

THIRUVALLUVAR UNIVERSITY B.COM.CA

Programme Objectives: (5 Points Compulsory)

1. To enhance the knowledge of the students regarding finance, marketing and industries.
2. To encourage the students to acquire the knowledge and skills to become an entrepreneur.
3. The knowledge of different specializations in Accounting, costing, banking and finance with the practical exposure helps the students to stand in organization.
4. This programme imparting and developing the oral and written communication, information Technology and statistical skills as well as legal knowledge.
5. This program could provide Industries, Banking Sectors, Insurance Companies, Financing companies, Transport Agencies, Warehousing etc., well trained professionals to meet the requirements.

Programme Educational Objectives: (5 Points Compulsory)

1. Discuss the concepts of Auditing and taxation and the other areas of Commerce.
2. Analyze financial statements to interpret organizational efficiency.
3. Apply critical thinking skills by identifying and analyzing accounting issues using the relevant accounting framework.
4. Exhibit the knowledge of entrepreneurial qualities and explore entrepreneurial opportunities.
5. Analyze and evaluate ethical problems that occur at all levels of business decision making.

.Programme Specific Outcomes: (10 Points Compulsory)

1. Learners venture into Managerial positions, Accounting areas, Banking Sectors, Auditing, Company Secretary ship, Teaching Profession, Stock Agents, Government Employment etc.
2. Enables learners to prove themselves in different Professional examinations like CA, CS, CAT, GRE, CMA, MPSC, UPSC etc.
3. Enables learners to demonstrate Progressive learning of various tax issues and tax forms related to individuals and businessmen and setting up their own business start-up.
4. The vast syllabi cover various fields of commerce and accountancy which helps students grasp practical and theoretical knowledge.
5. Learners will gain thorough systematic and subject skills within various disciplines of commerce, business, accounting, economics, finance, auditing and marketing.
6. Learners will learn relevant financial accounting career skills, applying both quantitative and qualitative knowledge to their future careers in business.
7. Learner's will acquire the skills like effective communication, decision making, problem solving in day-to-day business affairs.
8. Learners will involve in various co-curricular activities to demonstrate relevancy of foundational and theoretical knowledge of their academic major and to gain practical exposure.
9. To imbibe knowledge and develop an understanding of learning and teaching.
10. Learners will be able to do higher education and advance research in the field of commerce and finance.

Programme Outcomes: (10 Points Compulsory)

1. To Enables learners to get theoretical and practical exposure in the commerce sector which includes Accounts, Commerce, Marketing, Management, Economics, Environment etc.
2. To Develops communication skills and build confidence to face the challenges of the corporate world.
3. To Enhances the capability of decision making at personal and professional levels.
4. To make the students industry ready and develop various managerial and accounting skills for better professional opportunities.
5. To Develops entrepreneurial skills amongst learners.
6. To strengthens their capacities in varied areas of commerce and industry aiming towards holistic development of learners.
7. To develop a thorough understanding of the fundamentals in Commerce and Finance.
8. To systematize experiences and strengthen the professional competencies of student teachers.
9. To Have critical thinking skills, which will enable them to understand, appreciate and critically.
10. Can evaluate real world developments in the field of commerce.

SEMESTER I

CLT10- TAMIL-1

CO1பாரதி,பாரதிதாசன்,கவிமணி,கண்ணதாசன்,அறிவுமதி,வைரமுத்து,மு.மேத்தா செ. அன்னகாமுஅப்துல் ரகுமான் கவிதைகள் மாணவர்களிடையேகவிதைபடிக்கும் ஆர்வமும்,கவிதைஎழுதும் திறனையும் வளர்;த்தளின் மூலம் அவர்கள் கவிதைபடைக்கும் ஆற்றலை வெளிப்படுத்துகிறார்கள்

CO2 உள்ளூணர்வுகனவாகவெளிப்படுகிறது-எம்.எஸ். ஊதயமூர்த்தி,வீழ்ந்தஆலமரம், -கல்கி,ஏழாவதுஅறிவு- வெ. இறையன்பு மாணவர்களுக்குகருத்துக்களைஎளிதில் சொல்லுவதற்கேற்றஎழுத்துவடிவமேஉரைநடையாகும். முணவர்கள்; எழுதும் திறனை வளர்த்துக் கொள்கின்றனர்.

