

**Holy Cross College (Autonomous), Nagercoil**

**Department of Commerce (SF-I)**

**Teaching Plan (2020-2022)**

**M.Com**

**Programme Outcomes (POs)**

<b>POs</b>	<b>Upon Completion of M.Com degree programme, the graduates will be able to:</b>
<b>PO-1</b>	apply high level of knowledge and skills in various fields.
<b>PO-2</b>	offer opportunities to develop the graduates in research, writing, communication and publication skills.
<b>PO-3</b>	identify and analyse functional management issues at various levels for career advancement
<b>PO-4</b>	develop competency and skills to pursue higher level programmes in commerce and industry
<b>PO-5</b>	function effectively as a member or leader in teams by demonstrating soft skills, coping skills and human values
<b>PO-6</b>	sensitizing professional ethics and societal needs which lead them for holistic development

**Programme Specific Outcomes (PSOs)**

<b>PSOs</b>	<b>Upon Completion of M.Com degree programme, the graduates will be able to:</b>
<b>PSO-1</b>	generate and initiate innovative business and marketing ideas.
<b>PSO-2</b>	develop professional, communication and research skills which lead them for holistic development.
<b>PSO-3</b>	develop competency and skills in students to pursue higher level programmes in commerce, management and industry.
<b>PSO-4</b>	instill in them leadership and soft skills to promote sustainable development.
<b>PSO-5</b>	practice business and professional ethics which lead them for holistic development

**Semester – I**

**Core I: Business Environment**

**Course Code: PA2011**

<b>CO</b>	<b>Upon completion of this course the students will be able to:</b>	<b>PSO addressed</b>	<b>CL</b>
CO - 1	discuss various economic policies and its impact on Indian economy	PSO - 1	U
CO - 2	understand the functions of international economic institutions and their role in developing Indian business	PSO - 1	U
CO - 3	gain knowledge on the provisions regarding Indian constitution	PSO - 1	U
CO - 4	explain the social responsibilities of business	PSO - 1	U
CO - 5	analyse the process and techniques of business environment	PSO - 1	An

**Semester : I**

**Name of the course : Applied Operations Research**

**Sub. Code : PA2012**

<b>CO</b>	<b>Upon completion of this course the students will be able to:</b>	<b>PSO addressed</b>	<b>CL</b>
CO - 1	understand the application of operations research in business	PSO-1	U
CO - 2	apply the techniques of decision making to select the best among the alternatives	PSO-3	Ap
CO - 3	application of transportation models to minimize the transportation cost	PSO-3	Ap
CO - 4	apply the game theory and mixed strategies to overcome the competitors	PSO-1	Ap
CO - 5	understand various models of inventory costs	PSO-3	U

**Semester : I**

**Name of the course : Corporate Accounting**

**Sub. Code : PA2013**

<b>CO</b>	<b>Upon completion of this course the students will be able to :</b>	<b>PSO addressed</b>	<b>CL</b>
CO-1	understand the accounting procedure of banking companies and various schedule used in final accounts	PSO-3	U
CO-2	gain knowledge on accounts of insurance companies	PSO-3	U
CO-3	develop the skills in preparing consolidated balance sheet	PSO- 3	Ap
CO-4	identify the major technique of preparing double account system	PSO- 3	An
CO-5	develop knowledge on hotel accounting and value added concepts	PSO-3	U

**Semester: I**

**Name of the course: Research Methodology**

**Sub. Code: PA2014**

<b>CO</b>	<b>Upon completion of this course the students will be able to :</b>	<b>PSO addressed</b>	<b>CL</b>
CO -1	identify research problem and determine the research objectives	PSO - 2	U
CO -2	understand the needs and features of good research design	PSO - 2	U
CO -3	select the apt method of collecting data	PSO - 2	An
CO -4	choose the required sample design for analysis	PSO - 2	A
CO -5	prepare a systematic research report	PSO - 2	C

