

MAHENDRA ARTS & SCIENCE COLLEGE

(Autonomous)

Affiliated to Periyar University, Salem.

Accredited by NAAC with 'A' Grade & Recognized u/s 2(f) and 12(B) of the UGC Act 1956

Kalippatti – 637 501, Namakkal (Dt), Tamil Nadu.



DEPARTMENT OF COMMERCE WITH COMPUTER APPLICATIONS

COURSE OUTCOMES (COs)

B.Com. CA

PRINCIPAL

MAHENDRA ARTS & SCIENCE COLLEGE

(Autonomous)

Kalippatti (PO) - 637 501, Namakkal (DT)

**For the students
admitted from the
Academic Year 2019-2020 onwards**

SEMESTER - I

Core – I	B.Com. (CA)	2019 – 2020
Code: M19UCC01	FINANCIAL ACCOUNTING – I	
Credit: 4		

Objectives:

- To facilitates the students to apply the basic principles of accounting
- To develop an expertise in handling the accounting standards

Course Outcomes:

On the successful completion of the course students will be able to

CO	Statement	Knowledge Level
CO1	Identify the accounting principles, journal, ledger and trial balance	K1
CO2	Understand the financial result of sole trading concerns	K2
CO3	Analyze and discover the results of single entry system	K4
CO4	Develop the accounting procedure for depreciation accounting	K5
CO5	Understand the concept of accounting of NPO	K2

SEMESTER – I

Core – II	B.Com. (CA)	2019 – 2020
Code: M19UCC02	FUNDAMENTALS OF COMPUTER AND OFFICE AUTOMATION	
Credit: 4		

Objectives:

- To get an idea about the basic understanding about Fundamentals of Computer.
- To work with Microsoft office, Word, Excel & Power Point.

Course Outcomes:

On the successful completion of the course, students will be able to

CO	Statement	Knowledge Level
CO1	Understand the Basic Fundamentals	K2
CO2	Remember the Ms-Office techniques	K1
CO3	Apply the basic Ms-Word	K3
CO4	Analyze the Ms-Excel concepts	K4
CO5	Apply the Power Point techniques	K3

SEMESTER - I

Core Practical - I	B.Com. (CA)	2019 - 2020
Code: M19UCCP01	Practical - I -	
Credit: 2	MS-WORD AND EXCEL	

Objectives:

- To get an idea about the basic understanding about the Fundamentals of Computer
- To work with Microsoft office, Word, Excel & Power Point.

Course Outcomes:

On the successful completion of the course, students will be able to

CO	Statement	Knowledge Level
CO1	Remember the Various options of Ms-office	K1
CO2	Understand how to Create, print and save the document.	K2
CO3	Understand the Enhancing with header and footer	K2
CO4	Apply the Various types of worksheets	K3
CO5	Remember Creating presentation using Power Point	K1

SEMESTER - I

Allied - I	B.Com. (CA)	2019 - 2020
Code: M19UECA03	MANAGERIAL ECONOMICS	
Credit: 4		

Objectives:

- To understand the fundamental concept of economics and gain knowledge at the macro and micro level

Course Outcomes:

On the successful completion of the course, students will be able to

CO	Statement	Knowledge Level
CO1	Mention the nature and scope of economics	K1
CO2	Understand and describe the Law of demand and supply.	K2
CO3	Analyse the production and cost concepts	K4
CO4	Identify about the market competition and price determination	K1
CO5	Apply the Measures to control inflation and measuring national income	K3

SEMESTER - I

ECC - I	B.Com. (CA)	2019 - 2020
Code:M19UVE01	Value Education - YOGA	
Credit: 2		

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khzth;fSf;F czur; nra;jy;.

SEMESTER - II

Core - III	B.Com. (CA)	2019 - 2020
Code: M19UCC03	FINANCIAL ACCOUNTING-II	
Credit: 4		

Objectives:

- To enable the students to apply the conceptual principles and to develop an expertise in handling the partnership accounts and thereby to increase their level of understanding about the structure of branch accounts and department accounts

Course Outcomes:

On the successful completion of the course, students will be able to

CO	Statement	Knowledge Level
CO1	Identify the procedure for finding results of departmental accounts	K1
CO2	Outline the procedure for solve the problem of branch accounts	K2
CO3	Apply the Garner Vs Murray and solve problems relating to insolvency of partners	K3
CO4	Sketch out the procedure for admission, retirement and death of partner	K4
CO5	Indicate the basic concepts about partnership accounts	K3, K4

SEMESTER - II

Core - IV	B.Com. (CA)	2019 - 2020
Code: M19UCC04	BUSINESS COMMUNICATION & MANAGEMENT	
Credit: 4		

Objectives:

- To enable to the students for the foundation of management functions towards the development of business ability among the students and also explains the basic concepts and principles of management for young commerce graduates to enhance their skills and ability towards organization development.