CO3 நாடகம் மாங்கல்யப்பிச்சை-டி.என். சுகி,சுப்பிரமணியம்,சாபம் விமோசனம், -மு. இராமசாமி மனதின் வெளிப்பாடு இயல் ஆகவும் மொழியின் இனிமை இசையாகவும் மெய்யின் அழகியசெயற்பாடுநாடகமாகவும் மலரும் காண்போரைபெரிதும்கவர்வதுநாடககலைஎன்பதனைமாணவர்கள் உணர்த்துகிறார்கள்.

CO4 சிறுகதைவளையாதபனைகள் - இரா. நந்தகோபால்,ஒருசிறு இசை- வண்ணதாசன் மனிதனுடையவாழ்வின் சிறுபகுதியைகருவாகக்கொண்டுதங்களின் கற்பனைத் திறனுடன் சிறுகதைஎழுதபழகிக்கொள்கிறார்கள்.

CO5 மொழித்திறன் அகரவரிசைப்படுத்தல், ண-ன-ந, ல-ள-ழ, ர-ற வேறுபாடு அறிதல், தன் விவரக் குறிப்புதயாரித்தல், கலைச் சொல்லாக்கம், ஒற்றுப்பிழை, தொடர்ப்பிழை, நீக்கி எழுதுதல். மொழித்திறனின் மூலம் மாணவர்கள் அகரவரிசையில் எழுதவும் பிழையில்லாமல் எழுதவும் சொற்களுக்கு பொருள்களை உணரவும் மொழித்திறன் பயிற்சி உதவுகிறது

CLE10-ENGLISH-1

- CO1 To enhance students' ability to learn and enjoy literary values.
- CO2 To expose students to different writing styles of eminent writers.
- CO3 To help students understand the implied irony and humor in the prescribed texts.
- CO4 To help students appreciate the beauty of Shakespearean poems and other literary works.
- CO5 To understand basic grammar and learn to write sentences.

CCP 11 Financial Accounting 1

- CO1 Understand the basic principles of Accounts and be able to write Ledger Accounts and Trial Balance.
- CO2 Describe various methods of depreciation and solve problems using fixed cost, written down value method.
- CO3 Discuss various methods of bills of exchange.
- CO4 Solve final accounts and prepare Trading, Profit and Loss Account, and Balance Sheet.
- CO5 Classify statement of affairs method and conversion method, and solve calculations involving Profit, missing values, opening capital, and closing capital.

CCP12 BUSINESS APPLICATION & ACCOUNTING SOFTWARE

- CO1 Compose simple letters using Word and apply formulas in Excel worksheets.
- CO2 Create simple PowerPoint slides and demonstrate Access database.
- CO3 Demonstrate the ability to create, alter, close, and split companies in Tally ERP 9.0.
- CO4 Be able to construct stock categories and stock items in inventory control.
- CO5 Be able to calculate VAT, TDS, and TCS in Tally.

CACP13 B BUSINESS STATISTICS I

CO1 Explain basic statistical concepts such as statistical collection, species characteristics, statistical series, and tabular and graphical representation of data.

CO2 Find Mean, Median, Mode, Geometric Mean, and Harmonic Mean in Measures of central tendency.

CO3 Find Range, Mean deviation, Quartile deviation, and standard deviation in Dispersion.

CO4 Find Karl-Pearson's and Bowley's Coefficients of skewness and Kurtosis.

CES 10 Environmental Studies

CO1 Understand the fundamental physical and biological principles that govern natural processes.

CO2 Have an idea about food ecosystems, chains, and webs.

CO3 Create awareness about environmental pollution.

CO4 Gain knowledge about the Environmental Protection Act of 1986.

CO5 Formulate action plans for sustainable alternatives that integrate science, humanist, and social perspectives.

CPE10-PROFESSIONAL ENGLISH

CO1 Develop the ability to express ideas clearly and succinctly in both written and oral communication.

CO2 Acquire skills to create effective business documents, including emails, reports, and proposals.

CO3 Expand professional vocabulary and confidently use industry-specific terminology.

CO4 Enhance the ability to understand and analyze professional texts, extracting key information.

CO5 Foster awareness and skills for culturally sensitive communication in diverse professional environments.

