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A.Meenakshipuram, Anaikuttam Post, SIVAKASI - 626 130. Tamilnadu

PG Department of Commerce M.Com.

S.No.	Course Code	Course Name	Course Outcomes
			SEMESTER- I
1.	23PCMC11	Core Course - I: Business Finance	CO1[K1]:show the concepts in business finance CO2[K2]:describe the risk, receivable and inventory management system CO3[K3]:examine time value of money and capital budgeting appraisal of business CO4[K4]:determine the management decision for business finance CO5[K5]:assess the various techniques for adopting long term financial management
2.	23PCMC12	Core Course - II: Digital Marketing	CO1[K1]:outline the concepts in digital marketing CO2[K2]: examine online marketing strategies CO3[K3]:elucidate the impact of digital media on consumer buying behavior CO4[K4]:analyze the importance of marketing mix in digitalized era CO5[K5]:assess the recent trends in digital marketing
3.	23PCMC13	Core Course - III: Banking And Insurance	CO1[K1]: outline the basic concept in banking and insurance sectors CO2[K2]: explain the functions of banking and insurance sectors CO3[K3]: predict consumer services in banking and insurance sectors CO4[K4]:apprise the risk management and control in banking and insurance sectors CO5[K5]:assess the recent changes and challenges in banking and insurance sectors

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S.No.	Course Code	Course Name	Course Outcomes
4.	23PCMO11	Elective Courses Generic / Discipline Specific - I: Security Analysis and Portfolio Management	CO1[K1]:outline the basic concept in security analysis and portfolio management CO2[K2]:describe the various techniques used for security analysis and portfolio management CO3[K3]: examine the valuation methods of security and portfolio theories CO4[K4]: determine the various analysis for portfolio avenue CO5[K5]:assess the various methods for performance evaluation in security analysis and portfolio management
5.	23PCM012	Elective Courses Generic / Discipline Specific-I : Operations Research	CO1[K1]: show the basic concept in Operation Research CO2[K2]: explain the procedure for solving problem by using OR techniques CO3[K3]: apply various OR techniques for problem solving CO4[K4]: illustrate various methods of OR techniques CO5[K5]: justify application of OR techniques in decision making
6.	23PCMO13	Elective Courses Generic / Discipline Specific–II : Labour Laws	CO1[K1]:identify the basic labour legislations pertaining to labours CO2[K2]:explain the objects of various labour laws CO3[K3]: examine the scope and provisions of various labour welfare acts CO4[K4]:analyze the monetary and non-monetary benefits to labours through Indian laws CO5[K5]:discuss the offences and penalties in labour laws

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S.No.	Course Code	Course Name	Course Outcomes
7.	23PCM014	Elective Course Generic / Discipline Specific-II : Strategic Human Resource Management	CO1[K1]:outline the fundamentals of strategic human resource management CO2[K2]: explain the terms in strategic human resource management CO3[K3]: apply the knowledge of various strategies in human resource management in the corporate arena CO4[K4]:analyze human resource policies and barriers in effective implementation of HR Strategy CO5[K5]: assess the models and latest trend in the strategic human resource management
			SEMESTER- II
8.	23PCMC21	Core Course - IV: Strategic Cost Management	CO1[K1]:outline the basic concepts in strategic cost management CO2[K2]:describe the tools and techniques of Strategic cost management CO3[K3]:determine transfer pricing and cost management in various sector CO4[K4]: solve strategic cost management problems CO5[K5]:assess the recent methods adopted in strategic cost management
9.	23PCMC22	Core Course - V: Corporate Accounting	CO1[K1]:outline the basic concepts in corporate accounting CO2[K2]:explain the provision to prepare company accounts CO3[K3]:examine the accounting methods and accounting standard for reparation of corporate accounting statements CO4[K4]:analyse the procedure stated to Accounting Standard to prepare final accounts of the corporate. CO5[K5]:discuss the traditional and contemporary accounting methods

Page | 3 Course Outcomes (COs)