Course Outcomes:

On the successful completion of the course, students will be able to

CO	Statement	Knowledge Level
CO1	Identify the importance of management	K1
CO2	Understand the purposes and types of planning	K2
CO3	Explain the significances of organization	K3
CO4	Summarize the importance of motivation and leadership	K3,K4
CO5	Apply the consequences of controlling and coordination	K4

SEMESTER - II

Core – V	B.Com. (CA)	2019 - 2020
Code: M19UCC05	PROGRAMMING IN C	
Credit: 4		

Objectives:

- To get an idea about the over view of C programming, decision making and branching, looping: Arrays & strings, user define Functions, Structures and Unions

Course Outcomes:

On the successful completion of the course, students will be able to

CO	Statement	Knowledge Level
CO1	Remember the History of C	K1
CO2	Understand Decision making and looping	K2
CO3	Apply the Character arrays and strings	K4
CO4	Analyze User -Define Functions	K3
CO5	Apply the Structures and Unions.	K4

SEMSETER - II

Core Practical - II	B.Com. (CA)	2019 - 2020
Code: M19UCCP02	PRACTICAL - II - PROGRAMMING IN C	
Credit:2		

Objectives:

- To get an idea about the over view of C programming, decision making and branching, looping: Arrays & strings, user-Define Functions, Structures and Unions

Course Outcomes:

On the successful completion of the course, students will be able to

CO	Statement	Knowledge Level
CO1	Calculating Types of operators	K1
CO2	Decision making and looping	K2
CO3	Character arrays and strings	K3
CO4	User -Define Functions	K4
CO5	Structures and Unions.	K5

SEMESTER - II

Core Practical - III	B.Com. (CA)	2019 - 2020
Code: M19UCCP03	PRACTICAL - III - COMMERCE PRACTICALS	
Credit: 2		

Objectives:

- To help the students to gain knowledge on invoice, voucher, Entry pass, Debit note and Credit note and to enable the students to be proficient with filling LIC application, PAN form and IT form.

Course Outcomes:

On the successful completion of the course, students will be able to

CO	Statement	Knowledge Level
CO1	Mention the procedure for filling up of receipts, voucher and delivery Challan	K1
CO2	Explain the concepts drawing and endorsing of Cheques.	K2
CO3	Identify the procedure for filling up of loan application	K1
CO4	Develop the model of cost sheet and agenda	K3
CO5	Develop the concept of preparation of advertising copy.	K3

SEMESTER - II

ECC - II	B.Com. (CA)	2019 - 2020
Code: M19UES01	ENVIRONMENTAL STUDIES	
Credit: 2		

SEMESTER - III

Core - VI	B.Com. (CA)	2019 - 2020
Code: M19UCC06	COMPANY ACCOUNTS	
Credit: 4		

Objectives:

- To equip the students with accounting methods formulated for the corporate bodies from the time of their inception till their liquidation.

Course Outcomes:

On the successful completion of the course students will be able to

CO	Statement	Knowledge Level
CO1	Acquire the conceptual knowledge of the fundamentals of corporate accounting.	K1
CO2	Understand the concepts and standard underlying the accounting procedures used to measure business performance.	K2
CO3	Understand comprehensive knowledge about the latest provision of the companies Act	K3
CO4	Gain expertise in preparation of final accounts as per the revised schedule	K3

SEMESTER - III

Core – VII	B.Com. (CA)	2019 - 2020
Code: M19UCC07	BUSINESS LAW	
Credit: 4		

Objectives:

- To provide the students with an understanding of general principles of law of contract and special contracts.

Course Outcomes:

On the successful completion of the course students will be able to

CO	Statement	Knowledge Level
CO1	Identify the elements of valid contract	K1
CO2	Understand the concept of offer, acceptance and performance of a contract	K2
CO3	Outline the concept of consideration and discharge of contracts	K3,K4
CO4	Mention the significances of sale of goods and condition and warranties.	K3
CO5	Analyze the concept of agencies and kinds	K3

SEMESTER - III

Core – VIII	B.Com. (CA)	2019 - 2020
Code: M19UCC08	MODERN BANKING	
Credit: 3		

Objectives:

- To understand the legal procedures formulated under banking regulation act negotiable instrument act and other legal issues
- To give the exposure to the students with the latest developments in the banking field
- To acquire the specialized knowledge of law and practice relating to banking.

