



ST. THOMAS COLLEGE OF ARTS AND SCIENCE

Affiliated to the University of Madras | An ISO 9001:2015 Certified Institution

Koyambedu, Chennai- 107



DEPARTMENT OF COMMERCE

PROGRAMME NAME **MASTER OF COMMERCE (GENERAL)**

PROGRAM SPECIFIC OUTCOMES

After the successful completion of M. Com program, the students are expected to

PSO1 - Develop Skills to work in the financial supporting services

PSO2 - Develop the skills on the application of statistical tools in Business decision-making

PSO3 - Develop skills to act as a tax consultant

PSO4 - Graduates will have proficiency to attend professional exams

PSO5 - Students will be able to take up a job in teaching.

SUBJECT CODE: KD21A **SUBJECT NAME: ADVANCED CORPORATE ACCOUNTING AND ACCOUNTING STANDARDS**

CO1	Enabling the students to understand the features of Shares and Debentures.
CO2	Develop an understanding about redemption of Shares and Debenture and its types.
CO3	To give an exposure to the company final accounts.
CO4	To provide knowledge on Goodwill.
CO5	Students can get an idea about internal reconstruction.

SUBJECT CODE: KD21B **SUBJECT NAME: FINANCIAL MANAGEMENT**

CO1	Understand the factors responsible for emergence of globalized financial markets.
CO2	Understand meaning, nature and scope of international financial management.
CO3	Gain Knowledge in theories and techniques used financial markets and international banking.
CO4	Describe the functions of financial markets with a particular emphasis on foreign exchange markets.
CO5	Understand meaning, nature and scope of international financial management.



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SUBJECT CODE: KD21C BEHAVIOUR

SUBJECT NAME: ORGANIZATIONAL

CO1	Analyze the behaviour of individuals and groups in organizations in terms of organizational behaviour theories, models and concepts
CO2	Apply organizational behaviour concepts, models and theories to real life management situations through case analysis
CO3	Demonstrate a critical understanding of organizational behavior theories and current empirical research associated with the topics covered in this course.
CO4	Communicate effectively in oral and written forms about organizational behaviour theories and their application using appropriate concepts, logic and rhetorical conventions.
CO5	Define, explain and illustrate a range of organizational behavior theories.

SUBJECT CODE: KD21D

SUBJECT NAME: MANAGERIAL ECONOMICS

CO1	To understand the basic elements of managerial economics aspects, nature and decision making.
CO2	To understand the law of demand, supply forecasting, consumer durable
CO3	To understand theories of profit, profit maximization and analysis of Break Even Point.
CO4	To know law of diminishing proportion, product function, Economies of scale.
CO5	To understand Pricing policy under Perfect Competition Monopoly, Monopolistic Competition, Oligopoly and Pricing Objectives and Methods for production to minimize the cost and maximum the profit

SUBJECT CODE: KD41A SPECIALIZED INSTITUTIONS

SUBJECT NAME: ACCOUNTING FOR

CO1	Analyze simple fact situations
CO2	Apply advanced accounting concepts to simple fact situations.
CO3	Apply an understanding of the different ways to use the specialized institutions accounting concepts.



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SEMESTER – II

SUBJECT CODE: KDA2A SUBJECT NAME: ADVANCED COST AND MANAGEMENT ACCOUNTING

CO1	Compute the labor cost under different methods of wage payment systems and the rate of labor turnover and allocate the overheads to various departments under primary and secondary distribution systems.
CO2	Apply the methods of job costing, batch costing and contract costing in the respective industries.
CO3	Explain the concept of Uniform Costing and Prepare Reconciliation of Cost and Financial Accounts.
CO4	Take decisions based on marginal costing techniques.
CO5	Prepare and interpret various budgets.

SUBJECT CODE: KDA2B SUBJECT NAME: QUANTITATIVE TECHNIQUES FOR BUSINESS DECISIONS

CO1	Understand the basic theory of probability and applications of theoretical distribution in finance.
CO2	Know the role and applications of queuing theory, simulation and time series in business for financial analysis.
CO3	Analyze and interpret the various index numbers in business and to know the economic and business index in India.
CO4	Determine and evaluate the project to minimize the cost and time through CPM.
CO5	Apply the inventory control technique to control the material cost and to identify the optimum profit through game theory that is minimized loss and maximize the profit.

