

Pollachi

Criterion 1.1.1- b)

Department of Commerce

b) POs, PSOs and Cos

2023 Batch - I and II Semesters

2022 Batch - III and IV Semesters

2021 Batch - V and VI Semesters

SYLLABUS 2023-2026**Program Outcomes**

On successful completion of the programme, the students would be able to

PO1	Disciplinary knowledge: Enhance their qualification in Commerce and the related areas like accounting, Auditing, taxation, management, economics, finance, marketing, human resource management and business communication.
PO2	Professional skills: Inculcate the students to nurture their skills in personal, interpersonal, intellectual and other skills to develop their professional career and growth to join either corporate sector, public sector, government organizations as entry level executives or pursue higher studies in commerce, management, economics, law and professional courses like CA,ICMA,CS.
PO3	Analytical reasoning: Analyze the financial statements and find out necessary data for solving business problems and managerial decision making.
PO4	Leadership readiness/qualities: Build a good inter-personal relationship while working with other firms and exhibit leadership qualities in their future endeavors.
PO5	Information/Digital literacy: Work in digitalized environment.
PO6	Application skills: Face the modern-day challenges in commerce and business.
PO7	Life-long learning: Develop the self-confidence and attitude for lifelong learning.
PO8	Values for life and character building: Prepare to be competent and socially responsible citizens of India.

Program Specific Outcomes

PSO - 01	To Enhance knowledge and skills among students which built confident to identify their career opportunities in multiple dimensions.
PSO - 02	To Empower the students with necessary competencies and decision-making skills to foster the innovative thinking to become an entrepreneur.

SEMESTER – I

23UCO101	Core - I : Financial Accounting
23UCO102	Core - II : Principles of Management
23UCO1A1	Business Economics

23UCO101- FINANCIAL ACCOUNTING**Course Objective**

To impart knowledge to the students for the preparation of various accounting statements

Course Outcomes

On the successful completion of the course, students will be able to

CO Number	CO Statement	Knowledge Level
CO1	Recollect the basic concepts, conventions, methods and techniques underlying the accounting practices.	*K1
CO2	Get the idea for preparing and presenting financial statements in accordance with generally accepted accounting principles.	*K2
CO3	Determine the accounting treatments in the books of hire purchase and Installment accounting.	*K3
CO4	Enhance the skills in critical-thinking and problem-solving.	*K4
CO5	Evaluate conceptual knowledge of the financial accounting and to impart skills for recording various kinds of business transactions.	*K5

23UCO102- PRINCIPLES OFMANAGEMENT

Course Objective

To make the students understand the conceptual framework of Business Management.

Course Outcomes

On the successful completion of the course, students will be able to

CO Number	CO Statement	Knowle dge Level
CO1	Recollect the general framework and understand the key functions in Management as applied in practice.	*K1
CO2	Understand the managerial performance of an organization.	*K2
CO3	Execute the strength, weakness, opportunities and challenges of business Management.	*K3
CO4	Evaluate organizational decision with consideration of the political, legal and ethical aspects of business.	*K4
CO5	Assess the importance of the management process, management functions and several importance skills required to the contemporary management practice.	*K5

23UCO1A1- BUSINESS ECONOMICS

Course Objective

To make the students understand the importance and application of economic analysis to business decision making.

Course Outcomes

On the successful completion of the course, students will be able to

CO Number	CO Statement	Knowlede Level
CO1	Recollect the meaning of Business Economics and basic tools applied in the business economics.	*K1
CO2	Understand objectives of pricing policy, methods of pricing and concepts of National Income	*K2
CO3	Observe and analyse production function and its various theories and cost functions	*K3
CO4	Analyse the equilibrium of the firm under Different Market Structure	*K4
CO5	Evaluate the Law of Demand, Elasticity of Demand, Indifference Curve Analysis, Consumer's Equilibrium and Consumer's Surplus.	*K5

23UCOIA2- AGRICULTURE AND RURAL DEVELOPMENT

Course Objective

Emphasis has to be placed upon recognition of agricultural problems and solving them through relevant agriculture policies.

Course Outcomes

On the successful completion of the course, students will be able to

CO Number	CO Statement	Knowledge Level
CO1	To keep basic knowledge about agriculture in the minds of learners	*K1
CO2	To understand various agricultural problems	*K2
CO3	To implement various suggestion for further improvement of agriculture	*K3
CO4	To review rural industry poverty and unemployment	*K4
CO5	To prepare on proactive attitude towards the internal and external changes in the agricultural sector	*K5

SEMESTER – II

23UCO203	Core - III : Higher Financial Accounting
23UCO204	Core - IV : Commercial Law
23UCO2A2 / 23UCO2A2	Business Application Software and Internet / Google Apps Fundamentals
23UCO2A3 / 23UCO2A4	Programming Lab in Business Application Software and Internet / Google Apps Fundamentals Lab
23UCO2S2	Commerce Practical

23UCO203- HIGHER FINANCIAL ACCOUNTING

Course Objective

To familiarize the fundamental concepts of higher financial Accounting.

