

KONGUNADU ARTS AND SCIENCE COLLEGE (AUTONOMOUS)

Re-accredited by NAAC with 'A+' Grade (4th Cycle)

College of Excellence (UGC)

Coimbatore-641029

**DEPARTMENT OF COMMERCE WITH CA
COURSE OUTCOMES (CO)**

M.COM (CA)

**For the students admitted in the
Academic Year 2025-2026**

Core Paper 1 – Business Finance

Programme Code :14						Programme Name: M. COM CA				
Subject Code	L	T	P	Credits	Total Hours	CIA	External	Total	Employability & Entrepreneurship	
25PCC102	6	-	-	4	90	25	75	100		
Course Objectives										
<div>➤ To outline the fundamental concepts in finance</div> <div>➤ To estimate and evaluate risk in investment proposals</div> <div>➤ To evaluate leasing as a source of finance and determine the sources of start-up financing</div> <div>➤ To examine cash and inventory management techniques</div> <div>➤ To appraise capital budgeting techniques for MNCs</div>										
CO	Course Outcomes								Knowledge level	
CO 1	Remember the important of finance concepts								K 1 to K 5	Remember
CO 2	Understand the risk and determine its impact on return									Understand
CO 3	Apply the explore leasing and other sources of finance for start-ups									Apply
CO 4	Analyse the cash receivable and inventory management techniques									Analyse
CO 5	Evaluate techniques of long-term investment decision incorporating risk factor									Evaluate

Core Paper 2 – Digital Marketing

Programme Code :14						Programme Name: M.COM CA			
Subject Code	L	T	P	Credits	Total Hours	CIA	External	Total	Employability / Entrepreneurship
25PCC102	6	-	-	4	90	25	75	100	
<p align="center">Course Objectives</p> <ul style="list-style-type: none"> ➤ To assess the evolution of digital marketing ➤ To appraise the dimensions of online marketing mix ➤ To analyse online consumer behaviour ➤ To interpret data from social media and to evaluate game-based marketing 									
CO	Course Outcomes							Knowledge level	
CO 1	Remember the dynamics of digital marketing						K 1 to K 5	Remember	
CO 2	Understand and examine online marketing mix							Understand	
CO 3	Apply digital media channels							Apply	
CO 4	Analyse and interpret online consumer behaviour							Analyse	
CO 5	Evaluate social media data							Evaluate	

Core Paper 3 – Banking and Insurance

Programme Code :14						Programme Name: M.COM CA			
Subject Code	L	T	P	Credits	Total Hours	CIA	External	Total	Employability & Entrepreneurship
25PCC103	6	-	-	4	90	25	75	100	
<p style="text-align: center;">Course Objectives</p> <ul style="list-style-type: none"> ➤ To understand the evolution of new era banking ➤ To explore the digital banking techniques ➤ To analyse the role of insurance sector ➤ To evaluate the mechanism of customer service in insurance and the relevant regulations ➤ To acquire knowledge on risk and its impact in banking and insurance industry 									
CO	Course Outcomes							Knowledge level	
CO 1	Relate the transformation in banking from traditional to new age							K 1 to K 5	Remember
CO 2	Apply modern techniques of digital banking								Understand
CO 3	Evaluate the role of insurance sector								Apply
CO 4	Examine the regulatory mechanism								Analyse
CO 5	Assess risk mitigation strategies								Evaluate

Core Practical - 1: Computer Applications: I - Audit Automation using Advanced Excel

Programme Code: 14						Programme Name: M.COM CA			
Subject Code	L	T	P	Credits	Total Hours	CIA	External	Total	Skill Development
25PCC1CL	-	-	6	4	90	40	60	100	

Course Objectives

- To introduce the elements of Advance Excel
- To make the students to understand Advance Excel
- To learn about various functions in Advance Excel
- To apply the concepts of report generation and interpretation.
- To clarify virtual function and variables.

CO	Course Outcomes		Knowledge level
CO 1	Create data file in Excel Sheet	K 3 to K 5	Apply
CO 2	Examine Excel Report and practice mail merges		
CO 3	Conduct various functions in Advance Excel		Analyse
CO 4	Create a data sheet and analyse the report		
CO 5	Automate calculations and interpret the results		Evaluate

Core Paper 4 – Strategic Cost Management

Programme Code :14						Programme Name: M.COM CA			
Subject Code	L	T	P	Credits	Total Hours	CIA	External	Total	Employability & Entrepreneurship
25PCC204	5	-	-	4	75	25	75	100	

