COURSE OUTCOMES:

SEMESTER -I

COURSE TITLE: FINANCIAL ACCOUNTING I CREDIT:4

CO1: Remember the concept of rectification of errors and Bank reconciliation statements.
CO2: Apply the knowledge in preparing detailed accounts of sole trading concerns
CO3: Analyze the various methods of providing depreciation
CO4: Evaluate the methods of calculation of profit
CO5: Determine the royalty accounting treatment and claims from insurance Companies case of loss of stock.

COURSE TITLE:PRINCIPLES OF MANAGEMENT CREDIT: 4

CO1: Demonstrate the importance of principles of management.
CO2: Paraphrase the importance of planning and decision making in an organization.
CO3: Comprehend the concept of various authorizes and responsibilities of an organization.
CO4: Enumerate the various methods of Performance appraisal
CO5: Demonstrate the notion of directing, co-coordination and control in the management

COURSE TITLE: PYTHON PROGRAMMING AND LAB CREDIT: 3

CO1: To understand the problem solving approaches
CO2: To learn the basic programming constructs in Python
CO3: To practice various computing strategies for Python-based solutions to real world problems
CO4: To use Python data structures - lists, tuples, dictionaries

COURSE TITLE: SEC - BUSINESS ORGANISATION CREDIT: 2

CO1: Different business types, evaluate business organization's importance, analyze ethical consideration in business.
CO2: Compare forms of business organizations, assess public and private sector advantage and disadvantages.
CO3: Analyze industry location factors, evaluate advantages of large – scale operations, assess industrial estates and district industries centers.
CO4: Explain stock exchange functions and regulations, analyze business combinations causes, types, and effects.
CO5: Discuss Trade Associations and chambers of commerce functions and objectives, evaluate their significance in promoting trade and commerce in India.

COURSE TITLE: FUNDAMENTALS OF COMMERCE CREDIT: 2

CO1: To make the students familiar with the concepts of commerce and Industry
CO2: To encourage and motivate the students for the Accounting Education.
CO3: To Analyze the Various classification of Markets and Marketing.
CO4: To make the students aware towards the various commercial Laws.

SEMESTER – II

COURSE TITLE: FINANCIAL ACCOUNTING II CREDIT:4

CO1: To evaluate the Hire purchase accounts and Instalment systems
CO2: To prepare Branch accounts and Departmental Accounts
CO3: To understand the accounting treatment for admission and retirement in Partnership
CO4: To know Settlement of accounts at the time of dissolution of a firm.
CO5: To elaborate the role of IFRS

COURSE TITLE: BUSINESS LAW CREDIT:4

CO1: Explain the Objectives and significance of Mercantile law.
CO2: Understand the clauses and exceptions of Indian Contract Act.
CO3: Outline the contract of indemnity and guarantee
CO4: Familiar with the provision relating to Bailment and Pledge
CO5: Explain the various provisions of Sale of Goods Act 1930

COURSE TITLE: Office Automation and Lab CREDIT:3

CO1: Understand the basics of computer systems and its components.
CO2: Understand and apply the basic concepts of a word processing package.
CO3: Understand and apply the basic concepts of electronic spreadsheet software.
CO4: Understand and apply the basic concepts of database management system.
CO5: Understand and create a presentation using PowerPoint tool.

COURSE TITLE: INDSUSTRIAL LAW CREDIT:2

CO1: Remember and recall the various concepts of Factories act 1948.
CO2: Demonstrate the. Provisions and concepts of Industrial Disputes Act, 1947.
CO3: Analyse the various measures and policies in The Workmen's Compensation Act .
CO4: Examine the different aspects of ESI and EPF Act.
CO5: Critically evaluate the Case studies relating to Bonus Act.

COURSE TITLE: ADVERTISING CREDIT:2

CO1: Define advertising, analyze its objectives, evaluate its scope and benefits, and identify media elements used in advertising.
CO2: Differentiate types of advertising agencies, assess criteria for selecting agencies, and demonstrate effective client-agency relationship management.
CO3: Analyze ethical and social issues in advertising, evaluate the impact of advertising on Indian values and culture.
CO4: Explain the communication process and analyze advertising's role in brand building and Managing brand crises.
CO5: Apply effective copywriting techniques, identify copy elements and types, utilize layout principles and execution styles, and conduct pre-testing and post-testing of advertisements.

