

**Holy Cross College (Autonomous), Nagercoil**  
Kanyakumari District, Tamil Nadu.  
Accredited with A<sup>+</sup> by NAAC - IV cycle – CGPA 3.35

Affiliated to  
**Manonmaniam Sundaranar University, Tirunelveli**



**Semester I & II**

**POs, PSOs & COs**

**DEPARTMENT OF COMMERCE**



**2023-2026**

**(With effect from the academic year 2023-2024)**

## DEPARTMENT OF COMMERCE



### Programme Educational Objectives (PEOs)

PEOs	Upon completion of M.Com Degree Programme, the graduates will be able to:
PEO - 1	utilize computational technology to solve social and financial issues and to pursue research.
PEO - 2	exercise professional skills, values, team spirit and leadership to face challenges and to contribute building the nation.
PEO - 3	continue to learn and advance their career in industry both public and private sectors, government and academia.

### Programme Outcomes (POs) - COMMERCE

PO	Upon completion of M. Com Degree Programme, the graduates will be able to:
PO1	apply high level knowledge and skills in various fields of commerce
PO2	obtain opportunities in research, writing, communication, and Publication skills.
PO3	identify and analyse functional management issues at various levels of career advancement
PO4	develop competency and skills to pursue higher level programmes in commerce and industry
PO5	function effectively as a member or leader in teams by demonstrating soft skills, coping skills, and human values
PO6	sensitize professional ethics and societal needs which lead them for holistic development
PO7	learn independently for lifelong to execute professional, social, and ethical responsibilities promoting sustainable development

### Programme Specific Outcomes (PSOs)

<b>PO</b>	<b>Upon completion of M.Com Programme, the graduates will be able to:</b>	<b>Mapping with POs</b>
PSO1	design and implement accounting, marketing, finance and HR systems and practices grounded in research that comply with mercantile laws, leading the organization towards growth and development.	PO1, PO2
PSO2	exhibit entrepreneurial ability by enhancing critical thinking, problem solving, decision making and leadership skills that will facilitate startups and high potential organisations.	PO4, PO5
PSO3	practice different techniques of communication and research and apply them in business and progression.	PO2
PSO4	facilitate production of employable, ethical and innovative professionals to sustain in the dynamic business world.	PO1, PO3
PSO5	practice business and professional ethics to embrace moral and ethical values in business and personal life.	PO6, PO7

### Mapping of POs and PSOs

<b>POs</b>	<b>PSO1</b>	<b>PSO 2</b>	<b>PSO3</b>	<b>PSO4</b>	<b>PSO5</b>
<b>PO 1</b>	S	S	S	S	M
<b>PO 2</b>	M	S	S	M	S
<b>PO 3</b>	M	M	S	M	M
<b>PO4</b>	S	S	M	S	S
<b>PO5</b>	M	S	S	S	M
<b>PO6</b>	S	S	S	M	S
<b>PO7</b>	S	M	M	S	S

**Course Outcomes**

**SEMESTER I**

**CORE COURSE I: BUSINESS FINANCE**

**Course Code : AP231CC1**

<b>On the successful completion of the course, the students will be able to:</b>		
1	remember the basic finance concepts	K1 &K2
2	understand the risk and determine its impact on return	K2 & K4
3	apply leasing methods and other sources of finance for startups	K3 &K5
4	apply cash receivable and inventory management techniques	K3 &K5
5	evaluate techniques of long-term investment decision incorporating risk factor	K5 &K6
6	understand the difference criteria used to evaluate proposed investment ( ex. NPV, profitability Index, Payback Period	K2 & K4

**K1** -Remember, **K2** – Understand, **K3** – Apply, **K4**- Analyse, **K5** – Evaluate, **K6** - Create

**SEMESTER I**

**CORE COURSE II: DIGITAL MARKETING**

**Course Code : AP231CC2**

<b>On the successful completion of the course, student will be able to:</b>		
1.	explain the dynamics of digital marketing	<b>K1 &amp; K2</b>
2.	recognize online marketing mix	<b>K1 &amp; K3</b>
3.	illustrate digital media channels	<b>K3</b>
4.	criticize online consumer behavior	<b>K4</b>
5.	measure social media data	<b>K5</b>

**K1** - Remember; **K2** - Understand; **K3** - Apply; **K4** - Analyze; **K5** - Evaluate; **K6**– Create

**SEMESTER I**  
**CORE COURSE III: BANKING AND INSURANCE**  
**Course Code : AP231CC3**

<b>On the successful completion of the course, student will be able to:</b>		
1.	relate the transformation in banking from traditional to new era of banking	<b>K1 &amp; K2</b>
2.	apply modern techniques of digital banking in business and day to day life	<b>K2 &amp; K3</b>
3.	evaluate the role of insurance sector	<b>K2 &amp; K5</b>
4.	examine the regulatory mechanism of customer service in insurance and the relevant regulations	<b>K1 &amp; K4</b>
5.	assess risk mitigation strategies and its impact in banking and insurance industry	<b>K2 &amp; K5</b>

**K1** - Remember; **K2** - Understand; **K3** – Apply; **K4** - Analyze; **K5** - Evaluate; **K6**– Create

**SEMESTER I**  
**ELECTIVE COURSE I: a) SECURITY ANALYSIS AND PORTFOLIO**  
**MANAGEMENT**  
**Course Code : AP231EC1**

<b>On the successful completion of the course, student will be able to:</b>		
1	understand the investment options and structure of a portfolio	<b>K2</b>
2	assess the value of Equity Shares, Preference Shares and Bonds	<b>K5</b>
3	analyse stock performance through fundamental and technical analysis	<b>K4</b>
4	evaluate the portfolio performance.	<b>K5</b>
5	recall the various Portfolio Theories.	<b>K1</b>

