

THE STANDARD FIREWORKS RAJARATNAM COLLEGE FOR WOMEN (AUTONOMOUS), SIVAKASI – 626 123.

(Affiliated to Madurai Kamaraj University, Re-accredited with A Grade by NAAC, College with Potential for Excellence by UGC and Mentor Institution under UGC PARAMARSH)

DEPARTMENT OF COMMERCE UG DEGREE PROGRAMME IN COMMERCE GENERAL

PROGRAMME EDUCATIONAL OBJECTIVES The Graduates will		
PEO1.	pursue Post-Graduation in commerce, management and Social works, cope up with the latest developments in commerce streams at national and global level and take up job opportunities as Administrators, Accountants and Cashier.	
PEO2.	be competent in written and oral communication, quantitative reasoning, information literacy and critical thinking to appear for competitive examinations and job interviews.	
PEO3.	possess entrepreneurial and managerial skills to become a women entrepreneur of Micro to Large scale industries.	
PEO4.	be holistic with sense of civic responsibility, moral accountability and professional ethics through curricular and co-curricular activities.	

PROGRAMME SPECIFIC OUTCOMES By the Completion of B.Com General Programme, the learners will be able to		
PSO1.	apply knowledge on recent trends in Commerce, Management, Finance and Banking to attain competency to face global challenges in commerce and business.	
PSO2.	integrate knowledge, skill, reasoning ability and attitude to solve problems in day-to-day business affairs and to reach out appropriate conclusions.	
PSO3.	excel in their careers as management executives, HR consultants and financial advisors by applying financial, managerial and accounting skills.	
PSO4.	communicate effectively, draw decisions and solve problems in day to day business issues in par with corporate requirements.	
PSO5.	demonstrate team spirit and leadership qualities and overcome challenges throughout their professional career in multidisciplinary settings.	
PSO6.	transform into ethically and socially responsible professionals through quality and need based commerce education.	
PSO7.	involve in continuous learning process for attaining social and economic goals of self, family and society	

COURSE OUTCOME

Alternate Course		
Course Coo	de: GLCLA11	Course Title: BUSINESS CORRESPONDENCE
On successf	ul completion of the coun	rse, the learners should be able to
CO1	describe the concepts of business correspondence	
CO2	explain the basic communication system used in business letters	
CO3	apply verbal and non-verbal communication skills to draft clear, complete accurate messages	
CO4	identify the procedure for writing business letters	
CO5	prepare the minutes of the meetings and reports	

Alternate Course			
Course Code: GLCLA21 Course Title: MARKETING			
On successi	On successful completion of the course, the learners should be able to		
CO1	explain the basic concepts and key elements of marketing		
CO2	identify the proper product plan and related strategies to survive in a competitive market		
CO3	analyze the appropriate marketing and pricing strategies for all stages of Product Life Cycle		
CO4	examine the distribution channels to make use of an effective distribution channel		
CO5	relate all the promotional mix to survive in the competitive market		

Core Course		
Course Cod	e: GLCM11 Course Title: FINANCIAL ACCOUNTING	
On successfu	al completion of the course, the learners should be able to	
CO1	explain the basic concepts of financial accounting	
CO2	apply accounting concepts, principles and conventions to prepare books of accounts	
CO3	analyze the procedures for reconciling the cash book and bank passbook	
CO4	identify the financial position of the business by preparing trading, profit and loss a/c	
	and balance sheet	
CO5	compute surplus or deficit of non-trading concerns	

Core Course		
Course Code: GLCM12		Course Title: BUSINESS ORGANISATION
On success	sful completion of the cou	rse, the learners should be able to
CO1	summarize the working aspects of various businesses	
CO2	identify the key components of a successful business	
CO3	explain the features and types of various forms of organization	
CO4	examine the tactics, principles and legal procedures for starting a firm / company	
CO5	distinguish the functioni	ng of various forms of organization

Core Course		
Course Code: GLCM12		Course Title: BUSINESS ORGANISATION
On success:	ful completion of the cou	rse, the learners should be able to
CO1	summarize the working aspects of various businesses	
CO2	identify the key components of a successful business	
CO3	explain the features and types of various forms of organization	
CO4	examine the tactics, principles and legal procedures for starting a firm / company	
CO5	distinguish the functioning of various forms of organization	

Allied Course		
Course Code: GLCM1A1		Course Title: BUSINESS ECONOMICS
On successfu	il completion of the cou	urse, the learners should be able to
CO1	recall the concepts of economics and business economics.	
CO2	illustrate the theories of demand and supply analysis.	
CO3	summarise the various methods of pricing, profit policy and profit planning.	
CO4	identify the cost and revenue concepts, pricing under perfect, monopoly and monopolistic competition.	
CO5	describe the various approaches of demand forecasting for existing and new products.	

Core Course			
Course Code: GLCM21		Course Title: ADVANCED ACCOUNTANCY	
On successi	On successful completion of the course, the learners should be able to		
CO1	relate the accounts with various business organisations		
CO2	classify and record various assets and determine its current value		
CO3	apply the quantitative knowledge to record the expenses and incomes of various business		
CO4	identify the profit or loss of business ventures		
CO5	analyse the insurance c	laims for loss of stock and loss of profit	

Core Course		
Course Code: GLCM22		Course Title: PRINCIPLES OF INSURANCE
On successfu	ıl completion of the cou	urse, the learners should be able to
CO1	explain the concept, features and principles of insurance	
CO2	describe the various life insurance and general insurance products and features	
CO3	examine the functioning and role of institutions involved in executing and regulating insurance business	
CO4	compare and suggest appropriate fire insurance and marine insurance policies for various businesses	
CO5	discuss the diversified	I role of life insurance agents and development officers

Allied Course			
Course Code: GLCM2A1		Course Title: INDIAN ECONOMY	
On successi	On successful completion of the course, the learners should be able to		
CO1	list out the status and characteristics of Indian Economy		
CO2	identify the problems of population growth, unemployment and poverty with relief measures		
CO3	explain the concepts of National Income and population aspects with suitable measures		
CO4	analyse the role of agriculture, public sector undertakings and service sector in Indian Economy		
CO5	examine the planning systems, technique of planning and gain awareness on Government Initiative Programmes		

Core Course			
Course Code: GLCM31		Course Title: PARTNERSHIP ACCOUNTING	
On successfu	On successful completion of the course, the learners should be able to		
CO1	explain the basic concepts of partnership accounts		
CO2	solve problems relating to admission, retirement and death of partners		
CO3	apply the knowledge to tackle the problems in partnership firms.		
CO4	prepare accounts during amalgamation and sale of business		
CO5	analyse accounting procedures under any situations in partnership firm		

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Core Course		
Course Code: GLCM32		Course Title: BANKING IN PRACTICE
On successfu	al completion of the cou	rrse, the learners should be able to
CO1	explain the rights and operations	d obligations of a banker and a customer relating to banking
CO2	discuss the practices in	n operating various types of deposit and loan accounts
CO3	analyze the banking pr	rovisions relating to the usage of negotiable instruments
CO4	describe the role of pa	ying banker and collecting banker
CO5	examine the features a	and significance of modern banking technologies

Core Course		
Course Code: GLCM33		Course Title: PRINCIPLES OF MANAGEMENT
On successfu	al completion of the cou	urse, the learners should be able to
CO1	explain the concepts	of management and managerial practices
CO2	describe the principles and techniques in planning, organizing and controlling	
CO3	establish the significan	nce of selection procedure and control process
CO4	1	nent functions to choose the most appropriate course of actions available alternatives
CO5	categorize the control	techniques for the achievement of effective staffing policy

Core Course		
Course Code: GLCM34		Course Title: E-COMMERCE AND WEB PROGRAMMING
On successfu	ul completion of the cou	rse, the learners should be able to
CO1	summarize the fundamental concepts in internet and HTML	
CO2	explain electronic payr	ment systems and creating web sites for e-commerce
CO3	describe about e-comm	nerce and its models
CO4	develop simple program	ms using HTML tags
CO5	apply various tags to b	e used for developing a web page

Core Course			
Course Code: GLCM3L1		Course Title: E-COMMERCE AND WEB PROGRAMMING LAB	
On successfu	On successful completion of the course, the learners should be able to		
CO1	describe the fundamen	ntal tags used in HTML	
CO2	explain the usage of H	ITML tags	
CO3	apply the HTML tags	to design a program	
CO4	analyze the various ta	gs to be used for designing a webpage using HTML	
CO5	design a webpage usin applications.	ng acquired knowledge in different ways in real world	

Allied Course			
Course Code: GLCM3A1 Course Title: BUSINESS STATISTICS			
On successfu	On successful completion of the course, the learners should be able to		
CO1	explain the basic concepts and applications of statistics in business		
CO2	solve problems in measures of central tendency and dispersion		
CO3	compute the relationship between two variables using correlation and regression		
CO4	present statistical inference for secondary data to draw conclusions		
CO5	apply time series analysis to forecast future trends in formulating the management		
	policies		

Non Major Elective Course		
Course Code: GLCM3N1		Course Title: ACCOUNTING FOR SMALL BUSINESS
On successfu	ul completion of the cou	arse, the learners should be able to
CO1	explain the basic concepts, principles and procedures of accounting	
CO2	apply the art of recording day to day business transactions skillfully	
CO3	identify the cash posit	ion of business entity
CO4	examine the financial	position of the concern
CO5	prepare final accounts	in accordance with generally accepted accounting principles

Non Major Elective Course		
Course Cod	e: GLCM3N2 Course Title: வணிகக் கடிதங்கள்	
On successfu	al completion of the course, the learners should be able to	
CO1	வணிகத் தொடர்பின் அடிப்படைக் கூறுகளைப் பட்டியலிடுவர்	
CO2	வணிகக் கடிதங்களின் வகைகளைப் பகுத்தாய்வர்	
CO3	காப்பீட்டு திட்டங்கள் மற்றும் வங்கி பணிகளை பற்றி தெளிவர்	
CO4	வங்கிகள் தொடர்பான கடிதங்களை சிறப்பாக கட்டமைப்பர்	
CO5	சீரிய வணிகக் கடிதங்கள் வரையும் வல்லமை மேம்படும்	

Core Course		
Course Code: GLCM41		Course Title: CORPORATE ACCOUNTING – I;
On successfu	al completion of the cou	arse, the learners should be able to
CO1	explain the fundament	tal accounting concepts as per Companies Act, 2013
CO2	summarise the method	ds of redemption of preference shares and debentures
CO3	prepare and present fit law requirements	nal accounts of joint stock companies as per revised company
CO4	identify the basis of a	allocation of expenses before and after incorporation
CO5	analyse the accounting	g procedure for the restructure of companies

Core Course		
Course Code: GLCM42		Course Title: BUSINESS ENVIRONMENT
On successfu	ıl completion of the cou	rse, the learners should be able to
CO1	describe the basic fund	damental concepts for business management.
CO2	explain the factors infl	uencing the business.
CO3	evaluate the operation	s of financial system in India.
CO4	examine the functions	of macro environment in Indian economy.
CO5	analyze the importance	e of Indian constitutional environment.

