



MANNAR THIRUMALAI NAICKER COLLEGE

A Co-educational, Autonomous and Linguistic Minority Institution

Affiliated to Madurai Kamaraj University

Re-accredited with "A" Grade by NAAC

Pasumalai, Madurai – 625 004 Tamil Nadu.

CURRICULUM RELEVANCE TO THE LOCAL, REGIONAL, NATIONAL AND GLOBAL NEEDS

NAME OF THE PROGRAMME: B.Com

PROGRAMME CODE: UCO

PROGRAMME OUTCOMES

PO1: Knowledge Base - Gain in -depth knowledge both concepts and application operating to core disciplines and to Imbibe industry relevant skills.

PO2: Problem Analysis & Investigation - Able to recognize, analyze and interpret managerial, functional and ethical issues and Draw appropriate conclusions.

PO3: Communication Skills & Design - Exhibit capability in initiating and administrating group interactions and be competent in Managerial, Entrepreneurial Skills to design documents/statements for complex trade activities.

PO4: Individual and Team Work - Develop critical and creative thinking abilities to perform efficiently as an Entrepreneur/ Leader/Employee/Team member in cultural teams.

PO5: Professionalism, Ethics and equity - Extensive outlook of the programme assists to identify different value systems and understand the moral dimensions to become ethically and socially responsible professionals.

PO6: Lifelong learning - Acquire the ability to engage in higher learning programmes and Professional courses in the broadest context of socio-technological transforms.



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PROGRAMME SPECIFIC OUTCOMES

PSO1: Reproduce the theoretical concepts and practical knowledge which promote the growth of entrepreneurship.

PSO2: Able to obtain professional career by obtaining knowledge in real business environment.

PSO3: Able to work on accounting software & office automation to deal with ICT environment.

PSO4: Competent to pursue CA, CS, M. Com, MBA, CFA, CMA.

PSO5: Obtain the sense of civic accountability, moral responsibility and professional ethics.

PSO6: Excel in contemporary knowledge of business and provide to the manpower needs of companies.



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Sl.No	Course Code	Course Name	Course Outcomes
1.	21UCOG11	Tamil/Alternate Subject Vaniga Kadithangal	CO1: Prepare communication letters CO2: Comprehend Practical Knowledge in Business Letter Writing CO3: Know how to make business enquires, place orders and write collection letters CO4: Write business reports. CO5: Prepare banking, insurance and agency letter
2.	21UENG11	English Communicative English I	CO1: Develop English with proper understanding CO2: Make use of expressions in English CO3: Illustrate the techniques of reading CO4: Analyse reading techniques CO5: Examine the grammatical items in sentences
3.	21UCOC11	Core Subjects Fundamentals of Accounting	CO1: Gain working knowledge of principles, procedure, Rectify Errors, and Preparation of Trial Balance. CO2: Prepare BRS, and bills of exchange CO3: Calculate Depreciation. CO4: Prepare the final accounts of sole traders CO5: Prepare the accounts of average due date and account current
4.	21UCOC12	Core Subjects Business	CO1: Describe the concepts of statistics and its



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		Statistics	<p>applicability and understand various types of averages</p> <p>CO2: Calculate Quartile, Mean and Standard deviation</p> <p>CO3: Apply statistical tools such as correlation and regression for data analysis</p> <p>CO4: Construct the index number</p> <p>CO5: Solve the problems related to time series analysis</p>
5.	21UECA11	Allied Subject Business Economics	<p>CO1: Familiarize with the basic concepts of Business Economics</p> <p>CO2: Compare and analyze the Law of Demand and Supply</p> <p>CO3: Synthesize the various approaches of Demand Forecasting</p> <p>CO4: Analyze Market Morphology and the Price determination</p> <p>CO5: Correlate the cost and price functionalities</p>
6.	21UCOSP1	Skill Based Subject Accounting Software (Practical)	<p>CO1: Prepare company name & various ledgers, individual & group wise and configure bills and vouchers Create and group various activities accounting of through TALLY</p> <p>CO2: Prepare day books reports and master in stock entry and the inventory reports</p> <p>CO3: Handle the Posting the vouchers through accounting package independently processing of purchase orders, sales order and salary payment</p> <p>CO4: Demonstrate and activate GST in preparation of accounting</p>