SEMESTER II

CLT20 TAMIL-2

CO1 தேவாரம்- திருவீழிமிழலை, திருவாசகம். புடித்த பத்து, மாணிக்க வாசகர், திருமந்திரம், திருமூலர்

CO2 திருப்பாவை- ஆண்டாள், திருப்ள்ளியெழுச்சி - தொண்டரடிபொடி ஆழ்வார். பெருமாள் திருமொழி - நான்காம் திருமொழி, குலசேகராழ்வார்

CO3 தமிழ்விடுதாது, திருக்கைலாய ஞான உலா, தஞ்சைவாணன் கோவை

CO4 திருவருட்பா. பிள்ளைச்சிறு விண்ணப்பம், இராமலிங்க அடிகள், இரட்சணிய யாத்திரிகம் - இரட்சணிய சரிதப் படலம், எச. ஏ. கிருட்டிணப்பிள்ளை, மஸ்தான் சாகிப பாடல்கள், பராபரக்கண்ணன் குணங்குடி மஸ்தான் சாகிப பாடல்கள். முத்தொள்ளாயிரம்

CO5 நேர்காணல், பொதுக்கட்டுரைகள்

CLE20-ENGLISH-2

CO1 To enhance students to learn and enjoy literary values

CO2 To expose students to different writing styles of eminent writers

CO3 To make them understand the implied irony and humour in the prescribed text

CO4 To make them relish the beauty of Shakespearian poem and other literary works

CO5 To understand the basic grammar and learn to write sentences

CCP21 FINANCIAL ACCOUNTING II

CO1 Understand the basic fundamentals of branch accounting

CO2 Understand the basic fundamentals of Departmental accounting

CO3 Understand the Hire purchase and Installment System of accounting.

CO4 Prepare the accounts partnership in fundamentals and reconstitution of partnership.

CO5 Understand the basics of Garner vs Murray methods to apply in dissolution of partnership firm .

CPCP22 SOFTWARE AND TALLY LAB

- CO1 Creating simple letters, pamphlets and tables using MS-Word.
- CO2 Developing charts in MS-Excel and Applying simple formulas, sorting, filtering in Excel worksheets.
- CO3 Construct presentation slides in MS-PowerPoint.
- CO4 Compose the company alters, split, shut, backup and restore company in Tally.
- CO5 Creating vouchers, ledgers, stock item and stock group in Tally

CACP23B Business Statistics II

- CO1 Able to Select appropriate statistical techniques for summarizing and displaying business data.
- CO2 Explain basic statistical concepts such as correlation and it types.
- CO3 To Understand Regression Equations and properties of Regression lines.
- CO4 To find Index number and the cost of living index.
- CO5 Explain the time series, seasonal variation and its uses.
- CO6 Understand the probability concepts and solve permutation and combination problem.

SEMESTER III

CCP31 CORPORATE ACCOUNTING – I

- CO1 Understand the basic concepts relating to issue of shares and make accounting entries
- CO2 Make accounting entries for issue of debentures.
- CO3 Understand the accounting procedures related to Profits Prior to Incorporation and acquisition
- CO4 Prepare Company Final Accounts & Company Balance Shee
- CO5 Be acquainted with accounting treatment for amalgamation, absorption and reconstruction of business

CCP32 BUSINESS LAW

- CO1 Understand the contract and agreements of business which meet the business ethics.
- CO2 Able to relate performance of contract with business requirements.
- CO3 To understand the Illustrate Extent of Surety's Liability with Rights and Discharge of Surety

CO4 Impart the ratification and Requisites, Rights of Principal and Agent

CO5 Understand the Sale of Goods Act 1930.

CCP33 BANKING THEORY, LAW & PRACTICE

CO1 Define the numerous banking system and they can realize the complete Financial System modules of banking.

CO2 Enlighten the collective charge of banks and their characters in diverse area.

CO3 Discuss altered types of banks from RBI to Rural banks.

CO4 Competent to know how to open a savings account and he learns the saving and lending concept in banking.

CO5 Describe the basic rules for opening account in the bank and he learns the lending concept and bill of exchange in banking.

CO6 Summary of current banking and roles and responsibility of RBI in future advancement.

CCP34 MANAGEMENT INFORMATION SYSTEM

CO1 To understand the basic concepts of MIS and knowledge management

CO2 Know the functions and different types of information system

CO3 Understand the different types system implementation

CO4 Study the processing of group responsibility

CO5 Acquire the knowledge about maintenance of MIS

CACP35 MERCHANT BANKING

CO1 Gain knowledge about merchant banking

CO2 impart effective knowledge about public issue management

CO3 Learn about post issue management

CO4 Gain knowledge about capital market instruments

CO5 Learn about portfolio management

CSCP36 ELEMENTS OF INSURANCE

CO1 to understand the basic fundamentals of insurance

CO2 apply the fundamentals of life insurance

CO3 understand the fundamentals of marine insurance

CO4 know the different types of marine insurance policy

CO5 understand the principles of fire insurance

CNEN 35 LANGUAGE SKILLS AND COMMUNICATION -1

- CO1 After completing this unit the student will be able to read and comprehend the communication.
- CO2 Students will get an idea to plan and prepare well for speech effectively.
- CO3 The students will get an idea to use body language effectively.
- CO4 The students will learn the art of speaking over phone.
- CO5 Students will be able to handle the wrong numbers in a polite way.They will able to clear doubts, answer, enquiry.

