

Annai Hajira Women's College
Melapalayam, Tirunelveli – 05
(A Unit of As-Sathiq Educational Society)
(Affiliated to Manonmaniam Sundaranar University)

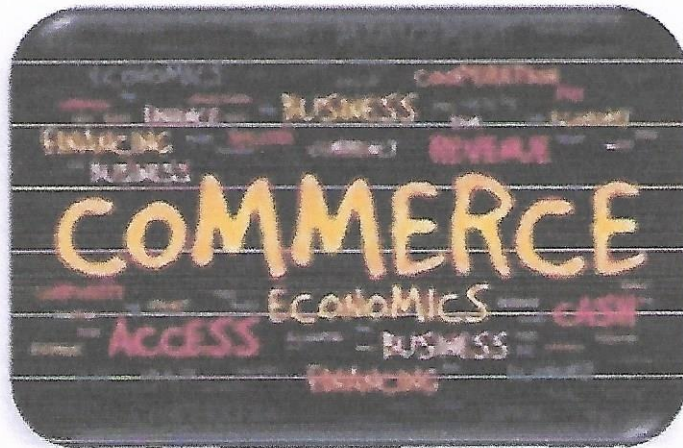
Department of Commerce (Batch I)

Syllabus 2016 – 2019

PO, PSO & CO's of Commerce

UG-Programme – CBCS – SEMESTER PATTERN

Course Code: CO



Department of
Commerce

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UG - Programme - Course Structure under CBCS

B.Com

(Applicable to the candidates admitted in the academic year 2016-2017)

Programme Outcomes	
PO1	After completion of B.Com degree, students can gain knowledge about the fundamentals of business and commerce.
PO2	Students can get theoretical and practical knowledge in the field of Commerce and equip themselves to face various challenges in Commerce and business.
PO3	Students have in-depth understanding of all core areas specifically Advanced Accounting, Management, Auditing and Taxation.
PO4	Students can become entrepreneurs.
PO5	Students get knowledge about conventional as well as contemporary areas in the discipline of Commerce.
PO6	Students are able to create their own business plan.
PO7	Students are able to take managerial decisions.
PO8	Students are familiar with the concepts of Taxation.
PO9	Students can get basic knowledge in Computer and its applications in business.
PO10	Students can get knowledge about applications of electronic appliances in the field of banking and marketing and get career opportunities in E-Commerce.
PO11	Students can prove their excellence in Professional exams like CA,CMA,ACS etc.

PROGRAMME SPECIFIC OUTCOMES

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

PSO1	Students can understand the ethics and legal aspects of business.
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 learn the basic skills for the effective utilisation of funds.
PSO4	Students attain skills in conducting business transactions online.

UG - Programme - Course Structure under CBCS**B.Com****(Applicable to the candidates admitted in the academic year 2016-2017)****FIRST SEMESTER**

Sub - Code	Subject Title	Lecture Hours	Credits
J1TL11	Part –I Language	6	4
J2EN11	Part –II Language	6	4
JMCO11	Part III Core : Financial Accounting-I	5	4
JMCO12	Core : Business Organisation	5	4
JACO11	Allied : Business Economics	6	3
JEVS11	Part IV : Environmental Studies	2	2
Total	(6 Theory Courses)	30	21

SECOND SEMESTER

Sub - Code	Subject Title	Lecture Hours	Credits
J1TL21	Part –I Language	6	4
J2EN21	Part –II Language	6	4
JMCO21	Part III Core : Financial Accounting –II	5	4
JMCO22	Core :Principles of Management	5	4
JACO21	Allied : Marketing	4	3
JVBE21	Part IV : Value Based Education	2	2
Total	(6 Theory Courses)	30	21

THIRD SEMESTER

Sub - Code	Subject Title	Lecture Hours	Credits
JMCO31	Part III : Core : Advanced Financial Accounting- II	6	4
JMCO32	Core: Business Statistics	6	4
JMCO33	Core: Banking	6	4
JACO31	Allied: Company Organisation	6	5
JSCO3A	Skill Based Subject I:Business Communication	4	4
JNCO3A	Non Major Elective I:Introduction to Accountancy	2	2
Total	(6 Theory Courses)	30	23