Core Course		
Course Code: GLCM43		Course Title: RETAIL MARKETING
On successfu	al completion of the cou	arse, the learners should be able to
CO1	list out the concepts o	f retail marketing and online marketing
CO2	classify the retail cons	sumers and units based on the merchandise mix
CO3	evaluate the store desi	gn and the structure of retailing
CO4	organize the retail loc	ation and layout based on the retail formats
CO5	identify the suitable so	apply chain and logistics management

Core Course			
Course Code: GLCM44 Course Title: DEVELOPMENT OF SMALL BUSINESS			
On successfu	On successful completion of the course, the learners should be able to		
CO1	explain the basic elements of MSMEs		
CO2	describe the industrial estates and subsidies available to them		
CO3	identify the financial assistance available for small businesses		
CO4	examine the strategies during initiation of small business		
CO5	analyse the problems and prospects of small business and evaluate the export		
	potentials		

Allied Course		
Course Cod	e: GLCM4A1 Course Title: BUSINESS MATHEMATICS	
On successfu	al completion of the course, the learners should be able to	
CO1	explain the basic concepts of business mathematics	
CO2	apply the laws of indices and logarithms	
CO3	solve commercial arithmetic problems with ease	
CO4	list out the several types of matrices	
CO5	examine the law of probability for taking managerial decisions	

Non Major Course		
Course Code: GLCM4N1		Course Title: ADVERTISING
On successfu	ıl completion of the cou	urse, the learners should be able to
CO1	describe the various concepts in advertising	
CO2	explain the significance of various advertising tools	
CO3	apply skills in preparing advertisement copy and budget	
CO4	choose appropriate advertisement media for selling the products or services	
CO5	examine the efficiency of advertisements and advertising agency	

Non Major Course		
Course Cod	e: GLCM4N2 Course Title: செயலர் பணி முறைகள்	
On successfu	al completion of the course, the learners should be able to	
CO1	நிறுமத்தை தோற்றுவிக்கும் முறையை எடுத்துரைப்பர்.	
CO2	நிறுமச் செயலரின் தகுதிகளையும ் பணிகளையும் அடையாளப் படுத்துவர்.	
CO3	தீர்மானங்கள் நிறைவேற்றும் முறைகளை சான்றுகளுடன விளக்குவர்.	
CO4	நிறுமக் கூட்டங்களை் வரிசைப் படுத்துவர்.	
CO5	செயலா் பணிமுறைகளை ஆராய்ந்தறிவர்.	

Non Major Course		
Course Code: GLCM4N3		Course Title: CONSUMERISM
On successfu	ul completion of the cours	se, the learners should be able to
CO1	recall the provisions of Consumer Protection Act 1986	
CO2	analyse the role of Consumer Protection Act 1986 in protecting consumers	
CO3	summarise the various elements of consumerism	
CO4	identify the appropriate procedure for redressing consumer disputes under the Three Tier Redressal System	
CO5	examine the various advisory bodies of consumer grievance redressal mechanism	

DISCIPLINE SPECIFIC COURSE		
Course Code: GLCM4DSL		Course Title: PRACTICAL COMMERCE
On successf	ul completion of the cou	rse, the learners should be able to
CO1	summarise the procedure for online banking transactions	
CO2	illustrate the process to apply for loans	
CO3	pay utility payments and book tickets online	
CO4	compare and contrast the various methods for transferring money online	
CO5	analyse the key requirements for various forms of business	

Core Course		
Course Code: GLCM51		Course Title: CORPORATE ACCOUNTING - II
On successfu	ıl completion of the cou	rse, the learners should be able to
CO1	explain the basic accounting concepts as per Companies Act, 2013	
CO2	compute the value of equity shares and goodwill of companies	
CO3	consolidate the financial accounts of holding and subsidiary companies	
CO4	prepare the final accounts of banking companies and Insurance companies	
CO5	present books of accounts using double account system	

Core Course		
Course Cod	le: GLCM52 Course Title: TAXATION - I	
On successfu	ul completion of the course, the learners should be able to	
CO1	explain the basic concepts of income tax	
CO2	prepare the statement of income from salary and house property of individuals	
CO3	apply the tax provisions in the computation of business and professional income	
CO4	compute profit/loss from capital gains and income from other sources	
CO5	identify the tax provisions in assessment of total income and tax liability of individuals	

Core Course		
Course Code: GLCM5L		Course Title: COMPUTERISED ACCOUNTING LAB
On successful completion of the course, the learners should be able to		
CO1	relate day-to-day transactions using accounting package	
CO2	create ledgers and accounting vouchers of a company in a computerized format	
CO3	identify inventory vouchers	
CO4	analyse financial accounts and stock summaries	
CO5	outline the financial statements for tax purposes	

Elective Course		
Course Cod	le: GLCM5E1 Course Title: COSTING	
On successful completion of the course, the learners should be able to		
CO1	explain the basic concepts of costing and its profitability techniques in business	
CO2	assess the allocation and apportionment of overhead among production and service departments	
CO3	identify the methods followed in material and inventory control system	
CO4	apply skills to fix remuneration on the basis of incentive schemes	
CO5	examine the methods of costing suitable for homogeneous product and construction projects	

Elective Course		
Course Code: GLCM5E2		Course Title: COMMERCIAL LAW
On successful completion of the course, the learners should be able to		
CO1	explain the basic principles of general contract	
CO2	discuss the effect of assent and object in contract	
CO3	describe the breach of promises in business contracts and the relief	
CO4	apply contract of sales of movable goods in business	
CO5	analyse the role of agent while acting on behalf of principal and its effects in business contract	

Elective Course		
Course Code: GLCM5E3		Course Title: BANK MANAGEMENT
On successfu	ıl completion of the cou	urse, the learners should be able to
CO1	summarise the basic concepts in management of banks	
CO2	explain the management and operating policies of the bank relating to customers	
CO3	identify the procedures adopted in managing bank resources	
CO4	assess the consumer rights and employee developments in banking operations	
CO5	analyze the career and development opportunities available to bankers	

Elective Course		
Course Cod	le: GLCM5E4 Course Title: MARKETING MANAGEMENT	
On successfu	ul completion of the course, the learners should be able to	
CO1	describe the basic concepts of marketing management	
CO2	discuss the various stages in product planning and development.	
CO3	identify the consumer decision making behaviour	
CO4	explain the recent trends in marketing	
CO5	analyze the relevance of marketing research and marketing information system in business field	

Core Course			
Course Code: GLCM61		Course Title: MANAGEMENT ACCOUNTING	
On successfu	On successful completion of the course, the learners should be able to		
CO1	explain the basic concepts of management accounting		
CO2	apply the financial performance measurement tools to analyze financial statements		
CO3	examine the liquidity and profitability positions of business using ratios		
CO4	utilize marginal costing techniques for price fixation and profit planning		
CO5	compute variances for enhancing cost effectiveness		

	Core Course		
Course Code: GLCM62		Course Title: TAXATION II	
On successfu	On successful completion of the course, the learners should be able to		
CO1	explain the GST provisions by recognizing the differences between earlier indirect taxes regime and GST		
CO2	demonstrate the procedures and legal provisions in GST registration and documentation		
CO3	identify the procedure and provisions in filing of GST returns and claiming refund		
CO4	examine the tax provisions relating to input tax credit, valuation of supply and levy and collection of tax		
CO5	analyze the tax provisions in the clearance procedures involved in import and export of goods		

	Core Course					
Course Code: GLCM63		Course Tit	le: WOMEN EN	TREPRENEURS	HIP	
On successfu	al completion of the cour	rse, the lear	ners should be ab	le to		
CO1	explain the basic c entrepreneurship	concepts o	f entrepreneur,	entrepreneurship	and	women
CO2	examine the schemes offered by the Government and NGOs to entrepreneurial development					
CO3	summarize the income generating activities available for rural women entrepreneur					
CO4	analyze the qualities required to overcome the challenges of women entrepreneurs in a competitive world					
CO5	identify the future prospects for the development of women entrepreneurs					

Core Course			
Course Cod	le: GLCM64 Course Title: LABOUR LAW		
On successfu	On successful completion of the course, the learners should be able to		
CO1	explain the key terms in various labour legislations.		
CO2	evaluate the various benefits availed by the employees from the management.		
CO3	analyse the role of labour laws in protecting the employees.		
CO4	describe the laws relating to payment of wages, bonus and gratuity.		
CO5	examine the rights of labourers on health and safety in the working environment.		

Elective Course			
Course Cod	le: GLCM6E1 Course Title: AUDITING		
On successfu	al completion of the course, the learners should be able to		
CO1	summarize the origin and developments in the field of auditing		
CO2	illustrate the procedures for the conduct of different types of audit		
CO3	examine the legal provisions of several acts in the generation of audit reports		
CO4	demonstrate the practices in vouching and verification of assets and liabilities		
CO5	discuss the liabilities an auditor in conduct of audit in different companies		

Elective Course			
Course Code: GLCM6E2		Course Title: INVESTMENT MANAGEMENT	
On successfu	On successful completion of the course, the learners should be able to		
CO1	explain the basic concepts involved in investment management		
CO2	summarise the operations of Financial Markets		
CO3	compare and contrast the various derivatives in the financial market		
CO4	analyze the financial performance and competency of the investing company		
CO5	categorise the investment options and take the right investment decisions		

Elective Course			
Course Code: GLCM6E3		Course Title: PERSONNEL MANAGEMENT	
On successfu	On successful completion of the course, the learners should be able to		
CO1	summarise the role of	Human relations in Personnel Management	
CO2	explain the methods of wages and salary distribution		
CO3	analyse the scenario of worker's participation in the management		
CO4	evaluate the grievance settlement systems and adopt good disciplinary systems		
CO5	determine the ways for building employees morale		

	Job Oriented Course			
Course Code: GLJO61		Course Title: PRE-SCHOOL EDUCATION		
On successfu	On successful completion of the course, the learners should be able to			
CO1	explain the play-based early learning to support children's holistic development			
CO2	analyze safe, healthy and quality learning environment for students			
CO3	implement strategies to support and engage families and communities			
CO4	reflect their behaviour through their actions to children			
CO5	train the kids to do their activity on their own			

Job Oriented Course			
Course Cod	ode: GLJO61L Course Title: PRE-SCHOOL EDUCATION	N LAB	
On successful completion of the course, the learners should be able to			
CO1	demonstrate finger plays, games and actions	demonstrate finger plays, games and actions	
CO2	prepare and present workbook to develop sensorial, language, arithmetic skill		
CO3	compose a rhyme or game in a new form to educate the children		
CO4	make use of broad collection of Montessori equipments for the intellectual development of young minds		
CO5	illustrate academic disciplines like language and literacy		

Self Employment Course			
Course Code: GLSE64		Course Title: GST ONLINE COMPLIANCE	
On successfu	ul completion of the cou	urse, the learners should be able to	
CO1	explain the basic concepts of GST		
CO2	illustrate the procedures and legal provisions in GST registration and documentation		
CO3	analyse the tax provisions relating to input tax credit		
CO4	apply the tax provisions on valuation of supply of goods and services		
CO5	describe the procedure and provisions in filing of GST returns and claiming refund		

Self Employment Course			
Course Code: GLSE64L		Course Title: GST ONLINE COMPLIANCE LAB	
On successfu	ıl completion of the cou	urse, the learners should be able to	
CO1	describe the features and usage of GST Portal.		
CO2	adopt the GST registration procedures through online.		
CO3	prepare and maintain e-registers.		
CO4	file GST returns online		
CO5	apply GST payment mechanism for various business concerns.		

	Job Oriented Course		
Course Code: GLJO69		Course Title: STENOGRAPHY	
On successfu	On successful completion of the course, the learners should be able to		
CO1	explain the symbols and strokes for short hand		
CO2	rephrase the dictated notes in short hand		
CO3	apply skills in writing of light and thick strokes in short hand		
CO4	identify the principles of short hand writing		
CO5	transcribe short hand into long hand		

Job Oriented Course			
Course Code: GLJO69L		Course Title: STENOGRAPHY LAB	
On successful completion of the course, the learners should be able to			
CO1	define the principles of writing in short hand		
CO2	practice the important words in work book		
CO3	enhance the work of lithos in short hand		
CO4	apply skills for neatness in light and thick strokes		
CO5	categorize the principles of short hand to long hand		



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DEPARTMENT OF COMMERCE

UG DEGREE PROGRAMME IN COMMERCE WITH COMPUTER APPLICATIONS

	PROGRAMME EDUCATIONAL OBJECTIVES		
The Graduates will			
PEO1.	pursue higher education in Post graduate courses and excel as Data entry operators in industries, organisation and educational institutions.		
PEO2.	possess up-to-date knowledge and soft skills to react aptly as an effective businessman, manager or consultant.		
PEO3.	utilize various sources of financial support from Government and financial institutions to establish and manage their business effectively		
PEO4.	comprehend the significance of code of ethics in personal life and the implication of professional ethics in business operations.		

