

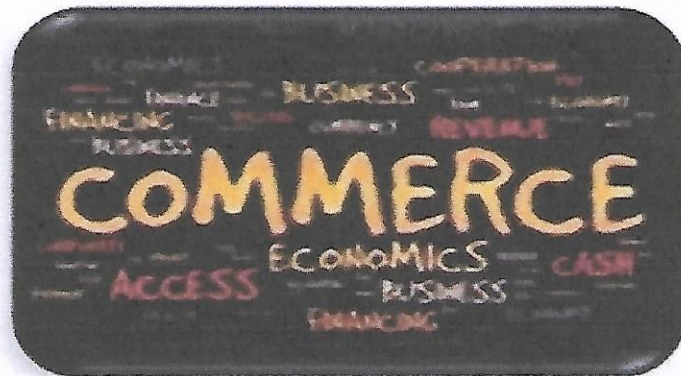
Annai Hajira Women's College
Melaplayam Tirunelveli-627005

(A Unit of As-Sathiq Educational Society)
(Affiliated to Manonmaniam Sundaranar University)

Department of Commerce (Batch II)

PO, PSO AND CO – S CODE

2017-2020



Department of
Commerce

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
S1TL11	Part – I Language	6	4
S2EN11	Part – II Language	6	4
SMCO11	Part III Core 1 : Financial Accounting-I	5	4
SMCO12	Core 2: Business Organisation	5	4
SACO11	Allied I : Business Economics	6	3
SEVS11	Part IV : Environmental Studies	2	2
Total	(6 Theory Courses)	30	21

SECOND SEMESTER

Sub - Code	Subject Title	Lecture Hours	Credits
S1TL21	Part – I Language	6	4
S2EN21	Part – II Language	6	4
SMCO21	Part III Core 3 : Financial Accounting -II	5	4
SMCO22	Core 4 : Principles of Management	5	4
SACO21	Allied II : Marketing	4	3
SVBE21	Part IV : Value Based Education	2	2
SFCO21	Field work	2	2
Total (6 Theory Courses+ 1 Field work)		30	23

THIRD SEMESTER

Sub - Code	Subject Title	Lecture Hours	Credits
SMCO31	Part III : Core 5: Advanced Financial Accounting- II	6	4
SMCO32	Core 6: Business Statistics	5	4
SMCO33	Core 7 : Banking	5	4
SMCO34	Core 8: Human Resources Management	5	4
SACO31	Allied III: Company Organisation	3	3
SNCO3A	Non Major Elective I Introduction to Accountancy	2	2
SSCO3A	Skill Based Subject I Business Communication	4	4
SYOG3A	Yoga	2	2
Total (8 Theory Courses)		30	25

FOURTH SEMESTER

Sub – Code	Subject Title	Lecture Hours	Credits
SMCO41	Part III Core9 : Advanced Financial Accounting-II	6	4
SMCO42	Core 10: Business Mathematics	5	4
SMCO43	Core 11: Capital Market	5	4
SMCO44	Core 12 : Import & Export Procedures	5	4
SACO41	Allied IV: Computer Applications in Business	3	3
SNCO4B	Non Major Elective II Human Rights	2	2
SSCO4A	Skill Based Subject II Entrepreneurship Development	4	4
S5EA41	Part V : Extension Activity	---	1
SCDE4A	Common : Computer for Digital Era	---	2
Total (8 Theory Courses+1 Extension Activity)		30	26

FIFTH SEMESTER

Sub - Code	Subject Title	Lecture Hours	Credits
SMCO51	Part III Core 13 : Corporate Accounting-I	5	4
SMCO52	Core 14 : Cost Accounting	4	4
SMCO53	Core 15 : Business Law	5	4
SMCO54	Core 16 : Research Methodology	4	4
SECO5A	Major Elective I : Income Tax Law & Practice-I	4	4
SCSB5A	Skill Based III Common : Personality Development	2	2
SPCO51	Mini Project	6	3
Total (6Theory + 1 Project Course)		30	25

SIXTH SEMESTER

Sub - Code	Subject Title	Lecture Hours	Credits
SMCO61	Part-III Core 17 : Corporate Accounting- II	5	4
SMCO62	Core 18 : Management Accounting	4	4
SMCO63	Core 19 : Industrial Law	5	4
SMCO64	Core 20 : Auditing	4	4
SECO6A	Major Elective –II : Income Tax Law & Practice –II	4	4
SPCO61	Major Project	8	4
Total (5Theory+1Project)		30	24

