

# Annai Hajira Women's College

Melaplayam Tirunelveli - 627005

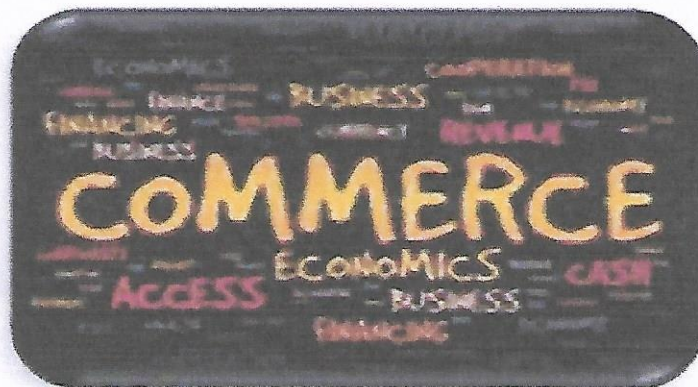
(A Unit of As-Sathiq Educational Society)

(Affiliated to Manonmaniam Sundaranar University)

Department of Commerce (Batch II)

PO, PSO AND CO – A CODE

2020 -2023



Department of  
Commerce

Mail id: [commerce.II@annaihajiracollege.com](mailto:commerce.II@annaihajiracollege.com)

**PROGRAMME OUTCOMES**

<b>Programme Outcomes</b>	
<b>PO1</b>	After completion B.Com degree, students are able to get theoretical and practical exposure in the Commerce sector.
<b>PO2</b>	Students gain thorough knowledge in basics of Accounting and Finance.
<b>PO3</b>	Students are able to understand Accounting Issues related to business.
<b>PO4</b>	Gain knowledge about Business Ethics.
<b>PO5</b>	Enhance the skill to evolve business strategies.
<b>PO6</b>	Able to enhance their communication skill and professional skill.
<b>PO7</b>	Strengthen their knowledge in varied aspects and areas of Commerce.
<b>PO8</b>	Develop entrepreneurial skills with effective communication and soft skills.
<b>PO9</b>	Understand the basics of business along with starting new business units and legal provisions.
<b>PO10</b>	Able to understand the evolution of commerce.
<b>PO11</b>	Update the students with current trend in business.
<b>PO12</b>	Students can understand the challenges of operating business and measures to overcome these challenges.
<b>PO13</b>	Analyse the scope of the business by adopting modern technology in the business practice.
<b>PO14</b>	Ability to work in teams by strengthening group dynamics.
<b>PO15</b>	Students will be ready for employment in functional areas like accounting, taxation, banking, insurance and corporate laws.
<b>PO16</b>	Foster a great deal of interest in research related to business or industry.

**PROGRAMME SPECIFIC OUTCOME**

The strategy precise upshot for students after crowning a Bachelor of Commerce are that they will be:

<b>PSO1</b>	Apply Management accounting concepts in determining and managing cost, revenue, pricing and budgetary techniques.
<b>PSO2</b>	Solve problems related to employer, employee and investor with legal protection.
<b>PSO3</b>	Prepare financial statement of business using accounting principles, concepts, convention and provisions.
<b>PSO4</b>	Implement traditional and modern strategy and practices of Costing, Banking, Economics, Marketing, Management, Auditing and Taxation.
<b>PSO5</b>	Use Mathematical & Statistical tools in Academics, Business and Research.
<b>PSO6</b>	Enhance Practical and communicative knowledge using Professional English.

## FIRST SEMESTER

Sub - Code	Subject Title	Lecture Hours	Credits
A1TL11	Part – I Language – Pothu Tamil I	6	4
A2EN11	Part – II Language –Communicative English I	6	4
AMCO11	Part III Core 1 : Financial Accounting-I	5	4
AMCO12	Part III Core 2: Business Organisation	4	4
APCM11	Part III Add on Major: Professional English for Commerce & Management I	4	4
AACO11	Part III Allied I : Business Economics	3	3
AEVS11	Part IV : Common : Environmental Studies	2	2
Total(7 Theory Courses)		30	25

## SECOND SEMESTER

Sub - Code	Subject Title	Lecture Hours	Credits
A1TL21	Part – I Language – Pothu Tamil II	6	4
A2EN21	Part – II Language –Communicative English II	6	4
AMCO21	Part III Core 3 : Financial Accounting -II	5	4
AMCO22	Part III Core 4 : Principles of Management	4	4
APCM21	Part III Add on Major: Professional English for Commerce & Management II	4	4
AACO21	Part III Allied II : Marketing	3	3
AVBE21	Part IV : Common : Value Based Education	2	2
Total(7 Theory Courses)		30	25

