



# THE MADURA COLLEGE

An Autonomous Institution affiliated to Madurai Kamaraj University

Re-accredited (3<sup>rd</sup> cycle) with 'A' grade by NAAC

Vidya Nagar, T.P.K. Road, Madurai – 625 011

## DEPARTMENT OF COMMERCE

### Course Outcomes mapped with POs

PROGRAMME : M.Com

Course Code	Course Title	CLO	Mapping of CLO with PO					
			PO1	PO2	PO3	PO4	PO5	PO6
21P1KMC1	Advanced Financial Accounting	Illustrate financial statements for different organizations	3	3	2	3	3	3
		Compare and contrast accounting for profit and Not for –Profit organisation and categorize & illustrate various items and its treatment in Not-For-Profit Organisation.	3	3	2	3	3	3
		Apply income through accounting for investments and farms	3	3	2	3	3	3
		Analyse accounting treatment for leasing and hire purchase	3	3	2	3	3	3
		Evaluate and synthesize the effect of change in the partnership firms viz., admission, retirement, death of partners and dissolution of firm	3	3	2	3	3	3
21P1KMC2	Financial Markets and Institutions	Describe the basic concepts of Financial markets	3	2	2	2	2	3
		Categorize the various components of Money Markets instruments	3	2	2	2	3	3
		Construct the working of 100% Issue Market and Stock Exchanges in India	3	2	2	2	3	3
		Analyze the services rendered by various Financial Service Institutions	2	2	2	2	3	3
		Know the working of various credit rating agencies such as CRISIL, etc	2	2	2	2	3	3

<b>21P1KMC3</b>	<b>Business Environment &amp; Ethics</b>	Associate various aspects of business environment	3	2	2	2	2	3
		Analyze economic, political and social environment	3	2	2	2	2	3
		Build cultural, technological, legal and global environment	3	2	2	2	2	3
		Examine the need for business ethics	3	2	2	2	3	3
		Appraise an understanding on the ethical management	3	2	2	2	3	3
<b>21P1KMC4</b>	<b>Applied Cost Accounting</b>	Describe the various cost concepts, and elements of cost and preparation of cost sheets.	3	3	2	2	3	3
		Categorize different methods of payment of wages and incentives	3	3	2	2	2	3
		Prepare Process Account and Joint and by product account	3	3	2	2	2	3
		Examine the application of Marginal costing for Business decision making	3	3	2	2	3	3
		Assess the cost management and Prepare Activity Based Costing	3	3	2	2	3	3
<b>21P1KME1</b>	<b>Quantitative Techniques</b>	Elaborate the value and use of quantitative methods in administrative and operational problem solving and decision-making.	3	3	2	3	2	3
		Analyze different methods of Correlation and Regression Analysis. an	3	3	2	3	2	3
		Apply probability distribution and theoretical probability distribution of random variable.	3	3	2	3	2	3
		Analyze decision tree for construction of project	3	3	2	3	2	3
		Assess extrapolation and interpolation.	3	3	2	3	2	3
<b>21P1KME1</b>	<b>Business Analytics</b>	Describe Data Analytics and its usage	3	3	2	3	2	3
		Analyze various sampling methods	3	3	2	3	2	3
		Apply one sample test and Two Independent Samples Tests	3	3	2	3	2	3
		Illustrate the Data mining to be applied in Business analytics	3	3	2	3	2	3
		Evaluate application of Regression analysis and decision making.	3	3	2	3	2	3
<b>21P1KME1</b>		Outline the usage of Excel modeling	3	3	2	3	2	3

	<b>Advanced Excel Models</b>	Devise the worksheets and charts through excel	3	3	2	3	2	3
		Determine various excel modeling functions	3	3	2	3	2	3
		Analyze various financial functions in excel modeling	3	3	2	3	2	3
		Interpret and report business working operations using excel modeling	3	3	2	3	2	3
<b>21P2KMC5</b>	<b>Advanced Corporate Accounting</b>	Classify the Accounting aspects of various types of issue of share capital	2	2	2	2	2	2
		Analyze & preparation of final accounts and valuation of goodwill	2	2	2	2	2	2
		Solve accounting aspects of Amalgamations, Absorption and Reconstruction and liquidation of companies	2	3	2	2	2	2
		Examine accounting treatment of holding companies	2	2	2	2	2	2
		Appraise accounting treatment for Banking and Insurance companies.	2	3	2	2	2	2
<b>21P2KMC6</b>	<b>Accounting Standards &amp; Computerized Accounting</b>	Illustrate International and Indian Accounting Standards	3	3	2	2	3	3
		Compare and contrast Accounting standards of IndAS1, IndAS2, IndAS7 and IndAS10	3	3	2	2	2	3
		Apply Ind AS 16, Ind AS 18 and Ind AS 23 in business applications	3	3	2	2	2	3
		Simplify accounting transactions by applying Tally with GST	3	3	2	2	3	3
		Assess and display financial statements of company using Tally with GST	3	3	2	2	3	3
<b>21P2KMC7</b>	<b>Advanced Management Accounting</b>	Explain the concepts of management accounting and application of the financial statements for decision making.	3	2	2	2	3	3
		Analyze and prepare cash flow and fund flow statements.	3	2	2	2	3	3
		Apply marginal costing for business decision.	3	2	2	2	3	3
		Classify and prepare standard costing and variance analysis	3	3	2	2	2	3
		Interpret and prepare various budgets by using control techniques.	3	3	2	2	2	3

