Holy Cross College (Autonomous), Nagercoil

 $\label{eq:Kanyakumari District, Tamil Nadu.} Accredited with A^+ by NAAC - IV cycle - CGPA 3.35$

Affiliated to

Manonmaniam Sundaranar University, Tirunelveli



Semester I - IV POs, PSOs & COs DEPARTMENT OF COMMERCE



2023-2026

(With effect from the academic year 2024-2025)

Programme Educational Objectives (PEOs)

PEOs	Upon completion of the B.Com Degree Programme, the graduates will be	
	able to:	
	apply appropriate theory and scientific knowledge to participate in	
PEO1	activities that support humanity and economic development nationally and	
	globally, developing as leaders in their fields of expertise	
PEO2 pursue lifelong learning and continuous improvement of the kno		
	andskills with the highest professional and ethical standards	
PEO3	acquaint with the business world by imparting knowledge, skill and	
1200	attitudethereby becoming employable in the job market.	

Programme Outcomes (POs)

POs.	Upon completion of the B.Com Degree Programme, the graduates will be
	able to:
PO1	understand the conceptual knowledge of accounting and acquire skills to
	become leaders in their fields of expertise at the global level
PO2	identify the role and responsibilities of the business leads to social and
	economic development
PO3	acquire entrepreneurial, legal, managerial and communication skills to be
	successful in business and personal life
PO4	recognise and practice different value systems and ethics for sustainable
	development
PO5	impart competency to make eligible and employable in the job market
PO6	practical exposure for startup and project promotion.

Programme Specific Outcomes (PSOs) COMMERCE

PSOs	Upon completion of B.Com Degree Programme, the graduates willbe 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.	PUM PUS
PSO2	apply theoretical and practical concepts to business practices to	
	produceemployable, 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	
	withstakeholders for mutual benefit.	PO1, PO3

Mapping

TTUPPI	-8				
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

Strong -S, Medium - 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	К3
3.	apply the various methods of providing depreciation	К3
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.	К3

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-coordination and control in the	К3	
	management.		

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

SEMESTER I ELECTIVE COURSE I: BUSINESS COMMUNICATION Course Code: AU231EC1

On	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	К3	
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	К3	

K1 - Remember; K2 - Understand; K3 - Apply

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

Course Code: AU231NM1/AU241NM1

On the	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.	К3	
3.	prepare error free trial balance.	K1	
4.	prepare journal entries and prepare ledger accounts	K1	

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

On the s	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.	К3	
4.	build confidence and get strengthened in the transition period from school education tocollege education	К3	
5.	assess their knowledge and skills needed for successful graduation	К3	

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

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

On the	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.	К3	
4.	use design layouts and templates for presentations	К3	
5.	proficient in using Windows, Word Processing Applications, Spreadsheet Applications, Database Applications and Presentation Graphics Applications.	К3	

K1 - Remember; K2 - Understand; K3 – Apply

SEMESTER I SPECIFIC VALUE-ADDED COURSE: MS EXCEL

Course Code: AU231V02

On the	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	К3	
4.	gain working knowledge of organizing and displaying large amounts and complex data.	К3	
5.	use clip art to enhance ideas and information in Excel worksheets	К3	

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

SEMESTER I SPECIFIC VALUE ADDED COURSE: BASICS OF COMPUTER Course Code : AU231V03

On the successful completion of the course, student will be able to:		
CO1	understand the basics of computer	K1
CO2	understand the working principles of computer	K2
CO3	remember the types of memory.	К3
CO4	understand the components of CPU	K5
CO5	familiarize in using data communication	K4

K1 - Remember; K2 - Understand; K3 – Apply; K4 - Analyse; K5 – Evaluate

SEMESTER I SPECIFIC VALUE ADDED COURSE: PROFESSIONAL COMMUNICATION Course Code : AU231V04

On the successful completion of the course, student will be able to:		
CO1	understand the impact of communication.	K1 & K2
CO2	remember the tips to handle the fear of public speaking.	K2
CO3	apply the ways to make first impression.	K3
CO4	evaluate the ways to manage emotional intelligence	K3& K4
CO5	apply the neuro marketing for success in life.	K5

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

SEMESTER I SPECIFIC VALUE ADDED COURSE: PRACTICAL BANKING Course Code : AU231V05

On the successful completion of the course, students will be able to:		
CO1	understand the history of banking in India	K1
CO2	analyse the principles of commercial banks	K4
CO3	understand the types of deposits and credits	K2
CO4	evaluate the functions of Reserve Banks	K5
CO5	practice modern banking techniques in business and	К3
	personal life	