### THIRD SEMESTER

Sub - Code	Subject Title	Lecture Hours	Credits
AMCO31	Part III : Core 5: Advanced Financial Accounting- I	6	4
AMCO32	Part III Core 6: Business Statistics	5	4
AMCO33	Part III Core 7 : Banking	5	4
AMCO34	Part III Core 8: Human Resources Management	5	4
AACO31	Part III Allied III: Company Organisation	3	3
ANCO31	Part IV Non Major Elective I Introduction to Accountancy	2	2
ASCO31	Part III Skill Based I - Core: Business Communication	4	4
AYOG3A	Yoga	2	2
Total (8 Theory Courses )		30	25

### FOURTH SEMESTER

Sub – Code	Subject Title	Lecture Hours	Credits
AMCO41	Part III Core9 : Advanced Financial Accounting-II	6	4
AMCO42	Part III Core 10: Business Mathematics	5	4
AMCO43	Part III Core 11: Capital Market	5	4
AMCO44	Part III Core 12 : Import & Export Procedures	5	4
AACO41	Part III Allied IV: Computer Applications in Business	3	3
ANCO42	Part IV Non Major Elective II Human Rights	2	2
ASCO41	Part III Skill Based II – Core : Entrepreneurship Development	4	4
A5EA41	Part V : Extension Activity	---	1
ACDE41	Part IV Common : Computer for Digital Era	2	2
Total (8 Theory Courses+1 Extension Activity )		30	26

### FIFTH SEMESTER

Sub - Code	Subject Title	Lecture Hours	Credits
AMCO51	Part – III Core 13: Corporate Accounting I	6	4
AMCO52	Part – III Core 14: Cost Accounting	6	4
AMCO53	Part III Core 15 : Business Law	6	4
AMCO54	Part – III Core 16 : Research Methodology	5	4
AECO51	Part - III Major Elective I: Income Tax law & Practice I	5	4
ACSB51	Part – IV: Skill Based III Common :Personality Development	2	2
Total (6 Theory Courses)		30	22

### SIXTH SEMESTER

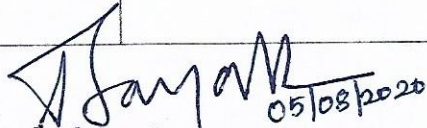
Sub - Code	Subject Title	Lecture Hours	Credits
AMCO61	Part – III Core 17: Corporate Accounting II	5	4
AMCO62	Part – III Core 18: Management Accounting	5	4
AMCO63	Part III Core 19 : Industrial Law	5	4
AMCO64	Part – III Core 20 Auditing	4	4
AECO61	Part - III Major Elective II: Income Tax law & Practice II	5	4
AMCO6P	Part III Major Project	6	4
	Common : Naan Mudhalvan	---	2
Total (5 Theory Courses + 1 Project+ 1 Naan Mudhalvan)		30	26


**COURSE OUTCOME****I SEMESTER**

<b>Course Code</b>	<b>Course Name</b>	<b>Course outcome</b>
AMCO11	Part III Core 1 Financial Accounting I	The students are able to <b>CO1:</b> Acquire conceptual knowledge of financial accounting <b>CO2:</b> Impart skills for recording various kinds of business transactions <b>CO3 :</b> Have the ability to identify and analyse financial accounting problems and opportunities in real life situations <b>CO4 :</b> Will enable the students to campaign practice and theoretical knowledge of financial accounting <b>CO5 :</b> Develop awareness of emerging trends in Financial Accounting
AMCO12	Part III Core 2 Business Organisation	The students are able to <b>CO1:</b> Understand business and its role in society. <b>CO2:</b> Enable the students to understand business activities. <b>CO3 :</b> Distinguish between profit and non profit business <b>CO4 :</b> Identify the primary functional areas within a business and describe their contribution to the organisation <b>CO5 :</b> Identify the business stakeholders and describe their relationship with business organizations.
APCM11	Part III Add on Major Professional English for Commerce and Management I	The students are able to <b>CO1 :</b> Develop the language skills of students by offering adequate practice in Professional context <b>CO2 :</b> To develop strategic competence that will help in efficient communication <b>CO3 :</b> Understand the Importance of reading for life <b>CO4 :</b> Read Independently unfamiliar texts in comprehension <b>CO5 :</b> Write simple sentences without committing error of spelling or grammar.
AACO11	Part III Allied I Business Economics	The students are able to <b>CO1 :</b> Know the role of business economics in decision meeting <b>CO2 :</b> Understand the methods of measuring price elasticity of demand <b>CO3 :</b> Familiarise the students in the basic concept of economics <b>CO4 :</b> Know the factors of production and their characteristics <b>CO5 :</b> Make students to understand the demand and supply analysis in business applications
AEVS11	Part IV : Common Environmental Studies	The students are able to <b>CO1.</b> An Environmental Studies major will be able to recognize the physical, chemical, and biological components of the earth's systems and show how they function. <b>CO2.</b> An Environmental Studies major will be able to apply lessons from various courses through field experiences. <b>CO3.</b> An Environmental Studies major will be able to do independent research on human interactions with the environment.