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			CO5: Do various interest rate calculations, reports and budgets
7.	21UEVG11	Mandatory Subject Environmental Studies	CO1: Mention and outline the structure and components of environment CO2: Compare different ecosystems CO3: classify innumerable types of species on earth CO4: Identify the causes for various climatic changes occurring due to pollution CO5: Describe the environmental impacts of natural and manmade disasters and Develop sustainable strategies to protect the environment.
8.	21UCOC31	Core Courses Special Accounting	CO1: To enable the students to gain working knowledge of Royalty CO2: To apply the accounts for Hire Purchase and Installment Purchase System CO3: To provide knowledge in accounting for Insolvency. CO4: To apply the accounts for fire insurance claims CO5: To prepare the accounts of self-balancing ledgers
9.	21UCOC32	Core Courses Income Tax Law and Practice –I	CO1: To enable the students to know the basic concepts of income tax CO2: To make the Students to understand the calculation procedure of income from salary and its deductions CO3: To enable the students to know the determination of house property income CO4: To make the students to determination of other three



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			heads (Income from Business and Profession, Capital Gain and Other Sources) CO5: To enable the students to understand the calculation procedure of total income
10.	21UCOC33	Core Courses Financial Management	CO1: Understand the principles and practices of managing the Finance CO2: Acquaint the various approaches in the calculation of earnings per share, leverages and cost of capital CO3: Familiarize the concepts of Capital budgeting and its applications CO4: Calculate working capital requirements CO5: Gain an insight about dividend policy
11.	21UCOC34	Core Courses Auditing	CO1: Make the students to learn the basic Principles and procedures of Auditing CO2: Understanding the Preparatory work before Audit towards Audit Profession CO3: Analyze Vouching CO4: Know the process of Verification and Valuation of Assets CO5: Able to perform company audit and audit report
12.	21UCOA31	Allied Courses Marketing Management	CO1: Acquire knowledge about marketing concepts and marketing management CO2: Understand different Marketing Functions CO3: Know the right combination of Product, Price, Promotion and Place for a Business



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			CO4: Gain Knowledge to stimulate market demand and Increase Sales Volume CO5: Attain knowledge to analyze buyer's behavior.
13.	21UCOS31	Skill Based Course Entrepreneurship Development Programme	CO1: Understand the basic development of entrepreneurship as a profession CO2: Describe examples of entrepreneurial business and actual practice, both successful and unsuccessful, and explain the role and significance of entrepreneurship as a career, in the firm, and in society. CO3: Understand the differences between an entrepreneurial venture and an ongoing business operation CO4: Understand the importance and role of ethical, sustainability, innovation and global issues for strategic decision making. CO5: Identify the scope and opportunities for Women Entrepreneur.
14.	21UCON31	Non Major Elective Course Fundamentals of Accounting	CO1: Understand the basic Accounting concepts CO2: Journalize the Business Transactions CO3: Know the Various forms of Ledger CO4: Able to Prepare Trial Balance of a Business CO5: Proficient in Preparing Final Accounts
15.	21UCOC41	Core Courses Partnership Accounting	CO1: To enable the students to learn basic concept of partnership accounting CO2: To be successful



