



IDHAYA COLLEGE FOR WOMEN, KUMBAKONAM

Programme: B.Com. Commerce

PO No.	Programme Outcomes upon Completion of B.Com Degree Programme, the Graduates will be able
PO1	To gain knowledge of different specializations in Accounting, Costing, Marketing and Banking with the practical exposure.
PO2	To develop communication skills and build confidence to face the challenges of the Corporate World.
PO3	To enhance the capability of decision making at Personal & Professional level.
PO4	To acquire knowledge of Finance and Commerce.
PO5	To start up own business independently.

Semester I

S.No	Course Code	Name of the Course	Course Outcomes
1.	22CCCCM1	Principles of Accountancy	<ul style="list-style-type: none"> ➤ To learn the Concepts and Conventions of Financial Accounting. ➤ To gain knowledge in Calculation of Accounts of Non-profit organization and Bills of exchange. ➤ To know Preparation of Accounts under Single Entry System.
2.	22CCCCM2	Marketing	<ul style="list-style-type: none"> ➤ To become familiar with the basic concepts and functions of marketing. ➤ To understand buyer behaviour and new product development. ➤ To communicate the pricing methods and services rendered by the middlemen. .
3.	22CFACCM1	Management Concepts	<ul style="list-style-type: none"> ➤ To Understand the Evolution and theory of Management. ➤ To get a knowledge about various organization structure and its responsibility. ➤ To examine and practice the suitable leadership pattern in organization.
4.	22UGVED	Value Education	<ul style="list-style-type: none"> ➤ To apply the values in Thirukkural to be peaceful, dutiful and responsible in family and society.

			<ul style="list-style-type: none"> ➤ To develop character formation and sense of citizenship. ➤ To become master yoga, asana and meditation to promote mental health.
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Semester II

S.No	Course Code	Name of the Course	Course Outcomes
1.	22CCCCM3	Business Accounting	<ul style="list-style-type: none"> ➤ To deal with hire purchase system and Installment purchase system. ➤ To gain knowledge in handling the Insolvency accounts and statement of affairs. ➤ To get training to calculate Fire insurance claims and accounting for sale or return.
2.	22CCCCM4	Business Tools for Decision Making	<ul style="list-style-type: none"> ➤ To learn basics in statistics, Classification, Tabulation and Measure of central tendency. ➤ To learn Measures of Dispersion & Skewness, Simple correlation and regression. ➤ To gain knowledge in Time series and Interpolation.
3.	22CFACCM2	Business Economics	<ul style="list-style-type: none"> ➤ To get knowledge in Micro and Macro Economics relating to business. ➤ To learn Demand and concepts in relation to Law of Demand, Demand Curves and Elasticity of Demand. ➤ To gain knowledge in Law of Supply, Optimum firm, pricing under Perfect and Monopolistic competition.
4.	22PELCM1	Professional English for Commerce & Management I	<ul style="list-style-type: none"> ➤ To use language for speaking with confidence in an intelligible and acceptable manner. ➤ To read independently unfamiliar texts with comprehension. ➤ To understand the importance of writing in academic life.
5.	22UGCES	Environmental Studies	<ul style="list-style-type: none"> ➤ To understand the environmental importance including interactions across local to global scales. ➤ To update and analyze environmental relationships and interactions of environmental components.

			<ul style="list-style-type: none"> ➤ To introduce the concept of renewable and non-renewable energy resources and its scenario in India and at global level.
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Semester III

S.No	Course Code	Name of the Course	Course Outcomes
1.	22CCCCM5	Partnership Accounts	<ul style="list-style-type: none"> ➤ To provide students an exposure to understand the practice of Partnership Accounts. ➤ To understand the general characteristics of partnership and the importance of components. ➤ To calculate the division of profits and settlement of accounts in partnership firm.
2.	22CCCCM6	Business Law	<ul style="list-style-type: none"> ➤ To enable the students to gain knowledge about Mercantile Law and its importance. ➤ To get knowledge about the Principle and Practices of law relating to contract. ➤ To provide knowledge about the law relating to Bailment, Pledge, Contract of Agency and Sale of Goods Act.
3.	22CSACCM1	Business Communication	<ul style="list-style-type: none"> ➤ To enable the students in writing business letters effectively and develops communication skills. ➤ To develop interpersonal and corporate communication skills that is required for social and business interaction. ➤ To develop public speaking and writing skills.
4.	22PELCM2	Professional English for Commerce & Management II	<ul style="list-style-type: none"> ➤ To develop their competence in the use of English with reference to the workplace situation. ➤ To enhance the creativity of the students which will enable them to think innovative ways to solve issues in the workplace. ➤ To develop their competence and competitiveness and thereby improve their employability skills.