SEMESTER III

COURSE: CORPORATE ACCOUNTING I CREDIT 5

CO1: Understand the basic concepts relating to issue of shares and make accounting entries.
CO2: Make accounting entries for issue of debentures.
CO3: Understand the accounting procedures related to Profits Prior to Incorporation and acquisition
CO4: Prepare Company Final Accounts &Company Balance Sheet.
CO5: Be acquainted with accounting treatment for amalgamation, absorption and reconstruction of business

COURSE: MANAGEMENT INFORMATION SYSTEM CREDIT: 4
CO1: To understand the basic concepts of MIS and knowledge management.
CO2: To know the functions and different types of information system
CO3: Understand the different types system implementation
CO4: Study the processing of group responsibility
CO5: Acquire the knowledge about maintenance of MIS

COURSE: MERCHANT BANKING CREDIT:3
CO1: To enable the students to understand Merchant banking and its services to corporate sector.
CO2: To familiarize the students with the concepts of Financial Management
CO3: Managing investment in primary market and secondary market
CO4: To acquaint the students in respect to the investment decisions related to Derivative market.
CO5: Establishing appropriate investment objectives, developing optimal portfolio strategies, estimating risk-return tradeoffs, evaluating investment performance and portfolio revision technique.

SEMESTER IV

COURSE: CORPORATE ACCOUNTING II **CREDIT: 4**

CO1: Impart the knowledge of valuing shares and goodwill of the company.
CO2: Understand the accounting procedures for liquidation of companies.
CO3: Be acquainted with accounting procedures for banking and insurance companies.
CO4: Prepare consolidated financial statements of Holding company and its subsidiary companies.
CO5: Know the accounting procedures related to preparation of inflation accounts.

COURSE: E-COMMERCE & ITS APPLICATIONS **CREDIT: 5**

CO1: To understand the knowledge of E-Commerce
CO2: Able to Gaining knowledge on different e-business model
CO3: To Know the E-Filing systems.
CO4: To improve Knowledge on internet operation and creation of E-Mail id
CO5: Conceive an idea of legal framework on the website strategies and design

COURSE: RDBMS **CREDIT:4**

CO1: Improve the database architecture and its applications Sketch the ER diagram for real world applications Uses various ER diagram for a similar concepts from various sources.
CO2: Understand relational algebra and calculus Construct various queries in SQL and PL/SQL Compiles various queries in SQL, Relational Calculus and Algebra.
CO3 : Acquire the various normalization forms Apply the normalization concepts for a table of data Practices a table and implement the normalization concepts.
CO4 : Understand the storage and accessing of data.
CO5: Illustrate the query processing in database management. Define the concurrency control and deadlock concept

COURSE: RDBMS LAB **CREDIT: 3**

CO1 : Design and Implement a database schema for a given problem domain.
CO2 : Populate and Query a database using SQL DDL/DML Commands.
CO3 : Build well formed in String Date/Aggregate Functions.
CO4 : Design and Implement a database query using Joins, Sub-Queries and Set Operations.
CO5 : Program in SQL including Objects (Functions, Procedures, Triggers)

SEMESTER V

COURSE:COST ACCOUNTING-I **CREDIT: 4**

CO1: Understand the Nature and Scope of Cost Accounting, and Computation of Cost Sheet and Tenders
CO2: learn the preparation of Material Purchase and Control.
CO3: Impart knowledge about Methods of pricing of Material Issues
CO4: Study about preparation of Labour Cost Control and calculate the wages and bonus of laborers.
CO5: Gain knowledge about Distribution of Overheads