Course Outcomes

On the successful completion of the course, students will be able to

CO Number	CO Statement	Knowledge Level
CO1	Recollect the rules for admission, retirement and death of a partner in a firm.	*K1
CO2	Get the idea about computation of various methods of goodwill and settlement of accounts to retiring partners.	*K2
CO3	Apply the relevant rule for settlement of accounts among partners after dissolution.	*K3
CO4	Examine the difference between joint venture and partnership account.	*K4
CO5	Compare the procedures involved in accounting processes and its application.	*K5

23UCO204- COMMERCIAL LAW

Course Objective

To make the students to understand the fundamentals of Commercial Laws.

Course Outcomes

On the successful completion of the course, students will be able to

CO Number	CO Statement	Knowledge Level
CO1	Remember rules and issues relating to the business.	*K1
CO2	Understand the fundamentals of commercial law.	*K2
CO3	Apply the knowledge and skills in the elective area of the business law.	*K3
CO4	Analyze the skills to initiate entrepreneurial ventures in LLP.	*K4
CO5	Evaluate the principles and legal techniques to resolve practical problems in the area of commercial law.	*K5

23UCO2A1- BUSINESS APPLICATION SOFTWARE AND INTERNET

Course Objective

To make the students understand the application of computer in business.

Course Outcomes

On the successful completion of the course, students will be able to

CO Number	CO Statement	Knowledge Level
CO1	Recollect the document format by reference to the file extension.	*K1
CO2	Understand the concept in word processing sheet.	*K2
CO3	Execute the knowledge relating to create effective presentation of data	*K3
CO4	Analyze the designs to enhance the looks of the presentation.	*K4
CO5	Evaluate the applications of internet resources and web based contents.	*K5

23UCO2A2 - GE-Allied IV : GOOGLE APPS FUNDAMENTALS

Course Objective

This course is learning how to set up an account, work with the ins and outs of the Drive organizational tools, and control your files.

Course Outcomes

On the successful completion of the course, students will be able to

CO Number	CO Statement	Knowledge Level
CO1	To remember the core to provide a conceptual understanding of the basics of Google Apps.	K1
CO2	To understand the Drive organizational tools.	K2
CO3	To use Google Apps to promote, support, and model creative thinking and inventiveness.	K3
CO4	To creating new folders to securely collaborating with others and working when you don't have Wi-Fi.	K4
CO5	To learn how to use and optimize Drive, Docs, Sheets, Slides, and Forms, and how to use these tools on the run via Google Mobile Apps.	K5

23UCO2A3 - PROGRAMMING LAB IN BUSINESS APPLICATION SOFTWARE AND INTERNET.

Course Objective

To make the students understand the application of computer in business

Course Outcomes

On the successful completion of the course, students will be able to

CO Number	CO Statement	Knowledge Level
CO1	Remember the theoretical knowledge for creating word documents using MS-Word	*K1
CO2	Understand the concepts with many functions and applying formulas using MS-Excel	*K2
CO3	Apply the contents in a presentable way using PowerPoint	*K3
CO4	Analyse the best practices in database management procedure using MS-Access	*K4
CO5	Evaluate Web page using HTML tags and validate its presentation	*K5

23UCO2A4- GOOGLE APPS FUNDAMENTALSLAB

Course Objective

To make the students understand the application of computer in business through practical.

Course Outcomes

On the successful completion of the course, students will be able to

CO Number	CO Statement	Knowledge Level
CO1	Remember the theoretical knowledge through Google Apps practical	*K1
CO2	Understand the concepts with many functions using Google Apps	*K2
CO3	Apply the contents in a presentable way using Google Docs.	*K3
CO4	Analyse the best practices in database management procedure using Google Drive.	*K4
CO5	Apply the knowledge for collecting the data through Google sheet	*K5

23UCO2S2- COMMERCEPRACTICAL

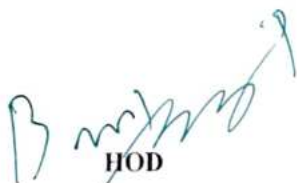
Course Objective

To provide basic exposure to various forms and materials associated with office management

Course Outcomes

On the successful completion of the course, students will be able to

CO Number	CO Statement	Knowledge Level
CO1	Recollect the various forms used in office management.	*K1
CO2	Understand the computation of tax liability.	*K2
CO3	Apply Concepts in Banking practice	*K3
CO4	Analyses strategies to set objectives for filling various forms.	*K4
CO5	Evaluate theoretical knowledge into a practical knowledge.	*K5



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SYLLABUS 2022-2025

Program Outcomes

On successful completion of the programme, the students would be able to

PO1	Disciplinary knowledge: Enhance their qualification in Commerce and the related areas like accounting, Auditing, taxation, management, economics, finance, marketing, human resource management and business communication.
PO2	Professional skills: Inculcate the students to nurture their skills in personal, interpersonal, intellectual and other skills to develop their professional career and growth to join either corporate sector, public sector, government organizations as entry level executives or pursue higher studies in commerce, management, economics, law and professional courses like CA,ICMA,CS.
PO3	Analytical reasoning: Analyze the financial statements and find out necessary data for solving business problems and managerial decision making.
PO4	Leadership readiness/qualities: Build a good inter-personal relationship while working with other firms and exhibit leadership qualities in their future endeavors.
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PO8	Values for life and character building: Prepare to be competent and socially responsible citizens of India.