## II SEMESTER

AMCO21	Part III Core 3 Financial Accounting II	<p>The students are able to</p> <p><b>CO1</b> : Enhance the critical and analytical approach different types of accounting</p> <p><b>CO2</b> : Provide real life opportunities to manage business account</p> <p><b>CO3</b> : Know about consignment</p> <p><b>CO4</b> : Understand the accounts on non trading concern</p> <p><b>CO5</b> : have knowledge about joint venture</p>
AMCO22	Part III Core 4 Principles of management	<p>The students are able to</p> <p><b>CO1</b> : Familiarize the students with concepts of principles of management</p> <p><b>CO2</b> : Impart knowledge for the functions of management among the students</p> <p><b>CO3</b>: Enable the students to study the evolution of management.</p> <p><b>CO4</b> : Learn the application of the principles in an organisation.</p> <p><b>CO5</b> : Enable the effective and barriers communication in the organization</p>
ACPM21	Part III Add on Major Professional English for Commerce and Management I	<p>The students are able to</p> <p><b>CO1</b> : Develop the language skills of students by offering adequate practice in Professional context</p> <p><b>CO2</b> : To develop strategic competence that will help in efficient communication</p> <p><b>CO3</b> : Understand the Importance of reading for life</p> <p><b>CO4</b> : Read Independently unfamiliar texts in comprehension</p> <p><b>CO5</b>: Write simple sentences without committing error of spelling or grammar.</p>
AACO21	Part III Allied II Marketing	<p>The students are able to</p> <p><b>CO1</b> : Understand the basic marketing concept in today era</p> <p><b>CO2</b> : Create skills to develop marketing strategies based on product , place and promotion</p> <p><b>CO3</b> : Give an idea about product policy</p> <p><b>CO4</b> : Introduce about promotion programmes</p> <p><b>CO5</b> : Enlighten the students about marketing functions.</p>
AVBE21	Part IV : Common Value Based Education	<p>The students are able to</p> <p><b>CO1</b> : Gain deeper understanding about the purpose of their life</p> <p><b>CO2</b> : Become value based professionals</p> <p><b>CO3</b> : Start applying the essential steps to become good leaders</p> <p><b>CO4</b> : Review different opinion about values.</p> <p><b>CO5</b> : Face the outer world with the right attitude and value.</p>

  
 Head of the Department  
**COMMERCE**  
 Annai Hajira Women's College,  
 Melapalayam - 627 005.

  
 PRINCIPAL 05/08/2020  
**ANNAI HAJIRA WOMEN'S COLLEGE**  
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### III Semester