SUBJECT CODE: KDA2C SUBJECT NAME: MARKETING OF SERVICES

CO1	Differentiate between product and service characteristics, understand service quality management as the basis for developing customer satisfaction and develop skills in service quality problem diagnosis and service improvement.
CO2	Discuss the roles of channel selection, service process and distribution, communication mix.
CO3	Classify the application of customer service philosophy, fundamentals of customer satisfaction.



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SUBJECT CODE: KDAEB AND PRACTICE

SUBJECT NAME: INCOME TAX LAW

CO1	To introduce the basic concept of Income Tax.
CO2	In order to familiarize the different know-how and heads of income with its components.
CO3	It helps to build an idea about income from house property as a concept.
CO4	It gives more idea about the income from business or profession.
CO5	Make the students familiarizes with the concept of depreciation and its provisions.

SUBJECT CODE: KDAXA MANAGEMENT

SUBJECT NAME: TOTAL QUALITY

CO1	Prioritize quality goals based on customer expectations & competition
CO2	Identify improvement areas based on cost of poor quality
CO3	Organize for quality and development of quality culture through small group activities
CO4	Analyze the various types of techniques are used to measure quality.
CO5	Apply the various quality systems in implementation of Total quality management

SEMESTER – III

SUBJECT CODE: KDA3A

SUBJECT NAME: RESEARCH METHODOLOGY

CO1	Provide students with the knowledge of the different research methodologies and philosophical approaches that are available to carry out research in business and management science
CO2	Enable students to make informed decisions on the most appropriate methodological choices to carry out their own research
CO3	Provide students with the knowledge of the research process in business and management science
CO4	Enable students to recognize the problems and limitations associated with certain research methods, instruments for data collection and techniques for data analysis
CO5	Enable students to review and update their initial research proposal accordingly.



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SUBJECT CODE: KDA3B SUBJECT NAME: KNOWLEDGE MANAGEMENT

CO1	The knowledge strategy has various implications on the working of the organization. There is enough scope for introducing new measures in knowledge audit.
CO2	The various tools used in the process of knowledge management are very useful for effective working of the organization.
CO3	The various tools used in the process of knowledge management are very useful for effective working of the organization.
CO4	Apply knowledge management models and technologies to business situations.
CO5	Create a knowledge management plan to leverage opportunities to create, capture, represent and share knowledge within an organization.

SUBJECT CODE: KDA31 SUBJECT NAME: FUNDAMENTALS OF INFORMATION TECHNOLOGY

CO1	To introduce the concepts of Abstract data Type, data structure, performance measurement, time and space complexities of algorithms.
CO2	To discuss the implementation linear data structures such as stacks, queues and lists and their applications.
CO3	To discuss the implementation of different nonlinear data structures such as trees and graphs.
CO4	To introduce various search data structures such as hashing, binary search trees, red black trees, splay trees and b-trees.
CO5	To introduce various internal sorting techniques and analyze their time complexities.

SUBJECT CODE: KDAAD SUBJECT NAME: ACCOUNTING FOR DECISION MAKING

CO1	To enlighten the students thought and knowledge on management Accounting
CO2	Helps to give proper idea on financial statement analysis in practical point of view
CO3	To introduce the concept of fund flow and cash flow statement
CO4	To provide knowledge about budget control keeping in mind the scope of the concept
CO5	To develop the know-how and concept of marginal costing with practical problems.

SUBJECT CODE: KDAAC SUBJECT NAME: INDIRECT TAXES

CO1	Gain knowledge on Indirect Tax system in India.
CO2	Acquire knowledge on GST in India.
CO3	Understand the registration procedure in GST
CO4	Awareness of GST E return filling details.
CO5	Understand the Customs Act in India.



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**SUBJECT CODE: KDA A1
ACCOUNTING**

SUBJECT NAME: COMPUTERIZED

CO1	Solve the problems using the statistical functions that are available in Ms-Excel.
CO2	Create company details and entering transactions in different types of vouchers using Tally software.
CO3	Know how to create customer profile, various cost categories and prepare the outstanding reports.
CO4	Make inventory vouchers and prepare Taxation report using Tally software.
CO5	Create security control and send accounting reports using internet and e-mail.