Program Specific Outcomes

PSO - 01	To Enhance knowledge and skills among students which built confident to identify their career opportunities in multiple dimensions.
PSO - 02	To Empower the students with necessary competencies and decision-making skills to foster the innovative thinking to become an entrepreneur.

2022 BATCH - III AND IV SEMESTERS**III SEMESTER**

Subject Code	Course Name
22UCO305	Core V: Corporate Accounting
22UCO306	Core-VI: Income Tax
22UCO307	Core-VII: Company Law
22UCO308	Core-VIII: Principles of Management
22UCO3A4	Core Elective -III-Allied Lab II: Programming Lab in Advanced Excel
22UCO3N1/22 UCO3N2	Non Major Elective - I : /Practical Banking/ Fundamentals of Accounting
22UBC3A3	Accountancy for Decision Making
22UBC3A4	Financial Accounting

22UCO305- CORPORATE ACCOUNTING**Course Objective**

To inculcate knowledge among the students about corporate accounting and its implication

Course Outcomes

On the successful completion of the course, students will be able to

CO Number	CO Statement	Knowledge Level
CO1	Recollect the basic concepts and terms of the corporate accounting.	*K1
CO2	Understand the accounting treatment of raising funds and redemption.	*K2
CO3	Practice students with the basis in preparing financial statements of joint stock company.	*K3
CO4	Analyse the skills in valuation of goodwill and share of a company.	*K4
CO5	Evaluate the knowledge of liquidation of Companies accounts.	*K5

22UCO306- INCOME TAX**Course Objective**

To facilitate the students to gain adequate knowledge in Income-Tax

Course Outcomes

On the successful completion of the course, students will be able to

CO Number	CO Statement	Knowledge Level
CO1	Recollect the fundamental concept of income tax act 1961	*K1
CO2	Get the idea of the various sources of incomes	*K2
CO3	Apply the income tax laws for computation of an individual's adjusted gross incomes	*K3
CO4	Analyse individual income computation statement.	*K4
CO5	Prepare aggregate income after set-off and carry forward of losses, and Deductions allowed under the Income Tax Act.	*K5

22UCO307- COMPANY LAW**Course Objective**

To provide the student with basic knowledge and understanding the Law relating the provisions of the Companies Act, 2013 and Secretarial Practice .

Course Outcomes

On the successful completion of the course, students will be able to

CO Number	CO Statement	Knowledge Level
CO1	Recollect the concept about Company and its promotions under Companies Act 2013.	*K1
CO2	Understand legal reasoning and analysis through study of statutes and Regulatory practice relating to Company Secretary.	*K2
CO3	Prepare the documents maintained under Companies Act 2013.	*K3
CO4	Analyse the correspondence relating to meeting and evaluate the process from formation of company to winding up of the company under company law.	*K4

CO5	Assess secretarial aspects relating to the procedures of Company Law	*K5
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22UCO308- PRINCIPLES OFMANAGEMENT

Course Objective

To make the students understand the conceptual framework of Business Management.

Course Outcomes

On the successful completion of the course, students will be able to

CO Number	CO Statement	Knowledge Level
CO1	Recollect the general framework and understand the key functions in Management as applied in practice.	*K1
CO2	Understand the managerial performance of an organization.	*K2
CO3	Execute the strength, weakness, opportunities and challenges of business Management.	*K3
CO4	Evaluate organizational decision with consideration of the political, legal and ethical aspects of business.	*K4
CO5	Assess the importance of the management process, management functions and several importance skills required to the contemporary management practice.	*K5

22UCO3A4- PROGRAMMING LABIN ADVANCED EXCEL

Course Objective

To make the student understand the concept and uses of Advance Excel

Course Outcomes

On the successful completion of the course, student will be able to:

CO Number	CO Statement	Knowledge Level
CO1	Learn the functions and uses of worksheets and work book	*K1
CO2	Understand the knowledge on how to work with Custom Data formation and Validation	*K2
CO3	Apply to know the uses and applications of EXCEL	*K3
CO4	Make the students to know how to create formatting and filtering	*K4
CO5	Evaluate the knowledge on how to work with Custom List.	*K5

22UCO3N1- Elective – I PRACTICAL BANKING**Course Objective**

To introduce the students to the practical aspects on banking

Course Outcomes

On the successful completion of the course, students will be able to

CO Number	CO Statement	Knowledge Level
CO1	Remember the relationship between banker and customer	*K1
CO2	Understand the various products and services offered by the bank.	*K2
CO3	Apply the knowledge for utilizing the banking services.	*K3
CO4	Analyze and inculcate the traits of professionalism amongst the students.	*K4
CO5	Evaluate the features of banking products and services.	*K5