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			<p>completion of this unit the students should have through knowledge in the accounting practice prevailing in admission of partner.</p> <p>CO3: To provide knowledge in accounting for Retirement of partnership.</p> <p>CO4: To enable the students to learn partnership dissolution accounting and its allied aspect of accounting.</p> <p>CO5: To Understand the accounting procedures involved in Amalgamation of firms under different situations.</p>
16.	21UCOC42	<p>Core Courses Income tax Law and Practice-II</p>	<p>CO1: Acquire In-depth knowledge on Clubbing of income</p> <p>CO2: Familiarize the students with Assessment of HUF and Companies</p> <p>CO3: Able to assess tax for Companies & Firms</p> <p>CO4: Impart knowledge of Tax Deducted at Source</p> <p>CO5: Gain knowledge of self-assessment and refund of tax.</p>
17.	21UCOC43	<p>Core Courses Banking Theory Law and Practice</p>	<p>CO1: Gain knowledge on banking concepts and understand the various types of bank accounts</p> <p>CO2: Obtain knowledge about crossing and endorsing a cheque</p> <p>CO3: Be familiar with the statutory protection to a paying banker and know the duties of collecting banker</p> <p>CO4: Understand the</p>



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			principles of sound lending and modes of creating charge CO5: Update with the modern trends in banking
18.	21UCOC44	Core Courses Principles of Co-operation	CO1: Learn Cooperative Management and its Applications in Cooperative Sectors CO2: Able apply the Management Principles in Cooperative Sectors CO3: Know the Cooperative Development Models CO4: Gain knowledge in the Cooperative movement in India CO5: Understand the functioning of cooperatives at various levels
19.	21UCOA41	Allied Course Commercial Law	CO1: Acquire knowledge about Indian Contract Act, Nature, Elements and classification of Contract CO2: Understanding Offer, Acceptance and Consideration CO3: Attain knowledge to analyze Valid Contract CO4: Observe knowledge of Performance of Contract CO5: Gain knowledge about Sale of Goods Act
20.	21UCOS41	Skill Based Course Managerial Skills	CO1: Skilled to learn about Group communication methods practiced by corporate CO2: Acquire practical exposure to face the interview CO3: Imbibe communication & presentation skills to mould their behavior for corporate roles CO4: Draft clear, complete



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			<p>accurate Reports and other correspondence relating to recruitment and business processes</p> <p>CO5: Apply verbal and non-verbal (Oral & Written) communication skills to present reports</p>
21.	21UCON41	<p>Non Major Elective Course Advertising and Salesmanship</p>	<p>CO1: Understand the meaning and importance of Advertising</p> <p>CO2: Explain the concept of advertisement copy and advertisement media</p> <p>CO3: Discuss the duties and responsibilities of good Salesman</p> <p>CO4: Acquire knowledge about good remuneration plan</p> <p>CO5: Update with the Personal Selling process</p>
22.	21UCOC5 1	<p>Cost Accounting</p>	<p>CO1: To help the students to understand the basics of cost accounting</p> <p>CO2: To familiarize the students to know the usage of cost information's.</p> <p>CO3: To Appreciate the manner in which the cost of a product or service is determined.</p> <p>CO4: To Analyze cost data and use the information derived for pricing and other management decisions.</p> <p>CO5: To Explain the characteristics of a good cost accounting system.</p>
23.	21UCOC5 2	<p>Corporate Accounting-I</p>	<p>CO1: Gain Methodical knowledge on the accounting practice prevailing in the corporate.</p> <p>CO2: Learn to implement accounting concepts to solve</p>



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			<p>practical problems on Issue and Redemption of Debentures.</p> <p>CO3: To make the learners to prepare financial statements.</p> <p>CO4: To educate the learners to compute profit for pre, post incorporation period.</p> <p>CO5: To acquire knowledge on Liquidation of companies & Environmental Accounting</p>
24.	21UCOC5 3	Research Methodology	<p>CO1: Identify and demonstrate appropriate research methodologies and know when to use them.</p> <p>CO2: Students should be able to identify the overall process of designing a research study from its inception to its report.</p> <p>CO3: To select and define appropriate research problem and parameters.</p> <p>CO4: To prepare a project proposal (to undertake a project).</p> <p>CO5: To organize and conduct research (advanced project) in a more appropriate manner and to write a research report and thesis.</p>
25.	21UCOE5 1	Goods and Services Tax	<p>CO1: To gain working knowledge of the principles and procedure of GST and their application to different practical situations.</p> <p>CO2: Explain the concept of GST, and its tax Structure.</p> <p>CO3: Understand the principles underlying the Indirect Taxation Statutes (with reference to Goods and Services Tax Act, Customs Act).</p>



