



St. Mary's College (Autonomous)
Reaccredited with 'A+' Grade by NAAC (Cycle IV)
Thoothukudi



Criterion: I – Curricular Aspects
1.1 – Curriculum Design and Development
Year: 2018-2023

Programme: M. Com

SEMESTER –I			
Core I		Advanced Management Accounting	
Course Code: 21PCOC11	Hrs/Week: 6	Hrs/Sem: 90	Credits : 4

Course Outcomes:

CO No.	Upon completion of this course, students will be able to	PSO addressed	Cognitive Level
CO – 1	understand and analyse the significance of financial statements using various tools	1,7	An
CO – 2	prepare funds flow and cash flow statements using financial statements and compute working capital	1,3	An
CO – 3	compare the financial performance of companies using common size, comparative statement and trend analysis and ratio analysis.	1,4,6	Ap
CO – 4	understand the importance of budgets, budgetary control and prepare various budgets	1,5,8	Ev
CO – 5	know the significance of standard costing and analyse the variance	2,5	Ap
CO – 6	describe Responsibility accounting and apply Management Information System	1,4,6	An.

SEMESTER –I			
Core II		Modern Marketing	
Course Code: 21PCOC12	Hrs/Week: 6	Hrs/Sem: 90	Credits : 4

Course Outcomes:

CO No.	Upon completion of this course, students will be able to	PSO addressed	Cognitive Level
CO – 1	understand the significance of consumer behaviour and problems of Indian Consumers..	1,3	Un
CO – 2	evaluate retailing strategies and major drivers to it.	1,3,4	Ev
CO – 3	analyse online marketing in various decision making techniques.	8	An
CO – 4	apply theories to avoid consumer exploitation.	8	Ap
CO- 5	assess how services can be marketed in an effective way.	1,2,4,6	Ev
CO – 6	understand and apply Marketing Research in business.	8	Ap



SEMESTER –I			
Core III		Statistics for Research	
Course Code: 21PCOC13	Hrs/Week: 6	Hrs/Sem: 90	Credits : 4

Course Outcomes:

CO No.	Upon completion of this course, students will be able to	PSO addressed	Cognitive Level
CO – 1	understand the importance of probability and theoretical distribution in statistical decision making.	1,3,4,7	Un
CO – 2	apply the sample statistics in Non parametric tests in management decision making.	1,3	Ap
CO – 3	apply analysis of variances for optimal decisions.	1,3,8	Ap
CO – 4	understand the different statistical quality control techniques like control charts.	4 ,7	Un
CO - 5	learn decision making principles under uncertainty.	3,7	Un
CO - 6	apply the Chi – Square test in statistical decisions.	1,3	Ap

Semester - I			
Core V		Managerial Economics	
Course Code:21PCOC15	Hrs/Week: 6	Hrs/Sem: 90	Credits : 4

Course Outcomes:

CO No.	Upon completion of this course, students will be able to	PSO addressed	Cognitive Level
CO – 1	understand the application of economic theories and concepts of business decision.	1,3,7	Un
CO – 2	understand the objectives of business theories of profit and problems in profit measurement.	1,7	Un
CO – 3	assess about market structure and pricing decisions.	3	Ev
CO - 4	compare about price discrimination and its types	3	Ev
CO – 5	appraise the pre-requisites of micro and macro economics	2	An
CO – 6	understand the fiscal and monetary policies and national income.	1,7	Un



SEMESTER II

Core VI

Organisational Behaviour

Course Code: 21PCOC21

Hrs/Week: 5

Hrs/Sem: 90

Credits: 4

Course Outcomes:

CO No.	On completion of this course, students will be able to	PSO addressed	Cognitive Level
CO – 1	understand the various dimensions of organizational behavior and models.	1,2	Un
CO – 2	understand the process of perception and concepts of attitude and learning	1,5	Un
CO-3	know the organisational culture, its dimensions, effects and changes, innovation and creativity	3,5,8	Ev
CO -4	understand the transactional analysis, group dynamics and conflicts	1,5	Un
Co - 5	understand the team building process	1,5	Un
Co - 6	understand the organisational change development and effectiveness	5,8	Un



SEMESTER –II**Core VII****Financial Management****Course Code: 21PCOC22****Hrs/Week: 5****Hrs/Sem: 75****Credits : 4****Course Outcomes:**