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S.No.	Course Code	Course Name	Course Outcomes
10.	23PCMC23	Core Course - VI: Setting up of Business Entities	CO1[K1]:identify the scope for setting up of business entities CO2[K2]:categories various forms and legal requirements to formulate business entities CO3[K3]:examine various avenues of acquiring finance for startups, NGOs and LLP CO4[K4]:analyze the compliance of regulatory framework to register business entities CO5[K5]:assess the recent changes and challenges for setting up of business entities.
11.	23PCMO21	Elective Courses Generic/Discipline Specific – III: Business Ethics and Corporate Sustainability	CO1[K1]:show the important concepts in business ethics and corporate sustainability CO2[K2]:describe theories and issues of business ethics and corporate sustainability CO3[K3]:apply various ethical theories for corporate sustainability and reporting CO4[K4]:analyse moral issues and sustainability information in business CO5[K5]:assess the recent trends in business ethics and corporate sustainability
12.	23PCMO22	Elective Courses Generic/Discipline Specific –III : Audit and Due Diligence	CO1[K1]: outline the scope and objectives of audit and due diligence CO2[K2]: explain the process relating to audit and due diligence CO3[K3]: examine the techniques and strategy for due diligence CO4[K4]: appraise various types of audit and due diligence CO5[K5]: assess the recent changes and challenges in audit and due diligence

Page | 4 Course Outcomes (COs)

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S.No.	Course Code	Course Name	Course Outcomes
13.	23PCM023	Elective Courses Generic/Discipline Specific–IV: Practical: Rural AND Agricultural Marketing	CO1[K1]:show the concepts of rural and agricultural marketing CO2[K2]:state the pricing strategies and the buying behavior of rural consumers in food industry and cooperative sector CO3[K3]: describe the product strategies relating to rural market with special reference to food industry and cooperative sector CO4[K4]: appraise the strategies in rural and agricultural marketing CO5[K5]:assess the recent changes and challenges in rural and agricultural marketing
14.	23PCM024	Elective Courses Generic/Discipline Specific–IV: Logistics and Supply Chain Management	CO1[K1]:show the concepts and figures of logistics and SCM CO2[K2]:state global and Indian perspectives of logistics and SCM CO3[K3]:examine the changing environment pertaining to material Management, warehousing and distribution in logistics and SCM CO4[K4]:analyze the strategic warehousing for SCM including logistic business in global level CO5[K5]:assess the changes and challenges in logistics and SCM
15.	23PCMN21	Non Major Elective Course: Principles and Practices of Modern Banking	CO1 [K1]: identify the basic concepts of banking. CO2[K2]:explain the Indian banking system and modern technologies prevailing in the Banking Sector CO3 [K3]:elucidate the development of banking system in India CO4 [K4]:determine the e-banking and mobile banking services CO5[K5]:asses the commercial banks services offered to different types of customers as per RBI regulations

Page | 5 Course Outcomes (COs)

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S.No.	Course Code	Course Name	Course Outcomes		
	SEMESTER- III				
16.	23PCMC31	Core Course – VII: Taxation	 CO1[K1]: show the basic concepts in Indian Taxation system. CO2[K2]: explain the provisions of National and International business taxation. CO3[K3]: examine the procedure for filling of Income Tax return and GST return. CO4[K4]: illustrate nuances of National and International business taxation. CO5[K5]: assess the recent amendments in Income Tax return and GST laws. 		
17.	23PCMC32	Core Course – VIII: Research Methodology	CO1[K1]: show the basic concepts in research methodology. CO2[K2]: explain the research process. CO3[K3]: examine various methods for collecting, analyzing and reporting the data. CO4[K4]: apply parametric and non-parametric tools to test the hypothesis. CO5[K5]: evaluate the procedure from identification of research problem to preparation of research report.		
18.	23PCMC33	Core Course – X : International Business	 CO1[K1]:outline the basic concept in International Business. CO2[K2]:explain the process and theories involved in International Business. CO3[K3]:examine the various theories and legal framework of International Business. CO4[K4]:analyse the role of multilateral institutions for doing business at International Level. CO5[K5]:assess the recent development and challenges in International Business. 		

Page | 6 Course Outcomes (COs)

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S.No.	Course Code	Course Name	Course Outcomes
19.	23PCMC3P	Core Course – IX: Practical : Computers In Business	CO1[K2]: explain the uses of SPSS and Tally Prime in business CO2[K3]: solve business problem by applying SPSS and Tally Prime CO3[K4]: analyse the results derived from SPSS and Tally Prime CO4[K5]: interpret the results obtained from SPSS and Tally Prime CO5[K6]: prepare the accounting and GST bills in business.
20.	23PCMO31	Elective Courses Generic / Discipline Specific-V: Strategic Management	CO1[K1]: show the concepts in strategic management. CO2[K2]: explain the phases, techniques and different levels of strategic management and its implementation & control. CO3[K3]:examine strategic management process, leadership, implementation and control. CO4[K4]: appraise the level of strategies in an organization. CO5[K5]: discuss strategic management principles at different levels.
21.	23PCMO32	Elective Courses Generic / Discipline Specific-V: International Financial Management	 CO1[K1]: outline the basic concepts in International Financial Management. CO2[K2]: explain the foreign exchange market investment decision and its instruments. CO3[K3]: examine the techniques of investment and financial decisions in International Financial Management. CO4[K4]: determine the factors influencing the flow of funds in International Financial Management. CO5[K5]: discuss the various investment avenues at international level.

