



G.VENKATASWAMY NAIDU COLLEGE (Autonomous), KOVILPATTI.

Affiliated to Manonmaniam Sundaranar University – Tirunelveli.

(Re-Accredited with 'A' Grade by NAAC)

(Affiliated to Manonmaniam Sundaranar University, Tirunelveli).

(Under the Management of The Kuppasamy Naidu Charity Trust for Education and Medical Relief, Coimbatore-37)

Programme Outcomes - Department of Commerce (PG)

GPO No.	Programme Outcomes
PO1	The students will have conceptual clarity, analytical ability, critical thinking and communication skills with a positive attitude for excellent performance.
PO2	Learners can also acquire practical skills to work as tax consultant, audit assistant and other financial supporting services.
PO3	Students will learn relevant financial accounting career skills, applying both quantitative and qualitative knowledge to their future careers.
PO4	Ability to develop ethical and value-based leadership ability.
PO5	Ability to lead themselves and others in the achievement of organizational goals, contributing effectively to a team environment.
PO6	Engage in independent and life-long learning, especially through MOOCs and other online courses to acclimatize themselves in an ever-changing work environment.
PO7	Create holistically developed graduates ready to meet the challenges of the future domestically and at global level.

Programme Specific Outcomes - Department of Commerce (PG)

PSO No.	Intended Programme Specific Outcomes
PSO1	Be hands-on with advanced analytical applications and hone in sufficiently good understanding of the role of business analytics in management decision-making.
PSO2	Facilitate the process of becoming confident entrepreneurs equipped with the right knowledge, skills and attitudes.



G.VENKATASWAMY NAIDU COLLEGE (Autonomous), KOVILPATTI.

Affiliated to Manonmaniam Sundaranar University – Tirunelveli.

(Re-Accredited with 'A' Grade by NAAC)

(Affiliated to Manonmaniam Sundaranar University, Tirunelveli).

(Under the Management of The Kuppasamy Naidu Charity Trust for Education and Medical Relief, Coimbatore-37)

Course Outcome - Department of Commerce (PG)

M. Com

First Semester

Core - 1 Advanced Financial Accounting (P21CO101)

CO No.	Course Outcome
CO1	describe the fundamental concepts of advanced financial accounts.
CO2	explain the recording of transactions in farm accounting, branch and departmental accounts.
CO3	prepare the financial statements of partnership accounts, farm accounting, hire purchase and installment accounts, branch and departmental accounts, and investment accounts.
CO4	calculate cum-interest and ex-interest quotations in Investment accounts.
CO5	evaluate the accounting treatment of hire purchase and installment purchase system.

Core - 2 Financial Markets and Services (P21CO102)

CO No.	Course Outcome
CO1	identify the overview of Indian financial system.
CO2	discuss the pros and cons of financial services in India.
CO3	explain the functions of primary market and secondary market.
CO4	analyze the features of different financial market instruments.
CO5	compare primary market and secondary market and money market and capital market and financial and operating lease.



G.VENKATASWAMY NAIDU COLLEGE (Autonomous), KOVILPATTI.

Affiliated to Manonmaniam Sundaranar University – Tirunelveli.

(Re-Accredited with 'A' Grade by NAAC)

(Affiliated to Manonmaniam Sundaranar University, Tirunelveli).

(Under the Management of The Kuppasamy Naidu Charity Trust for Education and Medical Relief, Coimbatore-37)

Core - 3 Quantitative Techniques for Managerial Decisions (P21CO103)

CO No.	Course Outcome
CO1	identify the solutions for linear programming problems.
CO2	discover the solutions for assignment problems.
CO3	solve the transportation problems for cost effectiveness.
CO4	compare and contrast the methods of testing of hypotheses.
CO5	assess the critical path using PERT/ CPM in project management.

Core Lab - 1 Accounting Package – TALLY (P21CO1P1)

CO No.	Course Outcome
CO1	describe the features of TALLY ERP 9.0.
CO2	explain the concept and methodology of GST calculation.
CO3	prepare the financial statements of Final accounts, Point of Sales (POS) and Bank Reconciliation Statement (BRS), Goods and Services Tax (GST), Tax Deducted at Source (TDS) and Tax Collected at Source (TCS), Service Tax and Excise dealer using TALLY ERP 9.0.
CO4	analyze the profit or loss using TALLY ERP 9.0.
CO5	evaluate the financial statements using TALLY ERP 9.0.