FOURTH SEMESTER

Sub – Code	Subject Title	Lecture Hours	Credits
JMCO41	Part III Core : Advanced Financial Accounting-II	6	4
JMCO42	Core : Business Mathematics	6	4
JMCO4D	Major Elective-I: Office Automation (4 Theory & 2 Practical Hours)	6	5
JACO41	Allied : Computer Applications in Business	6	5
JSCO4A	Skill Based Subject: Business Models	4	4
JNCO4B	Non Major Elective II : Human Rights	2	2
J5EA41	Extension Activity	-	1
Total	(7 Theory & 1 Practical Courses)	30	25

FIFTH SEMESTER

Sub - Code	Subject Title	Lecture Hours	Credits
JMCO51	Part III Core : Corporate Accounting-I	7	5
JMCO52	Core : Cost Accounting	7	5
JMCO53	Core : Business Law	6	6
JMCO5A	Major Elective I : Income Tax Law & Practice-I	6	5
JCSB5A	Skill Based III Common : Personality Development	4	4
Total	(5 Theory Courses)	30	25

SIXTH SEMESTER

Sub - Code	Subject Title	Lecture Hours	Credits
JMCO61	Part-III Core : Corporate Accounting- II	6	5
JMCO62	Core : Management Accounting	6	5
JMCO63	Core : Industrial Law	6	5
JMCO64	Core : Auditing	6	5
JMCO6A	Major Elective –II : Income Tax Law & Practice –II	6	5
Total	(5 Theory Courses)	30	25

**COURSE OUTCOMES
FIRST SEMESTER**

The Students are able to:

JMCO11	Part III Core : Financial Accounting-I	<p>CO1: Preparing financial statement in accordance with appropriate standards.</p> <p>CO2: Prepare ledger accounts using double entry book keeping and record journal entries accordingly.</p> <p>CO3: Interpreting the business implications of financial statement information.</p> <p>CO4: Preparing accounting information for planning and control and for the evaluation of finance.</p> <p>CO5: Prepare Bank reconciliation statement from incomplete statement.</p> <p>CO6: Know the ascertainment of profit under single entry system.</p>
JMCO12	Core: Business Organisation	<p>CO1. Understand the fundamental concepts of business.</p> <p>CO2. Know the qualities of a successful businessman.</p> <p>CO3. Gain knowledge about the forms of business, its ownership and size.</p> <p>CO4. Knowledge of a comprehensive glossary in the activities of forming a company and its organisational structure.</p> <p>CO5. Learn about Co-operative Societies.</p> <p>CO6. Critically analyse the impact of MNCs.</p>
JACO11	Allied : Business Economics	<p>CO1. Understand the basic micro and macro- economic and their application to the business.</p> <p>CO2. Know the methods of measuring price elasticity of demand.</p> <p>CO3. Gain knowledge about Supply and cost analysis</p> <p>CO4. Identify the role of supply and demand in a market economy.</p> <p>CO5. Understand the price and output decisions in various market forms.</p>
JEVS11	Part IV : Environmental Studies	<p>CO1. To make the students to learn about environment and the pollutants.</p> <p>CO2. Understand key concepts from environment studies, political, and social analysis as they pertain to the design and evaluation of environmental policies and institutions.</p> <p>CO3. To understand appreciate concepts and methods from renewable and non- renewable sources and their application in environmental problem solving.</p> <p>CO4 Students can acquire knowledge on eco-system, Food Chains, and historical context of environmental issues and the links between human and natural systems.</p> <p>CO5 Students understand critically on Bio-diversity, threats for Bio-diversity and their roles and identities as citizens, consumers and environmental actors in a complex, interconnected world.</p>

