COURSE CODE | Course Title          | Course Objectives  |
|-------------|-----------------------|--|
| PG1A1       | Auditing              | <ul> <li>The student shall be able to</li> <li>explain the nuances of auditing, it's variation from investment and accounting, the objects and merits of auditing and the qualities of an auditor</li> <li>highlights the essentialities and the mode of conduct of various institutions/ Organizations</li> <li>vouch trading and cash transactions</li> <li>explain at length the provisions regarding audit of</li> </ul> |
|             |                       | companies<br>• describe audit in computerized environment  |
| PG1A2       | Management Accounting | <ul> <li>The student shall be able to</li> <li>synthesize on concept of management accounting</li> <li>make expert analysis of financial statements</li> <li>forecast fund requirements, and manage current asset</li> </ul>   |



|       | TINA (                       | <ul> <li>interpret computed variances between actual and<br/>standards and significantly, effect inter and intra firm<br/>comparisons</li> <li>prepare functional budgets, conceptualize<br/>responsibility centres and identify functionality of MIS</li> </ul>   |
|-------|------------------------------|--|
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| TIMA COLLE | Criterion | : II – Teaching-Learning and Evaluation                                    | Fatima College |
|------------|-----------|--|----------------|
|            | Metric    | : 2.6.1 – Programme Outcomes (POs), Programme Specific Outcomes (PSOs) and |                |
|            |           | Course Outcomes (COs) – M.Com  |                |
| MADURAL    | Year      | <mark>:</mark> 2015 - 2020   |                |

| PG1A4 | E- commerce & E- office | • The student shall be able to                             |
|-------|-------------------------|--|
|       |                         | • introduce the dynamics of world of electronic            |
|       |                         | commerce, at inter and intra organizational level          |
|       |                         | extensively, upon e- banking services                      |
|       |                         | • space out for the paradigms of fin teen (digitalization) |
|       |                         | in businesses  |
|       |                         | • capture the role of AI in services of businesses ,       |
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| PG2A5 | Quantitative techniques | • The student shall be able to                             |
|       |                         | • trace the importance of OR, and its application in       |
|       |                         | arriving at Business Solutions and use LLP, in locating    |
|       |                         | resources, for maximizing profit                           |
|       |                         | • Apply transportation models, to real-time businesses     |
|       | ANDLY                   | • Arrive at the best route for travelling salesmen Manage  |
|       |                         | inventory levels   |
|       |                         | • Use control techniques PERT and CPM to optimize time     |
| PG2A6 | Financial Management    | • Use marginal costing as a tool to arrive at business     |



|       |                      | decisions  |
|-------|----------------------|--|
|       |                      | • Arrive at minimum rate of return, required to maintain   |
|       |                      | the MP of shares   |
|       | E                    | • Navigate between different debt – equity mix; to         |
|       |                      | maximize wealth  |
|       |                      | • Make "value simulations " for capital expenditure        |
|       |                      | proposals  |
|       |                      | • Infuse time value of money, in evaluating profits and in |
|       |                      | preparing portion statements                               |
| PG2A7 | Research methodology | • Approach research with a bend of mind, as a scientific   |
|       |                      | method of study, and comprehend on the problems            |
|       |                      | faced by the researchers in India                          |
|       | a y                  | • Understand the role of selection of research problem     |
|       | ANDLY                | and formulate research design                              |
|       |                      | • Dive into and weigh the methods of data collection and   |
|       |                      | sampling methods through situational analysis              |
|       |                      | • Formulate and test hypothesis                            |
|       |                      | • Use data processing techniques and present research      |