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			<p>CO4: Compute the assessable value of transactions related to goods and services for levy and determination of duty liability.</p> <p>CO5: To know how to file tax invoice and Returns.</p>
26.	21UCOE5 2	Business Environment	<p>CO1: To acquire the students with the emerging Issues in business.</p> <p>CO2: National and International Level in the light of New Economic Policies.</p> <p>CO3: To develop an insight so as to adapt to the changing trends of business environment.</p> <p>CO4: To know the minor and major factors affecting the business in various streams.</p> <p>CO5: To know the different environment like, political, technological and economic environment in the business</p>
27.	21UCOE5 3	Principles of Insurance	<p>CO1: To provide a basic understanding of the insurance mechanism.</p> <p>CO2: To identify the relationship between Insurers and their Customers and the importance of Insurance Contacts</p> <p>CO3: To enable students to know the fundamental principles of insurance and gain an insight on the nature of life, fire and marine insurance</p> <p>CO4: To know the procedure for making claims against different kinds of insurance</p>



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			<p>policies and personal accident insurance.</p> <p>CO5: To give an overview of miscellaneous forms of insurance.</p>
28.	21UCOE5 5	Customer Relationship Management	<p>CO1: To acquaint students about the fundamentals of CRM</p> <p>CO2: To understand the dynamics of Customer relationship management.</p> <p>CO3: To Learn basics of analytical Customer relationship management.</p> <p>CO4: To familiarize with the methods through which customer loyalty is built.</p> <p>CO5: To enable the students</p>
29.	21UCOE5 6	Retail Management	<p>CO1: To Know the concepts of retail management</p> <p>CO2: To be familiar with Ethics in Retail business</p> <p>CO3: To develop marketing competencies in retailing and retail consulting.</p> <p>CO4: To prepare students for positions in the retail sector or positions in the retail divisions of consulting companies.</p> <p>CO5: To foster the development of the student's critical and creative thinking skills.</p>
30.	21UCOE54	Elements of Financial Services	<p>CO1: To introduce to students the concept of financial Services markets</p> <p>CO2: To teach the current structure and regulation of the Indian financial services sector</p> <p>CO3: To provide in depth understanding of different</p>



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			<p>avenues of financial system viz.capital markets, banking, insurance, mutual funds & other related services.</p> <p>CO4: To enable the students to understand the role & functioning of regulatory bodies in financial sector</p> <p>CO5: To equip the students with skills required to operate in competitive environment in the service sector.</p>
31.	21UCOS51	Fundamentals of E-Commerce	<p>CO1: To enable the students to gain basic knowledge of Electronic- Commerce in the area of Business and Financing decisions</p> <p>CO2: To enable the students to gain knowledge about procedures of e-commerce transactions and business practices through e-commerce activities.</p> <p>CO3: Understand the basic concepts and technologies used in the field of management information systems</p> <p>CO4: Have the knowledge of the different types of management information systems</p> <p>CO5: Understand the processes of developing and implementing information systems;</p>
32.	21UCOC61	Management Accounting	<p>CO1: To enhance the abilities of learners to develop the concept of management accounting and its significance in the business.</p>