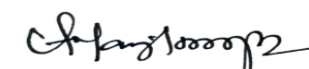
<b>21P2KMC8</b>	<b>Business Research Methods</b>	Display the Concepts Relating to Business Research, Types and Process.	3	3	2	3	2	3
		Classify the Research Problem and Draw the Research Design.	3	3	2	3	2	3
		Prepare Questionnaire and Interview Schedule and Test the Hypothesis.	3	3	3	3	2	3
		Analyze and use appropriate Statistical Tools for the Inferences.	3	3	3	3	2	3
		Interpret and conclude a Research Report.	3	3	3	3	2	3
<b>21P2KME2</b>	<b>Marketing Management</b>	Elaborate various concepts and latest trends in marketing.	3	3	2	3	2	3
		Categorize different Product and Pricing Mix.	3	3	2	3	2	3
		Apply appropriate logistic model and suitable promotional mix	3	3	3	3	2	3
		Analyze service marketing mix and their role in marketing decisions.	3	3	3	3	2	3
		Interpret the marketing issues by conducting marketing research.	3	3	3	3	2	3
<b>21P2KME2</b>	<b>Customer Relationship Management</b>	Outline the basic knowledge of Customer Relationship Management	3	2	2	3	2	3
		Analyze the concepts and principles of CRM	3	2	2	3	2	3
		Apply and maintain good customer relationship	3	2	3	3	2	3
		Connect strategic customer acquisition and retention techniques in CRM	3	2	2	3	2	3
		Appraise the conceptual framework of service quality	3	3	3	3	2	3
<b>21P2KME2</b>	<b>Consumer Rights &amp; Education</b>	Discuss various terms related to Consumers	3	2	2	3	2	3
		Discover Consumers rights and duties and how to enforce their rights	3	2	2	3	2	3
		Identify the provisions and procedures under Consumer Protection Act, 2019	3	2	3	3	2	3
		Devise Consumer related Legislations and Organisations in India	3	2	2	3	2	3
		Assess the methods of creating consumer awareness and education	3	3	3	3	2	3

<b>21P3KMC9</b>	<b>Advanced Financial Management</b>	Describe the various Sources of finance and cost of capital	3	3	2	3	3	3
		Develop optimum capital structure and leverages	3	3	2	3	3	3
		Apply capital budgeting decisions for various investment proposals	3	3	2	3	3	3
		Examine and estimate the working capital requirement	3	3	2	3	3	3
		Measurement of dividends under various methods	3	3	2	3	3	3
<b>21P3KMC10</b>	<b>Company Law &amp; Corporate Governance</b>	Acquire knowledge on the procedural aspects of Companies Act, 2013	3	3	2	3	3	3
		analyse and gain comprehensive knowledge on regulatory frame work of Share capital and debentures as per the Companies Act, 2013	3	3	2	3	3	3
		get familiarized with regulatory frame work on Company Administration	3	3	2	3	3	3
		categorise and compare on conduct of various kinds of meetings under the Act.	3	3	2	3	3	3
		examine the role of Key Managerial Personnel and directors of company under Companies Act,2013	3	3	2	3	3	3
<b>21P3KMC11</b>	<b>International Business</b>	outline the basics of international business operations	3	3	2	3	3	3
		examine and analyze the international trading environment	3	3	2	3	3	3
		build a competency mapping of MNCs and impact of economy	3	3	2	3	3	3
		analyze the functioning of various aspects of international financial management	3	3	2	3	3	3
		appraise and interpret on the recent developments in international business	3	3	2	3	3	3
<b>21P3KMC12</b>	<b>Applied Direct Taxation</b>	illustrate basic concepts of Income Tax and incidence of taxation	3	3	2	3	3	3
		determine and computation of income tax on five heads of income	3	3	2	3	3	3
		experiment with procedure for assessment and filing tax returns	3	3	2	3	3	3
		organize set off carry forwards losses and clubbing of income.	3	3	2	3	3	3