SEMESTER IV

CCP 41 CORPORATE ACCOUNTING II

- CO1 Impart the knowledge of valuing shares and goodwill of the company
- CO2 Understand the accounting procedures for liquidation of companies
- CO3 Be acquainted with accounting procedures for banking and insurance companies
- CO4 Prepare consolidated financial statements of Holding company and its subsidiary companies
- CO5 Know the accounting procedures related to preparation of inflation accounts

CCP42 PRINCIPLES OF MARKETING

- CO1 Understand the basic thing to develop an idea about marketing and its functions.
- CO2 To know the benefits and limitations of market segmentation and enhance the students on consumer behaviour
- CO3 Helps to know the components of marketing to familiarize about four P's of marketing mix
- CO4 Understand the pricing policy, channel of distribution and promotion mix
- CO5 Can identify the recent trends in over marketing

CCP43 RELATIONAL DATABASE MANAGEMENT SYSTEMS

- CO1 The student will be able to describe the database architecture and its applications Sketch the ER diagram for real world applications Uses various ER diagram for a similar concept from various sources
- CO2 The student will be able to discuss about the relational algebra and calculus Construct various queries in SQL and PL/SQL Compiles various queries in SQL, Relational Calculus and Algebra.
- CO3 The student will be able to describe the various normalization forms apply the normalization concepts for a table of data Practices, a table and implement the normalization concepts.

CO4 The student will be able to explain the storage and accessing of data.

CO5 The student will be able to illustrate the query processing in database management and to define the concurrency control and deadlock concept.

CACP44 E-COMMERCE AND ITS APPLICATIONS

CO1 To understand the knowledge of ECommerce

CO2 Gaining knowledge on different e-business mode

CO3 Know the E-Filing systems.

CO4 Knowledge on internet operation and creation of E-Mail id

CO5 Conceive an idea of legal framework on the website strategies and design

CSCP45 INDUSTRIAL ORGANIZATION

1 Identify any type of organisation structure, its functions and the role of industries in the growth of Indian economy

2. Able to know various types of organisations and its ownership types

3. To gain knowledge of organisation in various stages such as production management, material management, stores management etc

4. Can determine good physical facilities like plant location and plant layout

5. Able to integrate the various department activities to achieve the organizational goal

CNEN45 LANGUAGE SKILLS AND COMMUNICATION II

1. After completing this unit, the student will be able to read and comprehend communication effectively.

2. The student will gain an understanding of agendas and minutes.

3. Students will learn how to plan and prepare for speeches effectively.

4. Students will learn to utilize body language effectively in communication.

SEMESTER V

CCP51 - Cost accounting I

- CO1 understand the Nature and Scope of Cost Accounting, and Computation of Cost Sheet and Tenders
- CO2 learn the preparation of Material Purchase and Contro
- CO3 Impart knowledge about Methods of pricing of Material Issues.
- CO4 study about preparation of Labour Cost Control and calculate the wages and bonus of labourers
- CO5 Gain knowledge about Distribution of Overheads

CCP52 MANAGEMENT ACCOUNTING

- CO1 Assess accounting information and make better decision
- CO2 Analyze the financial statement of any business and make decision based on it
- CO3 Compare and controlling the operating, financial expenses and also the working capital
- CO4 Predict the price of the product based on material labour and overhead expenses
- CO5 Construct various budgeted in terms of amount and quantity according the requirement of the organisation

CCP 53 BUSINESS MANAGEMENT

- CO1 Gain Knowledge pertaining to Fundamentals of management.
- CO2 Gain effective Knowledge pertaining to develop planning
- CO3 Understand organising, authority and responsibility and departmentation.
- CO4 Acquire knowledge on span of supervision, motivation , leadership and communication
- CO5 understand the techniques of control and coordination.