PROGRAMME SPECIFIC OUTCOMES By the Completion of B.Com Computer Applications Programme, the learners will be able to		
PSO1.	apply Commerce and computer applications knowledge in automated production, finance, Marketing and HR industries	
PSO2.	possess wide spectrum of managerial skills for solving HR / Finance / Marketing problems along with competency to outshine in their careers	
PSO3.	utilize the modern concepts and techniques in Commerce and Computer Applications skillfully and tactically for corporate decision making.	
PSO4.	exhibit excellence in application of ICT for developing Computer based solutions for business projects.	
PSO5.	implement Professional skills, values, team spirit and leadership qualities to cope up with the Industrial and Academic challenges.	
PSO6.	demonstrate awareness of economic, accounting, banking and marketing regulatory contexts in global perspectives.	
PSO7.	prove proficiency, excel in contemporary knowledge of business and cater to the manpower needs of companies in Accounting, Taxation, Business Laws, Auditing, Financial analysis and Management.	

Alternate Course			
C	Course Code: GLCLA11 Course Title: BUSINESS CORRESPONDENCE		
On successfu	On successful completion of the course, the learners should be able to		
CO1.	describe the concepts of business correspondence		
CO2.	explain the basic communication system used in business letters		
CO3.	apply verbal and non-verbal communication skills to draft clear, complete accurate messages		
CO4.	identify the procedure for writing business letters		
CO5.	prepare the minutes of the meetings and reports		

Alternate Course			
С	Course Code: GLCLA21 Course Title: MARKETING		
On successful completion of the course, the learners should be able to			
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CO2.	identify the proper product plan and related strategies to survive in a competitive market		
CO3.	analyze the appropriate marketing and pricing strategies for all stages of Product Life Cycle		
CO4.	examine the distribution channels to make use of an effective distribution channel		
CO5.	relate all the promotional mix to survive in the competitive market		

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CO2.	apply accounting concepts, principles and conventions to prepare books of accounts		
CO3.	analyze the procedures for reconciling the cash book and bank passbook		
CO4.	identify the financial position of the business by preparing trading, profit and loss a/c and balance sheet		
CO5.	compute surplus or deficit of non-trading concerns		

Core Course		
Course Code: GLCM12 Course Title: BUSINESS ORGANISATION		
On successful completion of the course, the learners should be able to		
CO1.	summarize the working aspects of various businesses	
CO2.	identify the key components of a successful business	
CO3.	explain the features and types of various forms of organization	
CO4.	examine the tactics, principles and legal procedures for starting a firm / company	
CO5.	distinguish the functioning of various forms of organization	

Allied Course			
Course Code: GLCM1AL Course Title: OFFICE AUTOMATION AND ACCOUNTING L		Course Title: OFFICE AUTOMATION AND ACCOUNTING LAB	
On successfu	On successful completion of the course, the learners should be able to		
CO1.	define ethical framework in maintaining books of accounts and vouchers.		
CO2.	develop the documents and letters using various formatting techniques.		
CO3.	analyse the data in spreadsheets to report the information for decision making.		
CO4.	create, manage and print reports using database.		
CO5.	improve the presentation skills using various effects.		

Core Course			
(Course Code: GLCM21 Course Title: ADVANCED ACCOUNTANCY		
On successfu	On successful completion of the course, the learners should be able to		
CO1.	relate the accounts with various business organisations		
CO2.	classify and record various assets and determine its current value		
CO3.	apply the quantitative knowledge to record the expenses and incomes of various business		
CO4.	identify the profit or loss of business ventures		
CO5.	analyse the insurance claims for loss of stock and loss of profit		

Core Course			
(Course Code: GLCM22 Course Title: PRINCIPLES OF INSURANCE		
On successfu	On successful completion of the course, the learners should be able to		
CO1.	explain the concept, features and principles of insurance		
CO2.	describe the various life insurance and general insurance products and features		
CO3.	examine the functioning and role of institutions involved in executing and regulating insurance business		
CO4.	compare and suggest appropriate fire insurance and marine insurance policies for various businesses		
CO5.	discuss the diversified role of life insu	arance agents and development officers	

Allied Course			
Co	Course Code: GLCM2AL Course Title: MULTIMEDIA LAB		
On successfu	On successful completion of the course, the learners should be able to		
CO1.	acquire the basic knowledge of designing.		
CO2.	explain the image editing tools.		
CO3.	apply the technical skills in Multimedia.		
CO4.	analyse the steps to create designs.		
CO5.	create designs using text, objects and images in Multimedia.		

Core Course			
(Course Code: GLCM31 Course Title: PARTNERSHIP ACCOUNTING		
On successfu	On successful completion of the course, the learners should be able to		
CO1.	explain the basic concepts of partnership accounts		
CO2.	solve problems relating to admission, retirement and death of partners		
CO3.	apply the knowledge to tackle the problems in partnership firms.		
CO4.	prepare accounts during amalgamation and sale of business		
CO5.	analyse accounting procedures under any situations in partnership firm		

Core Course			
	Course Code: GLCM32 Course Title: BANKING IN PRACTICE		
On successful completion of the course, the learners should be able to			
CO1.	explain the rights and obligations of a banker and a customer relating to banking operations		
CO2.	discuss the practices in operating various types of deposit and loan accounts		
CO3.	analyze the banking provisions relating to the usage of negotiable instruments		
CO4.	describe the role of paying banker and collecting banker		
CO5.	examine the features and significance of modern banking technologies		

Core Course			
	Course Code: GLCM33 Course Title: PRINCIPLES OF MANAGEMENT		
On successful completion of the course, the learners should be able to			
CO1.	explain the concepts of management and managerial practices		
CO2.	describe the principles and techniques in planning, organizing and controlling		
CO3.	establish the significance of selection procedure and control process		
CO4.	compare the management functions to choose the most appropriate course of actions out of all available alternatives		
CO5.	categorize the control techniques for the achievement of effective staffing policy		

Core Course			
	Course Code: GLCM35 Course Title: ACCOUNTING SOFTWARE		
On successful completion of the course, the learners should be able to			
CO1.	explain the basic concepts and principles of computerized accounting.		
CO2.	interpret the current inventory position.		
CO3.	categorize the accounting vouchers and to compute total sales, purchase and GST.		
CO4.	construct financial reports for Management Information System.		
CO5.	identify appropriate Inventory vouchers to verify stock levels.		

Core Course			
Course	Course Code: GLCM3L2 Course Title: ACCOUNTING SOFTWARE LAB		
On successful completion of the course, the learners should be able to			
CO1.	create a company profile ar	nd prepare accounting voucher entries.	
CO2.	generate financial reports for an effective functioning of MIS.		
CO3.	reconcile the bank pass boo	ok with the company cash book.	
CO4.	work on payroll, purchase of	order, sales order and postdated vouchers.	
CO5.	apply skills to compute GS	T valuation.	

Allied Course			
Co	Course Code: GLCM3A1 Course Title: BUSINESS STATISTICS		
On successful completion of the course, the learners should be able to			
CO1.	explain the basic concepts and applications of statistics in business		
CO2.	solve problems in measures of central tendency and dispersion		
CO3.	compute the relationship between two variables using correlation and regression		
CO4.	present statistical inference for secondary data to draw conclusions		
CO5.	apply time series analysis to forecast	future trends in formulating the management policies	

Non Major Elective Course			
Course	Course Code: GLCM3N1 Course Title: ACCOUNTING FOR SMALL BUSINESS		
On successful completion of the course, the learners should be able to			
CO1.	explain the basic concepts, principles and procedures of accounting		
CO2.	apply the art of recording day to day business transactions skillfully		
CO3.	identify the cash position of business entity		
CO4.	examine the financial position of the concern		
CO5.	prepare final accounts in accordance with generally accepted accounting principles		

Non Major Elective Course			
(Course Code: GLCM3N2 Course Title: வணிகக் கடிதங்கள்		
On successful completion of the course, the learners should be able to			
CO1.	வணிகத் தொடர்பின் அடிப்படைக் கூறுகளைப் பட்டியலிடுவர்		
CO2.	வணிகக் கடிதங்களின் வகைகளைப் பகுத்தாய்வர்		
CO3.	காப்பீட்டு திட்டங்கள் மற்றும் வா	ங்கி பணிகளை பற்றி தெளிவர்	
CO4.	வங்கிகள் தொடர்பான கடிதங்களை சிறப்பாக கட்டமைப்பர்		
CO5.	சீரிய வணிகக் கடிதங்கள் வரை	யும் வல்லமை மேம்படும்	

Core Course			
	Course Code: GLCM41 Course Title: CORPORATE ACCOUNTING – I		
On successful completion of the course, the learners should be able to			
CO1.	explain the fundamental accounting concepts as per Companies Act, 2013		
CO2.	summarise the methods of redemption of preference shares and debentures		
CO3.	prepare and present final accounts of joint stock companies as per revised company law requirements		
CO4.	identify the basis of allocation of expenses before and after incorporation		
CO5.	analyse the accounting procedure for the restructure of companies		

Core Course			
	Course Code: GLCM42 Course Title: BUSINESS ENVIRONMENT		
On successful completion of the course, the learners should be able to			
CO1.	describe the basic fundamental concepts for business management.		
CO2.	explain the factors influencing the business.		
CO3.	evaluate the operations of financial system in India.		
CO4.	examine the functions of macro environment in Indian economy.		
CO5.	analyze the importance of Indian constitutional environment.		

Core Course			
Course (Course Code: GLCM45 Course Title: INTERNET AND WEB TECHNOLOGY		
On successful completion of the course, the learners should be able to			
CO1.	describe the basics of web designing using HTML.		
CO2.	explain the various applications of internet technology.		
CO3.	apply internet browsing and E-mail in practice.		
CO4.	design web page/site by using various HTML elements and attributes.		
CO5.	build dynamic web pages using scripting languages.		

Core Course			
Course C	Course Code: GLCM4L Course Title: INTERNET AND WEB TECHNOLOGY LAB		
On successful completion of the course, the learners should be able to			
CO1.	create a web page using HTML.		
CO2.	build dynamic web pages using scripting languages.		
CO3.	send e-mails and browse internet in practice.		
CO4.	design web page/site by using various HTML elements and attributes.		
CO5.	design a dynamic webpage/websites with good visual sense of designing.		

Allied Course			
C	Course Code: GLCM4A1 Course Title: BUSINESS MATHEMATICS		
On successful completion of the course, the learners should be able to			
CO1.	explain the basic concepts of business mathematics		
CO2.	apply the laws of indices and logarithms		
CO3.	solve commercial arithmetic problems with ease		
CO4.	list out the several types of matrices		
CO5.	examine the law of probability for taking managerial decisions		

Non Major Course		
Course Code: GLCM4N1 Course Title: ADVERTISING		
On successful completion of the course, the learners should be able to		
CO1.	describe the various concepts in advertising	
CO2.	explain the significance of various advertising tools	
CO3.	apply skills in preparing advertisement copy and budget	
CO4.	choose appropriate advertisement media for selling the products or services	
CO5.	examine the efficiency of advertisements and advertising agency	

Non Major Course			
C	Course Code: GLCM4N2 Course Title: செயலர் பணி முறைகள்		
On successful	On successful completion of the course, the learners should be able to		
CO1.	நிறுமத்தை தோற்றுவிக்கும் முறையை எடுத்துரைப்பர்.		
CO2.	நிறுமச் செயலரின் தகுதிகளையும பணிகளையும் அடையாளப் படுத்துவர்.		
CO3.	தீர்மானங்கள் நிறைவேற்றும் முறைகளை சான்றுகளுடன விளக்குவர்.		
CO4.	நிறுமக் கூட்டங்களைப் வரிசைப் படுத்துவர்.		
CO5.	செயலா் பணிமுறைகளை ஆராய்ந்தநிவர்.		