Course Outcomes:

On the successful completion of the course students will be able to

CO	Statement	Knowledge Level
CO1	Identify the basic relationship between a banker and customer	K1
CO2	Bring out the various types of deposit accounts	K2
CO3	Analysis provisions of negotiable instrument act	K3
CO4	Develop the precautions for paying banker	K3
CO5	Apply the sound principles of lending	K4

SEMESTER - III

Core – IX	B.Com. (CA)	2019 - 2020
Code: M19UCC09	WEB PROGRAMMING	
Credit: 4		

Objectives:

- To get an idea about the basic understanding about the web, how to surf the internet, creating a mail introduction to HTML
- To start with HTML Program, Meta tags, XML Working with Schemas.

Course Outcomes:

On the successful completion of the course, students will be able to

CO	Statement	Knowledge Level
CO1	Understand the Surfing internet	K2
CO2	Understand how to Creating Web Pages	K2
CO3	Apply the Creating HTML Tags	K4
CO4	Remember the Advanced Level Of HTML	K1
CO5	Formatting Data Base controls	K5

SEMESTER - III

Core Practical – IV	B.Com. (CA)	2019 - 2020
Code:M19UCCP04	Practical - IV - HTML	
Credit: 2		

Objectives:

- To get an idea about the basic understanding about develop a HTML document

Course Outcomes:

On the successful completion of the course, students will be able to

CO	Statement	Knowledge Level
CO1	Develop a HTML documents	K1
CO2	Creating a web pages	K5
CO3	Creating HTML Tags	K5
CO4	Various designs	K4
CO5	Developing the web pages	K5

SEMESTER - III

AC - II	B.Com. (CA)	2019 - 2020
Code: M19USTA03	BUSINESS STATISTICS	
Credit: 4		

Objectives:

- To discuss the ideas involved in applying statistical methods to advance knowledge and understanding.
- To provide the foundation as well as comprehensive background of 'Descriptive Measure such as Measures of central tendency and Measures of Dispersion to the beginners in simple and interesting manner.
- To study the concepts, such correlation and regression. This course introduces practical based applied statistics for learning the basic concepts which aims to resolve the real life problems.

Course Outcomes:

On the successful completion of the course, students will be able to

CO	Statement	Knowledge Level
CO1	Learn the uses of statistics in society and Understand the method of data collection and Measures of central tendency.	K1
CO2	Learn the Measures of Dispersion	K2
CO3	Applications of correlation and regression in real life situations	K3
CO4	Applications of index numbers in real life situations	K4
CO5	Analysethe time series data	K4

SEMESTER - III

SEC – I	B.Com. (CA)	2019 – 2020
Code: M19UCCS01	HUMAN RESOURCE MANAGEMENT	
Credit: 2		

Objectives:

- To know about the functions and importance of human resource management in organization.
- To learn about the recruitment and selection process of skilled, semi-skilled and non-skilled employees.
- To understand the payroll management and various employees benefits in organizations.

Course Outcomes:

On the successful completion of the course, students will be able to

CO	Statement	Knowledge Level
CO1	Know about functions, importance and the role of HRM in organizations.	K1, K3
CO2	Learn on man power planning for arranging better placement of employees.	K2
CO3	Provide suitable training to the relevant skill based employees.	K3
CO4	Understand about the wage and salary administration, promotion, increment, incentives management etc.,	K2, K3
CO5	Understand the benefits offered by the employers to employees for their welfare.	K2,K3

SEMESTER - III

NMEC - I	B.Com. (CA)	2019 - 2020
Code: M19NMA01	MATHEMATICS FOR COMPETITIVE EXAMINATION - I	
Credit: 2		

Objectives:

- To introduce fundamental concepts such as Numbers, system in Quantitative aptitude. It covers concepts such HCF, LCM, Square Root, average, numbers, profit, loss, percentage, proposition & partnership. It provides technical skills to understand and develop various department examinations like Group Exams, TNPSC, RRB, SSC & IBPS.

Course Outcomes:

On the successful completion of the course, students will be able to

CO	Statement	Knowledge Level
CO1	Identify the logic behind numbers and fractions	K1
CO2	Understand the concepts of Square root, cube root and average.	K2
CO3	Analyze the problems on numbers and problems on ages.	K2
CO4	Develop the problems on indices, percentage, Profit And Loss.	K2
CO5	Apply the concepts to solve a problem for Ratio and Proportion, Partnership.	K3

SEMESTER - IV

Core – X	B.Com. (CA)	2019 - 2020
Code: M19UCC10	PRINCIPLES OF MARKETING	
Credit: 3		

Objectives:

- To integrate the knowledge and skill to up hold an environment of learning and creativity in the field of marketing to manage marketing business and equip them to contribute for the emerging challenges of marketing in the upcoming technologies sustainable global economic scenario.