5.	22ANMEEC1	Economics for Investors	<ul style="list-style-type: none"> ➤ To describe the types and importance of savings and investments. ➤ To understand the operations of different types of investment markets and to evaluate the economic fundamentals and information ➤ To construct investment plans, strategy and evaluate to restructure.
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Semester IV

S.No	Course Code	Name of the Course	Course Outcomes
1.	22CCCCM7	Cost Accounting	<ul style="list-style-type: none"> ➤ To know the basic concepts of Cost Accounting and its importance. ➤ To understand material cost, labour cost and overheads. ➤ To learn about various costing techniques and services costing.
2.	22CCCCM8	Banking Theory, Law and Practice	<ul style="list-style-type: none"> ➤ To elucidate the services rendered by banks. ➤ To understand various types of accounts and savings schemes. ➤ To analyse information about the rights, responsibilities and duties of paying and collecting banker.
3.	22CSACCM2	Company Law and Secretarial Practice	<ul style="list-style-type: none"> ➤ To know the importance of Company Law and its provisions. ➤ To acquire basic knowledge on important terms and conditions regarding registration of Company. ➤ To understand the concept of Memorandum & Articles of Association, Prospectus and application skills of provisions of Companies Act.
4.	22ANMEEC2	Economics for Competitive Examinations	<ul style="list-style-type: none"> ➤ To explain the basic Economic Growth Concepts with data. ➤ To examine the various development aspects of the Indian Economy over the years. ➤ To explain the Tax Structure and Fiscal Federalism in India and examine the Banking and Trade aspects of India.

Semester V

S.No	Course Code	Name of the Course	Course Outcomes
1.	22CCCCM9	Corporate Accounting	<ul style="list-style-type: none"> ➤ To enable the students to know about accounting procedure in Corporate Accounting. ➤ To acquire knowledge in issue and redemption of shares and debentures. ➤ To learn Holding Company Accounts, Final Accounts of Banking and Insurance Companies.
2.	22CCCCM10	Computer Application in Business (Theory)	<ul style="list-style-type: none"> ➤ To enable the students to know the importance of Computer Application in Business. ➤ To enable the students to learn MS-Word and Spreadsheets. ➤ To learn the applications of Tally Software.
3.	22CCCCM1P	Computer Application in Business (Practical)	<ul style="list-style-type: none"> ➤ To create business letters. ➤ To prepare journals, ledger and trial balance in accordance with the standards and final accounts with adjustments by using Tally. ➤ To acquire knowledge in preparing voucher entries, final accounting, inventory report and Bank Reconciliation Statement.
4.	22CCCCM11	Management Accounting	<ul style="list-style-type: none"> ➤ To enable the students to know the importance of Management Accounting and its concepts. ➤ To analyse critically and provide recommendations to improve the operations of organizations through the application of Management Accounting techniques. ➤ To acquire knowledge in Ratio Analysis, Budgetary Control, Variance Analysis and Capital Budgeting.
5.	22CMBECM1	Auditing	<ul style="list-style-type: none"> ➤ To understand about the principles and practice of auditing. ➤ To understand the importance of audit planning, documentation and procedures involved in audit. ➤ To assess the audit techniques, concepts of internal control and internal check.

6.	22CSBECM1	Information Technology Concepts	<ul style="list-style-type: none"> ➤ To know evolution, classification and Applications of Computers. ➤ To understand computer peripherals. ➤ To have knowledge on Software, Programming Language, Word Processing and Spread Sheets Presentation.
7.	22UGSDC	Soft skills Development	<ul style="list-style-type: none"> ➤ To communicate through verbal/oral communication and improve the listening skills ➤ To become more effective individual through goal/target setting, self motivation and practicing creative thinking ➤ To perform effectively in multi-disciplinary and heterogeneous teams through the knowledge of team work, inter-personal relationships, conflict management and leadership quality.

Semester VI

S.No	Course Code	Name of the Course	Course Outcomes
1.	22CCCCM12	Financial Management	<ul style="list-style-type: none"> ➤ To enable the students to know the principles and practices of managing finance. ➤ To develop knowledge on the allocation, management and funding of financial resources. ➤ To develop skills for effective Procurement of Capital, Financial, Investment, Dividend decisions making and Capital Budgeting.
2.	22CCCCM13	Income Tax Law & Practice	<ul style="list-style-type: none"> ➤ To enable the students to know the provisions of Income Tax. ➤ To identify the technical terms related to direct taxation. ➤ To compute income from Salaries, House property, Business or Profession, Capital gains and Income from other sources.