SECOND SEMESTER

The students are able to

<p>JMCO21</p>	<p>Part III Core : Financial Accounting –II</p>	<p>CO1. Explain the basic concepts of financial accounting. CO2. Calculate the profits or losses from incomplete records. CO3. Prepare royalty accounts and evaluate the process of royalties with minimum rent, short workings and sublease. CO4. Prepare accounts of consignment. CO5. Prepare accounts of joint venture. CO6. Understand the meaning and features of non – profit organisations. CO7. Distinguish between joint venture and partnership and to learn the methods of maintaining records under joint venture.</p>
<p>JMCO22</p>	<p>Core : Principles of Management</p>	<p>CO1. Acquaint with modern management practices and latest trends in management. CO2. Familiarise with the nature and scope of management. CO3. Develop leadership skills. CO4. Get clear idea about organisation structure and different types of organisation. CO5. Students familiarize with recruitment process and stages in selection.</p>
<p>JACO21</p>	<p>Allied : Marketing</p>	<p>CO1. Understand the basic marketing concepts. CO2. Develop marketing strategies based on product, price, place and promotion. CO3. Develop an idea about marketing and its functions. CO4. Make them understand about online marketing, Tele marketing. CO5. Introduce about the concept of Export and Import scene in India</p>
<p>JVBE21</p>	<p>Part IV : Value Based Education</p>	<p>CO1. Understand the importance of value based living. CO2. Emerge as responsible citizens with clear conviction to practice values and ethics in life. CO3. Provides social capacity to students, equipping them with social and relationship skills.</p>

THIRD SEMESTER

The students are able to

<p align="center">JMCO31</p>	<p align="center">Part III Core : Advanced Financial Accounting- I</p>	<p>CO1. Know the system of Accounting followed in Branches and Departments of business organization..</p> <p>CO2. Know the pattern of recording transactions in Hire Purchase and Instalment Purchase systems.</p> <p>CO3. Differentiate hire purchase and instalment system.</p> <p>CO4. Solve the royalty accounts and its treatment and recording in the books of accounts.</p> <p>CO5. Understand the accounting treatment to be followed at the time of Insolvency of an individual and while taking a lease of a property</p>
<p align="center">JMCO32</p>	<p align="center">Core: Business Statistics</p>	<p>CO1. Know about the role of statistical survey.</p> <p>CO2. Get insight to various methods for Data collection and Sampling method.</p> <p>CO3. Able to Present data diagrammatically in business analysis.</p> <p>CO4. Use various measures of Central Tendency and Dispersion in business research.</p> <p>CO5. Identify the significance of correlation in business research.</p> <p>CO6. Get idea about the role of index numbers and time series in an economy.</p>
<p align="center">JMCO33</p>	<p align="center">Core : Banking</p>	<p>CO1. Understand better customer relationship.</p> <p>CO2. Familiarise banking system in India</p> <p>CO3. Provide knowledge about traditional Banking.</p> <p>CO4. Create awareness about modern Banking services like E-Banking, M-Banking, and internet Banking.</p> <p>CO5. Help the students to gather knowledge about Reserve Bank of India.</p>
<p align="center">JACO31</p>	<p align="center">Allied: Company Organisation</p>	<p>CO1. Understand the concept of formation of Companies with Promotion, Incorporation, Memorandum and Articles of Association.</p> <p>CO2. Understand the idea of duties and responsibilities of Company Management.</p> <p>CO 3. Gain idea about the essentials of the valid meeting.</p> <p>CO4. Understand the idea about the kinds of Meeting.</p> <p>CO5. Get knowledge about the concept of Winding Up of a company and the Liquidator's duties and responsibilities.</p>
<p align="center">JSCO3A</p>	<p align="center">Skill Based Subject : Business Communication</p>	<p>CO1. Outline the business-communication process and techniques for effective business communication.</p> <p>CO2. Define nonverbal communication and identify how it can be used positively in one's career.</p> <p>CO3. Identify effective techniques for writing formal and informal reports and proposals.</p> <p>CO4. List the components of effective resumes and letters of application.</p> <p>CO5. Be prepared for the personal interview through mock interviews while being aware of the various kinds of interviews.</p>