Non Major Course			
C	Course Code: GLCM4N3 Course Title: CONSUMERISM		
On successful	On successful completion of the course, the learners should be able to		
CO1.	recall the provisions of Consumer Protection Act 1986		
CO2.	analyse the role of Consumer Protection Act 1986 in protecting consumers		
CO3.	summarise the various elements of consumerism		
CO4.	identify the appropriate procedure for redressing consumer disputes under the Three Tier Redressal System		
CO5.	examine the various advisory bodies of consumer grievance redressal mechanism		

DISCIPLINE SPECIFIC COURSE				
C	Course Code: GLCM4DSL Course Title: PRACTICAL COMMERCE			
On successful	On successful completion of the course, the learners should be able to			
CO1.	summarise the procedure for online banking transactions			
CO2.	illustrate the process to apply for loans			
CO3.	pay utility payments and book tickets online			
CO4.	compare and contrast the various methods for transferring money online			
CO5.	analyse the key requirements for various forms of business			

	CORECOURSE		
•	Course Code: GLCM51 Course Title: CORPORATE ACCOUNTING - II		
On successful	On successful completion of the course, the learners should be able to		
CO1.	explain the basic accounting concepts as per Companies Act, 2013		
CO2.	compute the value of equity shares and goodwill of companies		
CO3.	consolidate the financial accounts of holding and subsidiary companies		
CO4.	prepare the final accounts of banking companies and Insurance companies		
CO5.	present books of accounts using double account system		

CORE COURSE			
	Course Code: GLCM52 Course Title: TAXATION - I		
On successful completion of the course, the learners should be able to			
CO1.	explain the basic concepts of income tax		
CO2.	prepare the statement of income from salary and house property of individuals		
CO3.	apply the tax provisions in the computation of business and professional income		
CO4.	compute profit/loss from capital gains and income from other sources		
CO5.	identify the tax provisions in assessment of total income and tax liability of individuals		

CORE COURSE			
(Course Code: GLCM5L2 Course Title: VISUAL BASIC LAB		
On successful completion of the course, the learners should be able to			
CO1.	describe the components of IDE and program elements.		
CO2.	use standard controls to design a form.		
CO3.	construct a form using standard strings and operators.		
CO4.	create applications with dialog boxes and menus.		
CO5.	make use of ADO control in visual basic to manipulate data in a database.		

ELECTIVE COURSE			
C	Course Code: GLCM5E1 Course Title: COSTING		
On successful completion of the course, the learners should be able to			
CO1.	explain the basic concepts of costing and its profitability techniques in business		
CO2.	assess the allocation and apportionment of overhead among production and service departments		
CO3.	identify the methods followed in material and inventory control system		
CO4.	apply skills to fix remuneration on the basis of incentive schemes		
CO5.	examine the methods of costing suitable for homogeneous product and construction projects		

ELECTIVE COURSE			
C	Course Code: GLCM5E5 Course Title: VISUAL BASIC THEORY		
On successful completion of the course, the learners should be able to			
CO1.	describe the components of IDE and program elements.		
CO2.	build applications using Visual Basic controls.		
CO3.	analyse the various strings and number handling functions.		
CO4.	summarize the various control statements and dialog boxes.		
CO5.	create applications with menus, files and database.		

	ELECTIVE COURSE		
Course Cod	Course Code: GLCM5E6 Course Title: OBJECT ORIENTED PROGRAMMING WITH C-		
On successful	On successful completion of the course, the learners should be able to		
CO1.	describe the object oriented programming approach in connection with C++.		
CO2.	construct the various aspects of developing programs using pointers.		
CO3.	declare and define two-dimensional arrays.		
CO4.	compare and contrast the constructors and destructors, operator overload and inheritance.		
CO5.	apply the file sy	stem options in developing software.	

	ELECTIVE COURSE		
Course (Course Code: GLCM5E7 Course Title: UNIX AND SHELL PROGRAMMING		
On successful	On successful completion of the course, the learners should be able to		
CO1.	describe the basic concepts of Operating System.		
CO2.	visualize the practical aspects in UNIX.		
CO3.	discuss the process and memory allocation methods.		
CO4.	narrate UNIX segmentation systems and deadlocks.		
CO5.	sketch the shell programming in UNIX.		

CORE COURSE			
	Course Code: GLCM61 Course Title: MANAGEMENT ACCOUNTING		
On successful	On successful completion of the course, the learners should be able to		
CO1.	explain the basic concepts of management accounting		
CO2.	apply the financial performance measurement tools to analyze financial statements		
CO3.	examine the liquidity and profitability positions of business using ratios		
CO4.	utilize marginal costing techniques for price fixation and profit planning		
CO5.	compute variances for enhancing cost effectiveness		

	CORE COURSE			
	Course Code: GLCM62 Course Title: TAXATION II			
On successful	On successful completion of the course, the learners should be able to			
CO1.	explain the GST provisions by recognizing the differences between earlier indirect taxes regime and GST			
CO2.	demonstrate the procedures and legal provisions in GST registration and documentation			
CO3.	identify the procedure and provisions in filing of GST returns and claiming refund			
CO4.	examine the tax provisions relating to input tax credit, valuation of supply and levy and collection of tax			
CO5.	analyze the tax provisions in the clearance procedures involved in import and export of goods			

CORE COURSE		
C	Course Code: GLCM63 Course Title: WOMEN ENTREPRENEURSHIP	
On successful completion of the course, the learners should be able to		
CO1.	explain the basic concepts of entrepr	reneur, entrepreneurship and women entrepreneurship
CO2.	examine the schemes offered by the development	Government and NGOs to entrepreneurial
CO3.	summarize the income generating ac	tivities available for rural women entrepreneur
CO4.	analyze the qualities required to ov competitive world	vercome the challenges of women entrepreneurs in a
CO5.	identify the future prospects for the	development of women entrepreneurs

CORE COURSE			
C	Course Code: GLCM6P Course Title: PROJECT		
On successful completion of the course, the learners should be able to			
CO1.	acquire in-depth knowledge of their	selected project topic.	
CO2.	undertake problem identification, formulation and solution.		
CO3.	apply the technical skills in their project.		
CO4.	analyse the solutions to complex problems based on system approach.		
CO5.	create a project with various module	S.	

ELECTIVE COURSE		
Co	Course Code: GLCM6E1 Course Title: AUDITING	
On successful completion of the course, the learners should be able to		
CO1.	summarize the origin and developments in the field of auditing	
CO2.	illustrate the procedures for the conduct of different types of audit	
CO3.	examine the legal provisions of several acts in the generation of audit reports	
CO4.	demonstrate the practices in vouching and verification of assets and liabilities	
CO5.	discuss the liabilities an auditor in co	onduct of audit in different companies

ELECTIVE COURSE		
Co	Course Code: GLCM6E4 Course Title: E-COMMERCE	
On successful completion of the course, the learners should be able to		
CO1.	analyze the impact of E-commerce on business models and strategy.	
CO2.	relate EDI for exchange of business documents.	
CO3.	apply appropriate network tools to build network topologies.	
CO4.	demonstrate online marketing process.	
CO5.	discuss the networking process in e-c	commerce.

ELECTIVE COURSE		
Course (Course Code: GLCM6E5 Course Title: ENTERPRISE RESOURCE PLANNING	
On successful completion of the course, the learners should be able to		
CO1.	explain the fundamental principles and concepts of business processes.	
CO2.	outline the activities in the ERP life cycle.	
CO3.	apply the ERP Applications (SAP, Oracle, People Soft and QAD) and issues specific to these applications their configuration and management.	
CO4.	design the modules us ERP.	ed in ERP systems and examine the working of different modules in
CO5.	examine the challenge on organizations.	es associated with implementing enterprise systems and their impacts

JOB ORIENTED COURSE		
Course Code: GLJO61 Course Title: PRE-SCHOOL EDUCATION		
On successful completion of the course, the learners should be able to		
CO1.	explain the play-based early learning to support children's holistic development	
CO2.	analyze safe, healthy and quality learning environment for students	
CO3.	implement strategies to support and engage families and communities	
CO4.	reflect their behaviour through their	actions to children
CO5.	train the kids to do their activity on t	heir own

JOB ORIENTED COURSE			
C	Course Code: GLJO61L Course Title: PRE-SCHOOL EDUCATION LAB		
On successful completion of the course, the learners should be able to			
CO1.	demonstrate finger plays, games and actions		
CO2.	prepare and present workbook to develop sensorial, language, arithmetic skill		
CO3.	compose a rhyme or game in a new form to educate the children		
CO4.	make use of broad collection of Montessori equipments for the intellectual development of young minds		
CO5.	illustrate academic disciplines like la	anguage and literacy	

SELF EMPLOYMENT COURSE			
(Course Code: GLSE64 Course Title: GST ONLINE COMPLIANCE		
On successful completion of the course, the learners should be able to			
CO1.	explain the basic concepts of GST		
CO2.	illustrate the procedures and legal provisions in GST registration and documentation		
CO3.	analyse the tax provisions relating to input tax credit		
CO4.	apply the tax provisions on valuation	n of supply of goods and services	
CO5.	describe the procedure and provision	as in filing of GST returns and claiming refund	

SELF EMPLOYMENT COURSE		
Cor	Course Code: GLSE64L Course Title: GST ONLINE COMPLIANCE LAB	
On successful completion of the course, the learners should be able to		
CO1.	describe the features and usage of GST Portal.	
CO2.	adopt the GST registration procedures through online.	
CO3.	prepare and maintain e-registers.	
CO4.	file GST returns online	
CO5.	apply GST payment mechanism	for various business concerns.

JOB ORIENTED COURSE		
Course Code: GLJO69 Course Title: STENOGRAPHY		
On successful completion of the course, the learners should be able to		
CO1.	explain the symbols and strokes for short hand	
CO2.	rephrase the dictated notes in short hand	
CO3.	apply skills in writing of light and thick strokes in short hand	
CO4.	identify the principles of short hand writing	
CO5.	transcribe short hand into long h	and

JOB ORIENTED COURSE		
Course Code: GLJO69L Course Title: STENOGRAPHY LAB		
On successful completion of the course, the learners should be able to		
CO1.	define the principles of writing in short hand	
CO2.	practice the important words in work book	
CO3.	enhance the work of lithos in short hand	
CO4.	apply skills for neatness in light and thick strokes	
CO5.	categorize the principles of short	t hand to long hand



THE STANDARD FIREWORKS RAJARATNAM COLLEGE FOR WOMEN (AUTONOMOUS), SIVAKASI – 626 123.

(Affiliated to Madurai Kamaraj University, Re-accredited with A Grade by NAAC, College with Potential for Excellence by UGC and Mentor Institution under UGC PARAMARSH)

DEPARTMENT OF COMMERCE PG DEGREE PROGRAMME IN M.COM. COMPUTER APPLICATIONS

PROGRAMME EDUCATIONAL OBJECTIVES		
The Graduates will		
PEO1.	Become competent to pursue careers in the fast-growing Commerce and IT sectors through contemporary and up to date knowledge.	
PEO2.	Establish themselves as effective professionals by solving real time problems through the use of Commerce and Computer knowledge.	
PEO3.	Explore self-employment opportunities by applying professional and entrepreneurial skills.	
PEO4.	Be socially responsible application developers and morally responsible citizens.	

	PROGRAMME SPECIFIC OUTCOMES		
By the Com	By the Completion of M.COM. COMPUTER APPLICATIONS programme, the learners will		
be able to			
PSO1.	apply appropriate concepts, methods, resources and modern technologies in the core areas of commerce and computer applications.		
PSO2.	Utilize the principles of research methodology, clearly and critically, while solving problems and making decisions related to corporate world.		
PSO3.	Create and maintain database as per clients' (Business and service sectors) requirements to strengthen their Management Information Systems.		
PSO4.	Make use of communication and intellectual competencies to take up careers in IT sector.		
PSO5.	Work as an individual or in teams with enriched communication and social skills.		
PSO6.	Adhere self-imposed moral and ethical standards for the benefit of the society as a whole.		
PSO7.	Engage in continuous learning through higher studies and self-directed wisdom and accustom to changes in information technologies.		