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			<p>CO2: To enhance the abilities of learners to analyze the financial statements.</p> <p>CO3: To enable the learners to understand, develop and apply the techniques of management accounting in the financial decision making in the business corporates.</p> <p>CO4: To make the students develop competence with their usage in managerial decision making and control.</p> <p>CO5: To enable students to communicate financial information about an organization and its activities.</p>
33.	21UCOC6 2	Corporate Accounting-II	<p>CO1: To teach Accounting Methods for Amalgamation.</p> <p>CO2: To enable the students to understand the procedures of Accounting for Holding Companies.</p> <p>CO3: To enable them to develop skills in the preparation of Accounting Statements for Banking Companies.</p> <p>CO4: To impart knowledge on preparation of Annual Accounts for Insurance Companies</p> <p>CO5: To understand the methods of Accounting for Electricity Companies.</p>
34.	21UCOPR 1	Project and Viva-Voce	<p>CO1: Develop the ability of the students to prepare a project.</p>



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			<p>CO2: Give the practical exposure in the field of commerce and business</p> <p>CO3: Identify and discuss the role and importance of research in the Social sciences.</p> <p>CO4: Identify and discuss the issues and concepts salient to the research process.</p> <p>CO5: Identify and discuss the concepts and procedures of sampling, data collection, analysis and reporting.</p>
35.	21UCOE6 1	Company Law	<p>CO1: Understand the various clauses of Indian Companies Act-2013.</p> <p>CO2: Know the procedure of formation of accompany and winding up of a company.</p> <p>CO3: Describe the borrowing powers of a company.</p> <p>CO4: Know about the appointment and removal of directors.</p> <p>CO5: Develop an understanding of conducting of board and other meetings.</p>
36.	21UCOE64	Organizational Behavior	<p>CO1: To learn the basic concepts of Organizational Behaviour and its applications in contemporary organizations.</p> <p>CO2: To understand how individual, groups and structure have impacts on the organizational effectiveness and efficiency.</p> <p>CO3: To appreciate the theories and models of organizations in the workplace.</p> <p>CO4: To creatively and innovatively engage in solving</p>



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			organizational challenges. CO5: To learn and appreciate different cultures and diversity in the workplace.
37.	21UCOS6 1	Soft Skills.	CO1: To gain knowledge on concept of soft skill and its attributes. CO2: To understand the concept of body language Team building and group discussion. CO3: To develop effective communication skills (spoken and written). CO4: To develop effective presentation skills. CO5: Conduct effective business correspondence by problem solving and Decision making skills.
38.	21UCOE6 2	Investment Management	CO1: Develop a basic understanding of the investments field and investment environment CO2: To provide an overview of the investment alternatives available in the market. CO3: To develop knowledge about the risk, return and Portfolio analysis. CO4: Exhibit the capacity to construct portfolios and arrive at optimal portfolios. CO5: Comprehend the functionalities of the securities market and its components
39.	21UCOE6 3	Brand Management	CO1: Define the main concepts and explain the purpose of branding. CO2: To understand the methods of managing brands and strategies for brand management



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			<p>C03: Familiarize the different concepts of Brand Marketing Programs</p> <p>C04: To Increase the understanding of Brand Extension</p> <p>C05: Describe the process and methods of brand management, including how to establish brand identity and build brand equity.</p>
40.	21UCOE6 5	Human Resource Management	<p>C01: To develop an understanding about the functions of HRM.</p> <p>C02: To distinguish between Recruitment and Selection.</p> <p>C03: To relate the various stages in Training cycle.</p> <p>C04: To develop an understanding about basics of compensation management and Performance appraisal.</p> <p>C05: To discuss about managing employee relations.</p>
41.	21UCOE6 6	International Trade	<p>C01: To understand the scope and significance of theories of International trade</p> <p>C02: To gain conceptual clarity of the theoretical aspects, foundations and principles of International Economics.</p> <p>C03: To examine the broad pattern of changes in the arena of International Economic Policy and the evolving Global Economic environment.</p> <p>C04: To comprehend the complexities of theories, problems and policies in</p>



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			International Economics. C05: To gain fundamental exposure to the role, structure and functioning of international institutions/organizations.
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