COURSE OUTCOME

FIRST SEMESTER

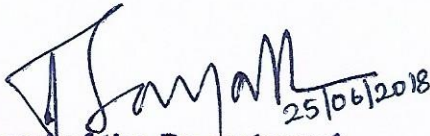
The Students are able to:


SMCO11	Part III Core 1 : Financial Accounting-I	<p>CO1. Acquaint with the concepts, nature and purpose of financial statements in relationship to decision- making</p> <p>CO2. Know how to use the fundamental accounting equation to analyse the effect of business transactions on an organization's accounting records and financial statements.</p> <p>CO3. Understand basic accounting system to create the data needed to solve a variety of business products.</p> <p>CO4. Use accounting information to solve a variety of business problems.</p> <p>CO5. Develop the skill of recording financial transactions and preparation of reports in accordance with GAAP.</p> <p>CO6. Distinguish Single Entry and Double Entry.</p>
SMCO12	Part III Core 2: Business Organisation	<p>CO1. Understanding of the main working aspects of organisations not only from an economic point of view but also its vital role in the society.</p> <p>CO2. Gain knowledge about the forms of business, its ownership and size.</p> <p>CO3. Knowledge of a comprehensive glossary in the activities of forming a company and its organisational structure.</p> <p>CO4. Learn about Co-operative Societies.</p>
SACO11	Part III Allied I : Business Economics	<p>CO1. Enhance Knowledge on recent Economic trends.</p> <p>CO2. Understand the basics of Economics.</p> <p>CO3. Know the law of demand and consumption, supply.</p> <p>CO4. Know the law of variable proportion, product function Economies of scale.</p> <p>CO5. Understand pricing policy under perfect competition monopoly , Monopolistic Competition, Oligopoly.</p>
SEVS11	Part IV : Environmental Studies	<p>CO1. Interpret the importance of environmental studies and methods of conservation of natural resources.</p> <p>CO2. Describe the structure and function of an ecosystem and explain the values and conservation of bio-diversity.</p> <p>CO3. Predict the sources, environmental effects and control measures of various types of pollutions.</p> <p>CO4. Examine the appropriate methods for waste management.</p> <p>CO5. Analyse social and legal provision and describe the necessities for Environmental Act.</p>

SECOND SEMESTER

The Students are able to:

SMCO21	Part III Core 3 : Financial Accounting –II	<p>CO1. Prepare final account of role traders and profit organisations.</p> <p>CO2. Know the difference between consignment and joint venture.</p> <p>CO3. Understand about the self- balancing system and sectional balancing system and its various adjustment accounts.</p> <p>CO4. Know about the loss of stock and loss of profit under insurance claims.</p> <p>CO5. Know about the preparation of balance sheet and income and expenditure account.</p> <p>CO6. Prepare the journal entries for consignment and joint venture</p>
SMCO22	Part III Core 4 : Principles of Management	<p>CO1. Understand about basic concepts of Management.</p> <p>CO2. Get clear knowledge about functions of Management</p> <p>CO3. Gain Idea about organisation structure and different types of organisation.</p> <p>CO4. Familiarize with recruitment process and stages in section.</p> <p>CO5. Gain knowledge about motivation, importance of communication and co-ordination.</p>
SACO21	Part III Allied II : Marketing	<p>CO1. Know the basics of marketing.</p> <p>CO2. Develop an idea about marketing and its functions.</p> <p>CO3. Familiarise about the product planning.</p> <p>CO4. Understand about the channels of distribution.</p> <p>CO5. Understand the concept of international marketing.</p>
SVBE21	Part IV : Value Based Education	<p>CO1. Understand the importance of value based living.</p> <p>CO2. Emerge as responsible citizens with clear conviction to practice values and ethics in life.</p> <p>CO3. Provides social capacity to students, equipping them with social and relationship skills.</p> <p>CO4. Enhance knowledge in Media Education and Globalized world scenario.</p>
SFCO21	Field work	<p>CO1. Understand various issues in the field of commerce.</p> <p>CO2. Provides real-world experience and improve social relations.</p> <p>CO3. Opportunity to develop soft skills such as leadership, teamwork and communication.</p> <p>CO4. Have positive impact on long term memory due to memorable nature of fieldwork setting.</p>