22UCO3N2- FUNDAMENTALS OF ACCOUNTING**Course Objective**

To introduce the students to the fundamentals of Accounting

Course Outcomes

On the successful completion of the course, students will be able to

CO Number	CO Statement	Knowledge Level
CO1	Remember the basic concepts used in the accounting system.	*K1
CO2	Understand the accounting methods used in business.	*K2
CO3	Apply the events that need to be recorded in the accounting records	*K3
CO4	Analyze new approach in implementation of financial statement.	*K4
CO5	Evaluate the skills to prepare different types of accounts.	*K5

22UBC3A3- ACCOUNTANCY FOR DECISION MAKING**Course Objective**

To enlighten the students on the basics of Accountancy

Course Outcomes

On the successful completion of the course, students will be able to

CO Number	CO Statement	Knowledge Level
CO1	Provide the knowledge of accounting theory based on conceptual framework of accounting.	*K1
CO2	Enable students to understand the concept of accounting.	*K2
CO3	Impart knowledge accounting in decision making.	*K3
CO4	Analyse and interpret accounting related transactions in accordance with accounting theory.	*K4
CO5	Summarise ratio analysis and fund flow statement	*K5

22UBC3A4- FINANCIAL ACCOUNTING

Course Objective

To introduce the students to the basics of Financial Accounting.

Course Outcomes

On the successful completion of the course, students will be able to

CO Number	CO Statement	Knowledge Level
CO1	Recollect the basic concepts, conventions, methods and techniques underlying the accounting practices.	*K1
CO2	Interpret the idea for preparing and presenting financial statements in accordance with generally accepted accounting principles.	*K2
CO3	Describe the accounting Principles and Regulations in accordance with appropriate standard.	*K3
CO4	Evaluate conceptual knowledge of the financial accounting and to impart skills for recording various kinds of business transactions.	*K4
CO5	Assess students' demonstrate skills in critical-thinking and problem-solving	*K5

2022 BATCH - III AND IV SEMESTERS

IV SEMESTER

Subject Code	Course Name
22UCO409	Core- IX : Higher Corporate Accounting
22UCO410	Core-X: Indirect Taxation
22UCO411	Core -XI Lab I: Programming Lab in Accounting and Inventory Management
22UCO4A5	Core Elective-IV: Business Mathematics and Statistics
22UCO4S1/ 22UCO4S2	Skill Based Elective- INaan Mudhalvan : Mutual fund Foundation/ Quantitative Aptitude
22UCO4N1/ 22UCO4N2	Non Major Elective II: Consumer Affairs / Fundamental of Marketing
22UCS4A1	Accountancy for Decision Making
22UCS4A2	Financial Accounting

22UCO409- HIGHER CORPORATE ACCOUNTING

Course Objective

To enable the students understand Higher Corporate Accounting System.

Course Outcomes

On the successful completion of the course, students will be able to

CO Number	CO Statement	Knowledge Level
CO1	Remember the concepts of amalgamation and absorption of companies.	*K1
CO2	Understand the accounting procedures for reconstruction of companies.	*K2
CO3	Examine the financial statement of the Banking companies.	*K3
CO4	Analyse the steps involved in preparation of consolidated balance sheet of Holding and subsidiary company.	*K4
CO5	Appraise the knowledge in the Insurance Companies accounts.	*K5

22UCO410- INDIRECT TAXATION

Course Objective

To impart basic knowledge about major Indirect Taxes.

Course Outcomes

On the successful completion of the course, students will be able to

CO Number	CO Statement	Knowledge Level
CO1	Remember the rules and regulation of indirect taxation.	*K1
CO2	Understand the rules for registrations and its exemptions in taxation.	*K2
CO3	Implement GST and its working mechanisms.	*K3
CO4	Analyze and resolve tax problems.	*K4
CO5	Generalize the procedural aspects under different applicable statutes related to GST	*K5

22UCO411- PROGRAMMING LAB IN ACCOUNTING AND INVENTORY MANAGEMENT

Course Objective

To create practical knowledge in accounting aspect

Course Outcomes

On the successful completion of the course, students will be able to

CO Number	CO Statement	Knowledge Level
CO1	Describe the basic accounting concepts.	*K1
CO2	Get the idea about tally accounting software from the business perspective.	*K2
CO3	Possess required skill and can also be employed as tally data entry operator.	*K3
CO4	Analyze the applications of technology in preparing the final accounts.	*K4
CO5	Evaluate the basic rules and tricks to drill the transaction.	*K5

22UCO4A5- BUSINESS MATHEMATICS AND STATISTICS

Course Objective

To enrich the students' knowledge on Business Mathematics and Statistics.

