



**ARUMUGAM PILLAI SEETHAI AMMAL COLLEGE**  
 (Re-accredited with B+ Grade by NAAC)  
 Tiruppattur - 630 211.

**M.Com Programme**

**Programme Outcome (POs) :**

**PO - 1:** After completing two years for Master of Commerce (M.Com) program, students would gain a thorough grounding in the advanced knowledge of Commerce and Finance.

**PO - 2:** Curriculum focused a number of specializations and practical exposures which would equip the student to face the modern-day challenges in today's commercial world.

**PO -3** The all-inclusive outlook of the course offer a number of value based and job oriented courses ensures that students are trained into up-to-date. In advanced accounting courses beyond the introductory level, affective development will also progress to the valuing and organization levels.

**Programme Specific Outcome (PPOs):**

**PSO - 1:** Learners will be able to recognise features and roles of businessmen, entrepreneur, managers, consultant, which will help learners to possess knowledge and other soft skills and to react aptly when confronted with critical decision making.

**PSO - 2:** Learners will be able to prove proficiency with the ability to engage in competitive exams like CA, CS, ICWA and other courses.

**PSO - 3:** Learners will acquire the skills like effective communication, decision making, problem solving in day to day business affairs

**PSO - 4:** Learners will involve in various co-curricular activities to demonstrate relevancy of foundational and theoretical knowledge of their academic major and to gain practical exposure.

**PSO - 5:** Learners can also acquire practical skills to work as tax consultant, audit assistant and other financial supporting services.

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## ARUMUGAM PILLAI SEETHAI AMMAL COLLEGE

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### M.Com Programme

#### Principles of Management-7MCO1C1

##### Course Description:

This course aims to develop analytical knowledge on the business Management and to make the students to understand the elements of effective Management. The objective of the course is to impart knowledge on Principles of Management and various laws relating to business.

##### Course Objectives

To enable the students to know the theories/concepts about management. This course includes functions of Planning, Organization, Directing, and Controlling of business Management. On successful completion of this course, the students will get an opportunity to examine and apply appropriate theories/concepts about managing in business effectively

##### Course Outcome (COs)

- To develop knowledge about evolution of management thoughts
- To better understanding of planning and decision making
- To give an idea about organisation structure and different types of organisation
- To make them familiarize with Principles of Direction and Theories.

#### Advanced Corporate Accounting-7MCO1C2

##### Course Description:

Students will know the concept of accounting for companies and they understand the preparation, analysis and interpretation of companies financial result.

##### Course Objectives

- Understand the characteristics of limited companies
  - They will know the different types and kinds of Debentures.
  - They are able to prepare properly balance sheet of a limited company.
- Aware of accounting for amalgamation, absorption, External and Internal reconstruction and preparation of consolidated balance sheets

##### Course Outcome (COs)

- **Accounting Knowledge**, to analyse and evaluate the concepts gathered from the lecture.
- To motivate the importance of **company accounts** in modern world.



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### M.Com Programme

#### Marketing Management-7MCO1C3:

##### Course Description:

These courses covers the various concepts of the elements of marketing mix and provide basic knowledge about the concepts, principles, tools and techniques of marketing and expose the students to the latest trends in marketing.

##### Course Objectives

The objective of the course is to familiarize the students with the basic concepts and principles of marketing and to develop their conceptual and analytical skills to be able to manage marketing operations of a business firm. The objective of this course is to explore the various sectors in marketing industry and to develop entrepreneurial skills.

##### Course Outcome (COs)

- The modern marketing concepts and evaluation
- The consumer behavior
- To analyze the product and price
- Analyze the promotion mix
- Describe the Demonstrate ethical and socially responsible behaviour.

#### Advanced Cost Accounting-7MCO1C4

##### Course Description:

To familiarize students with the basic concepts of cost and various methods and techniques of costing.