K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyse; K5 - Evaluate

SEMESTER I SPECIFIC VALUE ADDED COURSE: SKILLS FOR MANAGERIAL EXCELLENCE Course Code : AU231V06

On the successful completion of the course, students will be able to:		
CO1	understand the importance for developing of personality development	K2
CO2	analyze the major concepts of negotiation skills	K4
CO3	evaluate the preparatory steps for job interviews	K5
CO4	examine the source and ways to cope with stress	K4
CO5	apply the creativity for nurturing hobbies at work	К3

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

SEMESTER II CORE COURSE III: FINANCIAL ACCOUNTING-II

Course Code: AU232CCI

On the s	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.	К3	
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.	К3
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	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.	К3	
3.	analyze the various aspects of Social Environment.	K1&K2	
4.	evaluate the parameters in Economic Environment.	К3	
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 / AU242NM1

On the quaescful completion of the course student will be able to:			
On the st	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	К3	
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	K1
1.	digital marketing	
2.	choose different social media marketing tools to establish the business.	K2
3.	identify business goals through advanced analysis and automation tools	К3
4.	outline the measurable and technologically enhanced digital	K2
	business environment to achieve goals.	
5.	apply modern marketing method for online market customizations and	К3
	optimization	

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

SEMESTER I & II LIFE SKILL TRAINING I: CATECHISM

Course Code: UG232LC1

Course	Upon completion of this course the students will be able to
Outcome	
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	Upon completion of this course the students will be able to
Outcome	
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 III CORE COURSE V: CORPORATE ACCOUNTING I

Course Code: AU233CC1

On the	On the successful completion of the course, students will be able to:		
CO1	understand about the issue of shares and pro-rata allotment	K1	
CO2	examine the provisions of issue and redemption of preferences shares and debentures	K2	
CO3	illustrate part I and part II forms and contents of financial statements as per Schedule III of Companies Act 2013	К3	
CO4	value shares and goodwill of a company	K3 & K4	
CO5	analyse IND AS 7, 12,16	K5	

K1 - Remember; K2 - Understand; K3 – Apply; K4 - Analyse; K5 - Evaluate

SEMESTER III CORE COURSE VI: COMPANY LAW

Course Code: AU233CC2

On the successful completion of the course, students will be able to:		
CO1	understand the classification of companies under the act	K1 & K2
CO2	examine the contents of the Memorandum of Association & Articles of Association	К3
CO3	know the qualification and disqualification of Auditors	K4
CO4	understand the workings of National Company Law Appellate Tribunal (NCLAT)	K4
CO5	analyse the modes of winding up	K5

K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyse; K5 - Evaluate

SEMESTER III ELECTIVE COURSE III: INTERNATIONAL TRADE

Course Code: AU233EC1

On the su	On the successful completion of the course, students will be able to:		
CO1	distinguish between the concept of internal and international trade.	K1	
CO2	define the various theories of international trade.	K2	
CO3	examine the balance of trade and exchange rates	К3	
CO4	appraise the role of IMF and IBRD.	K4	
CO5	define the workings of WTO and with special reference to India.	K5	

K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyse; K5 - Evaluate

SEMESTER III SKILL ENHANCEMENT COURSE SEC II: FUNDAMENTALS OF BUSINESS ECONOMICS

Course Code: AU233SE1

On the successful completion of the course, students will be able to:		
CO1	understand the basic concepts of business economics	K1
CO2	classify different types of demand prevailing in the market	K2
CO3	gain knowledge on consumer behavior and consumer surplus	K4
CO4	analyze the peculiarities of factors of production and the economies and diseconomies of scale	К3
CO5	identify the phases of business cycle	K5

K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyse; K5 - Evaluate

SEMESTER III / IV SKILL ENHANCEMENT COURSE SEC IV DIGITAL FLUENCY

Course Code: UG23CSE2

On t	On the successful completion of the course, students will be able to:	
1	work with text, themes and styles	K1
2	produce a mail merge	K2
3	secure information in an Excel workbook	K2
4	perform documentation and presentation skills	K2, K3
5	add special effects to slide transitions	К3