Course Outcomes

On the successful completion of the course, students will be able to

CO Number	CO Statement	Knowledge Level
CO1	Remember the concepts of Matrices and theory of Statistics	*K1
CO2	Understand the limits of Algebraic functions and collecting, analyzing, interpreting and presenting results	*K2
CO3	Applying the knowledge in mathematics and appropriate statistical methods.	*K3
CO4	Interpreting the results of Analysis.	*K4
CO5	Evaluate the concepts of simple integration and its application in business.	*K5

22UCO4S1- MUTUAL FUND FOUNDATION

Course Objective

To provide basic knowledge about the Growth and Role of Mutual Funds

Course Outcomes

On the successful completion of the course, students will be able to

CO Number	CO Statement	Knowledge Level
CO1	Recollect the Growth of Mutual funds.	*K1
CO2	Understand regulation of Mutual funds.	*K2
CO3	Observe the market imperfection and investment risk.	*K3
CO4	Analyze the UTI schemes.	*K4
CO5	Evaluate the prospects of Mutual Fund Industry.	*K5

22UAP4S1- SEC II: Naan Mudhalvan: Quantitative Aptitude

Course Objective

- To enable the students to refine their mathematical, logical, and analytical skills.
- The student will be able to answer real-life simple problems by using HCF and LCM.
- The student is able to apply the correct sequence of operations to find out the value of a given mathematical expression.

- The student will be able to solve the problem involving square roots, cube roots, and average.
- To make them prepare for various public and private sector exams and placement drives.
- To understand the functions of tableau for data process and deploy dashboard.

Course Outcomes

On the successful completion of the course, students will be able to

CO Number	CO Statement	Knowledge Level
CO1	To have fundamental knowledge of Mathematics about problems of numbers using Mathematical formulae.	K1
CO2	To understand the concepts of profit & loss related processing, simplification, etc.,	K2
CO3	To apply the formulae to real time problems on probability, Areas of surfaces and apply data visualization tool for any data set.	K3
CO4	To analyze the problems solving related to Age, Time and Distance and Time and Work etc. To examine their employability skills.	K4
CO5	Use their logical thinking and analytical abilities to evaluate puzzle and decision making related questions from company specific and other competitive tests / To critically evaluate numerous possibilities related to puzzles. To develop their Competitive skills and improve the decision-making skills. To generate analytical reports and presentations using Data Interpretation.	K5

22UCO4N1- CONSUMER AFFAIRS

Course Objective

To make the student understand the concept of Consumer Affairs

Course Outcomes

On the successful completion of the course, students will be able to

CO Number	CO Statement	Knowledge Level

CO1	Recollect the knowledge of concepts and practices underlying sustainable Consumer Affairs	*K1
CO2	Get the idea of the complexities of Consumer Affairs	*K2
CO3	Execute the knowledge and understanding of relevant concept in relation to Consumer Affairs	*K3
CO4	Survey different ways to solve the consumer Affairs.	*K4
CO5	Evaluate the business firm's interface with consumers and the customer related regularity and business environment.	*K5

22UCO4N2- FUNDAMENTALS OF MARKETING

Course Objective

To introduce the students to the rudiments of Investment.

Course Outcomes

On the successful completion of the course, students will be able to

CO Number	CO Statement	Knowledge Level
CO1	Remember the key concept and elements of marketing management.	*K1
CO2	Discuss an idea, how to implement marketing in Real life situation.	*K2
CO3	Deploy the role of marketing in a business context.	*K3
CO4	Analyze the global marketing environment and opportunities.	*K4
CO5	Evaluate product promotion and product life cycle.	*K5

22UCS4A1- ACCOUNTANCY FOR DECISION MAKING

Course Objective

To enlighten the students on the basics of Accountancy

Course Outcomes

On the successful completion of the course, students will be able to

CO Number	CO Statement	Knowledge Level
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CO1	Provide the knowledge of accounting theory based on conceptual framework of accounting.	*K1
CO2	Enable students to understand the concept of accounting.	*K2
CO3	Impart knowledge accounting in decision making.	*K3
CO4	Analyze and interpret accounting related transactions in accordance with accounting theory.	*K4
CO5	Summarise ratio analysis and fund flow statement	*K5

22UCS4A2- FINANCIAL ACCOUNTING

Course Objective

To introduce the students to the basics of Financial Accounting.

Course Outcomes

On the successful completion of the course, students will be able to

CO Number	CO Statement	Knowledge Level
CO1	Recollect the basic concepts, conventions, methods and techniques underlying the accounting practices.	*K1
CO2	Interpret the idea for preparing and presenting financial statements in accordance with generally accepted accounting principles.	*K2
CO3	Describe the accounting Principles and Regulations in accordance with appropriate standard.	*K3
CO4	Evaluate conceptual knowledge of the financial accounting and to impart skills for recording various kinds of business transactions.	*K4
CO5	Assess students' demonstrate skills in critical-thinking and problem-solving	*K5

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Syllabus 2021-2024

Program Outcomes

On successful completion of the programme, the students would be able to

PO1	Enhance their qualification in Commerce and the related areas like accounting, Auditing, taxation, management, economics, finance, marketing, human resource management and business communication.
PO2	Inculcate the students to nurture their skills in personal, interpersonal, intellectual and other skills to develop their professional career and growth to join either corporate sector, public sector, government organizations as entry level executives or pursue higher studies in commerce, management, economics, law and professional courses like CA,ICMA,CS.
PO3	Analyze the financial statements and find out necessary data for solving business problems and managerial decision making.
PO4	Build a good inter-personal relationship while working with other firms and exhibit leadership qualities in their future endeavours.
PO5	Work in digitalized environment.
PO6	Face the modern-day challenges in commerce and business.
PO7	Develop the self-confidence and attitude for lifelong learning.
PO8	Prepare to be competent and socially responsible citizens of India.