##### Course Objectives

- Understand the characteristics of cost accounting
- They will know the differences of cost and financial accounts.
- They aware of Purchase procedures and Maintenance of stores like minimum level, maximum level, reorder level and Economic Ordering quantity
- Develop the knowledge about remuneration and incentives.

##### Course Outcome (COs)

- Aimed to familiarize the concept of cost accounting
- Helps to gather knowledge on preparation of cost sheet in its practical point of view
- To introduce the concept of overhead cost
- To facilitate the idea and meaning of material control with pricing methods



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### M.Com Programme

#### Modern Banking- 7MCO1E1:

##### Course Description:

In the current dynamic environment, individuals, to attain their professional growth and development, need not only education but also their professional skills. The aim of this certification program is to hone the professional banking skills of the individuals by training them on Banking domain and usage of banking application software. The Program is designed to teach the concepts of modern day banking operations. The program would encapsulate all the key aspects of modern banking system among the participants.

##### Course Objectives

Introduce the Modern Banking System and Practices to the learners. Develop an in-depth knowledge of the operational processes of modern banking system. Familiarize learners with the vital banking functions and various banking operations required for smooth functioning of a bank. The aim of this certification program is to hone the professional banking skills of the individuals by training them on Banking domain and usage of banking application software. The Program is designed to teach the concepts of modern day banking operations.

##### Course Outcome (COs)

This course would familiarize the students with all aspects of bank operations including savings, loans, operations and audit functions. The program would encapsulate all the key aspects of modern banking system among the students. Understand the numerous aspects of e-banking. Understand the various types of customer accounts and how they function. Understand the insurance sector and the various issues related to it

#### Labour Legislation-7MCO1E2:

##### Course Description:

Students will know the concept of labour legislation and they understand the labour regulations

##### Course Objectives

To help the students to understand the basic laws related with industries and various benefits of workers in labour legislation.

##### Course Outcome (COs)

- ✓ Make the students understand about The Factories Act, 1948
- ✓ Develop knowledge on types of offences and penalties 'and trade unions act
- ✓ To help the students to understand the concept of minimum wages act 1948 and employees insurance act 1948
- ✓ Make the students understand about The Workmen's Compensation Act, 1923
- ✓ To equip the students with proper knowledge about The Employees' Provident Funds Act, 1952



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### M.Com Programme

#### Research Methodology-7MCO2C1:

#### Course Description:

The course is to introduce the concept of Methodology of Business Research. The methodology of formulation of research problems, development of scales and of employing sampling is dealt. The art and science of designing and applying the different tools of data collection, data quality enhancement, tabulation and presentation, etc are presented. The culmination of any research is the Report Writing.

- ✓ To read and understand a variety of empirical research papers using different techniques, so as to develop awareness of possible solutions to problems that the learner may encounter as independent researchers in the future.
- ✓ To formulate a research problem in terms of Research Question, Objectives and hypotheses and design a step-by-step approach to handle the further.
- ✓ To develop measurement tools for behavioral or social or economic phenomena relevant to the research problem.
- ✓ To familiarize the learners with concepts and techniques of sampling and go about with sampling for a research problem.
- ✓ To design research data collection tools and using the same for data collection and to make the data thus collected properly presented fit for analysis.
- ✓ To deal with the requisites and mechanics of writing a research report with appropriate structuring, analytical reasoning, interpretative relevance and summary of major revelations so as to make a good reading.

#### Course Objectives

- ✓ Choose a research problem and device a design to probe and solve it independently.
- ✓ Design Measurement tools with a fair degree of Validity and Reliability to study even phenomena for which no measures are readily available.
- ✓ Decide on the appropriate sampling for research problem and go about executing the same with minimal sampling and non-sampling errors.
- ✓ Decide the method of data collection, design the data collection tools there-for, execute the data collection work and ensure the data are fit for analysis with appropriate editing, corroboration, reduction and sanitization.
- ✓ Develop a research report that fulfills the objectives set forth, answers the research questions and meets the standards of a good research report.