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S.No.	Course Code	Course Name	Course Outcomes		
22.	23PCMN31	Non- Major Elective Course II: Entrepreneurship Development	CO1[K1]:recall the concepts in entrepreneurship development CO2[K2]: explain the problems faced by the entrepreneurs from setting up of business to sickness CO3[K3]:examine the role of Financial Institutional to support entrepreneurs from setting up of business to sickness CO4[K4]: examine the various forms of business, Financial Institutions and Measures Prevent Sickness CO5[K5]: assess the procedure to start a new business and role of entrepreneur in economic development.		
23.	23PCMJ31	Internship / Industrial Activity	 CO1[K1]:Identify different career paths within the industry and gain insights into potential future roles. CO2[K3]: apply theoretical concepts and academic knowledge to real-world situations and challenges encountered during the internship. CO3[K4]: analyse problems, generate innovative solutions, and make informed decisions. CO4[K5]:evaluate how to manage time effectively and prioritize tasks to meet deadlines and deliver quality work. CO5[K6]: create a portfolio of the work, projects, and achievements during the internship. 		
	SEMESTER- IV				
24.	23PCMC41	Core Course - XI: Corporate and Economic Laws	CO1[K1]:outline the basic concept in various Corporate and Economic Laws CO2[K2]:explain the objectives of Corporate and Economic Laws CO3[K3]:examine the procedure for application of Corporate and Economic Laws CO4[K4]:analyze the provision of Corporate and Economic Laws CO5[K5]:evaluate the offences, penalties, adjudications and appeals procedure for Corporate and Economic Laws		

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S.No.	Course Code	Course Name	Course Outcomes
25.	23PCMC42	Core Course – XII: Human Resource Analytics	CO1[K1]:recall the concept of human resource analytics CO2[K2]:explain the HR tools and techniques in decision making CO3[K3]:examine the different types of HR metrics and their relative merits CO4[K4]:collect and transform data leading to HR reporting CO5[K5]:build models for predictive analysis
26.	23PCMJ41	Core Course - XIII : Project With Viva Voce	CO1[K1]:identify the unexplored areas of research CO2[K2]:outline the objectives in formulating a research paper CO3[K3]:apply the latest rules of documentation to cite Print, Non-print and Web Publications in a research paper CO4[K4]:analyze the stages in writing a thesis – collecting and evaluating Sources and drafting documentation CO5[K6]:prepare a rightly documented research project with adequate discussion, interpretation and evaluation
27.	23PCMO41	Elective Course Generic / Discipline Specific-VI: Organizational Behaviour	CO1[K1]: identify the basic concepts in Organizational Behaviour. CO2[K2]:explain employees behaviour in organization from learning to organization development CO3[K3]:examine effect of OB models and organizational learning on human behaviour CO4[K4]:analyze organization structure and inter person transactions at workplace CO5[K5]:evaluate the Motivation Theories and various OB models for change management and development in the organization

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S.No.	Course Code	Course Name	Course Outcomes
28.	23PCMO42	Elective Courses Generic / Discipline Specific-VI: Insolvency Law and Practice	CO1[K1]:recall the concepts and need for the Insolvency and Bankruptcy Code CO2[K2]:explain the provisions relating to insolvency law and practices CO3[K3]:examine legal, procedural and practical aspects of insolvency practitioners and Liquidator CO4[K4]:determine the responsibility and accountability of insolvency practitioners and Liquidator CO5[K5]:assess the Adjudication and Appeals for Corporate Persons and provisions for cross border transactions under IBC
29.	23PCMS41	Skill Enhancement Course/ Professional Competency Skill: Commerce for Net/Set/TRB Examinations	CO1[K1]:identify the terms employed in the various commerce related subjects. CO2[K2]:explain the prominent changes happen the business environment CO3[K3]:articulate the major critical concepts in commerce focused in the competitive examinations CO4[K4]:examine the recent changes in the commerce related field CO5[K5]:assess the theories developed in commerce related field.