G.VENKATASWAMY NAIDU COLLEGE (Autonomous), KOVILPATTI.

Affiliated to Manonmaniam Sundaranar University – Tirunelveli.

(Re-Accredited with 'A' Grade by NAAC)

(Affiliated to Manonmaniam Sundaranar University, Tirunelveli).

(Under the Management of The Kuppasamy Naidu Charity Trust for Education and Medical Relief, Coimbatore-37)

Employability Enhancement - 1

Services Marketing (P21CO1EEA)

CO No.	Course Outcome
CO1	explain the basic concepts of service marketing.
CO2	illustrate the recent trends and technologies in various applications of services marketing.
CO3	explain the promotion and pricing strategy in service industries.
CO4	analyze the practices of service marketing mix in service industries.
CO5	assess the factors influencing buyer behavior.

Employability Enhancement – 1 Advertising and Salesmanship (P21CO1EEB)

CO No.	Course Outcome
CO1	describe the fundamental concepts of advertising.
CO2	explain the types, advantages and disadvantages of advertising media.
CO3	examine the concepts of advertisement copy, budget and agency.
CO4	analyze the functions, duties, responsibilities and qualities of a salesman.
CO5	evaluate the organizational sales forecasting, sales quota and sales territory.



G.VENKATASWAMY NAIDU COLLEGE (Autonomous), KOVILPATTI.

Affiliated to Manonmaniam Sundaranar University – Tirunelveli.

(Re-Accredited with 'A' Grade by NAAC)

(Affiliated to Manonmaniam Sundaranar University, Tirunelveli).

(Under the Management of The Kuppasamy Naidu Charity Trust for Education and Medical Relief, Coimbatore-37)

Second Semester

Core - 4 Financial Management (P21CO204)

CO No.	Course Outcome
CO1	define the basic concepts of financial management.
CO2	discuss the methods of capital budgeting and dividend decisions.
CO3	determine the factors determining capital structure.
CO4	analyze the overall cost of capital.
CO5	assess the working capital and cash requirements.

Core -5 Advanced Cost Accounting (P21CO205)

CO No.	Course Outcome
CO1	describe the basic concepts in cost accounting.
CO2	illustrate the calculation of normal and abnormal loss.
CO3	compute the cost of materials, labour and overheads.
CO4	differentiate the material and labour variances.
CO5	compare and reconcile the cost and financial statements.

Core - 6 Marketing Management(P21CO206)

CO No.	Course Outcome
CO1	describe the basic concepts of marketing, marketing mix and market segmentation.
CO2	illustrate the concept of new product development.
CO3	analyze the pricing strategy with social relevance.
CO4	evaluate the channels of distribution for marketing a product.
CO5	create the new promotional tools to market a product.



G.VENKATASWAMY NAIDU COLLEGE (Autonomous), KOVILPATTI.

Affiliated to Manonmaniam Sundaranar University – Tirunelveli.

(Re-Accredited with 'A' Grade by NAAC)

(Affiliated to Manonmaniam Sundaranar University, Tirunelveli).

(Under the Management of The Kuppasamy Naidu Charity Trust for Education and Medical Relief, Coimbatore-37)

Core -7

Total Quality Management (P21CO207)

CO No.	Course Outcome
CO1	describe the basic concepts and overview of Total Quality Management.
CO2	discuss the principles of Total Quality Management.
CO3	examine the quality systems implemented in production and service sectors.
CO4	analyze the modern tools and techniques of Total Quality Management.
CO5	evaluate the Process Capability.

Core – 8

Commerce for Competitive Examinations (P21CO208)

CO No.	Course Outcome
CO1	describe the concept of SWOT analysis.
CO2	identify the answers for the aptitude and general awareness questions of TNPSC, Banking and Insurance examinations.
CO3	illustrate the concepts in teaching and research aptitude questions of NET/SET-Paper I.
CO4	illustrate the concepts in commerce discipline questions of NET/SET-Paper II.
CO5	Justify the answers for the questions of analytical reasoning, non-verbal reasoning, visual ability and graphical analysis.