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THIRD SEMESTER

The Students are able to:

SMCO31	Part III : Core 5: Advanced Financial Accounting- I	<p>CO1.Comprehend the meaning, types and methods of branch accounting.</p> <p>CO2.Acquire knowledge in the nature of department accounts.</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.Apply the skills in preparing the insolvency accounts</p>
SMCO32	Part III Core 6: Business Statistics	<p>CO1. Get the basic knowledge of statistical techniques as are applicable to business.</p> <p>CO2. Use statistics techniques to collect, analyse and interpret data in various business research.</p> <p>CO3. Understand the concepts like Mean, Median, Standard Deviation and Co-efficient of Variation and its application in business and economic research.</p> <p>CO4. Analyse the relationship between different variables in business field by using techniques like Correlation.</p> <p>CO5. Compute Cost of living using index numbers.</p>
SMCO33	Part III Core 7 : Banking	<p>CO1 Create an idea of modern Banking.</p> <p>CO2 Familiarise the students with the modern activities.</p> <p>CO3. Understand the relationship between banker and customer.</p> <p>CO4.Understand about the banking activities.</p> <p>CO5. Study in depth about the traditional banking.</p>
SMCO34	Part III Core 8: Human Resources Management	<p>CO1.Know the role of management in personal functions.</p> <p>CO2.Gain insight in process of job analysis.</p> <p>CO3.Describe the maintenance of Industrial relations.</p> <p>CO4.Get adequate knowledge in workers participation in management</p>
SACO31	Part III Allied III: Company Organisation	<p>CO1.Learners will be familiar with formation of companies and company management.</p> <p>CO2.Acquire the knowledge regarding essentials and kinds of meeting.</p> <p>CO3.Get deeper idea regarding meeting of directors.</p>
SNCO3A	Non Major Elective I Introduction to Accountancy	<p>CO1Get Knowledge about book -keeping and accounting.</p> <p>CO2 Know about functions of accounting.</p> <p>CO3 Describe the main elements of financial accounting information like assets, liabilities, revenue and expenses.</p> <p>CO4 Identify the main financial statements and their purposes.</p> <p>CO5 Evaluate the importance of accounting and accounting information for business.</p> <p>CO6 Prepare trail balance sheet and financial statements.</p> <p>CO7 Understand the different types of subsidiary books.</p>

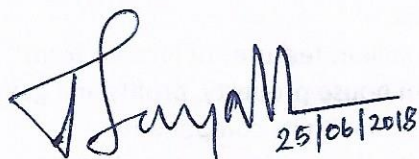
SSCO3A	Skill Based Subject I Business Communication	<p>CO1. Understand business communication concepts that serve as a basis for effective spoken and written communication in a business setting.</p> <p>CO2. Learn to use standard formats, techniques, and documents to gain credibility in business settings.</p> <p>CO3. Develop thinking ability and polish his expression in group discussions.</p> <p>CO4. Explain the use of functional and chronological resume.</p> <p>CO5. Compose and revise accurate business documents using computer technology.</p> <p>CO6. Communicate via electronic mail, Internet, and other technologies.</p>
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FOURTH SEMESTER

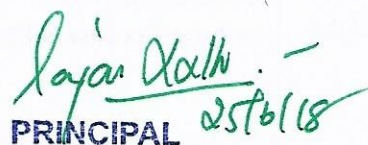
The Students are able to:

SMCO41	Part III Core9 : Advanced Financial Accounting-II	<p>CO1. Understand the nature and system of accounting followed in Partnership firm.</p> <p>CO2. Understand the accounting provisions relating to admission and death of a partner.</p> <p>CO3. Understand the accounting procedures when a firm is dissolved.</p> <p>CO4. Know the procedures to be followed at the time of amalgamation of partnership firms.</p>
SMCO42	Part III Core 10: Business Mathematics	<p>CO1 Understand the important role maths plays in all facts the business world.</p> <p>CO2. Gain basic knowledge of mathematical techniques as are applicable to business.</p> <p>CO3. Gain logical idea to find out practical solutions for the managerial problems.</p> <p>CO4. Familiar with different types of equations and finding solutions to equations.</p> <p>CO5. Calculate different types of Cost and Break-even point.</p> <p>CO6. Apply arithmetic to a variety of problems found in business field including Simple interest, Compound interest, Depreciation and Discount</p>
SMCO43	Part III Core 11: Capital Market	<p>CO1. Solve the problems arising in capital market.</p> <p>CO2. Analyse the process related to capital market.</p> <p>CO3. Prepare the evaluation report on capital market.</p> <p>CO4. Calculate the risk structure of stock and finance derivatives.</p>
SMCO44	Part III Core 12 : Import & Export Procedures	<p>CO1. Familiarize with the process of international trade.</p> <p>CO2. To form a base in Balance of Trade with special emphasis on equilibrium and disequilibrium in the balance of payment.</p> <p>CO3. Analyse the principle of Import procedure and Export procedure.</p>

		<p>CO4.The course prepares the students to handle all the aspects of actual transaction that take place and equipped with the impact facilities for promoting export from the country.</p>
SACO41	Allied IV: Computer Applications in Business	<p>CO1 Comprehend the overview of E-commerce and E-Business. CO2Gain the practical knowledge, implementation and operation of business with computer application. CO2. Describe Internet trading relationships including Business to Consumer, Business to Business and Intra-Organisational. CO3. Evaluate a Payment system for a site and able to handle electronic payment technology and requirements for internet based payments. CO4. Acquire new EDI knowledge and skills, develop ideas and increase their understanding, the subject matter and EDI issues. CO5. Explain the infrastructure of the internet and how the various elements contribute to the marketing distribution.</p>
SNCO4A	Non Major Elective II Human Rights	<p>CO1.Identify and evaluate the human rights as a set of global norms, agreements and procedures. CO2.Explore about the Rights implements for disable persons and bonded labour. CO3.Critically examine the minority rights commission and its functions.</p>
SSCO4A	Skill Based Subject II Entrepreneurship Development	<p>CO1. Aiming to develop students about Entrepreneurship development. CO2. Create an awareness of various Entrepreneurship Development Programme. CO3. Enable them to understand project formulation. CO4. Familiarize the students with EDP schemes. CO5. Give an introduction about MSME, EDI and other training institutes in entrepreneurship.</p>
SCDE4A	Common : Computer for Digital Era	<p>CO1. Gain basic and thorough undergrounding about basics of computers. CO2. Understand the basic applications of MS Office, MS Excel and MS Power Point. CO3. Aware about E-Governance in India. CO4. Able to avail the benefits of E-learning sources.</p>


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FIFTH SEMESTER

The Students are able to:

SMCO51	Part III Core 13 : 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. Gain knowledge about Amalgamation, Absorption and External Reconstruction.</p> <p>CO4. Aware about Profit prior to Incorporation.</p> <p>CO5. Provide knowledge on valuation of Goodwill.</p>
SMCO52	Part III Core 14 : Cost Accounting	<p>CO1. Familiarize the concepts of cost accounting.</p> <p>CO2. Gather knowledge on preparation of cost sheet in its practical point of view.</p> <p>CO3. Facilitate the idea and meaning of material control with pricing methods.</p> <p>CO4. Develop the knowledge about remuneration and incentives.</p> <p>CO5. Understand the concept of overhead cost.</p>
SMCO53	Part III Core 15 : Business Law	<p>CO1. Understand the basic concepts of Business Law and familiarise with terminologies in Business Law.</p> <p>CO2. Aware about the legal rights of the entrepreneur, managers, professionals and Business establishments.</p> <p>CO3. Prepare themselves to protect and defend their business against any unlawful actions taken by other businesses or individuals.</p> <p>CO4. Realizing the business ethics, he or she must follow, in order to run a proper and authenticated business.</p>
SMCO54	Part III Core 16 : Research Methodology	<p>CO1. Experience research oriented study and brings applicability of research in practical applications.</p> <p>CO2. Get the knowledge about design of sample surveys.</p> <p>CO3. Aware on importance of Data collection and its preparation.</p> <p>CO4. Equip knowledge in write the report in Research Methodology</p>
SECO5A	Major Elective I : Income Tax Law & Practice-I	<p>CO1. Understand the basic concepts & terminologies of income tax.</p> <p>CO2. Aware about agriculture income, residential status and incidence of tax.</p> <p>CO3. Acquaint the salient features of income from salary, income from house property, profits and gains of business or profession with its components.</p> <p>CO4. Familiarise with the provisions regarding computation of first three heads of income i.e., salary, house property and business income.</p> <p>CO5. Develop the skill of independent thinking and</p>