Criterion: II - Teaching-Learning and EvaluationMetric: 2.6.1 - Programme Outcomes (POs), Programme Specific Outcomes (PSOs) and<br/>Course Outcomes (COs) - M.ComYear: 2015 - 2020



|       |  | work in research report   |
|-------|--|---|
| PG2A8 | Software package for statistical<br>analysis | <ul> <li>Compile data base and manipulate data, using SPSS and Apply SPSS in computing</li> <li>basic (statistic)</li> <li>Apply parametric and non* parametric tests, to compare and interpret averages</li> <li>Perform ANOVA association tests using SPSS</li> <li>Correlate and regress variables , with SPSS</li> <li>Extract component matrix, in factor analysis and evaluate data through reliability</li> <li>Tests</li> </ul> |
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 Criterion : II - Teaching-Learning and Evaluation
 Metric : 2.6.1 - Programme Outcomes (POs), Programme Specific Outcomes (PSOs) and Course Outcomes (COs) - M.Com
 Year : 2015 - 2020



|        | n A                           | <ul> <li>joint products for continuous Production</li> <li>Prepare integral and non* integral cost accounts and reconcile between cost and financial Records</li> </ul>  |
|--------|-------------------------------|--|
| PG3A10 | Direct Taxes Law & Practice I | <ul> <li>Have a thorough understanding on the basics of I.T</li> <li>Substance incomes exempt from tax and arrive at tax incidence based on residential status of assesses</li> <li>Compute IFS given, varied forms and determination of salary receipt</li> <li>Arrive at IFHP, in different contexts</li> <li>Calculate taxable profits, in different business dimensions</li> </ul> |
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| TIMA COLLE | Criterion | : II — Teaching-Learning and Evaluation                                    | Fatma College |
|------------|-----------|--|---------------|
|            | Metric    | : 2.6.1 – Programme Outcomes (POs), Programme Specific Outcomes (PSOs) and |               |
|            |           | Course Outcomes (COs) – M.Com  |               |
| MADURAL    | Year      | : 2015 - 2020  |               |

| PG3EA12 | Software Package for Accounting | Introduce the basic concepts of Accounting             |
|---------|---------------------------------|--|
|         | Decisions                       | Create Companies using Software Package Use features   |
|         |                                 | effectively and navigate between functional keys       |
|         | LE                              | • Enlighten with F11 & F12 features                    |
|         |                                 | Create vouchers and invoices                           |
|         |                                 | • Help organizations in dealing inventory information  |
| PG4A12  | Corporate Accounting            | • Account for the procedural process involved issue of |
|         |                                 | shares and   |
|         |                                 | • forfeiture in redemption of preference shares        |
|         |                                 | • Facilitate corporate, in preparing final accounts    |
|         |                                 | • Prepare the merged accounts of pooled companies      |
|         |                                 | • Value shares of goodwill, based on the typicality of |
|         | $\bigcirc$                      | each company   |
|         | MDLI                            | Prepare Accounts of Holding Companies                  |
| PG4A13  | Women Entrepreneurship And      | • Familiarize with the types of entrepreneurship       |
|         | Management Of Small Business    | • Get acquainted with problems faced by women          |
|         |                                 | entrepreneurs  |



|        |                                | Understanding of Small Scale Enterprises                              |
|--------|--------------------------------|---|
|        |                                | Highlight the process of evolution of product, its life               |
|        |                                | cycle, and the  |
|        |                                | • elements of policy development of a product and apply               |
|        |                                | the same in SSI   |
|        |                                | • Critically Analyse the Financial Health                             |
| PG4A14 | Direct Tax Law and Practice II | • Figure out the income from capital gains and other                  |
|        |                                | sources   |
|        |                                | <ul> <li>Computation of deductions from gross total income</li> </ul> |
|        |                                | • Estimate the income of individuals                                  |
|        |                                | • Determine the income of firms and companies                         |
|        |                                | • Familiarize with various types of assessment                        |
| PGAEDC | Creative advertising           | Distinguish key factors involved in successful                        |
|        | INDLE                          | advertising and be able to substantiate                               |
|        |                                | • the importance of advertising products/ services                    |
|        |                                | • Recall various media involved in advertising products/              |
|        |                                | services and identify the   |