G.VENKATASWAMY NAIDU COLLEGE (Autonomous), KOVILPATTI.

Affiliated to Manonmaniam Sundaranar University – Tirunelveli.

(Re-Accredited with 'A' Grade by NAAC)

(Affiliated to Manonmaniam Sundaranar University, Tirunelveli).

(Under the Management of The Kuppasamy Naidu Charity Trust for Education and Medical Relief, Coimbatore-37)

Core-9

Retail Management (P21CO209)

CO No.	Course Outcome
CO1	understand the basic concepts of retail management theory and practices.
CO2	examine the retail scenario, market segmentation and various strategies.
CO3	apply the retailing process and parameters for use of IT in retailing.
CO4	analyze the criteria for effective market segmentation and globalization of retailing.
CO5	evaluate the retailing scope and future trends and consumer behavior.

Third Semester

Core: 9

Advanced Corporate Accounting (P20C0309)

CO No.	Course Outcome
CO1	identify the basic terms and concepts of corporate accounting .
CO2	Compute amalgamation, Internal reconstruction and valuation of shares.
CO3	illustrate the Banking and Insurance companies' accounts and company's liquidation.
CO4	Examine the amount of settlement to the secured and unsecured creditors and valuation of human resources.
CO5	assess the Inflation Accounts, Human Resource Accounts and Liquidators final statement.



G.VENKATASWAMY NAIDU COLLEGE (Autonomous), KOVILPATTI.

Affiliated to Manonmaniam Sundaranar University – Tirunelveli.

(Re-Accredited with 'A' Grade by NAAC)

(Affiliated to Manonmaniam Sundaranar University, Tirunelveli).

(Under the Management of The Kuppasamy Naidu Charity Trust for Education and Medical Relief, Coimbatore-37)

Core -10

Direct Taxes (P20CO310)

CO No.	Course Outcome
CO1	define the terms and concepts relating to direct taxation.
CO2	computation of income from salary, house property and total income of individual and firm..
CO3	Prepare the statements showing taxable income from business / profession, capital gains and filing of returns.
CO4	analyze the exempted incomes, tax deductible at source and deductions from gross total income.
CO5	evaluate the return of income and tax liability.

Core - 11

Business Research Methods (P20CO311)

CO No.	Course Outcome
CO1	Explain the basic knowledge of business research.
CO2	examine the concept of research design and measurement.
CO3	construct the questionnaire and apply the apt sampling methods.
CO4	analyze the data using the statistical tools.
CO5	Evaluate the business research report.

Core Elective - 1

Strategic Brand Management (P20CO3E1A)

CO No.	Course Outcome
CO1	identify the terms and concepts relating to brand management.
CO2	explain the Brand Positioning, image and valuation.
CO3	examine the brand points, stages and extension.
CO4	analyze the Brand valuation, loyalty, architecture and portfolio management.
CO5	compare the brand with products, Indian and Global Branding Strategies.



G.VENKATASWAMY NAIDU COLLEGE (Autonomous), KOVILPATTI.

Affiliated to Manonmaniam Sundaranar University – Tirunelveli.

(Re-Accredited with 'A' Grade by NAAC)

(Affiliated to Manonmaniam Sundaranar University, Tirunelveli).

(Under the Management of The Kuppasamy Naidu Charity Trust for Education and Medical Relief, Coimbatore-37)

Core Elective - 1

Human Resource Accounting (P20CO3E1B)

CO No.	Course Outcome
CO1	describe the fundamentals of human resource accounting.
CO2	explain the concepts and approaches to human resource planning.
CO3	compute the returns, cost reduction of human resources and improvement of future performance.
CO4	evaluate the processes and procedures involved in HR Auditing and Accounting.
CO5	assess the costs in human resources planning, auditing and accounting.

