#### B.COM CA 2022-23

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)

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. Leaner'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)

- 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

Name of the Paper: Financial Accounting I

Paper code: FCP11

#### COURSE OUT COMES

Unit 1 After studied unit-1, the student will be able to understand the basic fundamental of Double entry system Accounting and Bank Reconciliation Statement.

Unit2 After studied unit-2, the student will be able to prepare the Depreciation accounting.

Unit3 After studied unit-3, the student will be able to understand the accounting treatment of trade bills

Unit4 After studied unit-4, the student will be able to prepare the accounts in Final Accounts

Unit 5 After studied unit-5, the student will be able to prepare the accounts in Single Entry System

### Business Application & Accounting Software

Paper code: FCP12

Unit 1:

Create documents and format text in Microsoft Word.

Create and edit tables in Microsoft Word.

#### Unit 2:

Create presentations with images using Microsoft PowerPoint.

Design a database structure using MS Access.

Work with records within a database table in MS Access.

Generate meaningful reports from tables in MS Access.

Unit 3:

Set up a company, ledger, and voucher in Tally.

Understand the process of maintaining the daybook in Tally.

#### Unit 4:

Create and manage inventory information in Tally.

Unit 5:

Understand the concepts of Goods and Service Taxes (GST).

Learn about Tax Deducted at Source (TDS).

Understand Tax Collected at Source (TCS).

Gain insight into Service Tax and its implications.

Name of the Paper: INDIAN ECONOMY - I

Paper code: FACP13A

Course Out Comes

- 1. After studied unit-1, the student will be able to understand the various indicators of economic development.
- 2. After studied unit-2, the student will be able to understand the importance, causes and impact of population growth.
- 3. After studied unit-3, the student will be able to gain knowledge about the role of agriculture in economic development.
- 4. After studied unit-4, the student will be able to gain knowledge about the role of agriculture labour problems and remedies .
- 5. After studied unit-5, the student will be able to understand the industrial development during plan periods.

Name of the Paper: Business Statistics – I

Paper code: FACP13B

Course Out comes:

Unit 1:

Familiarization with the concept of statistics. Understanding the process of data collection.

Unit 2:

Practical exposure to calculating measures of central tendency.

Unit 3:

Practical exposure to calculating measures of dispersion.

Unit 4:

Practical exposure to calculating measures of skewness.

Unit 5:

Understanding Linear Programming Problems (LPP) and the Simplex Method.

# <u>தமிழ் இலக்கிய வரலொறு -1</u> FLT20 முதலொம் ஆண்டு – முதற் ருவம்

இப் ொடத்ழதக் கற் தொல் ின்வரும் யன்கழை மொணவர் அழடவர்

CO 1 ெங்க இலக்கியத்தில் கொணப்ப றும் வொழ்வியல்

ெிந்தழனகழை அறிந்துபகொள்வர்

K4

CO 2 அற இலக்கியம் மற்றும் தமிழ் கொப் ியங்கைின்வைி வொழ்வியல்

ெிந்தழனழயப் ப றுவர்

K5, K6

CO 3 க்தி இலக்கியங்கழைக் கற் தன் மூலம் க்தி பநறியிழனயும், குத்தறிவு

இலக்கியங்கழைக் கற் தன் வைி நல்லிணக்கத்ழதயும் பதெரிந்து ின் ற்றுவர்

K

 ${
m CO}~4$  ப ${
m f Loron}$ ியறிவ ${
m f Sol}$ ெிந்தழனத் ${
m f Sol}$ றழனப் ப றுவர்  ${
m K3}$ 

CO 5 பமொைிப் யிற்ெிக்குத் வதழவயொன இலக்கணங்கழைக் கற் ர். K Name of the Paper: Consumer Protection and Consumer Rights

Paper code: FACP13C

Course Out comes:

Unit 1:

Understanding the objectives and salient features of the Consumer Protection Rights Act 1986. Unit 2:

Understanding consumer disputes and Restrictive Trade Practices.

Unit 3:

Recognition of various consumer rights.

Unit 4:

Acquiring knowledge about the Consumer Protection Council.

Unit 5:

Learning the process of redressal of consumer grievances.

Semester: II

Name of the Paper: Financial Accounting II

Paper code:FCP21

Course Out Comes

Unit 1:

Understanding the basic fundamentals of branch accounting.

Unit 2:

Understanding the basic fundamentals of Departmental accounting.