JNCO3A	Non Major Elective I: Introduction to Accountancy	<p>CO1.To understand book keeping and accounting concepts conventions and accounting information.</p> <p>CO2. Prepare financial statements in accordance with generally accepted accounting principles.</p> <p>CO3. Identify events that need to be recorded in the accounting records.</p> <p>CO4. Distinguish between single entry and double entry system.</p> <p>CO5. Describe the role of accounting information and its limitations.</p>
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FOURTH SEMESTER

The students are able to

JMCO41	Part III Core : Advanced Financial Accounting-ii	<p>CO1.Understand the nature and system of accounting followed in Partnership firm.</p> <p>CO2.Know the procedures to be followed at the time of Admission, Retirement and Death of a partner in a partnership business.</p> <p>CO3. Apply the procedures to be followed at the time of dissolution of partnership.</p>
JMCO42	Core : Business Mathematics	<p>CO1. Get knowledge about types of numbers</p> <p>CO2. Able to find solutions for simultaneous linear equations.</p> <p>CO3.Idea about Law of Indices and Application of common Logarithms.</p> <p>CO4.Apply the concepts of Analytical Geometry to Calculate Different cost and Break – even point.</p> <p>CO5. Knowledge about the basics of Matrices and Determinants.</p> <p>CO6.Understand the concepts interest, discount and Gain and its application in business.</p>
JMCO4D	Major Elective-I: Office Automation (4 Theory & 2 Practical Hours)	<p>CO1. Give an idea about proper filing and indexing of office documents.</p> <p>CO2. Gain knowledge about basics of MS-Office.</p> <p>CO3. Provide practical exposure to MS-Word.</p> <p>CO4. Apply knowledge in MS-Excel.</p> <p>CO5. Prepare presentations using MS-PowerPoint.</p>
JACO41	Allied : Computer Applications in Business	<p>CO1. Describe the fundamental of computer application infrastructure components: Hardware, Software and Data communication systems.</p> <p>CO2. Understand the E-Commerce and E-Business infrastructure and trends.</p> <p>CO3. Analyse real business cases regarding their e-business strategies and transformation process and choices.</p> <p>CO4. Have the knowledge of the different types of EDI systems.</p> <p>CO5. Create a marketing plan and promotional plan for an e-commerce site.</p>

JSCO4A	Skill Based Subject: Business Models	<p>CO1. Identifies own thoughts and develop of respect growth.</p> <p>CO2. Determinate that challenges have been undertaken developing new skills in the project.</p> <p>CO3. Analyze and critically evaluate business models used to ventures.</p> <p>CO4. Explain the importance of business models to value creation and new ventures success in today's economy.</p> <p>CO5. Describe compare and critically different model used by actual ventures.</p>
JNCO4B	Non Major Elective II :Human Rights	<p>CO1. Identify and evaluate the human rights as a set of global norms, agreements and procedures.</p> <p>CO2. Have an understanding of the relationship between individual, group, and national rights</p> <p>CO3. Explore about the Rights implement for physically challenged persons and bonded labour.</p> <p>CO4. Critically examine the minority rights commission and its functions.</p>

FIFTH SEMESTER

The students are able to

JMCO51	Part III Core : Corporate Accounting-I	<p>CO1. Understand the provision of the accounting entries relating to issue, underwriting forfeiture and Re-issue of shares.</p> <p>CO2. Construct the revised schedule VI to prepare final account of Joint Stock Companies.</p> <p>CO3. Enable the students about Amalgamation, Absorption and External Reconstruction.</p> <p>CO4. Keep them aware about Profit prior to Incorporation.</p> <p>CO5. Provide knowledge on valuation of Goodwill.</p>
JMCO52	Core : Cost Accounting	<p>CO1. Get knowledge about the functions of Cost Accounting.</p> <p>CO2. Describe the importance of cost ascertainment reduction and control of fewer elements.</p> <p>CO3. Comprehend the costing technique for material, labour and overheads.</p>
JMCO53	Core : Business Law	<p>CO1. Understand the basic concepts of Business Law and familiarise with terminologies in Business Law.</p> <p>CO2. Prepare them to protect and defend their business against any unlawful actions taken by other businesses or individuals.</p> <p>CO3. Realizing the business ethics, in order to run a proper and authenticated business.</p> <p>CO4. Gain immense confidence in handling day to day business requirements in terms of legal aspects of business.</p>