AMCO31	Part III : Core 5 Advanced Financial Accounting I	The students are able to <b>CO1</b> : Know the system of accounting followed in branches and departments of business organisation <b>CO2</b> : Know the pattern of recording transactions in higher purchase and instalments purchase system <b>CO3</b> : Analyse the accounting treatment to be followed at time of insolvency of an individual taking a leave of a property <b>CO4</b> : Know about the royalty account <b>CO5</b> : Understand about the insolvency account
AMCO32	Part III Core 6: Business Statistics	The students are able to <b>CO1</b> : Provide basic knowledge of statistical techniques as are applicable to business <b>CO2</b> : Enable the students to apply statistical techniques for quantification of data in business <b>CO3</b> : Enable the use of statistical graphical and algebraic wherever is relevant <b>CO4</b> : To have a proper understanding of statistical applications in Economics and Management <b>CO5</b> : Solve a range of problems using the techniques covered
AMCO33	Part III Core 7 Banking	The students are able to <b>CO1</b> : Create an idea of modern banking <b>CO2</b> : Familiarize the students in banking activities <b>CO3</b> : Gather knowledge on banking system in India <b>CO4</b> : Provide knowledge about central banks <b>CO5</b> : Understand about better customer relationship
AMCO34	Part III Core 8: Human Resource Management	The students are able to <b>CO1</b> : Study about the importance of Human resource <b>CO2</b> : Study the techniques of performance appraisal of employees <b>CO3</b> : Know the methods to readdress the grievances of employees <b>CO4</b> : Know the training methods <b>CO5</b> : Understand about collective bargaining and industrial relatives
AACO31	Part III Allied III: Company organisation	The students are able to <b>CO1</b> : Provide the fundamental exposure to students on the basic concepts of the company <b>CO2</b> : Enable the students to learn about functioning of the company <b>CO3</b> : Know about the kinds of meeting <b>CO4</b> : Know about the meeting of shareholders <b>CO5</b> : Know about the company management
ASCO31	Part III Skill Based I - Core Business Communication	<b>CO1</b> : Equip the students effectively to acquire skills with reading, writing , comprehensive and communication. <b>CO2</b> : Make them use electronic media for business communication <b>CO3</b> : Provide an outline to effective communication <b>CO4</b> : Draft effective business correspondence with brevity and clarity <b>CO5</b> : Know about technology in business communication

AYOG31	Yoga	The students are able to <b>CO1</b> : Have good health <b>CO2</b> : Practice mental hygiene <b>CO3</b> : Possess promotional stability <b>CO4</b> : To attain higher level of consciousness <b>CO5</b> : To integrate moral values
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**IV Semester**

AMCO41	Part III Core9 Advanced Financial Accounting II	The students are able to <b>CO1</b> : Know about the amalgamation of forms <b>CO2</b> : Understand about the accounting procedures like insolvency of a partner, Garner vs Murray rule <b>CO3</b> : Understand the nature and system of accounting follow the convention forms <b>CO4</b> : Know the procedures to be followed at the time of admission, retirement and test of the partner <b>CO5</b> : Know the procedures to be followed at the time of resolution of partnership business
AMCO42	Part III Core10 Business Mathematics	The students are able to <b>CO1</b> : Provide basic knowledge of Mathematical techniques as are applicable to business <b>CO2</b> : Provide logical data to find out practical solutions for the managerial problems <b>CO3</b> : Analyse and demonstrate mathematical skills <b>CO4</b> : Use equations , functions and mathematical expressions and relationships in a variety interest
AMCO43	Part III Core11 Capital Market	The students are able to <b>CO1</b> : Understand the meaning and importance of financial and capital market. <b>CO2</b> : Create an interest, students towards top market investment <b>CO3</b> : Know about the function of stock exchange <b>CO4</b> : Know about the Derivatives <b>CO5</b> : Understand about SEBI
AMCO44	Part III Core12 Import and Export procedures	The students are able to <b>CO1</b> : Identify the procedures regarding import and export business <b>CO2</b> : Motivate the students involving business activities <b>CO3</b> : Understand about the international trends <b>CO4</b> : Know about the export and import procedures <b>CO5</b> : Understand about the balance of kinds
AACO41	Part III Allied IV Computer Application in business	The students are able to <b>CO1</b> : Know the application of E-Commerce <b>CO2</b> : Know about online trading <b>CO3</b> : Understand the E-payment systems <b>CO4</b> : Know about EDI <b>CO5</b> : Understand the marketing techniques
ASCO41	Part III Skill Based II – Core Entrepreneurship	The students are able to <b>CO1</b> : Develop and strengthen the entrepreneurship quality among the students

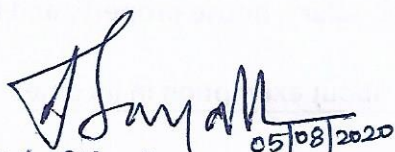
	Development	<b>CO2</b> : Know the source of help and support available for starting a small scale industry <b>CO3</b> : Understand about the small business <b>CO4</b> : Know about the launching of new business <b>CO5</b> : Know about the methods of project appraisal
ACDE4A	Part IV Common Computer for Digital Era	The students are able to <b>CO1</b> : Create the awareness about digital India among the student community <b>CO2</b> : Make the student to understand the role of computer in the day to day living <b>CO3</b> : Create the awareness about the e-learning and security issues <b>CO4</b> : Apply the computing technology in their day to day life <b>CO5</b> : Identify the areas where he can extend the digital computing for their benefits.