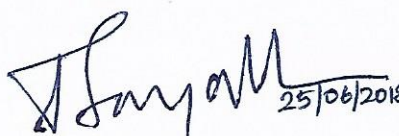
		creativity in the field of direct tax laws.
SCSB5A	Skill Based III Common : Personality Development	<p>CO1. Develop, exhibit and accurate sense of self.</p> <p>CO2. Develop and nurture a deep understanding of personal Motivation.</p> <p>CO3. Become a Good Communicator.</p> <p>CO4. Aware about social graces and stress management.</p> <p>CO5. Learn to balance confidence with humility.</p> <p>CO6. Assert strengthened personal character and further enhanced ethical sense.</p>
SPCO51	Mini Project	<p>CO1. Able to find out various issues in business.</p> <p>CO2. Identify research problems.</p> <p>CO3. Apply their conceptual knowledge in a practical situation.</p> <p>CO4. Get Experience about Data collection.</p> <p>CO5. Able to collect , classify and analyse the data in business research .</p> <p>CO6. Able to work in team.</p>

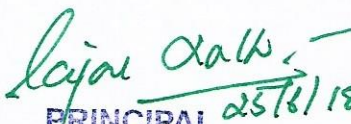
SIXTH SEMESTER

The Students are able to:

SMCO61	Part-III Core 17 : Corporate Accounting- II	<p>CO1. Analyse the problem relating to Liquidators final statement of accounts.</p> <p>CO2. To make them aware about Banking Companies.</p> <p>CO3. Make the students 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>
SMCO62	Part III Core 18 : Management Accounting	<p>CO1. Understand the functions, advantages and disadvantages of management accounting.</p> <p>CO2. Acquaint with basic techniques of analysis and interpretation of financial statements.</p> <p>CO3. Calculate working capital, sources and applications of funds.</p> <p>CO4. Apply their knowledge in taking Capital-budgeting decisions.</p> <p>CO5. Imparts knowledge to the students about standard costing.</p>
SMCO63	Part III Core 19 : Industrial Law	<p>CO1. Acquaint knowledge on industrial relations framework in our country.</p> <p>CO2. Aware of the laws regulating the conditions under which employees work for employers.</p> <p>CO3. Familiarise about the legal rights of the employees.</p> <p>CO4. Prepare themselves 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>CO5. Gain knowledge about hours of labour, child labour, minimum wage, insurance, and the rights of Collective Bargaining by labour unions.</p> <p>CO6. Come across details of various bodies deals with workers' Safety, welfare and health, workers' compensation, Disability insurance, and social security.</p>
SMCO64	Part III Core 20 : Auditing	<p>CO1. Know the importance of audit in commercial and non-commercial organizations.</p> <p>CO2. Understand the procedures to be followed while auditing the business organizations.</p> <p>CO3. Acquire knowledge about audit programme, audit working papers and steps before preliminaries before audit.</p> <p>CO4. Analyse the procedures for vouching and verification of assets and liabilities done by auditors.</p> <p>CO5. Facilitate the knowledge about appointment, qualification and disqualification and removal of auditor.</p>

SECO6A	Major Elective –II : Income Tax Law & Practice –II	<p>CO1. Develop an idea about capital gain.</p> <p>CO2. Enlighten their knowledge with the concept of income from other source.</p> <p>CO3. Understand the provision and procedure for clubbing & aggregation of incomes and set-off & carry forward of losses.</p> <p>CO4. Gain the knowledge of various deductions to be made from gross total income U/S 80C to 80U in computing total income.</p> <p>CO5. Understand the procedure for assessment and types of assessment.</p>
SPCO61	Major Project	<p>CO1. Understand research methodology and its applications.</p> <p>CO2. Enhance analytical skill in business problems and finding solutions.</p> <p>CO3. Analyse business problems using hypothesis testing.</p> <p>CO4. Able to present business research report.</p> <p>CO5. Get practical knowledge about business field.</p>


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