JMCO5A	Major Elective I :Income Tax Law & Practice-I	<p>CO1. Get insight into fundamental concepts and definitions under Income Tax Act.</p> <p>CO2. Idea about forms of allowances, perquisites under the head Salary.</p> <p>CO3Able to compute annual value of a house property.</p> <p>CO4. Compute profits and losses from Business or Profession.</p> <p>CO5 Familiarise with Capital Gains and its exemptions.</p>
JCSB5A	Skill Based III Common : Personality Development	<p>CO1. Develop, exhibit and accurate sense of self.</p> <p>CO2. Develop and nurture a deep understanding of personal Motivation.</p> <p>CO3. Able to analyze different ego states.</p> <p>CO4. Aware about social graces and stress management.</p>

SIXTH SEMESTER

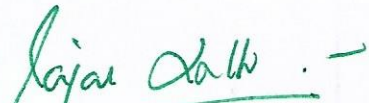
The students are able to

JMCO61	Part-III Core : Corporate Accounting- II	<p>CO1. Analyse the problem relating to Liquidators final statement of accounts.</p> <p>CO2. Aware about Banking Companies.</p> <p>CO3. Understand about the Double account systems and its types.</p> <p>CO4.Enable the students about holding companies.</p> <p>CO5. Enhance the students about human responsibility accounting</p>
JMCO62	Core : Management Accounting	<p>CO1. Understand the meaning, nature, scope and principles of Management accounting.</p> <p>CO2.Get proper idea on financial statement analysis in practical point of view.</p> <p>CO3. Familiarise their applications in managerial decision- making.</p> <p>CO4. Compute sources and applications of funds.</p> <p>CO5.Critically examines projects involving capital – budgeting decisions.</p>
JMCO63	Core : Industrial Law	<p>CO1. Understand the basic concepts of Industrial Law and familiarise with terminologies in Industrial Law.</p> <p>CO2. Know the various rights and benefits available to the workmen under the legislations.</p> <p>CO3. Prepare them to protect and defend themselves and their subordinates in their profession against any unlawful actions taken by the organisation they are going to work for.</p> <p>CO4. Gain knowledge about hours of labour, child labour, minimum wage, insurance, and the rights of collective bargaining by labour unions.</p> <p>CO5. Come across details of various bodies deals with workers' Safety, welfare and health, workers' compensation, Disability insurance, and social security.</p>

JMCO64	Core : Auditing	<p>CO1. Understand the fundamental concepts of auditing.</p> <p>CO2.Acquire knowledge about audit programme, audit working papers and steps before preliminaries before audit.</p> <p>CO3.Gain information about internal check.</p> <p>CO4.Analyse the procedures for vouching and verification of assets and liabilities done by auditors.</p>
JMCO6A	Major Elective –II : Income Tax Law & Practice –II	<p>CO1. Determine the income under other sources.</p> <p>CO2. Impart their knowledge in Set off and Carry forward of losses under various heads.</p> <p>CO3. Understand deductions given under section 80 C to 80 U of IT Act.</p> <p>CO4. Gain knowledge about types of returns</p> <p>CO5. Compute taxable income and tax liability of an individual.</p> <p>CO6. Compute taxable income of a Partnership firm.</p>


22/06/2016.

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


Signature of the Principal

PRINCIPAL 22/06/16
ANNAI HAJIRA WOMEN'S COLLEGE
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