Skill Enhancement

Management Information System (P20CO3S1)

CO No.	Course Outcome
CO1	define the fundamental concepts of information systems.
CO2	compare the different kinds of information systems.
CO3	examine the knowledge of Systems Analysis and System design in managerial decision making and security control techniques.
CO4	examine the database management system and information systems.
CO5	evaluate the implementation of new IT initiatives applicable in business practices.



G.VENKATASWAMY NAIDU COLLEGE (Autonomous), KOVILPATTI.

Affiliated to Manonmaniam Sundaranar University – Tirunelveli.

(Re-Accredited with 'A' Grade by NAAC)

(Affiliated to Manonmaniam Sundaranar University, Tirunelveli).

(Under the Management of The Kuppasamy Naidu Charity Trust for Education and Medical Relief, Coimbatore-37)

Open Elective

Managerial Communication (P20CO3OE)

CO No.	Course Outcome
CO1	define the overview of managerial communication.
CO2	explain the process of oral and written and group communication.
CO3	examine the role of participants in group discussion and prepare the meeting documents.
CO4	develop the letter writing and report writing skills of the learners.
CO5	evaluate the group methodology and managerial communication effectiveness.

Core: 12

Advanced Management Accounting (P20C0412)

CO No.	Course Outcome
CO1	identify the concepts relating to management accounting.
CO2	explain the accounting ratios and material, labour and overhead variances.
CO3	prepare the funds flow statement, cash flow statement and marginal cost statement.
CO4	estimate the costs and returns through Budgeting and standard costing.
CO5	predict the working capital requirements of the firm and essentials of budgetary control.



G.VENKATASWAMY NAIDU COLLEGE (Autonomous), KOVILPATTI.

Affiliated to Manonmaniam Sundaranar University – Tirunelveli.

(Re-Accredited with 'A' Grade by NAAC)

(Affiliated to Manonmaniam Sundaranar University, Tirunelveli).

(Under the Management of The Kuppasamy Naidu Charity Trust for Education and Medical Relief, Coimbatore-37)

Core-13

Indirect Taxes (P20CO413)

CO No.	Course Outcome
CO1	describe the nature of indirect taxes.
CO2	explain the customs duties, exemptions, imports and exports procedures and compute the customs duties and values.
CO3	examine the systems of GST and the levy of central / state GST.
CO4	calculate the input tax credit and returns
CO5	assess the registration and payment procedures of GST and refunds.

Core Lab - 2

Statistical Package – SPSS (P20CO4P2)

CO No.	Course Outcome
CO1	describe the fundamentals of statistical packages.
CO2	illustrate the analysis of Factorial ANOVA in SPSS.
CO3	compute the Analysis of variance (ANOVA) - One way ANOVA and Two Way ANOVA in SPSS.
CO4	compare One Sample T-test, Paired Sample T-test and Independent sample T-test.
CO5	discriminate the applicability of Wilcoxon test, Mann Whitney Rank Sum U test and Kruskal Wallis test in the analysis of data.



G.VENKATASWAMY NAIDU COLLEGE (Autonomous), KOVILPATTI.

Affiliated to Manonmaniam Sundaranar University – Tirunelveli.

(Re-Accredited with 'A' Grade by NAAC)

(Affiliated to Manonmaniam Sundaranar University, Tirunelveli).

(Under the Management of The Kuppasamy Naidu Charity Trust for Education and Medical Relief, Coimbatore-37)

Core: Elective – 2

Marketing Research(P20CO4E2A)

CO No.	Course Outcome
CO1	enumerate the nature and scope of marketing research.
CO2	identify the primary and secondary sources of data and scaling types.
CO3	apply the scaling techniques in marketing research and data analysis tools.
CO4	analyze the interview methods and report guidelines.
CO5	evaluate the reliability of scaling technique and marketing research report

Core Elective -2 Security analysis and Portfolio Management (P20CO4E2B)

CO No.	Course Outcome
CO1	describe the basic concepts of investment and portfolio management.
CO2	explain the overview of securities markets, fundamental and technical analysis.
CO3	examine the portfolio through economic analysis, industry analysis and company analysis and methods of investment.
CO4	evaluate the stock exchange regulations, forecasting earnings and theory of efficient market.
CO5	assess the industry life cycle, mutual fund types and portfolio evaluation.