Core Course			
Course Codes	Course Code: HLCM11 Course Title: Advanced Accounting		
On successful completion of the course, the learners should be able to			
CO1.	describe the accounting concepts, subusiness	standards and practices followed by various	
CO2.	prepare branch accounts and voyage accounts to ascertain the financial results		
CO3.	solve problems in partnership acco	ounting relating to admission, retirement, death	
CO4.	apply accounting skills in preparation of final accounts of business concerns and farms		
CO5.	estimate the insurance claims for le	oss of stock	

Core Course		
Course Code: HLCM12 Course Title: Direct Taxes		Course Title: Direct Taxes
On successful completion of the course, the learners should be able to		
CO1	prepare the statement of income findividuals	rom salary and income from other sources of
CO2	determine the annual values and i	ncome from house property
CO3	make use of the tax provisions in income	the computation of business and professional
CO4	apply skills in computing capital §	gains and allowable depreciation
CO5	assess the total income and tax lia	bility of individuals

Core Course			
Course Code	Course Code: HLCM13 Course Title: Business Environment and Policy		
On successful completion of the course, the learners should be able to			
CO1	explain the basic fundamental con-	cepts of business environment	
CO2	describe the factors affecting the business		
CO3	identify the nature of the sustainab	ility problems faced by business	
CO4	determine the role of Government in business operations		
CO5	examine the functions of macro en	vironment in Indian economy	

Core Course			
Course Code	Course Code: HLCM14 Course Title: Database Management System		
On successful completion of the course, the learners should be able to			
CO1	explain the basic knowledge of DBMS, ER-Model, Data Normalization and SQL		
CO2	apply RDBMS concepts to manipulate the data in database		
CO3	describe the concept of ER model in Entity-Relationship concepts		
CO4	examine the concepts of normalization and relational operations		
CO5	use the different query constructs a	and the features of SQL in ORACLE	

Core Course		
Course Code:	Course Code: HLCM1L1 Course Title: Database Management System Lab	
On successful completion of the course, the learners should be able to		
CO1	explain the DDL and DML co	mmands
CO2	construct queries in SQL by u	sing various commands
CO3	apply aggregate functions in S	QL queries
CO4	make use of SQL operators to construct SQL queries	
CO5	use PL/SQL coding in oracle	

Elective Course			
Course Code	Course Code: HLCM1E1 Course Title: Computer Networks		
On successful completion of the course, the learners should be able to			
CO1	explain the fundamental concepts of layer	of computer networks, switching & network	
CO2	identify the basics of internet and s	surf effectively	
CO3	comprehend the various concepts	of networks and switching	
CO4	classify the functions of OSI mode	el layers	
CO5	examine the concepts and applicat	ions of network layers	

Elective Course		
Course Code: HLCM1E2 Course Title: Basics of Information Technology		
On successful completion of the course, the learners should be able to		
CO1	explain the fundamental concepts	of computer operating systems
CO2	apply skills to create/operate various network architectures in working atmosphere	
CO3	examine the wider concepts in database management system	
CO4	create web pages	
CO5	evaluate the various IT tools for m	anagement control

Core Course		
Course Code: HLCM21 Course Title: Cost and Management Accounting		Course Title: Cost and Management Accounting
On successful completion of the course, the learners should be able to		
CO1	explain the various cost and manage	gement accounting concepts
CO2	compute variances for cost control	purposes
CO3	prepare and present budget for ma	nagerial purpose
CO4	apply different types of ratios in an	nalyzing financial performance of a company
CO5	utilize marginal costing technique	in managerial decision making

Core Course		
Course Code: HLCM22 Course Title: Entrepreneurship Development		Course Title: Entrepreneurship Development
On successful completion of the course, the learners should be able to		
CO1	explain the concept, types and sign entrepreneurship	nificance of entrepreneurship and women
CO2	analyse the reasons for industrial s	ickness and development of family business
CO3	describe the procedure in selection supporting services available to the	and implementation of business projects and e entrepreneurs
CO4	examine the Government support	in developing entrepreneurship
CO5	apply the skills for starting a small	scale business

Core Course		
Course Code: HLCM23 Course Title: Marketing Management		Course Title: Marketing Management
On successfu	On successful completion of the course, the learners should be able to	
CO1	explain the fundamental concepts	related to marketing
CO2	demonstrate the marketing research	h, marketing information system, consumer
	buying motive and decision process	
CO3	identify the recent trends in marke	ting and consumer buying behaviour
CO4	categorize the market segmentation	n, types of products, planning and development
CO5	utilize the elements of marketing a	nd modern marketing strategies

Core Course			
Course Code:	Course Code: HLCM24 Course Title: Visual Programming with .NET		
On successful completion of the course, the learners should be able to			
CO1	describe the features and compone	nts of .NET framework	
CO2	illustrate the use of windows form controls in VB.NET		
CO3	compare the different usage of form	m controls in VB.NET	
CO4	design forms using various controls in VBNET for real world applications		
CO5	create VB.NET applications by us	ing windows forms controls	

Core Course		
Course Code	: HLCM2L1	Course Title: Visual Programming with .NET Lab
On successful completion of the course, the learners should be able to		
CO1	use standard controls to design a form	
CO2	construct windows applications using basic controls	
CO3	create windows applications using various program elements	
CO4	build the windows applications in vb.net	
CO5	develop forms using various controls in vb.net for real world applications	

Elective Course			
Course Code	Course Code: HLCM2E1 Course Title: Consumerism		
On successfu	On successful completion of the course, the learners should be able to		
CO1	explain the consumer rights and re	sponsibilities prevailing in the Indian economy	
CO2	apply the concept and theories of consumer behaviour in their buying decisions		
CO3	describe the various consumer protection Acts in Indian context		
CO4	identify the appropriate forum for redressal in the three tier system		
CO5	examine the various advisory bodi	es and organizations role in improving the	
	consumer movements in India		

Core Course			
Course Code: HLCM31 Course Title: Statistical Methods		Course Title: Statistical Methods	
On successfu	On successful completion of the course, the learners should be able to		
CO1	explain the various concepts and to	echniques used in statistical analysis	
CO2	solve problems related to measures of central tendency, dispersion and test of hypothesis		
CO3	utilize various theoretical distribut problem	ion and statistical tools for solving the business	
CO4	apply chi-square test, coefficient o decision	f correlation and regression to make business	
CO5	interpret data by using parametric	and non-parametric tests	

Core Course			
Course Code	Course Code: HLCM32 Course Title: Corporate Accounting		
On successful completion of the course, the learners should be able to			
CO1	relate the concept of accounting to	be used by various companies	
CO2	categorize the approaches to price level accounting and methods of valuation of human assets		
CO3	compute the profit earned or los	s incurred by corporates during the accounting	
CO4	Absorption, Reconstruction and C		
CO5	dissect the accounting treatment restructure	opted by companies with relate to corporate	

Core Course			
Course Code:	Course Code: HLCM33 Course Title: Research Methodology		
On successfu	On successful completion of the course, the learners should be able to		
CO1	explain the basic concepts in social science research		
CO2	describe the various stages in the research process		
CO3	determine the steps in identification and development of research problem		
CO4	construct hypotheses, data collection tools and scales		
CO5	compare and contrast the various sampling technique, scaling methods, research tools and data collection methods		

Core Course			
Course Code:	Course Code: HLCM34 Course Title: Web Applications		
On successful completion of the course, the learners should be able to			
CO1	describe the features and compone	nts of HTML & .NET	
CO2	make use of SQL queries in ADO.NET		
CO3	illustrate with examples the form of	controls in .NET	
CO4	design forms using various controls in .NET for real world applications		
CO5	create .NET applications by using	form controls	

Core Course			
Course Code	Course Code: HLCM3L1 Course Title: Web Applications Lab		
On successful completion of the course, the learners should be able to			
CO1	use standard controls to design a webpage		
CO2	make use of SQL queries to manipulate data in a database in ADO.NET		
CO3	illustrate with examples the form controls in .NET		
CO4	design forms using various controls in .NET for real world applications		
CO5	create .NET applications by using form controls		

Core Elective		
Course Code: HLCM3E1 Course Title: UGC - NET PREPARATORY COURSE - COMMERCE		Course Title: UGC - NET PREPARATORY COURSE - COMMERCE
On successfu	On successful completion of the course, the learners should be able to	
CO1	explain the major concepts in business environment and business economics at national and global level	
CO2	paraphrase the emerging trends in various taxation and banking acts	
CO3	process data using statistical tools	
CO4	identify the up to date changes in the marketing and financial arena	
CO5	analyse the principles and methods of financial, cost and management accounting in decision making process	

Core Course		
Course Code: HLCM41 Course Title: Financial Management		Course Title: Financial Management
On successful completion of the course, the learners should be able to		
CO1	explain the basic concepts of finan business	cial management and profitability techniques in
CO2	analyse capital budgeting techniques for effective decision making	
CO3	identify the concept of cost of capi	tal in analyzing profitability of the companies
CO4	estimate the working capital requir	rements for varied business situations
CO5	apply the procedure for formulating	g dividend policies of the companies

Core Course		
Course Code: HLCM42 Course Title: Goods and Service Tax		Course Title: Goods and Service Tax
On successful completion of the course, the learners should be able to		
CO1	explain the GST provisions by rec indirect taxes regime and GST	ognizing the differences between earlier
CO2	demonstrate the procedures and legal provisions in GST registration and documentation	
CO3	identify the procedure and provision	ons in filing of GST returns and claiming refund
CO4	examine the tax provisions relating	g to input tax credit
CO5	analyse the tax provisions on value	ation of supply and levy and collection of tax

Core Course		
Course Code:	Course Code: HLCM43 Course Title: Bank Management	
On successful completion of the course, the learners should be able to		
CO1	explain the basic concepts in mana	gement of banks
CO2	illustrate the managerial and operating policies of the banks relating to customers	
CO3	analyse the procedures adopted in managing human resources of banks	
CO4	examine the asset liability management practices of banks	
CO5	apply the bank audit and risk management practices in banks for improving their operational efficiency	

Core Course			
Course Code:	Course Code: HLCM4P1 Course Title: Project		
On successful completion of the course, the learners should be able to			
CO1	identify business related projects		
CO2	define the project ideas		
CO3	apply technical skills in designing	a project	
CO4	construct application oriented programs for an Organisation / Enterprise		
CO5	design application packages to ind	ustrial needs	

Elective Course		
Course Code	Course Code: HLCM4E1 Course Title: Enterprise Resource Planning	
On successful completion of the course, the learners should be able to		
CO1	define all the technical aspects of ERP systems	
CO2	classify different processes of the organization to establish relationship among all processes	
CO3	build and execute generic model of ERP	
CO4	apply skills in selection, acquisition and implementation of enterprise systems	
CO5	examine the working of different modules in ERP	

Elective Course			
Course Code	Course Code: HLCM4E2 Course Title: Operating System		
On successful completion of the course, the learners should be able to			
CO1	recall the concepts of an operating system		
CO2	demonstrate the file management system		
CO3	apply skills to enhance process synchronization		
CO4	analyse the application of UNIX in memory and storage management		
CO5	examine the UNIX files and commands		



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(Affiliated to Madurai Kamaraj University, Re-accredited with A Grade by NAAC, College with Potential for Excellence by UGC and Mentor Institution under UGC PARAMARSH)

DEPARTMENT OF COMMERCE

PG DEGREE PROGRAMME IN M.COM. HUMAN RESOURCE DEVELOPMENT

PROGRAMME EDUCATIONAL OBJECTIVES The Graduates will	
PEO1.	Pursue higher education in Human Resource Management and assume office as International Human Resource Associate, executive recruiter and labour relation specialist.
PEO2.	Foster creativity and innovation through Institutional training and Research projects for formulating HR policies and Strategies.
PEO3.	Excel in careers in corporate and financial sectors as HR managers / Consultants/Performance Appraisers.
PEO4.	E-socially and ethically responsible individual, with a high degree of generous attitude towards peers, lifelong.

PROGRAMME SPECIFIC OUTCOMES			
By the Comp	By the Completion of M.COM. COMPUTER APPLICATIONS programme, the learners will		
be able to			
PSO1.	Gain grounding Knowledge in employees' training and development, compensation management, performance management, industrial relations and labour laws.		
PSO2.	Foster analytical and critical thinking abilities for data – based decision making relating to HR issues.		
PSO3.	Recognize and address HR issues and values and apply them in organizational settings.		
PSO4.	Communicate effectively and make use of ICT in research ambience.		
PSO5.	Exhibit strong leadership qualities as a mentor in a team and counselor as an individual.		
PSO6.	Incorporate diversity and multicultural perspectives while making Human Resource Planning and Development.		
PSO7.	Synthesize ethical and moral issues in the environment and apply them in organizational settings and adapt to multi-cultural environmental changes.		