Program Specific Outcomes

PSO - 01	To Enhance knowledge and skills among students which built confident to identify their career opportunities in multiple dimensions.
PSO - 02	To Empower the students with necessary competencies and decision-making skills to foster the innovative thinking to become an entrepreneur.

2021 BATCH - V AND VI SEMESTERS

V SEMESTER

Subject Code	Course Name
21UCO512	Core - XII : Cost Accounting
21UCO513	Core -XIII : Auditing Principles and Practice
21UCO514	Core - XIV : Skill Enhanced Course Business Communication and Commerce Practical
21UCO515	Core - XV : Introduction to Industry 4.0
21UCO516	Core - XVI : Institutional Training
21UCO5E1 / 21UCO5E2	Core Elective - II : / Financial Management Core Elective – II : / Service Marketing and Customer Relationship Marketing
21UCO5AL	Advanced Learner Course - I - (Optional) - Self Study : Introduction to Foreign Trade
21UCO5S1 / 21UCO5S2	Skill Based Elective - I : Intellectual Property Rights / Advertisement and Sales Promotion

21UCO512- COST ACCOUNTING

Course Objective

To enlighten the student's on the importance of cost ascertainment, reduction and control.

Course Outcomes

On the successful completion of the course, students will be able to

CO Number	CO Statement	Knowledge Level
CO1	Understand the costing system, cost management system and the concept of labour and overhead cost.	*K1
CO2	Identify skills in preparing cost sheet	* K2
CO3	Gain the lifelong learning of cost concepts and apply in the business environment.	*K3
CO4	Analyze the elements of cost involved in various processes.	*K4
CO5	Evaluate problems in the allocations and apportionment of overheads.	*K5

21UCO513- AUDITING PRINCIPLES AND PRACTICE

Course Objective

To expose the students to the principles and practice of auditing.

Course Outcomes

On the successful completion of the course, students will be able to

CO Number	CO Statement	Knowledge Level
CO1	Recall current auditing concepts, standards and acceptable practices.	*K1
CO2	Understand preventative internal control measures.	*K2
CO3	Illustrate the audit process from planning of audit to completion of audit.	*K3
CO4	Apply audit through computer assisted audit techniques.	*K4
CO5	Appraise the skill for preparation of an audit report.	*K5

21UCO514- BUSINESS COMMUNICATION AND COMMERCE PRACTICAL

Course Objective

To develop the skill of writing business letter.

Course Outcome

On the successful completion of the course, students will be able to

CO Number	CO Statement	Knowledge Level
CO1	Examine how to write business correspondence and improve written communication.	*K1
CO2	Identify the students ability to communicate effectively.	*K2
CO3	Know various forms used in office management and to compute tax liability.	*K3
CO4	Analyse theoretical knowledge into a business practice and review various forms and practices.	*K4
CO5	Assessing the students speaking, learning and interview skills.	*K5

21UCO515 - INTRODUCTION TO INDUSTRY 4.0

Course Objective

The objective is to enable the students to gain in-depth knowledge in introduction to industry 4.0.

Course Outcomes

On the successful completion of the course, students will be able to

CO Number	CO Statement	Knowledge Level
CO1	Define the students in introduction to industrial internet (Industry 4.0)	*K1
CO2	Outline the various systems of artificial intelligence.	*K2
CO3	Apply the technologies enhancing productivity, improving customer service.	*K3
CO4	Analyse the value of supply chains in industry.	*K4
CO5	Explain the knowledge of modern method and techniques of planning designing and dimensioning.	*K5

21UCO516 - INSTITUTIONAL TRAINING

Course Objective

To gain the practical knowledge in the working environment.

Course Outcomes

On the successful completion of the course, students will be able to

CO Number	CO Statement	Knowledge Level
CO1	Recollect and integrate classroom theory with workplace practice	*K1
CO2	Understand the administrative functions and company culture	*K2
CO3	Apply the academic and career goals	*K3
CO4	Analyse the work done in industrial training and describing the experience.	*K4
CO5	Evaluate specialized field knowledge and integrate work place knowledge.	*K5

21UCO5E1 - FINANCIAL MANAGEMENT

Course Objective

To enlighten the students on the concepts of Financial Management

Course Outcomes

On the successful completion of the course, students will be able to

CO Number	CO Statement	Knowledge Level
CO1	Remember the concepts and tools of finance.	*K1
CO2	Understand the importance of working capital and capital budgeting techniques.	*K2
CO3	Apply techniques to project financial statements for forecasting long-term financial needs.	*K3
CO4	Analyse dividend decision policies in business environment.	*K4
CO5	Evaluate capital investment decisions and financial policies to business valuation.	*K5

21UCO5E2 - SERVICE MARKETING AND CUSTOMER RELATIONSHIP MARKETING

Course Objective

To equip the students with the knowledge of emerging trends in service marketing and customer relationship marketing.