COURSE: MANAGEMENT ACCOUNTING **CREDIT: 4**
CO1: To enlighten students on Financial Statement Analysis with the emphasis on the preparation of fund flow and cash flow statement.
CO2: Is to impart knowledge of financial statements and their analysis and interpretations.
CO3: To emphasize on application of theoretical knowledge and help managers in decision making.
CO4: Study about standard Costing techniques.
CO5:To gain knowledge on the preparation of Budget and Budgetary Control

COURSE: BUSINESS MANAGEMENT **CREDIT: 4**

CO1: Gain Knowledge pertaining to Fundamentals of management.
CO2: Gain effective Knowledge pertaining to develop planning
CO3: Understand organizing, authority and responsibility and departmentation
CO4: Acquire knowledge on span of supervision, motivation , leadership and communication
CO5: understand the techniques of control and coordination

COURSE: INTERNET AND ITS APPLICATIONS **CREDIT: 4**

CO1: Gain Knowledge pertaining to Fundamentals of web resources
CO2: gain effective Knowledge pertaining to internet explorer
CO3: Understand and creating E-Mail id.
CO4: Acquire knowledge on HTML headers and viruses
CO5: understand the recent trends in digital marketing.

COURSE: INCOME TAX LAW AND PRACTICE-I **CREDIT: 3**

CO1: To understand the basic level of Income tax Act.
CO2: Gain effective Knowledge on tax calculation of salaried people.
CO3: Gain knowledge on the tax calculation on house property income

CO4: Obtain knowledge on income tax of business/ professional income.
CO5: To understand the administrative set up of income tax department and their powers

SEMESTER VI

COURSE:COSTACCOUNTING-II **CREDIT: 4**

CO1:Understand the Computation of Job, Batch, Contract Costing
CO2: To learn the preparation of Process Costing
CO3: Impart knowledge about about calculation of Operating Costing
CO4: Study about preparation of Marginal Costing.
CO5: To gain knowledge about Reconciliation of Cost and Financial Accounts.

COURSE: WEB TECHNOLOGY **CREDIT: 4**

CO1:understand the basics of HTML
CO2: to learn how to create style sheet rules
CO3: Impart knowledge about object in HTML
CO4:study about HTML server control methods
CO5:gain knowledge about cookies and working with dates..

COURSE: WEB TECHNOLOGY LAB **CREDIT: 4**

CO1: Develops the basic programming skills Web Technology.
CO2: Create a simple page introducing yourself how old you are, what you do, what you like and dislike.
CO3: Create a table, use a heading and at least one use of row span/col. span. Color a page and some text within the page
CO4: To create a HTML documents.

COURSE : INCOME TAX LAW AND PRACTICE-II CREDIT: 3

CO1: know the calculation of taxes for gain on capital asset.
CO2: To know the tax on other source and its calculation.
CO3: To know the adjustment of carry forward Income/Expenditure
CO4: Expertise in preparation of total income of individual/ firm etc.
CO5: Gain knowledge on filing of income tax returns.

COURSE: INTERNET OF THINGS CREDIT: 3

CO1: Enable students to acquire knowledge on the fundamentals of IoT
CO2: Understand the concepts relating to M2M,IoT Architecture
CO3: Impart knowledge about IoT model and views
CO4: Develop practical knowledge about IoT protocols
CO5: Analyze applications of IoT in real time scenario

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DEPARTMENT OF COMMERCE (COMPUTER APPLICATIONS)

POs, PSOs and COs

Regulation	Proof
2022-2023	Link
2020-2021	Link

DEPARTMENT OF COMMERCE (COMPUTER APPLICATIONS)

Course: B.Com (CA)

PROGRAM SPECIFIC OUTCOMES (PSOs)

PSO1: Understand Commercial Activities Covered by Advanced Technology like Computerized Accounting, E – Commerce, E – Banking, Mobile Banking, and E – Taxation.

PSO2: Obtain Knowledge of Various Provisions of Income Tax Act, & Their Application in Computation of Individuals & Firms Under Various Heads of Income.

PSO3: Students have a plethora of choices to pursue professional courses such as M.Com CA, M. Com, MBA, CMA, ICWA, M.Com CA etc.