Course Outcomes:

On the successful completion of the course students will be able to

CO	Statement	Knowledge Level
CO1	Define the core concepts of marketing and discuss the role of marketing in business and society	K1 & K2
CO2	Explain the modern marketing techniques and discuss how it is used to pursue new marketing opportunities	K3
CO3	Define grading and Illustrate the opportunities for graded agriculture and commercial product.	K3
CO4	Identify the marketing mix elements and describe the components of market mix	K1 & K2
CO5	Explain and illustrate the social, cultural and economic trends and transformation related to digitalized marketing environment.	K3

SEMESTER - IV

Core – XI	B.Com. (CA)	2019 – 2020
Code: M19UCC11	COMPANY LAW	
Credit: 4		

Objectives:

- To provides the fundamental knowledge about companies Act 2013.
- To learn about different kinds of companies, promotion of new companies, Memorandum of Association etc.,
- To understand the power of company directors, Shareholders and their qualification in organization.

Course Outcomes:

On the successful completion of the course, students will be able to

CO	Statement	Knowledge Level
CO1	Indicate the different kinds of companies.	K1
CO2	Outline the concept of memorandum of association and articles of association	K2
CO3	Apply the power of companies' directors and their qualifications.	K3
CO4	Understand about various activities like company meetings, voting power, resolutions, minutes, agenda, notice etc.,	K2
CO5	Analysis the procedure and consequences of winding up of a companies	K4

SEMESTER - IV

Core – XII	B.Com. (CA)	2019 - 2020
Code: M19UCC12	DATABASE MANAGEMENT SYSTEM	
Credit: 4		

Objectives:

- To get an idea about the basic understanding about the database applications Basic concepts, data model, SQL Background, Query processing, other relational Languages, integrity and security, relational database design.

Course Outcomes:

On the successful completion of the course, students will be able to

CO	Statement	Knowledge Level
CO1	Database system Applications.ER-Model.	K1
CO2	Extended Relational Algebra operations	K2
CO3	SQL Background Structure.	K3
CO4	Other Relational Languages.	K4
CO5	Normal forms..	K5

SEMESTER - IV

Core Practical - V	B.Com. (CA)	2019 - 2020
Code: M19UCCP05	Practical - V -	
Credit: 2	ORACLE (SQL)	

Objectives:

- To get an idea about the basic understanding about implementing the SQL concepts, set operations, aggregate functions, Nested sub queries.

Course Outcomes:

On the successful completion of the course, students will be able to

CO	Statement	Knowledge Level
CO1	Database using simple Queries	K1
CO2	SQL statement implementation	K2
CO3	SET operators	K3
CO4	Aggregate functions, Nested sub Queries.	K4
CO5	Queries to implement the joints....	K5

SEMESTER - IV

Core Practical - VI	B.Com. (CA)	2019 – 2020
Code: M19UCCP06	PRACTICAL - VI - INPLANT TRAINING	
Credit: 2		

Objectives:

- To provide comprehensive learning platform to students where they can enhance their employ ability skills and become job ready along with real corporate exposure and to enhance students' knowledge in one particular technology.

Evaluation:

Examination	Particulars	Marks	Total
Internal	Attendance	10	40
	Work Dairy	15	
	Pre viva voce	15	
External	Report	30	60
	Viva voce	30	
TOTAL MARKS			100

SEMESTER - IV

AC – III	B.Com. (CA)	2019 - 2020
Code: M19USTA04	BUSINESS STATISTICAL DECISION TECHNIQUES	
Credit: 4		

Objectives:

- To provides a quantitative analysis of the problem. It covers the basic concepts of matrix. It covers the basic concepts of probability.
- To provides a quantitative analysis of the problem from which management can make an objective decision.
- To impart basic knowledge of various optimization techniques.
- To find the optimal solution for real life situation with help of Operations Research Techniques.

Course Outcomes:

On the successful completion of the course, students will be able to

CO	Statement	Knowledge Level
CO1	Know the operations on matrix and methods	K1
CO2	Learn the sequence and series and progressions	K2
CO3	Conduct random experiments in real life data and Understand the Axioms of probability.	K1
CO4	Obtain the role of Linear Programming Problem in real life problem.	K4
CO5	Obtain the real situation of Transportation problems in Transport company. Apply the practical situations in Assignment problems in a company.	K4

SEMESTER - IV

SEC - II	B.Com. (CA)	2019 - 2020
Code: M19UCCS02	ADVERTISING AND SALESMANSHIP	
Credit: 2		

Objectives:

- To understand the advertising concept and other promotional methods to deliver carefully prepared messages
- To target audiences has given them a major role in marketing programmes of most organisations.