**Semester : I**

**Name of the course : Business Ethics and Corporate Governance**

**Sub. Code : PA2015**

CO	Upon completion of this course the students will be able to :	PSO addressed	CL
CO-1	understand the importance of ethics in business	PSO-5	U
CO-2	evaluate the ethical problems faced by managers	PSO-5	An
CO-3	identify the social responsibility of business	PSO-5	U
CO-4	recongnise the factors influencing business ethics	PSO-5	R
CO-5	enhance awareness about corporate governance	PSO-5	U

**Semester -II**  
**Core V: International Business**  
**Course Code: PA2021**

CO	Upon completion of this course the students will be able to:	PSO addressed	CL
CO - 1	understand the concepts, need and types of international business	PSO - 1	U
CO - 2	explain the foreign exchange market	PSO – 1	R
CO - 3	understand the components of balance of payments and various Indian monetary systems	PSO – 1	U
CO - 4	provide knowledge on regional economic integration and export procedure	PSO – 1	U
CO - 5	understand the functions of multinational corporation and euro dollar market	PSO - 1	U

**Semester: II**

**Core V: Accounting for management**

**Course Code: PA2022**

CO	Upon completion of this course the students will be able to:	PSO addressed	CL
CO - 1	understand the scope, objectives, tools and techniques of management accounting	PSO-3	U
CO - 2	application of various costs in ABC analysis	PSO - 3	AP
CO - 3	analyse the financial reports and financial information to improve business practices	PSO - 3	AN
CO - 4	evaluate the price level changes in the inflation accounting	PSO - 3	E
CO - 5	understand the process and analysis of managerial decision making	PSO - 3	U

**Semester II**

**Core VII: Strategic Financial Management**

**Course Code: PA2023**

CO	Upon completion of this course the students will be able to :	PSO addressed	CL
CO-1	understand financial and dividend decisions	PSO-3	U
CO-2	develop knowledge on the concept of investment decisions	PSO-3	An
CO-3	evaluate the significance of cost of capital in financial decisions	PSO-3	E
CO-4	understand the effects of operating and financial leverage on profit and dividend decisions	PSO-3	U
CO-5	identify the concept and components of working capital management	PSO-3	U

**Semester - II**  
**Core VIII : Financial Services**  
**Course Code: PA2024**

<b>CO</b>	<b>Upon completion of this course the students will be able to :</b>	<b>PSO addressed</b>	<b>CL</b>
<b>CO- 1</b>	understand the concept, scope, causes and innovations of financial services	PSO-1	U
<b>CO- 2</b>	understand the origin, process, progress, commission and problems of merchant bankers	PSO-3	U
<b>CO- 3</b>	analyse hire purchase agreement and installment sale	PSO-1	An
<b>CO -4</b>	apply various provisions regarding leasing	PSO-4	Ap
<b>CO- 5</b>	identify the features, origin and growth of venture capital	PSO-4	U

**Semester II**  
**Elective II: Services Marketing**  
**Course Code: PA2025**

<b>CO</b>	<b>Upon completion of this course the students will be able to :</b>	<b>PSO addressed</b>	<b>CL</b>
CO-1	understand the features, concept and marketing mix in service marketing	PSO-1,2	U
CO-2	analyse the service of insurance and the impact of technology on the insurance sector	PSO-1,2,	An
CO-3	understand the existing mutual fund services	PSO-1,2	U
CO-4	describe the portfolio management service	PSO-1,2	U
CO-5	develop the knowledge about emerging trends in mass communication	PSO-1,2	U

**Semester: III**

**Name of the course: Financial Markets and Institutions**

**Course Code: PA2031**

<b>CO</b>	<b>Upon completion of this course the students will be able to :</b>	<b>PSO addressed</b>	<b>CL</b>
<b>CO- 1</b>	understand the functions of financial markets.	1	U
<b>CO- 2</b>	understand the functions of financial institutions.	1	U
<b>CO- 3</b>	remember various financial corporations.	1	R
<b>CO -4</b>	evaluate the performance of mutual funds.	1	E
<b>CO- 5</b>	understand various kinds of financial derivatives.	1	U