K1 - Remember; K2 - Understand; K3 - Apply

SEMESTER III / V SELF-LEARNING COURSE: INTERNET AGE-MARKETING WITH SOCIAL MEDIA Course Code: AU233SL1/AU235SL1

On the	On the successful completion of the course, students will be able to:		
CO1	understand the concepts of social media marketing	K2	
CO2	signify the 4 P's and social media	K1	
CO3	identify the social media marketing strategy	K4	
CO4	examine the functioning of social media marketing tools	К3	

K1 - Remember; K2 - Understand; K3 – Apply; K4 - Analyse

SEMESTER III SPECIFIC VALUE ADDED COURSE: PRINCIPLES OF INSURANCE Course Code: AU233V01

On the	On the successful completion of the course, students will be able to:		
CO1	understand the Features of insurance contract	K1	
CO2	analyse the role of LIC in National Economy	K2	
CO3	understand Procedures for taking life policy	К3	
CO4	evaluate the functions of Reserve Banks	K5	
CO5	practice modern banking techniques in business and	K4	
	personal life		

K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyse; K5 - Evaluate

SEMESTER III SPECIFIC VALUE ADDED COURSE: ECONOMICS OF TOURISM Course Code: AU233V02

On the successful completion of the course, students will be able to:		
CO1	understand the basic components of tourism	K2
CO2	signify the rapid growth of of domestic and international tourism	K1
CO3	identify the economic impact of tourism.	K4
CO4	examine the development of early development of transportation system.	K3
CO5	determine the purpose and objectives of tourism marketing.	K5

K1 - Remember; **K2** - Understand; **K3**– Apply; **K4**–Analyse; **K5** – Evaluate;

SEMESTER III SPECIFIC VALUE ADDED COURSE: CREATION OF FLYER AND BROCHURE Course Code: AU233V03

On the s	On the successful completion of the course, student will be able to:		
CO1	understand the purpose and importance of brochures in communication	K 1	
	and marketing.		
CO2	learn design principles and elements applicable to brochure design.	K2	
CO3	develop proficiency in using graphic design software for creating	К3	
	brochures.		
CO4	explore effective layout techniques to organize content in brochures.	K4	
CO5	practice critical thinking and creativity in designing brochures tailored	K5	
	to specific audiences and purposes.		

K1 - Remember; K2 - Understand; K3 - Apply: K4 - Analyse; K5 - Evaluate

SEMESTER III

SPECIFIC VALUE ADDED COURSE: INTRODUCTION TO GOODS AND SERVICE TAX

Course Code: AU233V04

On the s	On the successful completion of the course, student will be able to:		
CO1	understand the concept of GST, its benefits, limitations and process of implementation.	K1 & K3	
CO2	remember the transactions covered under GST, the models and structure of GST	K2 & K4	
CO3	analysethe procedure for registration, amendment, and cancellation of registration.	K3 & K4	
CO4	evaluate the forms, place and time, taxable and non-taxable supply	K4& K5	
CO5	analysethe value of Goods and Services	K3 & K4	

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

SEMESTER III

SPECIFIC VALUE ADDED COURSE: CREATIVE ADVERTISING

Course Code: AU233V05

On the	On the successful completion of the course, students will be able to:		
CO1	understand advertising Principles and Structure of an Advertising agency.	K2	
CO2	apply in a variety of styles and Attractive Elements in Advertising	К3	
CO3	develop creative thinking skills to generate innovative advertising concepts	K2	
	and ideas		
CO4	analyse the implement and continually Designing Print Advertisement.	K4	
CO5	analyse media channels, plan advertising placements, negotiate with media	K1	
	vendors, and evaluate media performance		

K1 - Remember; **K2** - Understand; **K3** – Apply; **K4** - Analyse

SEMESTER III

SPECIFIC VALUE ADDED COURSE: KNOWLEDGE MANAGEMENT

Course Code: AU233V06

On the	On the successful completion of the course, students will be able to:		
CO1	understanding over view knowledge management in detail	K1, K2	
CO2	application of learning in solving challenges in building the knowledge management system	K3, K4	
CO3	understanding the knowledge management life cycle	K2, K3	
CO4	apply the key concepts of knowledge creation	К3	
CO5	understanding about the tools for knowledge capturing	K2, K5	

K1 - Remember; K2 - Understand; K3 - Apply: K4 - Analyse; K5 - Evaluate

SEMESTER III / V

SELF-LEARNING COURSE: INTERNET AGE-MARKETING WITH SOCIAL MEDIA

Course Code: AU233SL1/AU235SL1

On the	On the successful completion of the course, students will be able to:		
1.	understand the concepts of social media marketing	K2	
2.	signify the 4 P's and social media	K1	
3.	identify the social media marketing strategy	K4	
4.	examine the functioning of social media marketing tools	К3	
5.	determine the concept of present and future of social media	K5	