COURSE OUTCOME

Core Course			
Course Code	: HLCM11	Course Title: Advanced Accounting	
On successfu	On successful completion of the course, the learners should be able to		
CO1.	describe the accounting concepts, standards and practices followed by various business		
CO2.	prepare branch accounts and voyage accounts to ascertain the financial results		
CO3.	solve problems in partnership accounting relating to admission, retirement, death and insolvency of partners		
CO4.	CO4. apply accounting skills in preparation of final accounts of business concerns and farms		
CO5.	estimate the insurance claims for loss of stock		

Core Course		
Course Code	Course Code: HLCM12 Course Title: Direct Taxes	
On successful completion of the course, the learners should be able to		
CO1	prepare the statement of income from salary and income from other sources of individuals	
CO2	determine the annual values and income from house property	
CO3	make use of the tax provisions in the computation of business and professional income	
CO4	apply skills in computing capital gains and allowable depreciation	
CO5	assess the total income and tax liability of individuals	

Core Course			
Course Code:	Course Code: HLCM13 Course Title: Business Environment and Policy		
On successful completion of the course, the learners should be able to			
CO1	explain the basic fundamental concepts of business environment		
CO2	describe the factors affecting the business		
CO3	identify the nature of the sustainability problems faced by business		
CO4	determine the role of Government in business operations		
CO5	examine the functions of macro environment in Indian economy		

Core Course		
Course Code:	Course Code: HLCM17 Course Title: Organisational Behaviour	
On successfu	l completion of the course, the learn	ners should be able to
CO1	Summarize the concepts and key aspects of organisational behaviour	
CO2	Outline the different facets of human behaviour at work in the organization	
CO3	List the challenges, opportunities and the factors influencing the key elements of organizational behaviour	
CO4	CO4 analyze the various comprehensive ideas on personality, perception, group decision and power in an organization	
CO5	Evaluate the various skills of leadership, individual and group behavior towards improving an organisation's effectiveness	

Core Course		
Course Code: HLCM18 Course Title: Human Resource Developmen		Course Title: Human Resource Development
On successful completion of the course, the learners should be able to		
CO1	explain the basic concept related to HRD	
CO2	Identify HRD strategies for HRD systems and sub-systems	
CO3	apply the appropriate skills to manage the human resources effectively in an organization	
CO4	describe the principles and functions of HRD in career planning and development	
CO5	analyse the role of human resources in improving quality of work life and productivity	

Elective Course			
Course Code:	: HLCM1E5	Course Title: Industrial Relations Management	
On successfu	On successful completion of the course, the learners should be able to		
CO1	describe the basic concepts and applications of industrial relations in business		
CO2	analyze the critical issues in industrial relations and indicate the provisions for ensuring industrial safety and health		
CO3	examine the current legal industrial relations issues related to employee relationship management		
CO4	relate the social security provisions for the workers in India to ensure workers participation in managerial decisions		
CO5	identify the solutions to overcome the factors affecting human relations and industrial relations		

Elective Course			
Course Code:	Course Code: HLCM1E6 Course Title: Human Psychology		
On successful completion of the course, the learners should be able to			
CO1	summarise the concepts and methods in psychology		
CO2	demonstrate the theories and methods of learning		
CO3	customize the memory theories into practice		
CO4	apply the principles of thinking in development of psychology		
CO5	Analyse the inter- personal effectiveness of human		

Core Course			
Course Code:	Course Code: HLCM21 Course Title: Cost and Management Accounting		
On successful completion of the course, the learners should be able to			
CO1	explain the various cost and management accounting concepts		
CO2	compute variances for cost control purposes		
CO3	prepare and present budget for managerial purpose		
CO4	apply different types of ratios in analyzing financial performance of a company		
CO5	utilize marginal costing technique in managerial decision making		

Core Course		
Course Code: HLCM22 Course Title: Entrepreneurship Development		Course Title: Entrepreneurship Development
On successful completion of the course, the learners should be able to		
CO1	explain the concept, types and significance of entrepreneurship and women entrepreneurship	
CO2	analyse the reasons for industrial sickness and development of family business	
CO3	describe the procedure in selection and implementation of business projects and supporting services available to the entrepreneurs	
CO4	examine the Government support in developing entrepreneurship	
CO5	apply the skills for starting a small scale business	

Core Course		
Course Code: HLCM23 Course Title: Marketing Management		Course Title: Marketing Management
On successful completion of the course, the learners should be able to		
CO1	HLCM24 - VISUA	L PROGRAMMING WITH. NET
	explain the fundamental concepts related to marketing	
CO2	demonstrate the marketing research, marketing information system, consumer	
	buying motive and decision process	
CO3	identify the recent trends in marketing and consumer buying behaviour	
CO4	categorize the market segmentation, types of products, planning and development	
CO5	utilize the elements of marketing and modern marketing strategies	

Core Course		
Course Code: HLCM26		Course Title: Computer Applications in
		Business
On successful completion of the course, the learners should be able to		
CO1	explain the basic applications used in real world business	
CO2	apply word processing features to design and draft documents in the context of busir needs	
CO3	summarize the accounting concepts and conventions to prepare books of accounts	
CO4	analyze the procedures for preparing annual financial statements, VAT and service treports in TALLY	
CO5	design forms by using various tags	s in HTML

Core Course		
Course Code	: HLCM2L3	Course Title: Computer Applications in
		Business Lab
On successful completion of the course, the learners should be able to		
CO1	create document and produce professional publications	
CO2	draft documents for multi-recipients in the context of business needs	
CO3	apply accounting concepts and conventions to prepare books of accounts and financial statements in TALLY	
CO4	generate VAT and service tax reports in TALLY	
CO5	design various web pages in the context of business needs	

Elective Course		
Course Code: HLCM2E3		Course Title: Managing Human Resource
On successful completion of the course, the learners should be able to		
CO1	explain the basic concepts of organization	managing human resources in a dynamic
CO2	apply the principles of human reso	urce strategy at various levels
CO3	discuss the human resources plann human capital	ing and policies in training and development of
CO4	make use of organisational resource	es in making career decisions
CO5	asses the effective performance ap	praisal system in an organization

Core Course			
Course Code:	Course Code: HLCM31 Course Title: Statistical Methods		
On successfu	On successful completion of the course, the learners should be able to		
CO1	explain the various concepts and to	echniques used in statistical analysis	
CO2	solve problems related to measures of central tendency, dispersion and test of hypothesis		
CO3	utilize various theoretical distribution and statistical tools for solving the business problem		
CO4	apply chi-square test, coefficient of correlation and regression to make business decision		
CO5	interpret data by using parametric and non-parametric tests		

Core Course		
Course Code: HLCM32 Course Title: Corporate Accounting		Course Title: Corporate Accounting
On successful completion of the course, the learners should be able to		
CO1	relate the concept of accounting to be used by various companies	
CO2	categorize the approaches to price level accounting and methods of valuation of human assets	
CO3	compute the profit earned or loss incurred by corporates during the accounting period	
CO4	construct the Balance sheet of the companies in issues relating to Amalgamation, Absorption, Reconstruction and Consolidation	
CO5	dissect the accounting treatment opted by companies with relate to corporate restructure	

Core Course			
Course Code	Course Code: HLCM33 Course Title: Research Methodology		
On successful completion of the course, the learners should be able to			
CO1	explain the basic concepts in social science research		
CO2	describe the various stages in the research process		
CO3	determine the steps in identification and development of research problem		
CO4	construct hypotheses, data collection tools and scales		
CO5	compare and contrast the various sampling technique, scaling methods, research tools and data collection methods		

Core Course			
Course Code:	Course Code: HLCM36 Course Title: Labour Legislations		
On successfu	On successful completion of the course, the learners should be able to		
CO1	explain the core principles and structures of labour law		
CO2	apply labour legislation in practical subjects pertaining to their professional life		
CO3	discuss the labour welfare measures		
CO4	examine the various labour laws applicable to bonus and compensation		
CO5	categories the social security measures for labourers		

Core Course			
Course Code: HLCM37 Course Title: Performance Management		Course Title: Performance Management	
On successfu	On successful completion of the course, the learners should be able to		
CO1	explain the concepts of performance management, performance appraisal and performance development		
CO2	summarize the various approaches and practices in performance management system		
CO3	choose the rewards and compensation schemes based on the employee's performance		
CO4	identify the role of HR department	on performance appraisal and follow up action	
CO5	analyse the compensation schemes	s with performance evaluation and development	

Core Elective		
Course Code: HLCM3E1		Course Title: UGC - NET PREPARATORY COURSE - COMMERCE
On successful completion of the course, the learners should be able to		
CO1	explain the major concepts in business environment and business economics at national and global level	
CO2	paraphrase the emerging trends in various taxation and banking acts	
CO3	process data using statistical tools	
CO4	identify the up to date changes in the marketing and financial arena	
CO5	analyse the principles and methods of financial, cost and management accounting in decision making process	

Core Course			
Course Code:	: HLCM41	Course Title: Financial Management	
On successfu	On successful completion of the course, the learners should be able to		
CO1	explain the basic concepts of financial management and profitability techniques in business		
CO2	analyse capital budgeting techniques for effective decision making		
CO3	identify the concept of cost of capi	tal in analyzing profitability of the companies	
CO4	estimate the working capital requirements for varied business situations		
CO5	apply the procedure for formulating	g dividend policies of the companies	

Core Course			
Course Code: HLCM42 Course Title: Goods and Service Tax			
On successfu	On successful completion of the course, the learners should be able to		
CO1	explain the GST provisions by recognizing the differences between earlier indirect taxes regime and GST		
CO2	demonstrate the procedures and legal provisions in GST registration and documentation		
CO3	identify the procedure and provisions in filing of GST returns and claiming refund		
CO4	examine the tax provisions relating to input tax credit		
CO5	analyse the tax provisions on valuation of supply and levy and collection of tax		

Core Course		
Course Code:	Course Code: HLCM43 Course Title: Bank Management	
On successful completion of the course, the learners should be able to		
CO1	explain the basic concepts in management of banks	
CO2	illustrate the managerial and operating policies of the banks relating to customers	
CO3	analyse the procedures adopted in managing human resources of banks	
CO4	examine the asset liability management practices of banks	
CO5	apply the bank audit and risk management practices in banks for improving their operational efficiency	

Core Course			
Course Code:	Course Code: HLCM4P3 Course Title: Project		
On successful completion of the course, the learners should be able to			
CO1	recognize the need of HRD in business operations		
CO2	conceptualize HRD framework for evaluating various techniques and its outcomes		
CO3	diagnose various ethical issues in HRD		
CO4	conceive project ideas in the subsystems of HRD		
CO5	provide novel solutions to complex HR problems		

Elective Course			
Course Code	Course Code: HLCM4E5 Course Title: Stress Management		
On successful completion of the course, the learners should be able to			
CO1	outline the concepts and components of stress in the work place		
CO2	explain the nature, occupational stress, conflict management, counselling and mentoring techniques to control stress and tension		
CO3	analyse the various factors, sources of stress, coping strategies and using effective employee counseling		
CO4	examine the conflict management and the impact of stress on health, behavior learning in the work place		
CO5	evaluate the occupational stress and choose the appropriate mentoring techniques		

Elective Course			
Course Code	Course Code: HLCM4E6 Course Title: Communication Skill for HR		
On successful completion of the course, the learners should be able to			
CO1	recognize the role of HR in corporate communication		
CO2	analyse the relationship between self development and communication skills		
CO3	draft letters and other correspondence relating to recruitment		
CO4	imbibe communication skills to shape their behaviour for corporate roles		
CO5	adopt the principles of written communication and group communication in real life Situations		

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DEPARTMENT OF COMMERCE PG DEGREE PROGRAMME IN COMMERCE

M.Com (Banking Technology)

PROGRAMME EDUCATIONAL OBJECTIVES			
The Graduate	es will		
PEO1.	Pursue research in Banking and Finance and equip themselves to take responsibilities in the arenas of Banking and finance sector.		
PEO2.	Establish themselves as effective banking professionals by solving real problems by integrating concepts from various disciplines (Commerce, Management and Information Technology).		
PEO3.	Apply the Qualitative and Quantitative Reasoning ability to crack Banking Recruitment exams being conducted by public and private sector banks and explore self-employment opportunities as financial and tax consultants.		
PEO4.	Become ethical and responsible banker towards themselves and stakeholders.		