PSO4: Students will be able to pursue their career in teaching and research

PSO5: Develop entrepreneurial qualities and skills require for self employment.

COURSE OUTCOME:

SEMESTER I

COURSE: FINANCIAL ACCOUNTING-I **CREDIT: 4**

CO1: Understand the systems of Financial Accounting.

CO2: Prepare the basic accounting Principles.

CO3: Evaluate the methods of recording depreciation.

CO4: Prepare the Final Accounts, Profit & Loss Account and Balance sheet of a Company.

COURSE: BUSINESS APPLICATIONS & ACCOUNTING SOFTWARE CREDIT: 3

CO1**:** Understand the basics of Computer.

CO2: Able to create a word document, worksheet and its formatting.

CO3: Design MS -PowerPoint presentation.

CO4: Able to prepare generate financial reports.

CO5: Create Company voucher and stock group in Tally ERP 9.

COURSE: BUSINESS STATISTICS-I CREDIT: 4

CO1: Understand the basics of statistic tools in business.

CO2: Able to calculate various averages.

CO3: Able to compare measures of dispersion.

CO4: Compare various methods of computing Skewness.

CO5: Able to Understand SQC and different Control Charts.

SEMESTER II

COURSE: FINANCIAL ACCOUNTING – II CREDIT: 4

CO1: Understand the knowledge of Branch Accounting.

CO2: Prepare the Departmental trading and Profit & Loss Account.

CO3: Able to calculate interest on Hire purchase.

CO4: Outline the fundamentals and reconstitution of Partnership Firm.

COURSE: SOFTWARE & TALLY LAB CREDIT: 3

CO1: Understand the concepts of MS-Word.

CO2: Understand the concepts of MS-Excel.

CO3: Understand the concepts of MS-Power Point and Tally.

CO4: Able to create MS-Office Applications

COURSE: BUSINESS STATISTICS – II **CREDIT: 6**

CO1: Understand basics of Business statistics.

CO2: Computation of correlation Coefficient and rank correlation.

CO3: Derive regression equation.

CO4: Able to calculate various index numbers.

CO5: Able to derive various averages in time series.

CO6: Understand different probability theorem.

CO7: Able to apply statistical tools in business decisions.

SEMESTER III

COURSE: CORPORATE ACCOUNTING – I **CREDIT: 4**

CO1: Understand different methods of valuation of shares.

CO2: Understand different methods of valuation of debentures.

CO3: Acquire the knowledge of acquisition of Business and accounting treatment.

CO4: Prepare the statement of Profit and Loss Account and Balance Sheet.

CO5: Able to know different methods of Purchase Consideration and prepare Amalgamation, Absorption and Internal& External reconstruction.

COURSE: BUSINESS LAW **CREDIT: 4**

CO1: Describe origin of RBI in India.

CO2: Understand the traditional and modern function of the Commercial Banks.

CO3: Identify different methods of Bank Account.

CO4: Acquire the knowledge on Negotiable Instruments.

CO5: Describe about different method of lending and its policies.

COURSE: MANAGEMENT INFORMATION SYSTEM CREDIT: 3

C01: Understand the concepts of Management Information.

CO2: Able to understand the concepts of Information system and its types.

CO3: Understand the concepts of system analysis.

CO4: Understand the concepts of Development, Maintenance of MIS.

COURSE: MOBILE COMPUTING **CREDIT: 4**

CO1: Acquire good knowledge of wireless communication.

CO2: Apply knowledge of GSM and GPRS extension in mobile computing.

CO3: Analyze mobile platforms and its applications.

CO4: Understand the concepts of E-Business, E- Commerce and M-Commerce.

COURSE: ELEMENTS OF INSURANCE **CREDIT: 3**

CO1: Understand the concepts of Insurance.

CO2: Understand the different policies in Life Insurance.

CO3: Acquire the knowledge of Marine Insurance.

CO4: Understand the concepts of Fire Insurance.

COURSE: BASIC TAMIL **CREDIT:2**

CO1: Understand basic of Tamil language.