3.	22CCCCM14	Financial Services	<ul style="list-style-type: none"> ➤ To enable the learners to acquaint themselves with the emerging scenario of Indian financial products, its types and services. ➤ To learn the concepts of Venture Capital. ➤ To evaluate financial products such as Mutual Fund scheme, Factoring and Forfeiting.
4.	22CMBECM3	Entrepreneurship Development	<ul style="list-style-type: none"> ➤ To enable the students to understand the conceptual and applied knowledge about entrepreneurship. ➤ To know about latest programs of the Government authorities in promoting small and medium industries. ➤ To impart essential knowledge of how to start one's own business venture and the various facts that influence successful setting up and operations.
5.	22CCMPW	Project	<ul style="list-style-type: none"> ➤ To undergo projects and gain knowledge in the relevant field of study.
6.	22CSBECM2	Basics of Goods and Service Tax	<ul style="list-style-type: none"> ➤ To get a general understanding of the GST law in the country. ➤ To provide an insight into practical aspects of GST. ➤ To equip the students to become tax practitioners.
6.	22UGGS	Gender Studies	<ul style="list-style-type: none"> ➤ To make the students aware of feminine and masculine genders of strength and weakness. ➤ To develop sensitivity towards both genders in order to lead an ethically enriched life. ➤ To promote attitudinal change towards a gender balanced ambience, gender issues and women empowerment.

Programme: M.Com. Commerce

PO No.	Programme Outcomes upon Completion of M.Com., Degree Programme, the Graduates will be able
PO1	To provide a systematic and rigorous learning and exposure to Banking and Finance related disciplines.
PO2	To acquaint a student with conventional as well as contemporary areas in the discipline of Commerce.
PO3	To enable a student well versed in national as well as international trends.
PO4	To facilitate the students for conducting business, Accounting and Auditing practices, role of regulatory bodies in corporate and financial sectors.
PO5	To provide in-depth understanding of all core areas specifically Advanced Accounting, Export Marketing, Retail Management, Security Market Operations, Research Methodology and Tax planning.

Semester I

S.No	Course Code	Name of the Course	Course Outcomes
1.	P22MCCC11	Managerial Economics	<ul style="list-style-type: none"> ➤ To understand the methods of Managerial Economics & Theory of the firm. ➤ To describe various market forms and pricing Methods with their objectives. ➤ To analyse the resource allocation in various economic levels for effective capacity utilization.
2.	P22MCCC12	Services Marketing	<ul style="list-style-type: none"> ➤ To get strong conceptual knowledge in the area of services marketing. ➤ To acquaint knowledge in concept of services marketing in buyer behaviour and awareness. ➤ To have analytical skills in marketing mix, product strategy and PLC.
3.	P22MCCC13	Advanced Financial Management	<ul style="list-style-type: none"> ➤ To formulate finance Decisions Considering Risk and Return. ➤ To identify and discuss long term and short-term sources of finance. ➤ To compute the Cost of Debt, Equity, Preference, Retain Earnings, Working Capital and Overall cost of Capital.
4.	P22MCCC1A	Corporate Law	<ul style="list-style-type: none"> ➤ To understand how law is important in day-to-day life. ➤ To develop the knowledge and skills in the understanding of the general legal framework, and of specific legal areas relating to business. ➤ To identify the process of SEBI Regulations and its transparency and disclosures.

5.	P22MCE1A	Retail Management	<ul style="list-style-type: none"> ➤ To explain the basic concepts of Retailing. ➤ To evaluate the various formats. ➤ To analyse the Merchandise management.
6.	P22MCVAC1	Mutual Funds - Concepts And Planning	<ul style="list-style-type: none"> ➤ To know the basics of mutual funds, their role and structure. ➤ To know the different kinds of mutual fund schemes and their features. ➤ To understand the channels for mutual funds distribution.

Semester II

S.No	Course Code	Name of the Course	Course Outcomes
1.	P22MCCC21	Research Methodology	<ul style="list-style-type: none"> ➤ To develop research design and acquiring skills to formulate research problems. ➤ To acquire knowledge of sampling technique and formulating Hypotheses. ➤ To develop skills in Processing and analysis of data, applying various statistical tools using software packages.
2.	P22MCCC22	Quantitative Techniques of Business Decision	<ul style="list-style-type: none"> ➤ To make the students evaluate different quantitative techniques. ➤ To take apt decisions in business. ➤ To have knowledge in statistic and quantitative techniques.
3.	P22MCCC23	Income Tax Law and Practice	<ul style="list-style-type: none"> ➤ To enable filling of tax returns. ➤ To provide avenues for employment opportunities in tax filing. ➤ To grasp the basics and advanced concepts in tax planning in knowledge perspective.
4.	P22MCCC2A	Human Resource Management	<ul style="list-style-type: none"> ➤ To understand the concept of HRM. ➤ To identify the need for man power planning, recruitment and selection. ➤ To gain knowledge performance appraisal techniques, settlement and grievances.