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### M.Com Programme

#### Investment Management-7MCO2C2:

##### Course Description:

The course is to introduce the concept of Investment and goals of an Investment management. The return and risk analysis and valuation of investment are dealt in this course. Portfolio management, mutual funds and efficient market hypothesis are presented in well manner.

##### Course Objectives

- ✓ To identify the various investment avenues available for investor.
- ✓ They will differentiate fundamental analysis and Technical analysis
- ✓ Aware of Portfolio concept and construction, Mutual funds and Random walk theory.
- ✓ They will be able to identify the various methods of Derivative Investments.

##### Course Outcome (COs)

- ✓ To help them to understand security analysis
- ✓ To create an awareness about risk and return of different investments
- ✓ To enlighten the evolution of securities and derivatives
- ✓ To make them understand the investment decisions and portfolio performance

#### Management Accounting-7MCO2C3:

##### Course Description:

To introduce students to the various tools and techniques of management Accounting. To enlighten students on Financial Statement Analysis with the emphasis on the preparation of fund flow and cash flow statement.

##### Course Objectives

- Understand the concept of Management Accounting and comparison of cost and management accounting.
- They will know the accounting ratios and analysis of liquidity, profitability and solvency.

##### Course Outcome (COs)

- To provide knowledge about budget control keeping in mind the scope of the concept.
- To develop the know-how and concept of marginal costing with practical problems.





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### M.Com Programme

#### Computerised Accounting-7MCO2C4:

##### Course Description:

The course is to familiarize the students with the innovations in information technology and how it affects business.

##### Course Objectives

This course is aimed at developing software skills among the students, so that the students can handle these software's after their studies. This course deals with the fundamentals of Tally ERP 9. This course is designed to impart the techniques of computerized accounting and the computerized auditing practices.

##### Course Outcome (COs)

This course covers the basic financial statement analysis with the help of computers, preparing the accounting information to various agencies and developing a computer environment for auditing. After the successful completion of the course the student must be aware of concepts and utilization of computer in day to day life.

- Generating the report of journal
- Generating the report on cash book
- Generating the report on profit and losing account

#### Service Marketing-7MCO2E1:

##### Course Description:

To enhance the horizon of knowledge in various fields of relationship management, merchandising and facilities, sales and value handling, strategic options in retailing through retail concept and trend.

##### Course Objectives

The objective is to familiarize the students with the principles of marketing and focus them towards Service Marketing.

##### Course Outcome (COs)

- Identify the product of your choice and describe in which stage of the product life cycle it is positioned.
- Suggest strategies for development of a new product.
- Study of Consumer Behaviour for a product of your choice.
- Develop an Advertisement copy for a product.
- Prepare a chart for distribution network for different products
- Serve to consumers and rectify their doubts
- Marketers are full fill their consumers' basic thinks from their service.



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### M.Com Programme

#### Retail Marketing-7MCO2E2:

##### Course Description:

To enhance the horizon of knowledge in various fields of relationship management, merchandising and facilities, sales and value handling, strategic options in retailing through retail concept and trend.

##### Course Objectives

The objective is to familiarize the students with the principles of marketing and focus them towards Retail Marketing.

##### Course Outcome (COs)

- Identify the product of your choice and describe in which stage of the product life cycle it is positioned.
- Suggest strategies for development of a new product.
- Study of Consumer Behaviour for a product of your choice.
- Develop an Advertisement copy for a product.
- Prepare a chart for distribution network for different products.

##### Course Description:

**Direct Tax-7MCO3C1:** This subject is to make the students to understand the computation of Taxable Income and Tax Liability of individuals.

##### Course Objectives

To impart basic knowledge and equip students with application of principles and provisions Income-tax Act, 1961 amended up-to-date.