CO2: Enable them to enhance their language skill.

CO3: Enable them to develop creative reading and writing.

CO4: Able to participate in dialogue without any difficulty.

COURSE: BASIC MATHEMATICS **CREDIT: 2**

CO1: Understand the foundations of Mathematics.

CO2: Able to perform the basic computation in sets.

CO3: Develop and maintain problem solving skills.

COURSE: LANGUAGE SKILL AND COMMUNICATION-I

CREDIT: 2

CO1: Able to understand and apply knowledge of human communication and language.

CO2: Understand the importance of language in communication.

CO3: Analyze the correct usage of grammar in writing and speaking.

SEMESTER IV

COURSE: CORPORATE ACCOUNTING – II **CREDIT: 4**

CO1: Evaluate different methods of valuation of Goodwill and Share.

CO2: Acquire knowledge of preparing liquidator's Final Statement and Affairs.

CO3: Prepare Bank and Insurance Company Accounts.

CO4: Describe Capital and Revenue Profit and Consolidate Balance sheet.

CO5: Understand the limitations of Historical Cost Accounting and evaluate the methods of CPP methods and CCA methods.

COURSE: PRINCIPLES OF MARKETING **CREDIT: 4**

CO1: Understand and describe basics of Marketing.

CO2: Identify market segmentation and Consumer Behavior.

CO3: Acquire knowledge of marketing policy and life cycle of the product.

CO4: Evaluate and determine channel of distribution.

CO5: Identify recent marketing in the Global Scenario.

COURSE: RELATIONAL DATABASE MANAGEMENT SYSTEM

CREDIT: 3

CO1: Understand the concept of Database.

CO2: Analyze different data models available.

CO3: Compare and contrast what is SQL and PL/SQL.

CO4: Analyze and Understand data definition language, Data Manipulation languages.

COURSE: RELATIONAL DATABASE MANAGEMENT SYSTEM LAB

CREDIT: 3

CO1: Understand the concept of manipulation of Queries.

CO2: Develop program based on PL/SQL concepts like procedure, Trigger, Cursor and functions.

CO3: Create and design software using different DBMS Packages.

COURSE: E-COMMERCE AND ITS APPLICATIONS

CREDIT: 6

CO1: Understand the concepts of E-Commerce.

CO2: Acquire the major challenges of B2C and E-Commerce.

CO3: Understand the E-Hub and its Concepts.

CO4: Prepare e-mail Id and etiquettes.

CO5: Define the Web Browsing, Web sites and Web designs.

CO6: Determine the Internet and its operation.

CO7: Compare the difference between B2C and B2B

COURSE: INDUSTRIAL ORGANIZATION CREDIT: 3

CO1: Understand the basic Industrial growth and current Scenario.

CO2: Describe different ownership of the firm.

CO3: Able to know about physical facilities, plant location and plant layout.

CO4: Evaluate the product design, production planning and control.

CO5: Understand different types of purchasing policy and inventory control.

COURSE: BASIC TAMIL CREDIT: 2

CO1: Learn and participate the methods of writing sentence without errors.

CO2: Understand social value of short stories and develop creative skills.

CO3: Learn Translation and Interviews.

COURSE: FOUNDATION MATHEMATICS FOR COMPETITIVE EXAMINATION CREDIT: 2

CO1: Understand the basic formula in computation skill needed in competitive examination.

CO2: Able to perform basic computation in simple and compound interest.

CO3: Develop problem solving skills.

COURSE: LANGUAGE SKILLS AND COMMUNICATION-II

CREDIT: 2

CO1: Discuss different perspective and stances on skills in communication.

CO2: Analyze the importance of skill development.

CO3: Able to understand and apply the knowledge in communication.

SEMESTER V

COURSE: COST ACCOUNTING – I **CREDIT: 4**

CO1: Understand the basic concepts and application of cost accounting in business.

CO2: Able to compute cost sheet.

CO3: Compute material issue price under different techniques.

CO4: Able to calculate labour rate under different methods.

CO5: Computation of machine hour rate and labour hour rate.