		interpret provisions relating to Advance Tax &TDS .	3	3	2	3	3	3
<b>21P3KMDC</b>	<b>Insurance, Actuarial Statistics and Economy</b>	Describe aspects of Risk Management.	2	2	2	2	2	2
		Explain the various types of life insurance policies	2	2	2	2	2	2
		Describe the General Insurance and Marine and Fire Insurance	2	2	2	2	2	2
		Understand the present monetary system of India and its impact on Economic Development	2	2	2	2	2	2
		Construct Mortality tables and calculations of premium rates for various life assurance products.	2	2	2	2	2	2
<b>21P3KINT</b>	<b>Internship</b>	Choose the institutions where the practical exposure needed	2	2	2	3	1	3
		Express practical knowledge on the day to day affairs of the business	2	2	2	3	1	3
		Use appropriate interpersonal skills	2	2	2	3	1	3
		Experiment with leadership style and time management	2	2	2	3	1	3
		Preparation of internship report	2	2	2	3	1	3
<b>21P4KMC13</b>	<b>Security Analysis</b>	Describe the basic concepts of investment in securities	3	3	2	3	3	3
		Determine the legal provisions for trading securities in primary and secondary market	3	3	2	3	3	3
		Identify the characteristic of bond market in India	3	3	2	3	3	3
		Analyze the strategies involved in Bond management	3	3	2	3	3	3
		Compute securities market reports	3	3	2	3	3	3
<b>21P4KMC14</b>	<b>Applied Operations Research</b>	describe the importance & applications of operations research tools and to illustrate LPP	3	3	2	3	3	3
		examining and solving the Transportation and Assignment problems	3	3	2	3	3	3
		construct network diagram and experiment with CPM models	3	3	2	3	3	3
		take part in solving problems relating to game and queuing theory.	3	3	2	3	3	3
		estimate and evaluate the issues in Simulation and replacement theory	3	3	2	3	3	3

<b>21P4KMC15</b>	<b>Applied Indirect Taxation</b>	outline basic understanding of Indirect taxation environment	3	3	2	3	3	3
		examine and gain comprehensive knowledge on Customs Law and procedures	3	3	2	3	3	3
		construct knowledge of GST and levy of GST in India and registration procedure	3	3	2	3	3	3
		analyse and compare on the concept of supply and its relevance	3	3	2	3	3	3
		appraise and assess Input Tax Credit on GST and filing of returns	3	3	2	3	3	3
<b>21P4KMC16</b>	<b>Human Resource Management</b>	explain the basics and evolution of Human Resource Management	3	3	2	3	3	3
		examine and organise the acquisition of HR	3	3	2	3	3	3
		select appropriate recruitment strategy and evaluating the various training methods	3	3	2	3	3	3
		analyze and conclude with proper appraisal of performance of HR	3	3	2	3	3	3
		interpret emerging issues of Human Resource and employee retention	3	3	2	3	3	3
<b>21P4KME3</b>	<b>Entrepreneurship and Project Finance</b>	understand and demonstrate the concept of Entrepreneurship and professional behavior about Entrepreneurship.	3	3	2	3	3	3
		identify and infer significant of various phases of entrepreneurship	3	3	2	3	3	3
		organize Women Entrepreneurship and MSME	3	3	2	3	3	3
		discover a 100% business ideas through MSME or Start-ups	3	3	2	3	3	3
		determine appropriate strategies to get financing through preparation of project report with feasibility studies	3	3	2	3	3	3
<b>21P4KME3</b>	<b>Co-operative Management</b>	understand the basic concepts and Principles of Cooperation & contributions of various Cooperators to the field of Cooperation	3	3	2	3	3	3
		enable the students to distinguish Cooperation and other forms of business organizations	3	3	2	3	3	3
		gain comprehensive knowledge of cooperative movement of India	3	3	2	3	3	3

		acquaint knowledge on credit cooperatives.	3	3	2	3	3	3
		acquaint knowledge on Non Credit co operatives	3	3	2	3	3	3
<b>21P4KME3</b>	<b>Environmental Management Accounting</b>	Gain knowledge on the basic concepts of environmental management accounting	3	3	2	3	3	3
		Gain knowledge on valuation of environmental costs and benefits	3	3	2	3	3	3
		Gain knowledge on cost benefit analysis and cost effectiveness analysis	3	3	2	3	3	3
		Know about the use of opportunity cost	3	3	2	3	3	3
		Describe about total cost assessment	3	3	2	3	3	3
<b>21P4KPR</b>	<b>Project</b>	Identify and formulate problems prevailing in business	3	3	2	2	2	3
		Describe literature review	2	1	2	3	2	3
		Apply appropriate methodology to undertaking the research	3	2	2	2	2	3
		Analyze, interpret and predict the data	3	3	2	2	2	2
		Prepare project report independently	3	2	3	2	2	3



**Chairman / BoS**