Unit 3:

Understanding the Hire Purchase and Installment System of accounting.

Unit 4:

Ability to prepare accounts related to partnership fundamentals and reconstitution of partnership.

Unit 5:

Understanding the basics of Tally Accounting.

Name of the Paper: Software & Tally Lab

Paper code: FCP22

Compose simple letters using Word and applying formulas in Excel worksheet.

Creating simple PowerPoint slides and demonstrate Access database

Demonstrate to create, alter, shut, split company in Tally ERP 9.0.

Able to construct stock category and stock item in inventory control.

Able to calculation VAT, TDS& TCS in Tally.

Name of the Paper: INDIAN ECONOMY - II

Paper code: FACP23A

#### **Course Out Comes**

- 1. After studied unit-1, the student will be able to understand the formation of National Income.
- 2. After studied unit-2, the student will be able to acquire knowledge about the planning in India.
- 3. After studied unit-3, the student will be able to clarify the economic reforms and LPG policy.
- 4. After studied unit-4, the student will be able to understand the transport system and policy in India.
- 5. After studied unit-5, the student will be able to understand the information technology in India.

Name of the Paper: Business Statistics II
Paper code: FACP23B
_Course Out comes:
Unit 1:
Practical exposure on calculation of Correlation.
Unit 2:
Practical exposure on calculation of Regression.
Unit 3:
Practical exposure on calculation of Index Number.
Unit 4:
Practical exposure on calculation of components of time series. Unit 5:
Practical exposure on calculation of Probability.

Name of the Paper: FLT20 TAMIL-2

- CO 1 ெிற்றிலக்கியங்கைின்வைி இலக்கியச் சுழவயிழனயும் ண் ொட்டு அறிவிழனயும் ப றுவர்
- CO 2 புதுக்கவிழத வரலொற்றிழன அறிந்து பகொள்வர் K5, K6
- CO 3 திரொவிட இயக்க இலக்கியங்கழைக் கற் தன் மூலம் பமொைி உணர்வு , இன
- உணர்வு, மெத்துவம் ொர்ந்த ெிந்தழனகழைப் ப றுவர்
- <u>CO 4 தமிழ்பமொைிழயப் ிழையின்றி எழுதவும், புதிய கழலச்பொற்கழை</u> உருவொக்கவும் அறிந்து பகொள்வர்
- CO 5 வ ொட்டித் வதர்வுகைல் பவற்றி ப றுவதற்குத் தமிழ்ப் ொடத்திழனப் யன்பகொள்ளும் வழகயில் யிற்ெி ப றுவர்.

Semester: III

Name of the Paper: Corporate Accounting I

Paper code: FCP31

# Course Outcomes

Units	CO Statements	
Unit – I	After studied unit-1, the student will be able to	Understand the basic concepts relating to issue of shares and make accounting entries.
Unit – II	After studied unit-2, the student will be able to	Make accounting entries for issue of debentures.
Unit – III	After studied unit-3, the student will be able to	Understand the accounting procedures related to Profits Prior to Incorporation and acquisition
Unit – IV	After studied unit-4, the student will be able to	Prepare Company Final Accounts & Company Balance Sheet
Unit – V	After studied unit-5, the student will be able to	Be acquainted with accounting treatment for amalgamation, absorption and reconstruction of business

Name of the Paper: Management Information System

Paper code:FCP34

# **Course Outcomes**

Units	CO Statements	
Unit – I	After studied unit-1, the student will be able to	to understand the basic concepts of MIS and knowledge management
Unit – II	After studied unit-2, the student will be able to	know the functions and different types of information system
Unit – III	After studied unit-3, the student will be able to	understand the different types system implementation
Unit – IV	After studied unit-4, the student will be able to	study the processing of group responsibility
Unit – V	After studied unit-5, the student will be able to	acquire the knowledge about maintenance of MIS

Name of the Paper: MERCHANT BANKING

Paper code: FACP33

# COURSE OUTCOMES

Units	CO STATEMENT	
Unit – I	After studied unit-1, the student will be able to	gain knowledge about merchant banking.
Unit – II	After studied unit-2, the student will be able to	impart effective knowledge about public issue management
Unit – III	After studied unit-3, the student will be able to	learn about post issue management
Unit – IV	After studied unit-4, the student will be able to	gain knowledge about capital market instruments.
Unit – V	After studied unit-5, the student will be able to	learn about portfolio management.