Course Objectives

- To analyse the aspects of strategic and quality control management
- To analyse and select cost control techniques
- To apply activity-based costing for decision making
- To utilise transfer pricing methods in cost determination
- To apply cost management techniques in various sectors

CO	Course Outcomes	Knowledge level
CO1	Discuss strategic cost management and QC	Remember
CO2	Choose the appropriate technique for cost control	Understand
CO3	Utilise activity-based costing in practice	Apply
CO4	Adopt transfer pricing methods	Analyse
CO5	Build cost structure for Agriculture and IT sector	Evaluate

Core Paper 5 – Corporate Accounting

Programme Code :14						Programme Name: M. COM CA			
Subject Code	L	T	P	Credits	Total Hours	CIA	External	Total	Employability / Entrepreneurship
25PCC205	5	-	-	4	75	25	75	100	

Course Objectives

- To understand the accounting treatment for issue of shares
- To determine profits for fire and marine insurance
- To prepare consolidated financial statements
- To account for price level changes
- To adopt financial reporting standards

CO	Course Outcomes	Knowledge level
CO1	Prepare Financial Statements of companies as per schedule III of Companies Act, 2013.	Remember
CO2	Apply the provisions of IRDA Regulations, 2002 in the preparation of final accounts of Life Insurance and General Insurance Companies.	Understand

Core Practical - 2: ComputerApplications II: Tally & C++

Programme Code :14						Programme Name: M. COM CA			
Subject Code	L	T	P	Credits	Total Hours	CIA	External	Total	Skill Development
25PCC2CM	-	-	5	4	75	40	60	100	
<p align="center">Course Objectives</p> <ul style="list-style-type: none"> ➤ To help the students to work with accounting software ➤ To learn to feed various voucher entries ➤ To provide an opportunity for students to make connections across courses and institutional goals. ➤ To understand the use of programming techniques. ➤ To understand the knowledge on commerce object-oriented programming. 									
CO	Course Outcomes								Knowledge level
CO1	Obtaining information relating to tally.								K 3 to K 5
CO2	Gaining the skills relating in creation of voucher entries.								
CO3	Preparing the final accounts, Interpreting various reports								
CO4	Constructing of classes and objects.								
CO5	Working with accounting terms using C++.								
									Evaluate

Core Paper 8 - Taxation

Programme Code: 14						Programme Name: M. COM CA				
Subject Code	L	T	P	Credits	Total Hours	CIA	External	Total	Employability & Entrepreneurship	
25PCC308	6	-	-	4	90	25	75	100		
Course Objectives ➤ To identify deductions from income and computation of income for different classes of assesses. ➤ To understand the procedure for filing of returns and tax planning. ➤ To analyse the structure on international business taxation. ➤ To assess Goods and Services Tax and filing GST returns. ➤ To compute customs duty as per Customs Act.										
CO	Course outcome								Knowledge Level	
CO1	Estimate taxable income								K 1 to K 5	Remember
CO2	File returns and plan taxes									Understand
CO3	Illustrate the nuances of international business taxation									Apply
CO4	Apply the provisions of GST									Analyse
CO5	Assess the provisions of Customs Act									Evaluate

Core Paper 9 – Research Methodology

Programme Code :14						Programme name: M.COM CA				
Subject Code	L	T	P	Credits	Total Hours	CIA	External	Total	Skill Development	
25PCC309	6	-	-	4	90	25	75	100		
Course Objectives										
<div>➤ To understand the fundamentals of research</div> <div>➤ To construct theoretical design and formulate hypotheses</div> <div>➤ To evaluate the data collection techniques</div> <div>➤ To perform parametric and non-parametric tests</div> <div>➤ To enhance report writing skills and develop ethical conduct in research</div>										
CO	Course Outcomes								Knowledge Level	
CO 1	Recall the research concepts and recognise the research problem								K 1 to K 5	Remember
CO 2	Formulate research hypothesis and determine the sample size									Understand
CO 3	Select appropriate method for data collection									Apply
CO 4	Make inferences based on statistical tests									Analyse
CO 5	Draft a research report avoiding plagiarism									Evaluate

Core Practical 3 – Computer Applications III: Computer Application in Business

Programme Code :14						Programme Name: M.COM CA				
Subject Code	L	T	P	Credits	Total Hours	CIA	External	Total	Skill Development	
25PCC3CN	-	-	6	4	90	40	60	100		
Course Outcomes										
<div>➤ To understand the fundamentals of SPSS</div> <div>➤ To compare the values obtained in t-test and ANOVA</div> <div>➤ To perform regression and non-parametric tests</div> <div>➤ To create company, groups and ledgers and obtain financial statements using Tally Prime</div> <div>➤ To understand inventory management and account for goods and services tax</div>										
CO	Course outcomes								Knowledge Level	
CO 1	Create data file in SPSS								K 1 to K 5	Remember
CO 2	Examine Means of samples									Understand
CO 3	Conduct non-parametric tests									Apply
CO 4	Create a company, form groups and get automated financial statements									Analyse
CO 5	Automate inventory management and GST filing									Evaluate

