



Annai Hajira Women's College

Melaplayam Tirunelveli - 627005

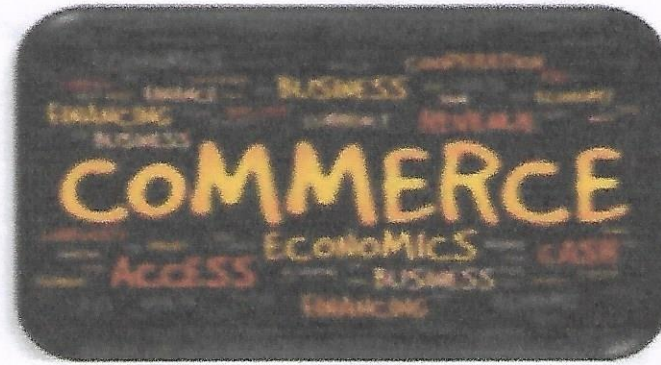
(A Unit of As-Sathiq Educational Society)

(Affiliated to Manonmaniam Sundaranar University)

Department of Commerce (Batch II)

PO, PSO AND CO -C CODE

2021 - 2024



Department of
Commerce

Mail id: commerce.ii@annaihajiracollege.com

PROGRAMME OUTCOMES

PO1	After Completion of B.Com Degree, students gain a thorough grounding in the fundamentals of Commerce.
PO2	B.Com Degree provides a systematic and rigorous learning and exposure to Banking and Finance related disciplines.
PO3	Students can get theoretical and practical knowledge in the field of Commerce and equip themselves to face various challenges in Commerce and business.
PO4	Students have in-depth understanding of all core areas specifically Advanced Accounting, Human Resource Management, Capital Market, Auditing and Research Methodology and Taxation.
PO5	Students learn the qualities of an entrepreneur and can independently start their own business..
PO6	Student get knowledge about conventional as well as contemporary areas in the discipline of Commerce.
PO7	Students are well versed in national as well as international business trends.
PO8	To facilitate the students for conducting business, accounting and auditing practices, role of regulatory bodies in corporate and financial sectors nature of various financial instruments.
PO9	Students are able to find various career opportunities in various domains like Accounting, Marketing and Management.
PO10	Students can enhance their managerial, problem-solving and decision-making skill.
PO11	Students gain basic knowledge in Computer and its applications in business.
PO12	Students can prove their excellence in Professional exams like CA,CMA,ACS etc.,
PO13	Students can apply higher level knowledge in changing scenario of Marketing, Economics and Management from with national to global perspective.
PO14	Students can pursue higher education and they can do research in the field of business and Commerce.
PO15	Students are familiar with the concepts of Taxation.
PO16	This program will provide Finance companies, Insurance Companies, Banks, Industries with well –trained employees.

PROGRAMME SPECIFIC OUTCOME

The strategy precise upshot for students after crowning a Bachelor of Commerce are that they will be:	
PSO1	Students will exhibit their skills on teamwork, lifelong learning and continuous professional development with ethics.
PSO2	Students are able to play roles of businessmen, entrepreneur, managers, consultant, which will help learners to possess knowledge and other soft skills and to react aptly when confronted with critical decision making.
PSO3	Students also acquire skills to work as tax, consultant, audit assistant and other financial supporting services.
PSO4	Apply decision-making skill through costing methods and practical application of management accounting principles.
PSO5	Use their knowledge on the basic accounting principles and the latest application oriented corporate accounting methods.

FIRST SEMESTER

Sub - Code	Subject Title	Lecture Hours	Credits
C1TL11	Part – I Language – Pothu Tamil I	6	4
C2EN11	Part – II Language – Communicative English I	6	4
CMCO11	Part III Core 1 : Financial Accounting-I	5	4
CMCO12	Part III Core 2: Business Organisation and Management	4	4
CPCM11	Part III Add on Major: Professional English for Commerce & Management - I	4	4
CACO11	Part III Allied I : Business Economics	3	3
CEVS11	Part IV : Environmental Studies	2	2
Total (7 Theory Courses)		30	25