**Semester III**

**Core X: Quantitative  
Techniques Course Code:  
PA2032**

<b>COs</b>	<b>Upon Completion of this course the students will be able to:</b>	<b>PSO Addressed</b>	<b>CL</b>
CO-1	understand the role of QT & methods of sampling	2	U
CO-2	analyse the probability and components of time series	2	An
CO- 3	apply the significance tests in samples	2	Ap
CO-4	apply the tools to identify the Variance	2	Ap
CO-5	evaluate the methods of Interpolation and Extrapolation	2	E

**Semester: III**

**Advanced Cost Accounting**

**Sub. Code:PA2033**

COs	Upon completion of this course the students will be able to :	PSO Addressed	CL
CO-1	understand the nature of cost and financial accounting	5	U
CO-2	understand the procedure for preparing batch and job costing	5	U
CO-3	identify the accounting procedure for contract costing	5	An
CO-4	analyse the procedure for preparing process costing	5	An
CO-5	compute the fixed, flexible and cash budget	5	Ap
CO-6	analyse material, labour and overhead variances	5	An

**Semester: III**

**Elective III: Modern Management Practices**

**Sub. Code:PA2034**

CO	Upon completion of this course the students will be able to :	PSO addressed	CL
CO- 1	understand the managerial process and strategies of environment management	PSO-1	U
CO- 2	analyse on different strategies	PSO-1	An
CO- 3	apply latest techniques in management	PSO-3	Ap
CO -4	create a good customer relationship	PSO-3	C
CO- 5	develop high performance team to shape the future	PSO-1	U



Semester: IV

**Security Analysis and Portfolio Management**

Subject Code: PA2041

<b>CO NO.</b>	<b>Course Outcomes</b>	<b>PSO</b>	<b>CL</b>
CO-1	Understand the different avenues of investment	3	U
CO-2	Analyze the Fundamental Security Analysis	3	An
CO-3	Analyze the technical analysis	3	An
CO-4	Discuss the principles and policies of portfolio management	3	U
CO-5	Evaluate the portfolio management theory	3	E

Semester IV

**Core XIII: Indirect Taxation**

Course Code: PA2042

<b>CO No.</b>	<b>Upon completion of this course the students will be able to :</b>	<b>PSO addressed</b>	<b>CL</b>
CO-1	Understand the basic concepts of indirect tax	PSO 2	U
CO-2	understand the features and types of goods and service tax	PSO 2	U
CO-3	Explain the GST registration procedure	PSO 2	U
CO-4	Discuss the SWOC Analysis of GST	PSO 2	U
CO-5	get an insight about the basic concepts of customs law	PSO 2	R
CO-6	explain the types, inclusions and exclusions under customs law	PSO 2	R

**Semester IV**

**Core XIV: Enterprise Resource Planning**

**CourseCode:PA2043**

<b>COs</b>	<b>Upon completion of this course the students will be able to:</b>	<b>PSO Addressed</b>	<b>CL</b>
CO-1	understand the role of ERP in business transactions business processes.	1	U
CO-2	Understand the risks and benefits of ERP.	2	U
CO-3	Evaluate related technologies of ERP.	2	E
CO-4	Analyze the integration of ERP modules.	5	An
CO-5	Analyze the ERP implementation lifecycle.	5	An

**Semester IV**

**Core XV: Strategic Marketing Management**

**Course Code: PA2044**

<b>COs</b>	<b>Upon completion of this course the Students will be able to:</b>	<b>PSO Addressed</b>	<b>CL</b>
CO-1	Understand the role of Strategy Marketing management.	1	U
CO-2	Understand the Strategic Marketing Factors	3	U
CO-3	Evaluate strategic relevance of Marketing Segmentation	3	E
CO-4	Analyze the Strategies for Market Leaders and challengers.	4	An
CO-5	Analyze the Strategic Service Management.	3	An

**Semester IV**

**Elective IV: (a) Human Resource Development**

**Course Code: PA2045**

<b>COs</b>	<b>Upon completion of this course the students will be able to :</b>	<b>PSO Addressed</b>	<b>CL</b>
CO-1	understand the concept and significance of human resource management	3	U
CO-2	discuss the executive development and organizational development	3	U
CO-3	describe the Competency based human resource management	3	An
CO-4	understand the work life of employees and talent management	3	U
CO-5	analyse the human resource information system	3	U