Course Outcomes:

On the successful completion of the course students will be able to

CO	Statement	Knowledge Level
CO1	Define the concepts of Advertising	K1
CO2	Consumers have learned to rely on advertising	K2
CO3	Other forms of promotion for information which they can use in making purchase decisions.	K3

SEMESTER - IV

NMEC - II	B.Com. (CA)	2019 - 2020
Code: M19NMA03	MATHEMATICS FOR COMPETITIVE EXAMINATION - II	
Credit: 2		

Objectives:

- To introduce the fundamental concepts such as Numbers, system in Quantitative aptitude.
- To understand the concepts such as Partnership, Simple interest, Compound interest, Area and Odd man out & series.
- To provide technical skills to understand and develop various department examinations like Group Exams, TNPSC, RRB, SSC & IBPS.

Course Outcomes:

On the successful completion of the course, students will be able to

CO	Statement	Knowledge Level
CO1	Identify the logic behind Partnership and its problem.	K1
CO2	Understand the concepts of Simple interest and its problem.	K2
CO3	Analyze the problems on Compound interest and its problem.	K2
CO4	Develop the problems on Area and its problem.	K2
CO5	Apply the concepts to solve a problem for Odd man out & series.	K3

Code: M19UCC13	COST ACCOUNTING
Credit: 5	

Objectives:

- To provides an in depth study of the cost accounting principles and techniques for identification, analysis and classification of cost components and explain the basic concepts and processes in determination of cost of products and services and also facilitate managerial decision making process

Course Outcomes:

On the successful completion of the course, students will be able to

CO	Statement	Knowledge Level
CO1	State the basic elements of cost accounting	K1
CO2	Understand the various methods of pricing materials	K2
CO3	Apply the procedure for find out the labour cost and incentives	K3
CO4	Develop the apportionment of overheads	K3
CO5	Analysis the techniques of processing costing	K4

SEMESTER - V

Core - XIV	B.Com. (CA)	2019 - 2020
Code: M19UCC14	INCOME TAX LAW & PRACTICE - I	
Credit: 5		

Objectives:

- To understand the laws relating to income tax and procedures
- To equip the students with revised provisions of Act 1961
- To lay down the foundations for computing Gross Total Income, rebate and the total tax liability of an individual

Course Outcomes:

On the successful completion of the course, students will be able to

CO	Statement	Knowledge Level
CO1	Examine the basic concepts of schedule of rates of tax liability penalties and prosecution	K1
CO2	Explain the total taxable income of an Assessee	K2
CO3	Apply and practice the computation of total income	K3
CO4	Develop the procedure for calculation of income from house property	K3
CO5	Analysis the computation of profits and gains of business or profession	K4

SEMESTER - V

Core - XV	B.Com. (CA)	2019 - 2020
Code: M19UCC15	FINANCIAL MANAGEMENT	
Credit: 4		

Objectives:

- To familiarizes the students with the principles and practices of financial management
- To understand the concepts of financial management and their application for managerial decision making.

Course Outcomes:

On the successful completion of the course, students will be able to

CO	Statement	Knowledge Level
CO1	Indicate the concept of financial management	K1
CO2	Calculate capital structure, cost of capital for strategic financial decision making	K2
CO3	Apply and practice the theories of financial planning	K3
CO4	Develop the capital budgeting techniques	K4
CO5	Analysis the working capital management	K3

SEMESTER - V

Core -XVI	B.Com. (CA)	2019 - 2020
Code: M19UCC16	SOFTWARE DEVELOPMENT WITH VISUAL BASIC	
Credit: 4		

Objectives:

- To get an idea about the basic understanding about visual basic program, creating applications, variables, and menus, multiple document interface applications, debugging tips, common dialogue control, Data Access objects, crystal and data.

Course Outcomes:

On the successful completion of the course, students will be able to

CO	Statement	Knowledge Level
CO1	Remember an applications	K1
CO2	Understand the Variables	K2
CO3	Apply the Multiple Document interface application.	K3
CO4	Analyze the Common dialogue control	K4
CO5	Remember the Data access objects	K1

SEMESTER - V

Core Practical - VII	B.Com. (CA)	2019 - 2020
Code: M19UCCP07	Practical - VII - VISUAL BASIC WITH MS-ACCESS	
Credit: 2		

Objectives:

- To get an idea about the basic understanding about visual basic program, creating applications, variables, menus, multiple document interface applications, debugging tips, common dialogue control, Data Access objects, crystal and data.

Course Outcomes:

On the successful completion of the course, students will be able to

CO	Statement	Knowledge Level
CO1	Remember to Creating an applications	K1
CO2	Understand how to Writing codes in visual basics	K2
CO3	Apply the Multiple Document interface application.	K3
CO4	Analyze the Common dialogue control	K4
CO5	Analyze the Data access objects	K5

SEMESTER – V

EC – I	B.Com. (CA)	2019 - 2020
Code: M19UCCE01	BUSINESS RESEARCH METHODS	
Credit: 4		

Objectives:

- Toexposes the basic of business research to equip students with principles of quantitative research
- To acquire the knowledge about the fundamentals of research and statistical tools.