SECOND SEMESTER

Sub - Code	Subject Title	Lecture Hours	Credits
C1TL21	Part – I Language – Pothu Tamil II	6	4
C2EN21	Part – II Language – Communicative English II	6	4
CMCO21	Part III Core 3 : Financial Accounting -II	5	4
CMCO22	Part III Core 4 : Principles of Insurance	4	4
CPCM21	Part III Add on Major: Professional English for Commerce & Management II	4	4
CACO21	Part III Allied II : Marketing	3	3
CVBE21	Part IV : Value Based Education	2	2
Total (7 Theory Courses)		30	25

THIRD SEMESTER

Sub - Code	Subject Title	Lecture Hours	Credits
C1TL31	Part – I Language – Pothu Tamil III	6	4
C2EN31	Part – II Language – General English I	6	4
CMCO31	Part III : Core 5: Advanced Financial Accounting	5	4
CMCO32	Part III Core 6: Banking Theory Law & Practice	4	4
CACOP1	Part III Allied III: Computer Applications in Business	3	3
CNCO32	Non Major Elective I Consumer Protection	2	2
CSCO31	Skill Based I –Core : Business Communication	4	4
CYOG31	Yoga	2	2
Total (8 Theory Courses)		30	25

FOURTH SEMESTER

Sub Code	Subject Title	Lecture Hours	Credits
C1TL41	Part – I Language - Pothu Tamil IV	6	4
C2EN41	Part – II Language – General English II	6	4
CMCO41	Part III Core 7 : Quantitative Techniques	5	4
CMCO42	Part III Core 8: Logistic Management	4	4
CACOP2	Part III Allied IV: Application of Tally in Accounting	3	3
CNCO42	Non Major Elective II Human Rights	2	2
CSCO41	Part III Skill Based II – Core : Entrepreneurship Development	4	4
C5EA41	Part V : Extension Activity	---	1
	Common : Naan Mudhalvan	---	2
Total (7 Theory Courses+1 Extension Activity +1 Naan Mudhalvan)		30	28

FIFTH SEMESTER

Sub - Code	Subject Title	Lecture Hours	Credits
CMCO51	Part – III Core 9: Corporate Accounting	6	4
CMCO52	Part – III Core 10: Cost Accounting	6	4
CMCO53	Part III Core 11 : Business Law	6	4
CMCO54	Part – III Core 12 : Research Methodology	5	4
CECO51	Part - III Major Elective I: Income Tax law & Practice	5	4
CCSB51	Part – IV Common: Skill Based III: Personality Development	2	2
Total (6 Theory Courses +1 Naan Mudhalvan)		30	22

SIXTH SEMESTER

Sub - Code	Subject Title	Lecture Hours	Credits
CMCO61	Part – III Core 13: Special Accounts	5	4
CMCO62	Part – III Core 14: Management Accounting	5	4
CMCO63	Part III Core 15 : Industrial Law	5	4
CMCO64	Part – III Core 16: Auditing & Corporate Governance	4	4
CECO61	Part - III Major Elective II: Business Taxation	4	4
CMCO6P	Major Project	7	7
Total (5 Theory Courses + 1 Project)		30	27

COURSE OUTCOME
I Semester

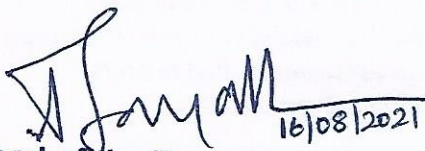
Course Code	Course Name	Course outcome
CMCO11	Part III Core 1 Financial Accounting I	The students are able to 1. To understand book keeping and accounting concepts, conventions and accounting information. 2. To prepare financial statements in accordance with generally accepted accounting principles. 3. To understand about the preparation of Bank Reconciliation Statement. 4. To estimate the Bill of Exchange and its accounting treatment. 5. To demonstrate the understanding of the various methods of depreciation. 6. To ascertain the procedures of single entry and double entry system
CMCO12	Part III Core 2: Business Organisation & Management	The students are able to 1. To know the various forms of business organisation and its functions. 2. To acquire knowledge about manufacturing and service sector in India. 3. To understand the latest developments and technological innovations in the organisation of business. 4. To develop knowledge about evolution of management thoughts and to better understanding of planning and decision making. 5. To give an idea about organisation structure and different types of organisation. 6. To provide an idea about leadership, theories of motivation, importance of communication and principles of co-ordination.
CPCM11	Part III Add on Major: Professional English for Commerce and Management I	The students are able to 1. Recognise their own ability to improve their own competence in using the language 2. Use language for speaking with confidence in an intelligible and acceptable manner 3. Understand the importance of reading for life, Read independently unfamiliar texts with comprehension 4. Understand the importance of writing for academic purpose 5. Write simple sentences without committing error in spelling or grammar
CACO11	Part III Allied I : Business Economics	The students are able to 1. To understand business economics and importance of business economics for managerial decision making. 2. To determine the position of firms using demand and supply conditions. 3. To analyse cost effective production techniques. 4. To use the demand estimation to forecast demand trends and change.