Course Outcomes

On the successful completion of the course, students will be able to

CO Number	CO Statement	Knowledge Level
CO1	Recollect the concepts of service marketing.	*K1
CO2	Demonstrate ability evaluating service design.	*K2
CO3	Identify the way in which marketing of services can be practically applied in service sector.	*K3
CO4	Analyse and investigate the aspects of CRM implementation or CRM Innovations in work related environment.	*K4
CO5	Evaluating CRM strategies by understanding customers' preferences for the long term sustainability of the organization.	*K5

21UCO5AL - INTRODUCTION TO FOREIGN TRADE

Course Objective

To give the basic conceptual knowledge on foreign trade

Course Outcome

On the successful completion of the course, students will be able to

CO Number	CO Statement	Knowledge Level
CO1	Recollect the concept on Foreign trade	*K1
CO2	Understand the process of globalization, its impact on the evolution and growth of international business	*K2
CO3	Familiarize students with the international financial environment	*K3
CO4	Analyze the theoretical dimensions of international trade	*K4
CO5	Appraise an entrepreneurship skill into an international market levels	*K5

21UCO5SI - INTELLECTUAL PROPERTY RIGHTS (IPRS)

Course Objective

It aims to provide basic knowledge on Intellectual Property Rights followed in our country.

Course Outcomes

On the successful completion of the course, students will be able to

CO Number	CO Statement	Knowledge Level
CO1	Recall the IPR concepts in India.	*K1
CO2	Understand various procedures for IPR in India.	*K2
CO3	Develops procedural knowledge to Legal System and solving the problem relating to intellectual property rights.	*K3
CO4	Analyse pros and cons of IPR.	*K4
CO5	Evaluate the legal management of IPR in real life practice.	*K5

21UCO5S2 - ADVERTISEMENT AND SALES PROMOTION

Course Objective

To provide knowledge on Advertising and sales promotion.

Course Outcomes

On the successful completion of the course, students will be able to

CO Number	CO Statement	Knowledge Level
CO1	Keep in mind the communication objectives behind advertisement and promotion.	*K1
CO2	Point out the advertising and promotion strategies and tactics utilized by Communicating agencies.	*K2
CO3	Implement skills in selecting and integrating element to create effective Communication campaigns.	*K3
CO4	Analyze current and past advertising and promotion campaigns.	*K4
CO5	Evaluate the steps involved in sales force management.	*K5

21UCO5VA - E-FILLING IN BUSINESS VALUE ADDED COURSE

Course Objective

Learn the conceptual understanding about filling of returns and e-filing.

Course Outcomes

On the successful completion of the course, students will be able to

CO Number	CO Statement	Knowledge Level
CO1	Understand the e-filing system and its process.	*K1
CO2	Identify the different heads of income, ITRs and its applicability	*K2
CO3	Skillfully understand e-filing registration India	*K3
CO4	Become expert in GST and different GSTRs and their due dates.	*K4 &*K5

2021 - VI SEMESTER

Subject Code	Course Name
21UCO617	Core - XVII : Management Accounting
21UCO618	Core - XVIII : E-Commerce and Information Security
21UCO619	Entrepreneurial Development
21UCO620	Core - XX : Skill Enhanced Course– Case Analysis
21UCO621	Core - XXI : E –Filing of Income Tax Return
21UCO6E1 /	Core Elective - III : / Financial Markets
21UCO6E2	Core Elective - III : / Business Ethics
21UCO6AL	Advanced Learner Course - II (Optional) - Self Study : Export Trade Procedures
21UCO6S1 /	Skill Based Elective - II : / Commerce for Competitive Exams/ Skill
21UCO6S2	Based Elective -II Introduction to Research

21UCO617- MANAGEMENT ACCOUNTING

Course Objective

To enlighten the students on the different concepts of management accounting.

Course Outcomes

On the successful completion of the course, students will be able to

CO Number	CO Statement	Knowledge Level
CO1	Remember the concepts and importance of management accounting in decision making.	*K1
CO2	Understand and analyze financial statement to help managerial decision making.	*K2
CO3	Prepare statements like cash flow, funds flow, budgets so as to assist the Management to take meaningful and correct decision.	*K3
CO4	Learn the various tools and techniques in budgetary control and working capital Requirements.	*K4
CO5	Summarize the Knowledge in the practical applications of Marginal costing Techniques.	*K5

21UCO618- E-COMMERCE AND INFORMATION SECURITY

Course Objective

To enable the students to acquire knowledge on electronic commerce.