CO No.	Upon completion of this course, students will be able to	PSO addressed	Cognitive Level
CO – 1	understand the conceptual framework of financial management and its applications under various environmental constraints to make optimal financial decisions.	1,3,6	Un
CO – 2	understand the importance of time value of money to make optimal financial decisions.	3,7	Un
CO – 3	understand the importance and concepts of cost of capital.	1,3,4,8	Ap
CO – 4	apply the capital structure theories to make optimal business decisions.	1,3	Ap
CO - 5	apply the capital budgeting techniques in investment proposals	1,4,5	Ap
CO - 6	analyse the various methods of management of working capital such as cash , inventories, bills receivables and bills payables.	1,2,3	An

SEMESTER –II			
Core VIII		Business Environment	
Course Code: 21PCOC23	Hrs/Week: 5	Hrs/Sem: 75	Credits : 4

Course Outcomes:

CO No.	On completion of this course, students will be able to	PSO addressed	Cognitive Level
CO – 1	understand the significance of Business Environment	1,4	Un
CO – 2	assess the various Policies and Economic reforms.	1,2	An
CO – 3	identify the various roles of Small Finance and Development Banks in Industrial Development.	3,5	Un
CO – 4	identify the various Political and Legal Environment of Business.	3,5	Un
CO- 5	discuss the Social and Actual Environment	1,7	Ev
CO-6	identify the impact of Technological Environment on Globalisation	1,8	Un



SEMESTER –II

Core X Financial Markets and Institutions

Course Code: 21PCOC25	Hrs/Week: 5	Hrs/Sem: 75	Credits : 4
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Course Outcomes:

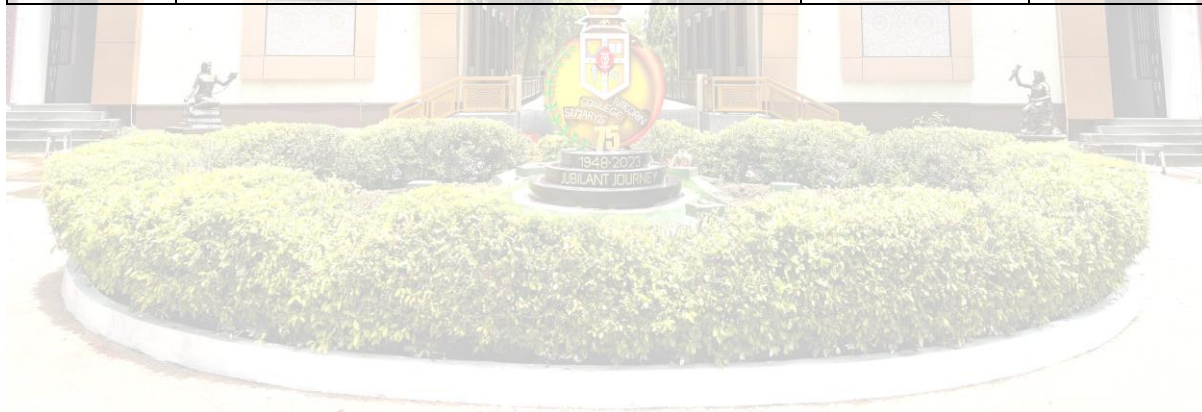
CO No.	Upon completion of this course, students will be able to	PSO addressed	Cognitive Level
CO – 1	understand the concepts of financial system, money market and its types	1,2	Un
CO – 2	understand the constitutions, management and functions of Stock Exchange and SEBI	1,3,4	Un
CO- 3	examine the capital markets and trading stock exchanges.	1,3	Ap
CO - 4	understand the financial institutions that cater the ways of trading in OTCEI, BSE and NSE	1,6	Un
CO - 5	understand various money market instruments and their utility	1,3,4	Un
CO – 6	examine the importance of stock exchange and their functioning under Depository and NSDL	1,3,4	Ap



SEMESTER –II			
Elective I A		Supply Chain Management	
Course Code: 21PCOE21	Hrs/Week: 5	Hrs/Sem: 75	Credits : 4

Course Outcomes:

CO No.	Upon completion of this course, students will be able to	PSO addressed	Cognitive Level
CO – 1	understand the concept and essentials of Supply Chain Management	1,2,4	Un
CO – 2	understand the performances of Supply Chain Management	1,2	Un
CO – 3	evaluate the role of IT in Supply Chain Management and its integration.	7,8	Ev
CO - 4	identify the different types of supply chains	2,4	Un
CO - 5	examine green supply chain management	1,3,4	Ap
CO - 6	analyse the case studies in supply chain management	4,5,6	An



SEMESTER –III**Core XI Advanced Corporate Accounting****Course Code: 21PCOC31****Hrs/Week: 6****Hrs/Sem: 90****Credits : 4****Course Outcomes:**

