

Holy Cross College (Autonomous), Nagercoil
Kanyakumari District, Tamil Nadu.
Accredited with A⁺ 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)

Programme Educational Objectives (PEOs)

PEOs	Upon completion of the B.Com Degree Programme, the graduates will be able to:
PEO-1	apply appropriate theory and scientific knowledge to participate in activities that support humanity and economic development nationally and globally, developing as leaders in their fields of expertise
PEO-2	pursue lifelong learning and continuous improvement of the knowledge and skills with the highest professional and ethical standards
PEO-3	acquaint with the business world by imparting knowledge, skill and attitude thereby becoming employable in the job market.

Programme Outcomes (POs)

POs.	Upon completion of the B.Com Degree Programme, the graduates will be able to:
PO-1	understand the conceptual knowledge of accounting and acquire skills to become leaders in their fields of expertise at the global level
PO-2	identify the role and responsibilities of the business leads to social and economic development
PO-3	acquire entrepreneurial, legal, managerial and communication skills to be successful in business and personal life
PO-4	recognise and practice different value systems and ethics for sustainable development
PO-5	impart competency to make eligible and employable in the job market
PO-6	practical exposure for startup and project promotion.

Programme Specific Outcomes (PSOs) COMMERCE

PSOs	Upon completion of B.Com Degree Programme, the graduates will be able to:	Mapping with POs
PSO1	become acquainted with commercial knowledge and soft skill to react in the most appropriate way when faced with challenges in the society.	PO4, PO5
PSO2	apply theoretical and practical concepts to business practices to produce employable, ethical and innovative professionals to sustain in the dynamic business world.	PO6
PSO3	encourage the students with add on value based and job oriented courses which ensure them to sustain in the organisation level.	PO1, PO2 & PO5
PSO4	demonstrate respectful engagement with other's ideas, behaviours, beliefs and apply diverse frame of reference to decisions and actions.	PO6
PSO5	contribute to the development of the society by collaborating with stakeholders for mutual benefit.	PO1, PO3

Mapping

POs	PSO1	PSO 2	PSO3	PSO4	PSO5
PO 1	S	S	S	M	S
PO 2	S	M	M	S	S
PO 3	M	M	S	M	M
PO4	S	S	M	S	S
PO5	M	S	S	S	S
PO6	M	S	S	M	M

Course Outcomes

SEMESTER I

CORE COURSE I: FINANCIAL ACCOUNTING I

Course Code : AU231CC1

On the successful completion of the course, students will be able to:		
1.	remember the concept of rectification of errors and bank reconciliation statements	K1
2.	apply the knowledge in preparing accounts of sole trading concerns	K3
3.	apply the various methods of providing depreciation	K3
4.	interpret the methods of calculating profit	K2
5.	Identify the accounting treatment regarding royalty accounts and claims from insurance companies in case of loss of stock.	K3

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

SEMESTER I

CORE COURSE II: PRINCIPLES OF MANAGEMENT

Course Code : AU231CC2

On the successful completion of the course, student will be able to:		
1.	remember the general concepts and importance of principles of management.	K1
2.	understand the process of planning and decision making in an organization.	K2
3.	understand the principles of authority and responsibility of an organization.	K2
4.	apply the various methods of performance appraisal	K3
5.	demonstrate the notion of directing, co-ordination and control in the management.	K3

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

SEMESTER I

ELECTIVE COURSE I: BUSINESS COMMUNICATION

Course Code : AU231EC1

On the successful completion of the course, student will be able to:		
1.	recognise the basic concept of business communication.	K1
2.	exposed to effective business letter	K3
3.	interpret the concept of various correspondences.	K2
4.	discuss the secretarial correspondence like agenda, minutes and various business reports.	K2
5.	acquire the skill of preparing an effective resume	K3

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

SEMESTER I
NON MAJOR ELECTIVE (NME) I: ACCOUNTING FOR EVERYONE
Course Code : AU231NM1

On the successful completion of the course, student will be able to:		
1.	understand the concepts, convention	K2
2.	identify and prepare various subsidiary books.	K3
3.	prepare error free trial balance.	K1
4.	prepare journal entries and prepare ledger accounts	K1

SEMESTER I
FOUNDATION COURSE: FUNDAMENTALS OF BUSINESS STUDIES
Course Code : AU231FC1

On the successful completion of the course, student will be able to:		
1.	make the students aware towards the various branches of commerce for Exam	K1
2.	make the students familiar with the basic concepts of commerce	K2
3.	encourage and motivate the students for the commerce Education.	K3
4.	build confidence and get strengthened in the transition period from school education to college education	K3
5.	assess their knowledge and skills needed for successful graduation	K3