K1 - Remember; K2 - Understand; K3-Apply; K4-Analyse; K5 - Evaluate

SEMESTER IV CORE COURSE VII: CORPORATE ACCOUNTING II

Course Code: AU234CC1

On the	On the successful completion of the course, students will be able to:		
CO1	understand the accounting treatment of amalgamation, absorption and	K1	
COI	external reconstruction		
CO2	apply and alter the share capital and internal reconstruction	K42	
CO3	do the accounting procedure of non-performing assets	К3	
CO4	give the consolidated accounts of holding companies	K2 & K4	
CO5	prepare liquidator's final statements	K5	

K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyse; K5 - Evaluate

SEMESTER IV

CORE COURSE VIII: BUSINESS MATHEMATICS & STATISTICS

Course Code: AU234CC2

On the successful completion of the course, students will be able to:		
CO1	understand the basics of ratio, proportion, indices and logarithm	K1
CO2	remember with calculations of simple and compound interest and arithmetic, geometric and harmonic progressions.	K2
CO3	apply the various measures of central tendency	К3
CO4	analyse the correlation and regression co-efficient.	K4
CO5	apply the problems on time series analysis	K3 &K5

K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyse; K5 - Evaluate

SEMESTER IV

ELECTIVE COURSE IV: E-COMMERCE

Course Code: AU234EC1

On the successful completion of the course, students will be able to:		
CO1	understand the role and features of world wide web	K1
CO2	understand the Benefits and model of e-tailing	K2
CO3	use the web enabled services	К3
CO4	tackle the threats in internet security system	K3 &K4
CO5	know about the Ethical principles Privacy and Information Rights	K5

SEMESTER III / IV

SKILL ENHANCEMENT COURSE SEC III: FITNESS FOR WELLBEING

Course Code: UG23CSE1

On the successful completion of the course, student will be able to:		
1	know physical, mental, and social aspects of health	K 1
2	understand holistic health and the role of physical fitness.	K2
3	apply mindfulness and yoga for stress management and mental clarity.	К3
4	implement proper personal hygiene practices for cleanliness and disease prevention.	К3
5	evaluate and implement right nutritional choices.	K5

K1-Remember; K2-Understand; K3-Apply; K5-Evaluate

SEMESTER IV ENVIRONMENTAL STUDIES

Course Code: UG234EV1

On the successful completion of the course, students will be able to:		
1.	know the different kinds of resources, pollution and ecosystems	K 1
2.	understand the biodiversity and its constituents	K2
3.	use the methods to control pollution and, to conserve the resources and ecosystem	К3
4.	analyse the factors behind pollution, global warming and health effects for sustainable development	K4
5.	evaluate various water, disaster and waste management systems	K5

K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyse; K5 - Evaluate

SEMESTER IV / VI

SELF LEARNING COURSE: ESSENTIALS OF ENTREPRENEURSHIP

Course Code: AU234SL1/AU236SL1

On the successful completion of the course, students will be able to:		
CO1	understand the concept of entrepreneurship.	K2
CO2	identify the players in entrepreneurial ecosystem	K1
CO3	describe the features of Intrapreneur	K5
CO4	examine the process of entrepreneurship.	K4
CO5	determine the business idea	К3

K1 - Remember; K2 - Understand; K3-Apply; K4-Analyse; K5 - Evaluate

SEMESTER III & IV LIFE SKILL TRAINING II: CATECHISM

Course Code: UG234LC1

On the successful completion of the course, students will be able to:		
1	know and understand the aim and importance of value education	K1,K2
2	get rid of inferiority complex and act confidently in the society	К3
3	live lovingly by facing loneliness and make decisions on their own	К3
4	develop human dignity and able to stand bravely in adversity	K6
5	learn unity in diversity and grow in a life of grace	K6

K1 - Remember K2-Understand; K3-Apply; K6- Create

SEMESTER III & IV LIFE SKILL TRAINING II: MORAL

Course Code: UG234LM1

On	On the successful completion of the course, students will be able to:		
1	know the significance of life	K1	
2	understand the importance of self-care	K2	
3	realise the duty of youngsters in the society and live up to it	K3	
4	analyse how to achieve success in profession	K4	
5	develop mystical values by inculcating good thoughts	K5	

K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyse; K5 - Evaluate