Course Outcomes:

On the successful completion of the course students will be able to

CO	Statement	Knowledge Level
CO1	Identify the basic components of research	K1
CO2	Bring out the different kinds of sampling techniques	K2
CO3	Analysis the methods of data collection	K4
CO4	Apply the testing of hypothesis	K3
CO5	Develop the techniques for writing report	K3

SEMESTER – V

EC – I	B.Com. (CA)	2019 - 2020
Code: M19UCCE02	SERVICES MARKETING	
Credit: 4		

Objectives:

- To enable the students to understand the essentials of services marketing
- To highlight the significance and strategies of services marketing
- To familiarize the students with service marketing techniques

Course Outcomes:

On the successful completion of the course, students will be able to

CO	Statement	Knowledge Level
CO1	Describe the concepts of service marketing	K1
CO2	Understand marketing mix strategy to be adopted in marketing the services	K2
CO3	Illustrate the importance of CRM in service marketing	K3

SEMESTER – V

EC – I	B.Com. (CA)	2019 - 2020
Code: M19UCCE03	INVESTMENT MANAGEMENT	
Credit: 4		

Objectives:

- To introduce students to the application of various tools and techniques of financial risk management
- To provide knowledge on the various investment avenues that benefits the individual and nation

Course Outcomes:

On the successful completion of the course, students will be able to

CO	Statement	Knowledge Level
CO1	Know and understand the concepts of investment	K1,K2
CO2	Apply the concept of fundamentals and financial analysis for the construction of port folio	K2
CO3	Analyse the performance of a selected Portfolio for a certain period	K3

SEMESTER – V

EC – I	B.Com. (CA)	2019 - 2020
Code: M19UCCE04	SECRETARIAL PRACTICE	
Credit: 4		

Objectives:

- To enlighten the students the duties of company secretary.

Course Outcomes:

On the successful completion of the course, students will be able to

CO	Statement	Knowledge Level
CO1	Be acquainted with significant aspects of joint stock companies and their formation and registration	K1
CO2	Appreciate the rights, duties, functions and importance of company secretary in a Joint stock companies	K2
CO3	Know various aspects of Board of Directors of Joint Stock companies	K3

SEMESTER - V

SEC – III	B.Com. (CA)	2019 - 2020
Code: M19UCCS03	ORGANISATIONAL BEHAVIOUR	
Credit: 2		

Objectives:

- To introduce the students the various behaviours of the organizations and their processes to compete in the business world.

Course Outcomes:

On the successful completion of the course, students will be able to

CO	Statement	Knowledge Level
CO1	Identify the determinants of personality and relate the importance of attitudes to understand behavior	K1
CO2	Understand how the workplace perceptions, attitudes, and behaviours impact organizational performance	K2
CO3	Describe the concepts, theories and models of organizational behavior.	K3
CO4	Analyze the behavior of individuals and groups in organizations and identify the problems associated with organizing and managing teams	K3
CO5	Apply the ability to use theories in the practice of leadership	K1

SEMESTER - VI

Core – XVII	B.Com. (CA)	2019 - 2020
Code: M19UCC17	MANAGEMENT ACCOUNTING	
Credit: 5		

Objectives:

- To have the fundamental knowledge and techniques in Management Accounting
- To learn the budgetary control procedures, reporting of organizational performance and calculation of variances.

Course Outcomes

On the successful completion of the course, students will be able to

CO	Statement	Knowledge Level
CO1	Indicate objectives, nature and scope of management accounting	K1
CO2	Understand the liquidity position of the company	K2
CO3	Analysis the financial position of the company	K3
CO4	Develop the budgets and demonstrate budget control techniques	K4
CO5	Apply the knowledge of break-even analysis and profit maximization	K3

SEMESTER - VI

Core - XVIII	B.Com. (CA)	2019 - 2020
Code: M19UCC18	INCOME TAX LAW AND PRACTICE - II	
Credit: 5		

Objectives:

- To gain the knowledge of various heads of income and assist the students to comprehend the concepts of calculation of income tax for an individual.

Course Outcomes:

On the successful completion of the course, students will be able to

CO	Statement	Knowledge Level
CO1	Identify the procedure for calculation of capital gains	K1
CO2	Understand the various incomes of income from other sources	K2
CO3	Apply the procedure for set off of losses	K3
CO4	Analysis the procedure for gross total incomes	K4
CO5	Discuss the procedure for calculation of income tax	K4

SEMESTER - VI

Core – XIX	B.Com. (CA)	2019 - 2020
Code: M19UCC19	COMPUTERISED ACCOUNTING	
Credit: 4		

Objectives:

- To provides the basic concepts of financial accounting to calculate the Profit & Loss of the company during the financial year
- To have the automated system like Tally ERP9 Accounting, This course also cover recent taxation of GST and VAT, CST, TDS.