PROGRAMME SPECIFIC OUTCOMES By the Completion of M. Com. Banking Technology the learners will be able to		
PSO1.	Apply appropriate concepts, methods, resources and modern technologies in the core areas of commerce and banking technologies.	
PSO2.	Utilize the principles of scientific enquiry and analytical thinking, clearly and critically, while solving problems and making decisions related to financial sector.	
PSO3.	Explore research methodology for initiation, evolution, stabilization of decision support system in Corporates and World class institutions.	
PSO4.	Communicate effectively and draft reports competently through projects and Internship training.	
PSO5.	Work as an individual or in teams with enriched intellectual skills and team spirit in formulation and execution of banking strategies.	
PSO6.	Adhere self-imposed moral and ethical standards in operating/utilizing modern banking technologies.	
PSO7.	Engage in sustained learning through higher studies and self-directed learning and adapt to changes in modern banking technologies.	

COURSE OUTCOME

Core			
Course Cod	Course Code: HLCM11 Course Title: ADVANCED ACCOUNTING		
On success	On successful completion of the course, the learners should be able to		
CO1.	describe the accounting concepts, standards and practices followed by various businesses		
CO2.	prepare branch accounts and voyage accounts to ascertain the financial results		
CO3.	solve problems in partnership accounting relating to admission, retirement, death and insolvency of partners		
CO4.	apply accounting skills in preparation of final accounts of business concerns and farms		
CO5.	estimate the insurance claims for loss of stock		

	Core		
Course Cod	e: HLCM12	Course Title: DIRECT TAXES	
On successfu	On successful completion of the course, the learners should be able to		
CO1.	prepare the statement individuals	of income from salary and income from other sources of	
CO2.	determine the annual va	alues and income from house property	
CO3.	make use of the tax pro	visions in the computation of business and professional income	
CO4.	apply skills in computin	g capital gains andallowable depreciation	
CO5.	assess the total income a	and tax liability of individuals	

Core		
Course Co	Course Code: HLCM13 Course Title: BUSINESS ENVIRONMENT AND POLICY	
On successful completion of the course, the learners should be able to		
CO1.	explain the basic fundamental concepts of business environment	
CO2.	describe the factors affecting the business	
CO3.	identify the nature of the sustainability problems faced by business	
CO4.	determine the role of Government in business operations	
CO5.	examine the functions of macro environment in Indian economy	

Core			
Course Cod	Course Code: HLCM15 Course Title: INDIAN BANKING SYSTEM		
On successfu	On successful completion of the course, the learners should be able to		
CO1.	state the functions of banks in India		
CO2.	explain the role and functions of Reserve Bank of India		
CO3.	analyse the various emerging issues in banking		
CO4.	discuss the concept and significance of Financial Inclusion and Microfinance		
CO5.	identify the regulatory framework of the banks		

Core			
Course Cod	Course Code: HLCM16 Course Title: BANKING TECHNOLOGY		
On successful completion of the course, the learners should be able to			
CO1.	explain the basic concepts and technologies in the field of banking sector.		
CO2.	describe the emerging online banking system		
CO3.	apply the modern information technology in banking and business sectors		
CO4.	analyze the applications of communication networking system in banks		
CO5.	evaluate the security measures implemented for maintaining secrecy		

Elective Course		
Course Code: HLCM1E3		Course Title: APTITUDE FOR BANKING CAREER
On successful completion of the course, the learners should be able to		
CO1.	recall current updations in general knowledge and current affairs	
CO2.	explain various concepts in banking, computer and marketing	
CO3.	apply skills to interpret data, draw conclusions and solve problems	
CO4.	employ numerical and arithmetic ability to solve problems	
CO5.	articulate linguistics with rich vocabulary, language conventions and syntax	

Elective Course		
Course Cod	Course Code: HLCM1E4 Course Title: INVESTMENT MANAGEMENT	
On successful completion of the course, the learners should be able to		
CO1.	explain the various forms of investments and securities	
CO2.	describe the new issue markets and stock exchanges in India	
CO3.	apply SEBI guidelines for valuation of securities	
CO4.	evaluate the security analysis for investment	
CO5.	compare the valuation of options and futures in stock market	

	Core		
Course Cod	le: HLCM21	Course Title: COST AND MANAGEMENT ACCOUNTING	
On successf	ul completion of the course,	the learners should be able to	
CO1.	explain the various cost and management accounting concepts		
CO2.	compute variances for cost control purposes		
CO3.	prepare and present bud	get for managerial purpose	
CO4.	apply different types of	ratios in analyzing financial performance of a company	
CO5.	utilize marginal costing	technique in managerial decision making	

Core			
Course Cod	Course Code: HLCM22 Course Title: ENTREPRENEURSHIP DEVELOPMENT		
On successful completion of the course, the learners should be able to			
CO1.	explain the concept, types and significance of entrepreneurship and women entrepreneurship		
CO2.	analyse the reasons for industrial sickness and development of family business		
CO3.	describe the procedure in selection and implementation of business projects and supporting services available to the entrepreneurs		
CO4.	examine the Government support in developing entrepreneurship		
CO5.	apply the skills for starting a small scale business		

	Core		
Course Cod	Course Code: HLCM23 Course Title: MARKETING MANAGEMENT		
On successfu	On successful completion of the course, the learners should be able to		
CO1.	explain the fundamental concepts related to marketing		
CO2.	demonstrate the marketing research, marketing information system, consumer buying motive and decision process		
CO3.	identify the recent trends in marketing and consumer buying behaviour		
CO4.	categorize the market segmentation, types of products, planning and development		
CO5.	utilize the elements of n	narketing and modern marketing strategies	

Core			
Course Cod	Course Code: HLCM25 Course Title: RDBMS		
On successful completion of the course, the learners should be able to			
CO1.	explain the basic RDBM	IS concepts, models and SQL Queries.	
CO2.	describe the key components of relational data structure and ER modeling		
CO3.	utilize the SQL data type Queries	es, commands and SQL operators for SQL queries and sub	
CO4.	generate records using the aggregate functions and operations.		
CO5.	apply normalization pro	cesses to construct a database	

Core			
Course Cod	Course Code: HLCM2L2 Course Title: RDBMS LAB		
On successfu	On successful completion of the course, the learners should be able to		
CO1.	demonstrate the DDL and DML commands		
CO2.	apply various operations	in oracle	
CO3.	construct queries in SQI	by using various commands	
CO4.	make use of SQL data types, SQL operators to construct SQL queries		
CO5.	generate reports using the	e aggregate functions	

Elective Course		
Course Code: HLCM2E2 Course Title: PRA		Course Title: PRACTICAL BANKING
On successful completion of the course, the learners should be able to		
CO1.	outline the banking system prevailing in India and elucidate the broad functions of banks.	
CO2.	categorize the different types of bank deposit accounts.	
CO3.	make use of the remittance facilities provided by banks.	
CO4.	classify the modern banking technologies offered by banks.	
CO5.	summarize the governance exercised by RBI in regulating banks.	

	Core		
Course Coo	Course Code: HLCM31 Course Title: STATISTICAL METHODS		
On successf	ul completion of the course,	the learners should be able to	
CO1.	explain the various conc	repts and techniques used in statistical analysis	
CO2.	solve problems related to measures of central tendency, dispersion and test of hypothesis		
CO3.	utilize various theoretica problem	al distribution and statistical tools for solving the business	
CO4.	apply chi-square test, coefficient of correlation and regression to make business decision		
CO5.	interpret data by using p	arametric and non-parametric tests	

Core			
Course Cod	Course Code: HLCM32 Course Title: CORPORATE ACCOUNTING		
On successful completion of the course, the learners should be able to			
CO1.	relate the concept of accounting to be used by various companies		
CO2.	categorize the approaches to price level accounting and methods of valuation of human assets		
CO3.	compute the profit earne	d or loss incurred by corporate during the accounting period	
CO4.	construct the Balance sheet of the companies in issues relating to Amalgamation, Absorption, Reconstruction and Consolidation		
CO5.	dissect the accounting treatment opted by companies with relate to corporate restructure		

	Core		
Course Code: HLCM33 Course Title: RESEARCH METHODOLOGY		Course Title: RESEARCH METHODOLOGY	
On successfu	On successful completion of the course, the learners should be able to		
CO1.	explain the basic concepts in social science research		
CO2.	describe the various stages in the research process		
CO3.	determine the steps in id	lentification and development of research problem	
CO4.	construct hypotheses, data collection tools and scales		
CO5.	compare and contrast the various sampling technique, scaling methods, research tools and data collection methods		

Core		
Course Coo	Course Code: HLCM35 Course Title: WEB TECHNOLOGY	
On successful completion of the course, the learners should be able to		
CO1.	describe the features and components of .NET framework	
CO2.	make use of windows forms controls in VB.NET	
CO3.	apply SQL queries in ADO.NET to manipulate the data in database	
CO4.	design forms using standard controls in ASP.NET for real world application	
CO5.	create web applications by using ASP.NET validation controls	

	Core		
Course Cod	Course Code: HLCM3L2 Course Title: WEB TECHNOLOGY LAB		
On successfu	On successful completion of the course, the learners should be able to		
CO1.	use standard controls to design a form		
CO2.	make use of SQL queries in a web application to manipulate data in a database		
CO3.	construct windows appli	ications using standard controls	
CO4.	create web applications	using various program elements	
CO5.	construct web application	ons using Validation Controls	

Elective Course		
Course Code: HLCM3E1		Course Title: UGC – NETPREPARATORY COURSE - COMMERCE
On successful completion of the course, the learners should be able to		
CO1.	explain the major concepts in business environment and business economics at national and global level	
CO2.	paraphrase the emerging trends in various taxation and banking acts	
CO3.	process data using statistical tools	
CO4.	identify the up to date changes in the marketing and financial arena	
CO5.	analyse the principles and methods of financial, cost and management accounting in decision making process	

Core		
Course Code: HLCM41		Course Title: FINANCIAL MANAGEMENT
On successful completion of the course, the learners should be able to		
CO1.	explain the basic concepts of financial management and profitability techniques in business	
CO2.	analyse capital budgeting techniques for effective decision making	
CO3.	identify the concept of cost of capital in analyzing profitability of the companies	
CO4.	estimate the working capital requirements for varied business situations	
CO5.	apply the procedure for formulating dividend policies of the companies	

Core		
Course Cod	le: HLCM42	Course Title: GOODS AND SERVICE TAX
On successful completion of the course, the learners should be able to		
CO1.	explain the GST provisions by recognizing the differences between earlier indirect taxes regime and GST	
CO2.	demonstrate the procedures and legal provisions in GST registration and documentation	
CO3.	identify the procedure and provisions in filing of GST returns and claiming refund	
CO4.	examine the tax provisions relating to input tax credit	
CO5.	analyse the tax provision	ns on valuation of supply and levy and collection of tax

Core		
Course Cod	le: HLCM43	Course Title: BANK MANAGEMENT
On successful completion of the course, the learners should be able to		
CO1.	explain the basic concepts in management of banks	
CO2.	illustrate the managerial and operating policies of the banks relating to customers	
CO3.	analyse the procedures adopted in managing human resources of banks	
CO4.	examine the asset liability management practices of banks	
CO5.	apply the bank audit and risk management practices in banks for improving their operational efficiency	

Core		
Course Cod	le: HLCM4P2	Course Title: PROJECT
On successful completion of the course, the learners should be able to		
CO1.	undertake academic research in the areas of banking and other related financial sector	
CO2.	identify the current problems in banking field.	
CO3.	observe the up-to-date changes in the Indian and International financial system	
CO4.	develop research design and statistical design on banking related projects	
CO5.	offer solutions practically based on the research study	

Elective Course		
Course Code: HLCM4E3		Course Title: INTERNATIONAL BANKING
On successful completion of the course, the learners should be able to		
CO1.	explain the fundamental concepts of International Banking and International Finance	
CO2.	examine the currency exchange risks in foreign exchange market	
CO3.	categorise the usage of derivatives to manage the exchange risks	
CO4.	describe the various documents used foreign trade	
CO5.	identify the various sources of financing for exports and imports	

Elective Course		
Course Code: HLCM4E4		Course Title: MOBILE COMPUTING
On successful completion of the course, the learners should be able to		
CO1.	summarise the developments in mobile communication	
CO2.	analyze the future trends in networking and mobile communication	
CO3.	apply the wireless communication technology	
CO4.	identify the measures to increase the capacity in GSM systems and mobility management.	
CO5.	describe the possible future of mobile computing technologies and applications	



THE STANDARD FIREWORKS RAJARATNAM COLLEGE FOR WOMEN (AUTONOMOUS), SIVAKASI – 626 123.