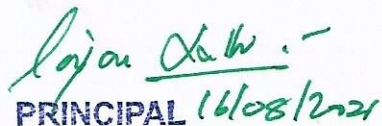
		<p>5. To analyse market situations to establish market equilibrium.</p> <p>6. To examine pricing theory to decide on strategies.</p>
CEVS11	Part IV : Environmental Studies	<p>The students are able to</p> <ol style="list-style-type: none"> 1. An Environmental Studies major will be able to recognize the physical, chemical, and biological components of the earth's systems and show how they function. 2. An Environmental Studies major will be able to apply lessons from various courses through field experiences. 3. An Environmental Studies major will be able to do independent research on human interactions with the environment.

II Semester

Course Code	Course Name	Course outcome
CMCO21	Part III Core 3 : Financial Accounting II	<p>The students are able to</p> <ol style="list-style-type: none"> 1. To know the similarities between consignment and joint venture. 2. To prepare various accounts namely accounts of non-trading concern and professionals, royalties. 3. To understand the facts related to consignment and joint venture with normal and abnormal losses. 4. To know about the preparation of balance sheet and income and expenditure account. 5. To identify the nature of expenses as capital and revenue for correct presentation in the final accounts of any company. 6. To know about the differences between hire purchase and instalment system. 7. To evaluate the process of royalties with minimum rent and short workings.
CMCO22	Part III Core 4 : Principles of Insurance	<p>The students are able to</p> <ol style="list-style-type: none"> 1. To know the overall aspects of Life Insurance and General Insurance. 2. To understand the classification of Life Insurance. 3. To understand the concept of Fire Insurance. 4. To understand the concept and progress of Marine Insurance in India. 5. To ascertain the principles of Personal Accident Insurance, Motor Insurance, Burglary Insurance, Agricultural Insurance and Health Insurance.
CCPM21	Part III Add on Major: Professional English for Commerce and Management I	<p>The students are able to</p> <ol style="list-style-type: none"> 1. Attend interviews with boldness and confidence. 2. Adapt easily into the workplace context, having become communicatively competent. 3. Apply to the Research & Development organisations/ sections in companies and offices with winning proposals.
CACO21	Part III Allied II : Marketing	<p>The students are able to</p> <ol style="list-style-type: none"> 1. To understand the nature, importance and classification

		<p>of markets.</p> <ol style="list-style-type: none"> 2. To understand the functions of marketing and marketing mix. 3. To evaluate the life cycle of products. 4. To understand about the product line and product life cycle through modification. 5. To know the various channels of distribution. 6. To know the concept of International Marketing, Import and Export Marketing.
CVBE21	Part IV : Value Based Education	<p>The students are able to</p> <ol style="list-style-type: none"> 1: Identify the contribution of social reformers and factors that influence social justice 2: Compare and list the legal rights provided to women, children, Dalits, minorities and physically challenged as per human rights and Indian constitution 3: Stay as a responsible citizen and raise voice for any violence against women 4: analyze the prospects and challenges in mass media role of media in 5: assess the influence of new media on children and youth and use them to inculcate communal harmony and social justice 6: frame their own personal values based on social ethics to moderate the social issues and lead a secular society


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


 PRINCIPAL 16/08/2021
ANNAI HAJIRA WOMEN'S COLLEGE
MELAPALAYAM - 627 005.