Course Outcomes:

On the successful completion of the course, students will be able to

CO	Statement	Knowledge level
CO1	Understand and make correct use of financial accounting in Tally ERP 9 and define the features of Accounting.	K1
CO2	Understand about different types of Accounting Vouchers and its uses, and prepare the voucher transaction towards to create trial balance.	K2
CO3	Apply to learn about cost centre with voucher entries and the budget, Payroll Preparation.	K4
CO4	Understand to calculate the taxations of GST, TDS, VAT, CST.	K2
CO5	Apply to Generations of Various reports, Security aspects of Tally data, ODBC Connectivity and remote connectivity.	K4

SEMESTER - VI

Core Practical - VIII	B.Com. (CA)	2019 - 2020
Code: M19UCCP08	PRACTICAL - VIII -	
Credit: 2	COMPUTERISED ACCOUNTING	

Objectives:

- To get the Knowledge about the basic understanding about financial accounting
- To learn about double entry system in tally application.
- To prepare budget preparation, payroll preparation and calculating TDS, VAT, CST, GST. To generate various reports of accounting.

Course Outcomes:

On the successful completion of the course, students will be able to

CO	Statement	Knowledge Level
CO1	Understanding of financial accounting concepts using Tally.	K1
CO2	Apply to calculate P/L account to calculate profit and loss and budget preparation.	K2
CO3	Apply to calculate payroll preparation and accounting vouchers using stock item.	K3
CO4	Analysis the Various reports of financial accounting	K4
CO5	Apply to calculate TDS, VAT, CST, and GST of the concern firm.	K3

SEMESTER - VI

PR - I	B.Com. (CA)	2019 - 2020
Code: M19UCCPR1	PROJECT	
Credit: 3		

INTERNAL MARK	- 40
EXTERNAL MARK	- 60
TOTAL MARK	- 100

SEMESTER - VI

EC – II	B.Com. (CA)	2019 - 2020
Code: M19UCCE05	ENTREPRENEURIAL DEVELOPMENT	
Credit: 4		

Objectives:

- To motivate the students to become an Entrepreneur
- To start up an enterprise, and how to make financial assistance from the institutions.

Course Outcomes:

On the successful completion of the course, students will be able to

CO	Statement	Knowledge Level
CO1	Understand the concepts origin and growth of Entrepreneurship	K1
CO2	Examine the various governmental and nongovernmental support offered to the entrepreneur	K2
CO3	Understand the process of starting new venture prepare business plan	K3

SEMESTER - VI

EC – II	B.Com. (CA)	2019 - 2020
Code: M19UCCE06	OFFICE ORGANISATION	
Credit: 4		

Objectives:

- To enable the students to learn the office organization, types, office furniture and machines.

Course Outcomes:

On the successful completion of the course, students will be able to

CO	Statement	Knowledge Level
CO1	Understand different forms of organization and their features.	K1
CO2	Identify factors that affect location of business into primary and secondary.	K2
CO3	Understand different forms of business combination and their relative merits.	K3

SEMESTER - VI

EC - II	B.Com. (CA)	2019 - 2020
Code: M19UCCE07	PUBLIC RELATIONS	
Credit: 4		

Objectives:

- To create an awareness of the various investment avenues available for a secured return
- To impart an investment knowledge for the construction of a portfolio after a rational analysis of fundamental and technical analysis

Course Outcomes:

On the successful completion of the course, students will be able to

CO	Statement	Knowledge Level
CO1	Identify the concepts of Identify and explain the concepts and theories on which strategic public relations is based.	K1
CO2	understanding of the purpose of public relations and its strategic process	K2
CO3	Define publics appropriate for specific client organizations and appreciate differences that affect programming	K2
CO4	Analyse the importance of primary and secondary research in public relations practice	K3
CO5	Apply the Demonstrate proficiency in written and oral communications	K1

SEMESTER - VI

EC – II	B.Com. (CA)	2019 – 2020
Code: M19UCCE08	AUDITING	
Credit: 4		

Objectives:

- To gain a fair working knowledge of the importance of vouching and internal check in practice in various organizations.
- To create interest in the minds of students towards auditing profession.