CO6: Classify overhead and its appointment.

COURSE: MANAGEMENT ACCOUNTING **CREDIT: 4**

CO1: Understand the basic principles of lying with management accounting.

CO2: Able to prepare various ratios, financial statement from ratios.

CO3: Able to compute cash flow statement and fund flow statement as per AS3

CO4: Able to compute material, labour and overhead variances.

CO5: Compare budget and budgetary control.

COURSE: BUSINESS MANAGEMENT **CREDIT: 4**

CO1: Able to describe about business management basics.

CO2: Compare and Contrast between management and Administration.

CO3: Able to define authority and responsibility

CO4: Understand the role of directing and leadership in business.

CO5: Able to define process controlling and its techniques.

COURSE: INTERNET AND ITS APPLICATION CREDIT: 4

CO1: Understand the concepts of Internet.

CO2: Understand the concepts of Web Browsers.

CO3: Understand the concepts of email and e-marketing.

CO4: Understand the concepts different payment systems.

COURSE: INCOME TAX LAW & PRACTICE – I CREDIT: 3

CO1: Understand the concepts of Income tax act.

CO2: Define the procedure for heads of Incomes.

CO3: Compute the procedure for taxation of salary income.

CO4: Prepare the statement of Profit and Gains of Business.

CO5: Outline the powers and rights of income tax authorities.

COURSE: COMPUTER APPLICATIONS IN BUSINESS CREDIT: 3

CO1: Understand the basics concepts of Computer.

CO2: Able to understand and create MS-Word.

CO3: Able to understand and create MS- Excel.

CO4: Understand concept of E-Commerce and SMART card Applications.

SEMESTER VI

COURSE: COST ACCOUNTING – II **CREDIT: 5**

CO1: Able to calculate cost per unit, job batch and contract.

CO2: Compute problems under process costing and process loss under equivalent production.

CO3: Prepare Operating cost sheet.

CO4: Compute Problems under marginal costing.

CO5: Able to reconcile cost and financial accounts.

COURSE: WEB TECHNOLOGY **CREDIT: 5**

CO1: Able to face the different web Application program using HTML tags.

CO2: Create the HTML program using style sheets.

CO3: Understand the concepts of Object in HTML.

CO4: Create the cookies program using HTML and scripting language.

CO5: Compare the concepts of request and response objects.

CO6: Understand the concepts of OLEDB connections.

CO7: Understand the concepts of HTML server Control.

COURSE: WEB TECHNOLOGY LAB **CREDIT: 5**

CO1: Understand HTML program using HTML basic tags.

CO2: Able to image and table on a web page.

CO3: Create the hyper link on a web page.

CO4: Understand the concept of Script language to display the content on web site.

CO5: Create the cookies program on a web page.

CO6: Understand the various concepts of web Application programs.

CO7: Able to create a web page.

COURSE: INCOME TAX LAW & PRACTICE-II CREDIT: 3

CO1: Understand the concepts of assessment of an Individual Income.

CO2: Prepare the Statement of Capital Gains.

CO3: Outline the procedure of other sources income.

CO4: Determine the concepts of agriculture and clubbing of income.

CO5: Prepare the taxation and filing of an individual's income.

COURSE: ENTERPRISE RESOURCE PLANNING CREDIT: 3

CO1: Describe about business process index ERP System.

CO2: Understand sales order Processing and CRM in ERP Environment.

CO3: Identify production and sales forecasting under SAP ERP.

CO4: Understand system of Industrial Credit Management and Profitability analysis.

CO5: Outline the system of Preparing Payroll and Travel Management under ERP Software.

CO6: Compare and Contrast between traditional system and ERP system.

COURSE: INDUSTRIAL RELATIONS **CREDIT: 3**

CO1: Understand the concepts of Industrial Relation and factors affecting IR in changing Environment.

CO2: Understand the concepts of Trade union.

CO3: Able to know about collective Bargaining and workers participation Management.

CO4: Describe about the Industrial Disputes and the provisions.

CO5: Understand the provision relating to Health, safety and welfare facilities.