K1 - Remember; K2 - Understand; K3 – Apply

SEMESTER I
SPECIFIC VALUE-ADDED COURSE: INTRODUCTION TO MS OFFICE
Course Code : AU231V01

On the successful completion of the course, student will be able to:		
1.	perform documentation and presenting skills	K1
2.	understand the process of inserting graphics, pictures, and table of contents	K2
3.	perform basic editing functions, formatting text, copy and moving objects and text.	K3
4.	use design layouts and templates for presentations	K3
5.	proficient in using Windows, Word Processing Applications, Spreadsheet Applications, Database Applications and Presentation Graphics Applications.	K3

K1 - Remember; K2 - Understand; K3 – Apply

SEMESTER I
SPECIFIC VALUE-ADDED COURSE: MS EXCEL
Course Code : AU231V02

On the successful completion of the course, students will be able to:		
1.	demonstrate the basic mechanics and navigation of an Excel spreadsheet	K1
2.	understand the need and use of using Excel templates.	K2
3.	secure information in an Excel workbook	K3
4.	gain working knowledge of organizing and displaying large amounts and complex data.	K3
5.	use clip art to enhance ideas and information in Excel worksheets	K3

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

SEMESTER II
CORE COURSE III: FINANCIAL ACCOUNTING-II
Course Code : AU232CCI

On the successful completion of the course, students will be able to:		
6.	understand and apply the accounting procedure for Hire purchase and Instalment systems.	K2 & K3
7.	remember the accounting treatments for Branch and Inter- departmental accounts.	K1 & K3
8.	apply the accounting treatment for admission and retirement of partners in partnership firms.	K3
9.	understand the settlement of accounts in case of dissolution.	K1
10.	understand and apply accounting standards for financial reports.	K1 & K3

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

SEMESTER II
CORE COURSE IV: BUSINESS LAW
Course Code : AU232CC2

On the successful completion of the course, students will be able to:		
1.	explain the objectives and significance of mercantile law.	K1
2.	understand the clauses and exceptions of Indian contract act.	K2
3.	explain concepts on performance, breach and discharge of contract.	K1
4.	outline the contract of indemnity and guarantee.	K3
5.	explain the various provisions of sale of goods act 1930.	K1& K2

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

SEMESTER II

ELECTIVE COURSE II: BUSINESS ENVIRONMENT

Course Code : AU232EC3

On the successful completion of the course, students will be able to:		
1.	remember the nexus between environment and business.	K1
2.	apply the knowledge of Political Environment in which the businesses operate.	K3
3.	analyze the various aspects of Social Environment.	K1&K2
4.	evaluate the parameters in Economic Environment.	K3
5.	create a conducive environment for business to operate globally.	K2 &K3

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

SEMESTER II

NON MAJOR ELECTIVE NME – II: CONSUMER PROTECTION

Course Code : AU232NM1

On the successful completion of the course, student will be able to:		
1.	remember the concept related to consumer protection and awareness	K1
2.	understand the importance of consumer's rights	K2
3.	acquire the skill to face common ethical issues while shopping the good and services	K3
4.	recognize that there are laws and regulations that protect the consumer.	K2& K3
5.	understand the procedure of redress of consumer complaints	K2

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

SEMESTER II

SKILL ENHANCEMENT COURSE SEC – I: DIGITAL AND SOCIAL MEDIA MARKETING

Course Code : AU232SE1

On the successful completion of the course, student will be able to:		
1.	define the prospects of various social media and online platforms in digital marketing	K1
2.	choose different social media marketing tools to establish the business.	K2
3.	identify business goals through advanced analysis and automation tools	K3
4.	outline the measurable and technologically enhanced digital business environment to achieve goals.	K2
5.	apply modern marketing method for online market customizations and optimization	K3

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

SEMESTER I & II
LIFE SKILL TRAINING I: CATECHISM
Course Code : UG232LC1

Course Outcome	Upon completion of this course the students will be able to
1	understand the aim and significance of value education
2	develop individual skills and act confidently in the society
3	learn how to live lovingly through family values
4	enhance spiritual values through strong faith in God
5	learn good behaviours through social values

SEMESTER I & II
LIFE SKILL TRAINING I: MORAL
Course Code : UG232LM1

Course Outcome	Upon completion of this course the students will be able to
1	understand the aim and significance of value education
2	develop individual skills and act confidently in the society
3	learn how to live lovingly through family values
4	enhance spiritual values through strong faith in God
5	learn good behaviours through social values