Core Practical 4: Computer Applications IV: SQL and .Net Programming

Programme Code :14						Programme Name: M.COM CA			
Subject Code	L	T	P	Credits	Total Hours	CIA	External	Total	Skill Development
25PCC3CO	-	-	6	4	90	40	60	100	
<p align="center">Course Objectives</p> <ul style="list-style-type: none"> ➤ To understand and use data manipulation language to query, update and manage a database. ➤ To design and build a simple database system in DBMS. ➤ To understand the usage of SQL. ➤ To acquire hands-on training in Advance Excel to meet out the requirements in organization. ➤ To learn functions in Advance Excel to perform basic calculations 									
CO	Course Outcomes								Knowledge level
CO 1	Identifying the methodology of relational model.								K 3 to K 5
CO 2	Analysing the Structured Query Language using Network and Hierarchical Models.								
CO 3	Evaluating the concept of query processing								
CO 4	Gaining the skills relating to creation and modification of documents in VB.Net								
CO 5	Knowing about the applications and usage of VB. Net								
									Evaluate

Core Paper 11 – Corporate and Economic Laws

Programme Code :14						Programme Name: M.COM CA			
Subject Code	L	T	P	Credits	Total Hours	CIA	External	Total	Employability / Entrepreneurship
25PCC411	7	-	-	5	105	25	75	100	
<p align="center">Course Objectives</p> <ul style="list-style-type: none"> ➤ To analyse current and capital account transactions and deal with foreign currency ➤ To understand unethical competitive practices and forums for redressal of consumers ➤ To understand the procedure for obtaining patents and copyright under those Acts ➤ To evaluate offences and punishment for money laundering ➤ To explain the registration and related procedures under Real Estate Act 									
CO	Course Outcomes								Knowledge level
CO 1	Recall important provisions of FEMA								K 1 to
CO 2	Evaluate the provisions of the Competition Act, 2002 and Consumer Protection Act to govern commercial competition and protect a consumer								
									Remember
									Understand

Goods and Service Tax

Programme Code :14						Programme Name: M.COM CA				
Subject Code	L	T	P	Credits	Total Hours	CIA	External	Total	Employability & Entrepreneurship	
-	5/6	-	-	5	75/90	25	75	100		
Course Objectives ➤ Enable students to understand computation of taxable income of various entities. ➤ To acquaint the students with the concepts of tax administration. ➤ To impart deep knowledge about the latest provisions of income tax act. ➤ To develop analytical skill of the provisions of income tax law for planning and management. ➤ To educate learners about procedure for assessment and e-filing.										
CO	Course Outcomes								Knowledge level	
CO 1	Evaluate the procedure for computing of taxable income under various sources.								K1 to K5	Remember
CO 2	Recollect the concept of tax administration and practices.									Understand
CO 3	Utilize the latest provision of income tax act.									Apply
CO 4	Develop the legitimate way of Tax Planning and Management.									Analyse
CO 5	Make use of the procedure for assessment and e-filing.									Evaluate

Institutions Facilitating International Trade

Programme Code :14						Programme Name: M.COM CA				
Subject Code	L	T	P	Credits	Total Hours	CIA	External	Total	Employability / Entrepreneurship	
-	5/6	-	-	5	75/90	25	75	100		
<p style="text-align: center;">Course Objectives</p> <ul style="list-style-type: none">➤ To inculcate the knowledge about International Trade to the students.➤ To provide information about export promotion in India and related to its agencies.➤ To learn about WTO.➤ To promote regional cooperation and integration on facilitating the international trade.➤ To assessing various international monetary funds and international development fund and its features.										
CO	Course Outcomes								Knowledge level	
CO 1	Recall the conditions of financial markets and its impact in facilitating the International trade								K1 to K5	Remember
CO 2	Demonstrate the role and significance of foreign trade and its markets with its impact on various sectors in the economy.									Understand
CO 3	Identify various concepts based on international development association and features									Apply
CO 4	Examine international monetary fund and concepts its principles									Analyse
CO 5	Evaluate the functioning of Global trading organizations.									Evaluate

Services Marketing

Programme Code :14						Programme Name: M.COM CA			
Subject Code	L	T	P	Credits	Total Hours	CIA	External	Total	Employability / Entrepreneurship
-	5/6	-	-	5	75/90	25	75	100	
<p style="text-align: center;">Course Objectives</p> <ul style="list-style-type: none"> ➤ To understand the concepts of service marketing management. ➤ To learn about service marketing process for different types of products and services. ➤ To understand the tools used by marketing managers in decision situations. ➤ To know more about marketing mix for selected marketing services. ➤ To get insight in service quality. 									