5.	P22MCE2A	Organisational Behaviour	<ul style="list-style-type: none"> ➤ To understand the conceptual framework of the discipline of OB and its practical applications in the organizational set up. ➤ To deeply understand the role of individual- groups and structure in achieving organizational goals effectively and efficiently. ➤ To evaluate and analyse various theories and models that contributes in the overall understanding of the discipline.
6.	P22ECNME1	Introduction to Indian Economy	<ul style="list-style-type: none"> ➤ To understand various natural resources and human resources. ➤ To evaluate the policies and performance of agriculture, Industry and Service sectors of India. ➤ To understand the role of planning in the development of Indian economy.

Semester III

S.No.	Course Code	Name of the Course	Course Outcomes
1.	P22MCCC31	Advanced Corporate Accounting	<ul style="list-style-type: none"> ➤ To enable the students to understand the detailed concepts of Corporate Accounting methods from different types of companies. ➤ To enrich the concept of Corporate Accounting in calculation of Earnings Per Share and Goodwill. ➤ To develop the procedure involved in amalgamation and liquidation of companies.
2.	P22MCCC32	Information Technology Concepts (Theory)	<ul style="list-style-type: none"> ➤ To know Evolution, Classification and Applications of Computers. ➤ To understand Computer peripherals and get awareness about Computerized Accounting. ➤ To have knowledge on Software, Programming Language, Word Processing and Spread Sheets Presentation.

3.	P22MCC33P	Information Technology Concepts (Practical)	<ul style="list-style-type: none"> ➤ To create and edit word documents and saving, opening, closing and protecting documents. ➤ To create work sheet and Charts, formula applications and PPT. ➤ To know about MS Access, Database, Relationship, Query, Forms, Reports and Macros.
4.	P22MCCC3B	Customer Relationship Management	<ul style="list-style-type: none"> ➤ To acquaint knowledge in concept of CRM process, 4 Cs and modules. ➤ To get analytical skills in CRM tools and customer care. ➤ To get strong knowledge in CRM solution, framework, process and its phases.
5.	P22MCE3B	Project Management	<ul style="list-style-type: none"> ➤ To understand project characteristics and various stages of a project. ➤ To understand the conceptual clarity about project organization and feasibility analysis: Market, Technical, Financial and Economic. ➤ To analyse the learning and understand techniques for Project planning, scheduling and execution control.
6.	P22ECNME2	Globalization: An Introduction	<ul style="list-style-type: none"> ➤ To understand the concepts of Globalization and Gain from trade. ➤ To identify the role of Globalization in the way of growth and development of a nation. ➤ To determine the role of globalization in the promotion of democracy in a nation.

Semester IV

S.No	Course Code	Name of the Course	Course Outcomes
1.	P22MCCC41	Strategic Management	<ul style="list-style-type: none"> ➤ To understand the concept and application of strategic management techniques. ➤ To describe major theories, background work, concepts and research output in the field of strategic management. ➤ To learn and develop capacity to think and execute strategically and capability of making their own decisions in dynamic business landscape.

2.	P22MCCC42	Advanced Cost & Management Accounting	<ul style="list-style-type: none"> ➤ To create knowledge on various aspects of the branches of cost and management accounting techniques. ➤ To enlighten the knowledge of accounting to improve the company's profitability by managing, controlling and eliminating expenses in business ➤ To analyse and provide recommendations to improve the operations of organisations through the applications of cost and management accounting techniques.
3.	P22MC1BC	Entrepreneurship Development	<ul style="list-style-type: none"> ➤ To understand the EDP practices and preparation of project report. ➤ To familiarise in project market information, sources and financial problems. ➤ To describe the importance of various organisations involved in entrepreneurial growth.
4.	P22MCPW	Project Work	<ul style="list-style-type: none"> ➤ To undergo project and gain knowledge in their relevant field of study.
5.	P22MCVAC2	Basics of GST (Goods and Service Tax)	<ul style="list-style-type: none"> ➤ To get general understanding of the GST law in the country. ➤ To provide an insight into practical aspects of GST. ➤ To become tax practitioners.