**K1** - Remember; **K2** - Understand; **K3** - Apply; **K4** - Analyze; **K5** - Evaluate; **K6**– Create

**SEMESTER I**  
**ELECTIVE COURSE I: b) OPERATIONS RESEARCH**  
**Course Code : AP231EC2**

<b>On the successful completion of the course, student will be able to:</b>		
1	understand the application of operations research in business	<b>K1 &amp; K2</b>
2	application of transportation models to minimize the transportation cost	<b>K3</b>
3	apply the game theory and analyze mixed strategies to overcome the competitors	<b>K3 &amp; K4</b>
4	prioritize the net work analysis to enhance effectiveness	<b>K5</b>
5	construct the decision tree to select the best among the alternatives	<b>K5 &amp; K6</b>

**K1** - Remember; **K2** - Understand; **K3** - Apply; **K4** - Analyze; **K5** - Evaluate; **K6**– Create

**SEMESTER I**  
**ELECTIVE COURSE I: c) INTERNATIONAL FINANCIAL MANAGEMENT**  
**Course Code : AP231EC3**

<b>On the successful completion of the course, student will be able to:</b>		
1	explain the importance and nature of international flow of funds	K2
2	analyse the fluctuations in exchange rate and impact on exchange markets	K4
3	analyse the techniques of international investment decisions for building a better portfolio	K4
4	explain the flow of funds in the international banks	K2
5	examine various international financial market instruments	K4

**K1** - Remember; **K2** - Understand; **K3** - Apply; **K4** - Analyze

**SEMESTER I**  
**ELECTIVE COURSE II: a) LABOUR LAWS**

**Course Code : AP231EC4**

<b>On the successful completion of the course, student will be able to:</b>		
CO 1	recall the basic labour legislations pertaining to Trade Unions	<b>K1</b>
CO 2	discuss on various provisions of the Factory's Act and Equal Remuneration Act	<b>K2 &amp; K4</b>
CO 3	assess provisions relating to the workmen's compensations and state insurance.	<b>K4</b>
CO 4	examine provisions relating to payment of wages and minimum wages.	<b>K5</b>
CO 5	identify the provisions of provident fund, gratuity and bonus schemes.	<b>K4</b>

**K1** - Remember; **K2** - Understand; **K3** - Apply; **K4** - Analyze; **K5** - Evaluate; **K6**– Create

**SEMESTER I**

**ELECTIVE COURSE II: b) STRATEGIC HUMAN RESOURCE  
MANAGEMENT**

**Course Code : AP231EC5**

<b>On the successful completion of the course, student will be able to:</b>		
1	understand the fundamental strategic human resource management	<b>K1</b>
2	recognize the models of strategic human resource management	<b>K1</b>
3	integrate and apply the knowledge of various strategies in human resource Management in the corporate arena	<b>K3</b>
4	assess drafting of HR policies	<b>K5</b>
5	explore the latest trend in the strategic human resource management.	<b>K6</b>

**K1** - Remember; **K2** - Understand; **K3** - Apply; **K4** - Analyze; **K5** - Evaluate; **K6**– Create

## SEMESTER I

### ELECTIVE COURSE II: c) INSOLVENCY LAW AND PRACTICE

Course Code : AP231EC6

On the successful completion of the course, student will be able to:		
1	recall the concepts, need for the insolvency and bankruptcy code 2016.	<b>K1</b>
2	analyse the provisions relating to corporate insolvency resolution process, insolvency resolution of corporate persons and resolution strategies	<b>K1</b>
3	analyse the legal provisions of liquidation of corporate person, companies and adjudication and appeals for corporate persons	<b>K3</b>
4	summarise the provisions relating to Cross Border Insolvency	<b>K5</b>
5	examine the professional and ethical practices for insolvency practitioners	<b>K6</b>

**K1** - Remember; **K2** - Understand; **K3** - Apply; **K4** - Analyze; **K5** - Evaluate; **K6** - Create

## SEMESTER I

### SPECIFIC VALUE-ADDED COURSE: INTERNATIONAL TRADE

Course Code : AP231V01

On the successful completion of the course, students will be able to:		
1.	understand the evolution and growth of International Trade	<b>K1</b>
2.	explain the foreign exchange market	<b>K2</b>
3.	assess the components of balance of payments	<b>K3</b>
4.	provide knowledge on IMF and special Drawings Rights	<b>K3</b>
5.	evaluate the functions of multinational corporation	<b>K4</b>

**K1** - Remember; **K2** - Understand; **K3** - Apply; **K4** - Analyze

## SEMESTER – I

### LIFE SKILL TRAINING – I ETHICS

Course Code : PG23LST1

Course Outcomes	On completion of this course the student will be able to	
<b>CO1</b>	understand deeper insight of the meaning of their existence.	<b>K1</b>
<b>CO2</b>	recognize the philosophy of life and individual qualities	<b>K2</b>
<b>CO3</b>	acquire the skills required for a successful personal and professional life.	<b>K3</b>
<b>CO4</b>	develop as socially responsible citizens.	<b>K4</b>
<b>CO5</b>	create a peaceful, communal community and embrace unity.	<b>K3</b>

**K1** - Remember; **K2** - Understand; **K3** - Apply