##### Course Outcome (COs)

- Update the current finance tax planning
- To know the provisions of Income tax act
- To introduce the basic concept of Income Tax
- Study various heads of incomes
- In order to familiarize the different know-how and heads of income with its components
- It helps to build an idea about income from house property and salary income.
- Analyze the profit and gain from business or profession
- To identify the various other serious of income and capital gain





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### M.Com Programme

#### Advanced Business Statistics-7MCO3C2

##### Course Description:

The course is to train the learners in the application of statistical tools for Description, Association, Testing and Interpretation of business / economic/ commercial /managerial phenomena.

##### Course Objectives

To read and understand a variety of empirical research papers using different techniques, so as to develop awareness of possible solutions to problems that the learner may encounter as independent researchers in the future and to develop measurement tools for attitudinal/ behavioral or social/ economic /business / economic phenomena relevant to the research problem.

##### Course Outcome (COs)

- ✓ Decide on the appropriate sampling for research problem and go about executing the same with minimal sampling and non-sampling errors/.
- ✓ Decide the method of data collection, design the data collection tools there-for, execute the data collection work and ensure the data are fit for analysis with appropriate editing, corroboration, reduction and sanitization.
- ✓ To analyse the various methods of theoretical probability distribution
- ✓ To familiarize the correlation methods and regression analysis
- ✓ To study the advanced application oriented tests - F , test and Anova

##### Course Description:

**Financial Services and Markets-7MCO3C3:** The course is to introduce the concept of financial system. The stock market and online trading of shares are dealt in this course.

##### Course Objectives

- ✓ Understand the call money market and treasury bills markets
- ✓ To identify the various functions of stock exchange.
- ✓ They will know the importance of venture capital
- ✓ Aware of factory and depository system.

##### Course Outcome (COs)

- ✓ To help them to understand the certificate of deposits
- ✓ To create an awareness about sensex and nifty
- ✓ To enlighten the evolution of securities and depository system
- ✓ To make them understand the foreign exchange market.



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#### Human Resource Management-7MCO3C4

##### Course Description:

The course is to introduce the concept of Human Resource Management. The course consists of Human Resource Planning, Recruitment, Selection, Training and Development, job analysis and Job evaluation.

##### Course Objectives

- ✓ To read and understand the concept of Human Resource Management, managerial and operating functions of HRM.
- ✓ To formulate a Human Resource Planning and understand the need and strategies of labour retention.
- ✓ To familiarize the learners with concepts and methods of training and career development.

##### Course Outcome (COs)

- ✓ To aiming to enable the students in Human Resources Management
- ✓ To introduce the students about placement and training
- ✓ To facilitate the knowledge about performance appraisal and different methods
- ✓ To provide an idea about different compensation policies.

#### Portfolio Management-7MCO3E1

##### Course Description:

Analyze and evaluate financial markets, how securities are traded, mutual funds, investment companies, and investor behavior.

##### Course Objectives

- ✓ Value assets such as stocks and bonds.
- ✓ Manage investment portfolios.
- ✓ Optimally diversify portfolios.
- ✓ Allocate investments into stock and bond portfolios in accordance with a person's risk preferences.

##### Course Outcome (COs)

- ✓ Explain macro and industry analysis, equity valuation, financial statement analysis and technical analysis.
- ✓ Analyze bond prices and yields and fixed-income portfolios.
- ✓ Explain what options and futures are and their use as hedging instruments.



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### M.Com Programme

#### E-COMMERCE-7MCO3E2

#### Course Objectives

- ✓ Learnt to analyze the business model of firm, and determine the role that the internet (and related technologies) can play to support or even enable this model
- ✓ Understand the key issues involved in managing electronic commerce initiatives
- ✓ Utilize the internet to collect information to conduct research.

#### Course Outcome (COs)

- ✓ Understand the concept of E-Commerce and Describe the opportunities and challenges offered by E-Commerce
- ✓ Able to handle electronic payment technology and requirements for internet based payments
- ✓ Understand the categories of E-Commerce and understand the different applications of E-Commerce

#### Special Accounting-7MCO4C1:

#### Course Description:

Students will know the concept of special accounting for banking and Insurance companies, Public utility undertakings, holding company, voyage and farm accounts and they understand the preparation, analysis and interpretation of financial result.