(Affiliated to Madurai Kamaraj University, Re-accredited with A Grade by NAAC, College with Potential for Excellence by UGC and Mentor Institution under UGC PARAMARSH)

DEPARTMENT OF COMMERCE(REGULAR) M.Phil DEGREE PROGRAMME IN COMMERCE(REGULAR) M.Phil(Commerce)

PROGRAMME EDUCATIONAL OBJECTIVES The Graduates will		
PEO1.	Pursue higher education in research or related spectrum leading to Ph.D. and take up research based jobs like marketing researcher, Financial analyst, HR manager in corporate sectors.	
PEO2.	Design innovative strategies in business planning and make effective utilization of resources in the organization.	
PEO3.	Excel themselves as statistical consultants to academicians in advanced studies	
PEO4.	E-socially and ethically responsible researchers with a high degree positive attitude towards the wellbeing of the society.	

PROGRAMME SPECIFIC OUTCOMES By the Completion of M. Phil Commerce, the learners will be able to		
PSO1.	Make use of basic principles of research methodology and carry out descriptive, exploratory, analytical and experimental research for policy implications in profit and Non-Profit organisation.	
PSO2.	Apply basic research concepts and its applications for solving the commercial and social issues.	
PSO3.	Be proficient in use of appropriate research tools for enhanced decision support system of primary, secondary and tertiary sector.	
PSO4.	Communicate effectively and make use of ICT in research ambience.	
PSO5.	Exhibit strong leadership qualities as a mentor in a team and counsellor as an individual.	
PSO6.	Recognize and address ethical issues and apply them in organizational settings and adapt to multi-cultural environmental changes.	
PSO7.	Imbibe the zeal of self- learning in application of statistical tools and publishing social science research articles.	

COURSE OUTCOME

Core		
Course Code: RLCM11		Course Title: Research Methodology
On successful completion of the course, the learners should be able to		
CO1.	explain the basic concepts in research and various stages in research process	
CO2.	apply the appropriate tools for identifying a research problem and formulation of research design	
CO3.	analyze the sampling techniques, data collection and processing tools used in research	
CO4.	describe the types and styles of drafting reports and the significance of Intellectual Property rights in Research.	
CO5.	apply skills to collect and process data for Social Science Research	

	Core		
Course Co	de: RLCM12	Course Title: Quantitative Methods for Analysis	
On successful completion of the course, the learners should be able to			
CO1.	summarise the various statistical concepts and techniques used in social science research.		
CO2.	solve problems in relational analysis and time series analysis.		
CO3.	apply various statistical elements for solving research problems		
CO4.	apply the Techniques of Variances to take decisions in business planning process		
CO5.	apply skills to use software packages for statistical analysis		

Core			
Course Code: RLCM13A		Course Title: Functional Management	
On success:	On successful completion of the course, the learners should be able to		
CO1.	explain the principles and practices in the fields of finance, HR and Marketing management.		
CO2.	summarise the prevailing International business practices		
CO3.	analyze real-world business problems with a systematic theoretical framework		
CO4.	examine the operational efficiency of management of financial institutions		
CO5.	diagnose research problems in the functional areas of management such as marketing, finance, human resource in the Indian and International context		

Core		
Course Code: RLCM13B		Course Title: Advanced Financial Management
On success:	ful completion of the cour	rse, the learners should be able to
CO1.	explain the basic concep	ets of financial management
CO2.	apply capital budgeting	techniques for effective decision making
CO3.	analyze the concept of c	ost of capital in analyzing profitability of the companies
CO4.	identify the procedures i	n formulating dividend policies of the companies
CO5.	comprehend the concept	of documents used in international trade

Core			
Course Co	de: RLCM13C	Course Title: Marketing Management	
On success:	On successful completion of the course, the learners should be able to		
CO1.	describe the fundamenta	al concepts and theories in marketing and marketing management	
CO2.	summarise the compone	ents of marketing mix and promotional mix	
CO3.	determine the market se	gmentation strategies and consumer buying decision process	
CO4.	analyse the present e-bu	siness strategies and models	
CO5.	assess the appropriate st	rategies for product mix, pricing and physical distribution.	

Core			
Course Co	de: RLCM2D	Course Title: DISSERTATION	
On success	On successful completion of the course, the learners should be able to		
CO1.	identify the thrust area v	vhich needs research	
CO2.	undertake research on en	merging themes in social science	
CO3.	apply skills to collect da	ta from primary and secondary sources.	
CO4.	analyse relevant statistic	eal tools for data interpretation.	
CO5.	drawn inferences accura	tely, briefly and clearly in report format.	



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DEPARTMENT OF COMMERCE COP DEGREE PROGRAMME IN COMMERCE

ADD-ON CAREER ORIENTED PROGRAMME - OFFICE AUTOMATION AND MANAGEMENT

PROGRAMME EDUCATIONAL OBJECTIVES			
The Diploma	The Diploma Holders will		
PEO1.	acquaint with application and accounting software for performing routine office procedures in jobs of diverse profiles		
PEO2.	employ in industries, institutions and organisations as accountants and computer operators		

PROGRAMME SPECIFIC OUTCOMES		
By the completion of Career Oriented Programme, the learners will be able to		
PSO1.	inherit in-depth knowledge on the common software used in office work	
PSO2.	excel in accounting operations and documentation by using computers in office careers	
PSO3.	use various Modern office equipments skillfully with updated operating Procedure	

COURSE OUTCOME

	Core		
Course C	Course Code: ACAM1L Course Title: MS OFFICE PRACTICALS		
On succe	On successful completion of the course, the learners should be able to		
CO1.	identify the various menus	and options in MS-Word.	
CO2.	convert data into charts usi	ng MS-Excel.	
CO3.	paraphrase the terminology	and functions common to most database management systems.	
CO4.	describe the ethical issues of	connected to the use of database.	
CO5.	prepare a presentation using	g Microsoft PowerPoint.	

Core		
Course Cod	le: ACAM21	Course Title: OFFICE MANAGEMENT AND PRACTICE
On successful completion of the course, the learners should be able to		
CO1.	explain the principles, fu	unctions and forms of office organisations.
CO2.	describe the significance	e of office layouts for medium to large enterprises.
CO3.	identify the filing metho	ods and reporting styles of modern offices.
CO4.	demonstrate the ways of	f handling and maintaining modern office equipment.
CO5.	list the significant applic	cation of data base management system in offices.

Core		
Course Code: ACAM2P Course Title: INSTITUTIONAL TRAINING & VIVA VOCE		
On success:	ful completion of the course,	the learners should be able to
CO1.	relate the class room the	eory with work place practice.
CO2.	illustrate the operations	of various business organisations.
CO3.	explain the role of top m	nanagement in progress of business units.
CO4.	demonstrate the busines	s operations and administrative operations of Industries.
CO5.	compare the work in rea	l business environment.

Core		
Course Cod	le: ADAM3L	Course Title: MULTIMEDIA – PRACTICAL
On successful completion of the course, the learners should be able to		
CO1.	explain the concepts in o	omputer-aided designing.
CO2.	paraphrase various mult	media tools and their applications.
CO3.	apply the animation tool	s using multimedia applications.
CO4.	demonstrate various mu	timedia effects in designing fields.
CO5.	apply designing skills in	printing using computers.

Core		
Course Code: ADAM41 Course Title: SECRETARIAL PRACTICE		
On successful completion of the course, the learners should be able to		
CO1.	list the role and function	as of a company secretary.
CO2.	describe corporate acts to company.	used for preparing all legal documents necessary for a
CO3.	identify the procedures i	n formation and management of a company.
CO4.	classify the conduct of v	various types of company meetings.
CO5.	prepare the agenda for the	he meeting and draft different kinds of reports.

Core Course			
Course Cod	e: ADAM4P	Course Title: INSTITUTIONAL TRAINING & VIVA VOCE	
On successfu	On successful completion of the course, the learners should be able to		
CO1.	relate the class room the	ory with work place practice.	
CO2.	illustrate the operations	of various business organisations.	
CO3.	explain the role of top, r business units.	middle and lower level management in progress of	
CO4.	compare the work in rea	l business environment.	
CO5.	demonstrate the busines	s operations and administrative operations of Industries.	



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DEPARTMENT OF COMMERCE COP DEGREE PROGRAMME IN COMMERCE ADD-ON CAREER ORIENTED PROGRAMME - BANKING IN PRACTICE

PROGRAMME EDUCATIONAL OBJECTIVES	
The Diploma Holders will	
PEO1.	Pursue advanced diploma courses in banking and excel as banker in banking and non - banking financial institutions.
PEO2.	Become ethical and responsible banker towards themselves and stakeholders.

PROGRAMME SPECIFIC OUTCOMES By the Completion of Career Oriented Programme, the learners will be able to		
PSO1.	Be proficient in Indian banking system and current trends in E- banking.	
PSO2.	Excel in making use of modern banking services.	
PSO3.	Compete in the present job market by catering to the man power needs, proving their proficiency and exercise professional skills, values and team spirit.	

COURSE OUTCOME

Core		
Course Cod	le: ACCB11	Course Title: INTRODUCTION TO BANKING
On successful completion of the course, the learners should be able to		
CO1.	describe the Indian Banking system and Indian economic system.	
CO2.	explain the mechanism of	credit creation by Banks.
CO3.	examine the role of RBI in the financial regulation of the nation.	
CO4.	analyze the role of financial institutions in the development of entrepreneurs.	
CO5.	state the functioning of run	ral banks in alleviating the downtrodden environment.

Core		
Course Code: ACCB21		Course Title: BANK CREDIT MANAGEMENT
On successful completion of the course, the learners should be able to		
CO1.	identify the lending princi	ples of banks.
CO2.	summarize the steps in get	ting credit from banks.
CO3.	analyze the different credi	t procedures adopted by banks for different borrowers.
CO4.	identify the different types	s of financial and export assistance available to borrowers.
CO5.	state the various documen	tation procedure adopted by banks against secured loans.

Core		
Course Code: ACCB2P		Course Title: INSTITUTIONAL TRAINING & VIVA VOCE
On successful completion of the course, the learners should be able to		
CO1.	relate the class room theor	y with work place practice.
CO2.	illustrate the operations of	financial and service sectors.
CO3.	explain the role of manage	ement of banks in economic progress of the nation.
CO4.	compare the work in real b	panking environment.
CO5.	demonstrate the various ba	anking and business operations and administrative functions.

Core		
Course Code: ADCB31		Course Title: E-BANKING
On successful	ul completion of the course,	the learners should be able to
CO1.	identify the risks in techno	ology usage and assimilate ideas about risk control mechanism.
CO2.	explain the operational asp	pects of ATMs, E- Magnetic cards, E- Cheque and E-cash.
CO3.	illustrate the mechanisms	of internet banking.
CO4.	distinguish the features of	ECS, EFT and traditional system.
CO5.	summarize the facilities of	f hi- tech and core banking solutions offered by banks.

Core		
Course Code: ADCB41		Course Title: APTITUDE FOR COMPETITIVE EXAMS
On successful completion of the course, the learners should be able to		
CO1.	identify the key concepts international perspective.	s and components of economic and banking system in Indian and
CO2.	apply reasoning ability in	decision making.
CO3.	solve problems using of nu	umerical ability and arithmetic ability.
CO4.	describe the major concep	ts in the field of computer and marketing.
CO5.	construct sentences in Eng	glish with rich vocabulary and without grammatical mistake.

Elective Course		
Course Code: ADCB4P		Course Title: INSTITUTIONAL TRAINING & VIVA VOCE
On successful completion of the course, the learners should be able to		
CO1.	relate the class room theor	y with work place practice.
CO2.	illustrate the operations of	financial and service sectors.
CO3.	explain the role of manage	ement of banks in economic progress of the nation.
CO4.	compare the work in real b	panking environment.
CO5.	demonstrate various banki	ng and business operations and administrative functions.