CO No.	Upon completion of this course, students will be able to	PSO addressed	Cognitive Level
CO – 1	identify the logic of Accounting Standards	1,3	Un
CO – 2	analyse the applicability of accounting standards.	4,7	An
CO – 3	apply the concept of Double Accounting system in Electricity companies.	1,6	Ap
CO – 4	apply the accounting procedure of Holding companies.	4,8	Ap
CO – 5	categorize the Accounting methods for changing prices	2,5	An
CO-6	critique the effect of changing costs and prices on affairs business.	1,5	Ev



SEMESTER –III			
Core XIV		International Business	
Course Code: 21PCOC34	Hrs/Week: 5	Hrs/Sem: 75	Credits : 4

Course Outcomes:

CO No.	Upon completion of this course, students will be able to	PSO addressed	Cognitive Level
CO – 1	pursue a career in global business management.	1,2,3	Ap
CO – 2	identify the unique problems of foreign economic, social, political, cultural and legal environment.	4	Un
CO – 3	examine regional economic and political integration.	1,4	Ap
CO – 4	appraise accounting systems of various countries and foreign exchange with balance of payment.	3,7	An
CO-5	understand the different business centres and blocks.	8	Un
CO – 6	expose the dynamics on MNC's at International Level.	4	Ev



SEMESTER –III			
Core XV		Research Methodology	
Course Code: 21PCOC35	Hrs/Week: 4	Hrs/Sem: 60	Credits : 4

Course Outcomes:

CO No.	Upon completion of this course, students will be able to	PSO addressed	Cognitive Level
CO – 1	understand the research methods and steps in research process	1,2	Un
CO – 2	know the technique involved in defining a research problem and set the research design	1,2,7	Ap
CO – 3	gain knowledge on sampling design and apply it for research	2,7,8	Ap
CO – 4	understand the use of appropriate method for collection of data.	2, 3,4	An,Ap
CO – 5	process and analyze the data with appropriate statistical tools.	2,4,7	Ev
CO – 6	evaluate the result of research analysis, make suitable interpretation and use the mechanics in writing the research report.	7,8	Ev



SEMESTER –IV**Core XVI****Advanced Cost Accounting****Course Code: 21PCOC41****Hrs/Week: 6****Hrs/Sem: 90****Credits : 4****Course Outcomes:**

CO No.	Upon completion of this course, students will be able to	PSO's addressed	Cognitive Level
CO – 1	understand the application of various methods and techniques of cost accounting and develop analytical skills in them.	1,3	Un
CO – 2	understand the significance of job costing and contract costing and calculation of profit in contract costing	4,6	Ap
CO – 3	analyse the significance of process costing and its application in different industries.	4,6	Ap
CO – 4	apply the applications of Marginal costing techniques in managerial decision making.	4,6	Ap
CO - 5	apply the methods of costing used in service undertakings.	6,7	Ap
CO – 6	evaluate the inter firm comparison in managerial decision making and importance of uniform costing	6,7	Ev

SEMESTER –IV**Core XVII Taxation and Tax Planning****Course Code: 21PCOC42****Hrs/Week: 6****Hrs/Sem: 90****Credits : 4****Course Outcomes:**

CO No.	Upon completion of this course, students will be able to	PSO addressed	Cognitive Level
CO- 1	know the concepts of Direct Taxes and recent development in direct taxation.	1,3,4	Un
CO- 2	compute the different heads of income.	3,6	Ap
CO- 3	understand the various assessment procedures, returns and types of assessment	1,3	Un
CO- 4	calculate the income of individuals and H.U.F	3,6,7	Ap
CO- 5	compute Total income, TDS Advance tax and prepare tax returns and advise the assesses	3,4,6,7	Ap
CO- 6	compute the income of Firms and Tax on their Income.	4,6,8	Ap



SEMESTER –IV			
Core XIX	Retail Marketing		
Course Code: 21PCOC44	Hrs/Week: 6	Hrs/ Sem: 90	Credits : 4

Course Outcomes:

CO No.	Upon completion of this course, students will be able to	PSO addressed	Cognitive Level
CO – 1	understand the concept of Retail marketing and retailing scene in India.	1,3,4	Un
CO – 2	understand the significance and types of retailers and retail formats.	1,3	Un
CO – 3	understand the important strategies for building retail store image and retail service quality management.	1,3,4	Un
CO - 4	know the factors that affect Retail consumer Retail pricing, and merchandising.	1,4	Un
CO- 5	study the role of retail store layout and Retail Logistics.	7	Ap
CO - 6	know the uses of various technologies in Retail operations and E-Tailing	8	Ap


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