#### Course Objectives

- ✓ Understand the In-depth of banking company accounts.
- ✓ They will know the different kinds of Insurance and method of calculating balance sheet of Insurance companies.
- ✓ They prepare properly revenue account, net revenue account and general balance sheet of public utility undertakings.

#### Course Outcome (COs)

- ✓ **Accounting Knowledge**, to analyse and evaluate the concepts gathered from the lecture.
- ✓ **Problem solving technique** understands clearly through narration of problems and solutions.



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#### International Business Environment-7MCO4C2:

##### Course Description:

Students will have an understanding of their personal interests, abilities, strengths, and weaknesses as they pertain to career and life alternatives. Students will establish clear and actionable career objectives.

##### Course Objectives

- ✓ Students will be able to demonstrate their knowledge of International Business.
- ✓ Students will be able to think critically and solve business problems.
- ✓ Students will be proficient in oral and written communication in business settings.
- ✓ Students will have a view toward balancing work, recreation, family, and relationships.

##### Course Outcome (COs)

- ✓ Explain how international factors affect domestic concerns;
- ✓ Explain regional economic integration and economic and political integration;
- ✓ Explain the main institutions that shape the global marketplace;
- ✓ Explain businesses expansion abroad;
- ✓ Explain the key legal issues related to businesses operating in other countries

#### Insurance Management-7MCO4E1:

##### Course Description:

Graduates will demonstrate the ability to communicate effectively both orally and in writing.

##### Course Objectives

- ✓ Define life insurance and describe its purpose and principle.
- ✓ Determine your life insurance needs.
- ✓ Create a plan to buy life insurance.

##### Course Outcome (COs)

- ✓ Graduates will demonstrate an ability to engage in critical thinking by analyzing situations and constructing and selecting viable solutions to solve problems.
- ✓ Graduates will demonstrate an ability to work effectively with others.



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#### Indirect Tax-7MCO4E2:

##### Course Description:

This subject is to make the students to understand the computation of Taxable Income and Tax Liability of individuals.

##### Course Objectives

To impart basic knowledge and equip students with application of principles and provisions Income-tax Act, 1961 amended up-to-date.

##### Course Outcome (COs)

- Update the current finance tax planning
- To know the provisions of Income tax act
- To introduce the basic concept of Income Tax
- Study various heads of incomes
- In order to familiarize the different know-how and heads of income with its components
- It helps to build an idea about income from house property and salary income.
- Analyze the profit and gain from business or profession

#### Financial Management-7MCO4E4:

##### Course Description:

To include the knowledge of financial management and the techniques of managing the business with special focus on dividend theories, cost of capital and capital structure.

##### Course Objectives

The objective is to familiarize the students with the principles of management and focus them towards FINANCIAL MANAGEMENT.

##### Course Outcome (COs)

- To study the concepts of Financial Management
- To analyse the financial statements and Cost of Capital and Capital Budgeting
- To study the Leverage and Capital Structure
- To prepare the Working Capital Management
- To familiarize with Dividend Theories



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#### Entrepreneurship Development-7MCO4E4:

##### Course Description:

To enrich the students towards the knowledge of entrepreneurial skills and to make the students understand the approaches to attain the goals of the business.

##### Course Objectives

- Understand the In-depth of functions and qualities of an entrepreneur.
- They will know how to start the business and analysis of land, building, water and power, raw material, machinery, power and other infrastructural facilities.
- They know properly DIC, SIDCO, NSIC, SISI and Institutional finance to entrepreneurs.
- Aware of preparation of Project Report and project appraisal.
- They will be aware of Entrepreneurship development in India and Women entrepreneurship in India.

##### Course Outcome (COs)

- To aiming to develop students about Entrepreneurship development
- To create an awareness on various Entrepreneurship Development Programme
- To enable them to understand project formulation
- To familiarize the students with EDP schemes and women entrepreneurship.