III Semester

Course Code	Course Name	Course outcome
CMCO31	Part III : Core 5: Advanced Financial Accounting	The students are able to 1. To understand the accounting system of branch and departmental accounts. 2. To know the preliminaries before admitting a person as a partner. 3. To understand the various kinds of goodwill treatment followed in partnership accounts. 4. To understand the dissolution of partnership and partnership firms. 5. To understand the insolvency of a partner or all partners and the Garner Vs Murray rule. 6. To prepare the accounts for amalgamation of firms
CMCO32	Part III Core 6: Banking Theory Law & Practice	The students are able to 1. To understand the basic concept used in banking. 2. To know the various kinds of banking and their functions. 3. To know the banking product or services. 4. To know the development of technology in banking company. 5. To know the Reserve Bank of India and their importance in banking industry.
CACOP1	Part III Allied III: Computer Applications in Business	The students are able to 1. To understand the basic concepts and terminologies used. 2. To familiarize in MS Word. 3. To familiarize in MS PowerPoint. 4. To prepare a document in excel program. 5. To know the internet protocols, to compose and view email etc
CNCO32	Non Major Elective I Consumer Protection	The students are able to 1. To familiarize with the rights of consumer, the social framework of consumer rights. 2. To know the exploitations of consumers in different ways 3. To know the various rights of consumers in Consumer Protection Act 4. To know the practical issues in consumer related matters. 5. To know about the various forms of complaint.
CSCO31	Skill Based I –Core : Business Communication	The students are able to 1. To know the barriers of communication and essentials of a good business communication. 2. To know the various kinds of business correspondence and to include the important points to be covered. 3. To know the banking, insurance and agency correspondence. 4. To know different secretarial correspondence. 5. To know how to prepare an effective resume and technical developments in the field of communication
CYOG31	Yoga	The students are able to 1. Maintain mental stability. 2. Reduce stress. 3. Mudras helps to reduce mensurational problems. 4. Maintain healthy life.

IV Semester

Course Code	Course Name	Course outcome
CMCO41	Part III Core 7 : Quantitative Techniques	<p>The students are able to</p> <ol style="list-style-type: none"> 1. To analyse the practical applications of Analytical Geometry in business field. 2. To know about matrix algebra, scalar multiplication and also to find out the inverse of a matrix. 3. To know the measures of central tendency and to apply to measure averages. 4. To apply the tools on measures of dispersion that are useful for estimating variations. 5. To apply the various methods for calculating correlation coefficient. 6. To apply regression analysis for estimating values for future period. 7. To understand the concepts about indices and time series.
CMCO42	Part III Core 8: Logistic Management	<p>The students are able to</p> <ol style="list-style-type: none"> 1. To introduce basic concepts in logistics with special emphasis on maritime shipping. 2. To understand multimodal transport concept and inventory services. 3. To understand the concept of life cycle support and measurement system. 4. To know about electronic data interchange standards. 5. To familiarise with multimodal transport and warehouse resources and strategies.
CACOP2	Part III Allied III: Application of Tally in Accounting	<p>The students are able to</p> <ol style="list-style-type: none"> 1. To develop the computerised knowledge in accounting. 2. To impart the basic principles and concepts of computerized accounting. 3. To gain knowledge on the use and application of tally. 4. To learn about the concept of vouchers. 5. To create company in tally. 6. To create knowledge of inventory accounting. 7. To create knowledge of budgetary control. 8. To make use of cost category and cost centres in vouchers.
CNCO42	Non Major Elective II Human Rights	<p>The students are able to</p> <ol style="list-style-type: none"> 1. To impart basic knowledge about human rights and its types. 2. To know about violation patterns and action against such violations by law. 3. To understand about the rights of disabled persons. 4. To know about the legal provisions of bonded labour. 5. To understand about the minority rights commission and its functions.
CSCO41	Part III Skill Based II – Core :	<p>The students are able to</p> <ol style="list-style-type: none"> 1. To understand the significance of entrepreneurial skills.