Information Security

Programme Code :14						Programme Name: M.COM CA				
Subject Code	L	T	P	Credits	Total Hours	CIA	External	Total	Employability / Entrepreneurship	
25PCC3N1	4	-	-	4	60	25	75	100		
Course Objectives <ul style="list-style-type: none">➤ Students will identify the core concepts of Information security.➤ To examine the concepts of Information Security.➤ To design and implement the security features for IT and Industrial sectors.										
CO	Course Outcomes								Knowledge level	
CO 1	To Learn the principles and fundamentals of information security.								K 1 to K 5	Remember
CO 2	To Demonstrate the knowledge of Information security concepts									Understand
CO 3	To Understand about Information Security Architecture.									Apply
CO 4	To Analyze the various streams of security in IT and Industrial sector.									Analyse
CO 5	To know about Cyber Laws and Regulations.									Evaluate

Principles of International Trade

Programme Code :14						Programme Name: M.COM CA				
Subject Code	L	T	P	Credits	Total Hours	CIA	External	Total	Employability / Entrepreneurship	
-	4	-	-	4	60	25	75	100		
<p style="text-align: center;">Course Objectives</p> <p>➤ To be familiar with the process of international and domestic trade procedures.</p> <p>➤ To Form a base of policy framework in international trading with special emphasis on India.</p> <p>➤ To appraise the documentation procedures and its sanctity in international business.</p> <p>➤ To know more about international investments and factors affecting international investments</p> <p>➤ To Summarize Multinational Corporation and about the Globalizations</p>										
CO	Course Outcomes								Knowledge level	
CO 1	Remember the major models of international trade and Global Economy								K 1 to K 5	Remember
CO 2	Analyze various terms of trade									Understand
CO 3	Understand the Tariffs and Taxes of International Trade									Apply
CO 4	Analyze the various International investments and factors affecting International Trade									Analyse
CO 5	Evaluate concepts of Multinational corporation and Globalizations.									Evaluate

E – Commerce

Programme Code :14						Programme Name: M.COM CA			
Subject Code	L	T	P	Credits	Total Hours	CIA	External	Total	Employability & Entrepreneurship
-	4	-	-	4	60	25	75	100	
<p style="text-align: center;">Course Objectives</p> <ul style="list-style-type: none"> ➤ To Gain knowledge about E-commerce and various Internet terminologies. ➤ To make the students to know about various security concepts in Electronic commerce. ➤ To enlighten the minds of students about E-Payment system. ➤ To know about consumer-oriented applications. ➤ To get in-depth knowledge about various electronic payment systems. 									
CO	Course Outcomes								Knowledge level
CO 1	Knowing the basic Concepts of E-Commerce								Remember

CO 2	Understanding the EDI Software implementation and the concepts of Electronic Payment systems	K1 TO K5	Understand
CO 3	Implementing the legal frame works and security concepts		Apply
CO 4	Analyzing various Business models of E-Commerce		Analyse
CO 5	Observing about E-payment systems		Evaluate

EDC Paper 1 – HOSPITALITY SERVICES

Programme Code: 14						Programme Name: M.COM CA				
Subject Code	L	T	P	Credits	Total Hours	CIA	External	Total	Employability / Entrepreneurship	
25PCC3X1	2	-	-	4	30	100	-	100		
Course Objectives <ul style="list-style-type: none">➤ To make the students to understand the concept of Tourism.➤ To learn about Tourism Marketing and Market Segmentation.➤ Identify the Marketing Mix for Tourism Management.➤ Make learner to understand about Hospitality Management.➤ Summarize the behavioural profile of users related to hotel marketing.										
CO	Course Outcomes								Knowledge level	
CO1	Remember the concept of Tourism and its Significance.								K 1 to K 5	Remember
CO2	Analyse the Tourism Marketing and its Segmentation									Understand
CO3	Recollect the marketing strategies for travel and hospitality destinations and organizations.									Apply
CO4	Examine about various hospitality services and its classification.									Analyse
CO5	Evaluate the behavioural profile of users and hotel marketing in Indian perspective.									Evaluate