Course Outcomes

On the successful completion of the course, students will be able to

CO Number	CO Statement	Knowledge Level
CO1	Recall the foundations and importance of E-Commerce.	*K1
CO2	Understand the E-Commerce platforms.	*K2
CO3	Put ideas about Electronic Payment System.	*K3
CO4	Analyse the legal issues and privacy in E-Commerce.	*K4
CO5	Assess the E-Commerce Security.	*K5

21UCO619- ENTREPRENEURIALDEVELOPMENT

Course Objective

To instill the concept of entrepreneurship and to impart the knowledge on the entrepreneurial development and supportive measures

Course Outcomes

On the successful completion of the course, students will be able to

CO Number	CO Statement	Knowledge Level
CO1	Examine the essentials of entrepreneurship and to know the presence of supportive institutions	*K1
CO2	Discuss the forms of entrepreneurship including the women Entrepreneurship	*K2
CO3	Apply the knowledge of entrepreneurship in understanding the pros and cons of entrepreneurial ventures	*K3
CO4	Enable the students to have a practical knowledge to start small business.	*K4
CO5	Enlarge the students ability to identify and appraise the project	*K5

21UCO620- CASE ANALYSIS

Course Objective

To enable the students develop their analytical skills, problem solving abilities and decision making strategies.

Course Outcomes

On the successful completion of the course, students will be able to

CO Number	CO Statement	Knowledge Level
CO1	Remember the depth knowledge about the study subject condition.	*K1
CO2	Understand alternative course of action to develop creative solution by group discussion.	*K2
CO3	Judge present case studies in a critical view point of a manner.	*K3
CO4	Analyse strategies to set objectives for solving cases.	*K4
CO5	Evaluate insight and understanding of issues and difficulties in computational modeling through case study.	*K5

21UCO621- PROGRAMMING LAB-ACCOUNTINGPACKAGE -TALLY WITH GST

Course Objective

To create practical knowledge in accounting aspect

Course Outcomes

On the successful completion of the course, students will be able to

CO Number	CO Statement	Knowledge Level
CO1	Describe the basic accounting concepts.	*K1
CO2	Get the idea about tally accounting software from the business perspective.	*K2
CO3	Possess required skill and can also be employed as tally data entry operator.	*K3
CO4	Analyze the applications of technology in accounting by using GST	*K4
CO5	Evaluate the basic rules and tricks to drill the transaction.	*K5

21UCO6E1- FINANCIAL MARKETS

Course Objective

To provide students an overview of financial markets

Course Outcomes

On the successful completion of the course, students will be able to

CO Number	CO Statement	Knowledge Level
CO1	Define the meaning and scope of financial markets as well as institutions in India.	*K1
CO2	Understand the concepts of Money Market and Capital Market	*K2
CO3	Relate the New Issue market and Secondary market	*K3
CO4	Assess the role of Depository system	*K5
CO5	Explain the concept of SEBI and its protection	*K4

21UCO6E2- BUSINESS ETHICS

Course Objective

To understand and inculcate the practices of implementing ethics in all aspects of business .

Course Outcomes

On the successful completion of the course, students will be able to

CO Number	CO Statement	Knowledge Level
CO1	Expand the knowledge of students on principles and theories of ethics in Business.	*K1
CO2	Understand the ethical issues in financial services.	*K2
CO3	Acquainted with the ethics used in the field of Marketing and HRM.	*K3
CO4	Get knowledge about Ethical Issues in Financial Services Industry.	*K4
CO5	Predict the knowledge of Corporate Social Responsibility Towards society and nature / environment.	*K5

21UCO6AL- SELF STUDY: EXPORT TRADE PROCEDURE

Course Objective

To provide the students with a basic knowledge on export registration policies .

Course Outcomes

On the successful completion of the course, students will be able to

CO Number	CO Statement	Knowledge Level
CO1	Remember the International Commercial Terms	*K1
CO2	Understand the various schemes and documentation procedure in export	*K2
CO3	Identify the major export documents required by banks, governments and transport Media	*K3
CO4	Analyze payment options, including letter of credit, claim for export.	*K4
CO5	Evaluate the current business phenomenon in Export trade	*K5

21UCO6S1- COMMERCE FORCOMPETITIVE EXAMS
Course Objective

To impart knowledge on the vital aspects of commerce arena in order to face the competitive exams.

Course Outcomes

On the successful completion of the course, students will be able to

CO Number	CO Statement	Knowledge Level
CO1	Recollect the essentials of banking and insurance services.	*K1
CO2	Enrich the knowledge on the basics and latest developments in economics.	*K2
CO3	Familiarize with basic numerical ability problems.	*K3
CO4	Resolve verbal reasoning related problems.	*K4
CO5	Learn the various investments avenues and different types of financial markets and institutions.	*K5

21UCO6S2- Elective - II Introduction toResearch

Course Objective

To understand the basics of Business Research

Course Outcomes

On the successful completion of the course, students will be able to

CO Number	CO Statement	Knowledge Level
CO1	Acquire knowledge on the basic framework of research process, research Design	*K1
CO2	Understand the Nature of Research Designs.	*K2
CO3	Use an appropriate letter format, business writing style and apply conventions to standard business letter. s.	*K3
CO4	Analyze and inculcate the Formulation of Research Problem and Development of Research Hypotheses	*K4
CO5	Summarize the knowledge of Data Processing, Fieldwork validation, Data Editing and Coding.	*K5



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