	Entrepreneurship Development	<p>2. To know about the developing ideas and techniques of business.</p> <p>3. To understand about the procedures of start up.</p> <p>4. To identify the institutional support provided to entrepreneurs.</p> <p>5. To analyse the application of various accounting statements.</p>
--	------------------------------	--

FIFTH SEMESTER

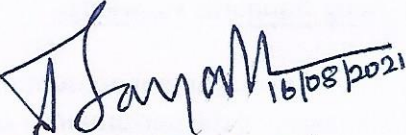
Course Code	Course Name	Course outcome
CMCO51	Corporate Accounting	<p>The students are able to</p> <ol style="list-style-type: none"> 1. To understand about the issue of shares and debentures. 2. To understand about the redemption of preference shares. 3. To understand the calculation of profit prior to incorporation. 4. To practice the maintenance of final accounts as per revised accounting standards. 5. To understand the accounting for amalgamation and external reconstruction. 6. To analyse the various schemes for capital reduction. 7. To evaluate the preparation of liquidator's financial statement.
CMCO52	Cost Accounting	<p>The students are able to</p> <ol style="list-style-type: none"> 1. To explain the elements of cost. 2. To adapt appropriate method for material control. 3. To understand the different types of overheads. 4. To apply the process costing. 5. To debate about the variances of various costing.
CMCO53	Business Law	<p>The students are able to</p> <ol style="list-style-type: none"> 1. To differentiate the Contracts and Agreements. 2. To validate offer, acceptance and consideration. 3. To identify the frauds misrepresentations unlawful agreements. 4. To know the procedures for entering into the various types of contracts. 5. To analyse the contract of sale.
CMCO54	Research Methodology	<p>The students are able to</p> <ol style="list-style-type: none"> 1. To know the criteria for good research. 2. To recognise the various research designs. 3. To analyse the different types of sampling designs. 4. To know about the various elements of data collection. 5. To differentiate the questionnaire and schedule. 6. To identify the mechanics of research report writing.
CECO51	Income Tax Law & Practice	<p>The students are able to</p> <ol style="list-style-type: none"> 1. To know the residential status and tax exemptions. 2. To compute the taxable salary. 3. To calculate house property income.


		4. To identify the income from other sources 5. To understand the provisions for filing the return of income
CCSB51	Personality Development	The students are able to 1. To know the self esteem of themselves. 2. Gain communication knowledge. 3. To obtain the knowledge of Goal setting.

SIXTH SEMESTER

Course Code	Course Name	Course outcome
CMCO61	Special Accounts	The students are able to 1. To identify the processes of Holding companies. 2. To recognize the Banking company accounts. 3. To understand the basic principles of Company Insurance. 4. To know the final accounts of public sector undertakings. 5. To equip with different accounting standards knowledge.
CMCO62	Management Accounting	The students are able to 1. To understand the basic concepts of management accounting and types of ratios can be applied for evaluating the performance and financial position of a firm. 2. To evaluate the performance of a firm using fund flow and cash flow statement. 3. To prepare various budgets and understand the features and importance of budgets 4. To identify the significance of standard costing, use marginal costing techniques for optimizing cost and profit. 5. To Understand the Capital Budgeting Importance and various Appraisal methods for evaluating and performance of firm.
CMCO63	Industrial Law	The students are able to 1. To know the provisions of Factories Act 2. To know about the welfare, safety and health of workers. 3. To understand the disputes of strike, lock out, retrenchment, lay off and compensation 4. To understand the Trade Union Act 5. To know the rights and duties of Employee State Insurance
CMCO64	Auditing and Corporate Governance	The students are able to 1. To understand Basic Principles of Auditing, Internal Control, Vouching and verification 2. To understand the Positions and status of Statutory Auditors under the Companies Act 2013. 3. To know about special Areas of Audit and Recent Trends in Auditing. 4. To understand the Conceptual framework of Corporate Governance models, codes and Standards. 5. To know the Concept of CSR and business Ethics under the Companies Act 2013

CECO61	Business Taxation	<p>The students are able to</p> <ol style="list-style-type: none"> 1. To understand basic concept and importance of indirect taxes. 2. To understand the various concept and types of Goods and Service Tax. 3. To understand and make use of knowledge of GST in taking managerial decision in various tax related matters. 4. To get familiar with the Integrated Goods and Services Tax Act 2017. 5. To know the Customs procedures for import and export
CMCO6P	Major Project	<p>The students are able to</p> <ol style="list-style-type: none"> 1. To know the objectives of the study. 2. To frame the research design. 3. Gain knowledge in data collection. 3. Gain application knowledge through analysis.


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


PRINCIPAL 16/8/21
ANNAI HAJIRA WOMEN'S COLLEGE
MELAPALAYAM - 627 005.