CCP54 INTERNET AND ITS APPLICATIONS

CO1 Gain Knowledge pertaining to Fundamentals of web resources

CO2 Gain effective Knowledge pertaining to internet explorer

CO3 Understand and creating E-Mail id

CO4 Acquire knowledge on HTML headers and viruses

CO5 Understand the recent trends in digital marketing.

CECP55B PRACTICAL AUDITING

CO1 Understand the basic concepts and types of audits

CO2 Gain effective Knowledge on the meaning of internal control, internal check and audit

CO3 Gain knowledge on vouching of trade transactions

CO4 to become familiar verification and valuation of assets and liabilities

CO5 understand the audit procedure, appointment, removal, rights and duties of an auditor and Explaining of Qualification and Disqualification of Auditors.

CECP56 FINANCIAL MANAGEMENT

CO1 Understand the basic Principles and practices of Financial management

CO2 The basic Principles and practices of capital structure decisions and dividend policy

CO3 The knowledge and practice of arriving financial Decision makings under uncertainty

CO4 Acquire practical knowledge on Calculation of working capital and credit collection procedures

CO5 Gain knowledge on leverage and portfolio management

SEMESTER VI

CCP61 COST ACCOUNTING – II

CO1 Solve the Different types costing and understanding preparation of careers in the areas of costing

CO2 Can Identify process costing of solve the preparation of cost sheet for each job and service.

CO3 Find the operating costing assess the expenses associated with the maintenance and administration

of a business on a day-to-day

CO4 Analyse marginal costing the use associated costs and potential benefits of specific business activities or financial decisions.

CO5 Gain knowledge about Reconciliation of Cost and Financial Accounts

CCP62 WEB TECHNOLOGY

CO1 Student Acquire the knowledge of Basic Html Tags.

CO2 Illustrate to apply the CSS in HTML

CO3 To Apply how to use the HTML objects in Webpage

CO4 construct the webpage Using HTML server controls

CO5 Demonstrate connecting the web page to Database.

CECP63C SERVICES MARKETING

CO1 Identify the basic needs and wants of the customers, organisations and society

CO2 Convert their basic needs and wants into product and services

CO3 Applying the idea of marketing goods and service

CO4 Classify the goods and service in different sectors

CO5 Select the appropriate channel for marketing their goods and services

CECP69B INCOME TAX AND GST

CO1 Participants will gain a comprehensive understanding of income tax laws and GST regulations. This includes knowledge of different tax structures, exemptions, deductions, and the overall legal framework governing taxation.

CO2 Students will develop practical skills related to tax compliance and filing. This includes the ability to prepare accurate and complete income tax returns .

CO3 The courses will equip individuals with the skills to make informed financial decisions based on tax implications

CO4 Participants will gain insights into the auditing and investigative aspects of taxation. This includes understanding how tax authorities conduct audits.

CO5 For those involved in business or entrepreneurship, the courses will provide insights into business taxation and the implementation of GST in the business environment

CECP 64B DATA MINING

- CO1 Enable students to acquire knowledge on the evolution of evolution of data mining and its kinds
- CO2 Understand the concepts relating to data processing
- CO3 Impart knowledge about the data warehouse
- CO4 Develop practical knowledge about the the mining
- CO5 Update the students data mining applications

CEA60 EXTENSION ACTIVITIES

CO 1 Students will refine their critical thinking abilities through the analysis of complex information encountered in extension activities.

CO 2 Participants will develop strong written and verbal communication skills as they engage in discussions and present findings from extension activities.

CO3 The course will emphasize the practical application of theoretical knowledge to real-world scenarios encountered in extension activities.

CO4 Students will cultivate teamwork, effective communication, and the utilization of diverse skills through group participation in extension activities.

CO 5 The course aims to enhance problem-solving skills and the ability to adapt to changing circumstances, preparing students for real-world challenges

CPCP67 GROUP PROJECT/INDIVIDUAL PROJECT

CO1 Students will demonstrate proficiency in planning, organizing, and executing projects, including defining objectives, allocating resources, and managing timelines effectively.

CO2 Participants will develop strong teamwork and collaboration skills, fostering an environment where diverse talents contribute to project success.

CO3 Through project challenges, students will enhance their problem-solving and critical thinking abilities, finding innovative solutions to real-world problems.

CO4 Students will refine their communication skills by presenting project outcomes effectively, both in written reports and oral presentations.

CO5 The projects will serve as a platform for students to apply theoretical knowledge gained in the course to practical situations, honing their skills in a real-world context.