#### V Semester

AMCO51	Part – III Core 13: Corporate Accounting I	The students are able to <b>CO1</b> : To study the issue, allotment and forfeiture of shares of companies. <b>CO2</b> : To prepare final accounts according to Companies Act, 2013. <b>CO3</b> : To know how to value the goodwill and shares.
AMCO52	Part – III Core 14: Cost Accounting	The students are able to <b>CO1</b> : To keep the student conversant with the ever <b>CO2</b> : Enlarging frontiers of Cost Accounting Knowledge. <b>CO3</b> : To Study about Elements of Costing. <b>CO4</b> : To know how to prepare Process costing. <b>CO5</b> : To enlight the knowledge about Operating Costing.
AMCO53	Part – III Core 15: Business Law	The students are able to <b>CO1</b> : To understand the definition of business law. <b>CO2</b> : To study the scope and boundaries of business law. <b>CO3</b> : An overview of Indian Contract Act 1872. <b>CO4</b> : To gain knowledge about Sale of Goods Act.
AMCO54	Part – III Core 16: Research Methodology	The students are able to <b>CO1</b> : To understand the basic concepts of research and its methodologies. <b>CO2</b> : To organize and conduct research in a more appropriate manner. <b>CO3</b> : Application knowledge of Statistical Tools for Analysis.
AECO51	Part - III Major Elective I: Income Tax Law & Practice I	The students are able to <b>CO1</b> : To understand the basic concepts of income tax <b>CO2</b> : To study the provisions regarding computation of first three heads of income i.e., salary, house property and business income. <b>CO3</b> : To gain knowledge about exemption in Income.
CCSB51	Part – IV Common: Skill Based III: Personality Development	The students are able to <b>CO1</b> : . To know the self esteem of themselves. <b>CO2</b> : Gain communication knowledge. <b>CO3</b> : . To obtain the knowledge of Goal setting.

## VI Semester

AMCO61	Corporate Accounting II	<p>The students are able to</p> <p><b>CO1:</b> To know the preparation of liquidator's final statement of accounts</p> <p><b>CO2:</b> To prepare the final accounts of banking company in a schedule form.</p> <p><b>CO3:</b> To train the students to prepare final accounts under double account system.</p>
AMCO62	Management Accounting	<p>The students are able to</p> <p><b>CO1 :</b> To enable the students to know the importance of management accounting and its concepts.</p> <p><b>CO2 :</b> To enhance the knowledge in Fund flow and Cash flow Statement.</p> <p><b>CO3 :</b> To analyse Budget and Budgetary Control.</p> <p><b>CO4 :</b> To know the Methods of Capital Budgeting.</p> <p><b>CO5 :</b> To gain the knowledge on Break Even Analysis and Marginal Costing.</p>
AMCO63	Industrial Law	<p>The students are able to</p> <p><b>CO1 :</b> To acquaint knowledge on industrial relations framework in our country</p> <p><b>CO2 :</b> To study various rights and benefits available to the workmen under the legislations.</p> <p><b>CO3 :</b> To understand and have a review in industrial Disputes.</p> <p><b>CO4 :</b> To Study the Acts Under Trade Union And consumers.</p>
AMCO64	Auditing	<p>The students are able to</p> <p><b>CO1 :</b> To know the importance of audit in commercial and non-commercial organizations.</p> <p><b>CO2 :</b> To understand the procedures to be followed while auditing the business.</p> <p><b>CO3 :</b> To know the duties and liabilities of company Auditors.</p> <p><b>CO4 :</b> To gain knowledge about qualification and Appointment of auditor.</p>
AECO61	Income Tax Law & Practice II	<p>The students are able to</p> <p><b>CO1 :</b> To know the procedure for assessment and types of assessment.</p> <p><b>CO2 :</b> To understand the computation of tax liability of individuals.</p> <p><b>CO3 :</b> Gain practical knowledge about Income under the head Other Sources.</p> <p><b>CO4 :</b> To enlight knowledge about the deductions from Gross Total Income.</p>

  
 05/08/2020

**Head of the Department**  
**COMMERCE**  
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