Name of the Paper: ELEMENTS OF NSURANCE

Paper code: FSCP36

# COURSE OUTCOMES

Units	CO STATEMENT	
Unit – I	After studied unit-1, the student will be able to	to understand the basic fundamentals of insurance
Unit – II	After studied unit-2, the student will be able to	apply the fundamentals of life insurance
Unit – III	After studied unit-3, the student will be able to	understand the fundamentals of marine insurance.
Unit – IV	After studied unit-4, the student will be able to	know the different types of marine insurance policy
Unit – V	After studied unit-5, the student will be able to	understand the principles of fire insurance

Name of the Paper: Elements of Accountancy

Paper code: CNCP37

# COURSE OUTCOMES

Units	CO STATEMENT	
Unit – I	After studied unit-1, the student will be able to	to understand the basic fundamentals principles of Accountancy
Unit – II	After studied unit-2, the student will be able to	apply the accounting rules and prepare journal and ledger
Unit – III	After studied unit-3, the student will be able to	understand the fundamentals of subsidiary books
Unit – IV	After studied unit-4, the student will be able to	know the different types of accounting errors and their rectification
Unit – V	After studied unit-5, the student will be able to	Prepare the final accounts with the closing and adjustment entries

.

Name of the Paper: English III

Paper code: FLE30

#### Course Outcome Students will able to

- 1. Learn the basics of grammar
- 2. Differentiate noun from adjective
- 3. Understand the different places and functions of adjective
- 4. Practice letter writing
- 5. Write resume, Bio-data and curriculum Vitae

Semester: IV

Name of the Paper: Corporate Accounting II

Paper code: FCP41

### Course Outcomes:

Units	CO STATEMENT	
Unit – I	After studied unit-1, the student will be able to	Impart the knowledge of valuing shares and goodwill of the company.
Unit – II	After studied unit-2, the student will be able to	Understand the accounting procedures for liquidation of companies.
Unit – III	After studied unit-3, the student will be able to	Be acquainted with accounting procedures for banking and insurance companies.
Unit – IV	After studied unit-4, the student will be able to	Prepare consolidated financial statements of Holding company and its subsidiary companies.
Unit – V	After studied unit-5, the student will be able to	Know the accounting procedures related to preparation of inflation accounts.

Name of the Paper: PRINCIPLES OF MARKETING

Paper code: FCP42

### Course Outcomes:

Units	CO STATEMENT	
Unit – I	After studied unit-1, the student will be able to	know the basic principles and practices of marketing.
Unit – II	After studied unit-2, the student will be able to	to be aware of the importance of market segmentation
Unit – III	After studied unit-3, the student will be able to	to understand the pricing mechanism of marketing and the marketing mix pattern
Unit – IV	After studied unit-4, the student will be able to	articulate sales Promotional techniques used in modern marketing. And different channels of distribution
Unit – V	After studied unit-5, the student will be able to	Explore the recent trends in marketing

Name of the Paper: E-Commerce & Its application

Paper code: FACP44

# Course Out Comes

Units	CO STATEMENT	
Unit – I	After studied unit-1, the student will be able to	To understand the knowledge of E-  Commerce
Unit – II	After studied unit-2, the student will be able to	Gaining knowledge on different e- business model
Unit – III	After studied unit-3, the student will be able to	Know the E-Filing systems.
Unit – IV	After studied unit-4, the student will be able to	Knowledge on internet operation and creation of E-Mail id
Unit – V	After studied unit-5, the student will be able to	Conceive an idea of legal framework on the website strategies and design

Name of the Paper: Advertisement and Salesmanship

Paper code: FNCP46

Course Out Comes

Units	CO Statement	
Unit - I	After studied unit-1, the student will be able to	Impart knowledge on origin and concept advertising
Unit - II	After studied unit-2, the student will be able to	Get practical knowledge about various media of advertising and advertising agencies
Unit - III	After studied unit-3, the student will be able to	Get familiarized about advertisement copy
Unit - IV	After studied unit-4, the student will be able to	Acquired knowledge on fundamental concept of salesmanship
Unit - V	After studied unit-5, the student will be able to	Impart knowledge on duties & responsibilities of salesmanship

Name of the Paper: English IV

Paper code: FLE40

1. Learn the basics of grammar

- 2. To learn verb and adverb and know to differentiate them
- 3. To write reports
- 4. To comprehend a passage and answer the specific questions