Course Outcomes:

On the successful completion of the course, students will be able to

CO	Statement	Knowledge Level
CO1	Understand the basic auditing principles, concepts, planning and audit and due diligence	K1
CO2	Illustrate the steps required to perform internal control and internal check, vouching and verification and valuation of assets and liabilities	K2
CO3	Gain expert knowledge on current auditing practices and procedures and apply them in auditing engagements as well as detection of frauds	K3

SEMESTER - VI

SEC - IV	B.Com. (CA)	2019 - 2020
Code: M19UCCS04	INDUSTRIAL LAW	
Credit: 2		

Objectives:

- To familiarize the fundamental concepts of companies Act 2013.
- To provide an insight into the different types of companies and their provisions.
- To familiarize with various documents involved in a Joint Stock Company.

Course Outcomes:

On the successful completion of the course, students will be able to

CO	Statement	Knowledge Level
CO1	Understand the formation and winds of companies	K1
CO2	Acquire knowledge on basic documents in a company and various methods of raising of capital	K2
CO3	Examine the provisions of companies act relating to meetings resolutions and company management.	K3

SEMESTER - III

AC - I	OFFERED TO BCA	2019 - 2020
Code: M19UCMA01	PRINCIPLES OF ACCOUNTANCY	
Credit: 4		

Objectives:

- To enable the students to apply the conceptual principles
- To develop an expertise in handling the accounts of specialized institutions and the consolidation of accounts through appropriate accounting techniques and policies.

Course Outcomes:

On the successful completion of the course, students will be able to

CO	Statement	Knowledge Level
CO1	Familiarize the students with the steps involved in locating errors and make them understand the relationship between Profit & Loss A/c and Balance sheet.	K1
CO2	Group the accounting treatments relating to issue, acceptance, discounting, maturity and endorsement of bills and notes in the books of drawer and drawee.	K2
CO3	Interpret and explain the performance of branches.	K3
CO4	Understand the concept of ex-interest, cum interest, to distinguish between bonus and rights and to examine the service potential of the fixed assets with the different methods of depreciation.	K3
CO5	Explain the procedures for depreciation and royalty to examine the due precision for strikes and lockouts.	K3

SEMESTER – III

Allied Practical - I	BCA	2019 - 2020
Code: M19UCMAP01	Allied Practical - I -	
Credit: 2	FINANCIAL ACCOUNTING PACKAGE – TALLY	

Objectives:

- To provides the basic concepts of financial accounting to calculate the Profit & Loss of the company during the financial year and also making the bridges between manual accounting to automated system by using Tally ERP9 Accounting software, this course also cover recent taxation of GST, VAT, TCS and TDS.

Course Outcomes:

On the successful completion of the course, students will be able to

CO	Statement	Knowledge Level
CO1	Understand the basic principles and concepts of computerized accounting and Accounting Features.	K1
CO2	Apply the voucher entry problems and budget preparation of the concern	K3
CO3	Understand the calculations of TDS and TCS for the given problems of the firm	K2
CO4	Understand the step involved to calculate the VAT for stock items	K2
CO5	Apply to calculate the GST for goods and services of the concern	K3

SEMESTER – III

Allied - I	OFFERED TO STATISTICS	2019 - 2020
Code: M19UCMA03	STATISTICAL ECONOMICS	
Credit: 4		

Objectives:

- To understand the fundamental concept of economics and gain knowledge at the macro and micro level

Course Outcomes:

On the successful completion of the course, students will be able to

CO	Statement	Knowledge Level
CO1	Mention the nature and scope of economics	K1
CO2	Understand and describe the Law of demand and supply.	K2
CO3	Analyse the production and cost concepts	K4
CO4	Identify about the market competition and price determination	K1
CO5	Apply the Measures to control inflation and measuring national income	K3

SEMESTER – IV

AC – II	OFFERED TO BCA	2019 - 2020
Code: M19UCMA02	MODERN BANKING	
Credit: 4		

Objectives:

- To understand the legal procedures formulated under banking regulation act negotiable instrument act and other legal issues.
- To provide exposure to the students with the latest developments in the banking field
- To acquire specialized knowledge of law and practice relating to banking.

Course Outcomes:

On the successful completion of the course students will be able to

CO	Statement	Knowledge Level
CO1	Understand and explain the conceptual frame work of banking	K1,K3
CO2	Classify and demonstrate the types of crossed cheques, loans and advances	K2,K3
CO3	Illustrate the various electronic payment methods.	K2,K3

SEMESTER – IV

Allied Practical - II	OFFERED TO BCA	2019 - 2020
Code: M19UCMAP02	PRACTICAL - II - COMMERCE PRACTICAL	
Credit: 2		

Objectives:

- To help the students to gain knowledge on invoice, voucher, Entry pass, Debit note and Credit note and to enable the students to be proficient with filling LIC application, PAN form and IT form.

Course Outcomes:

On the successful completion of the course, students will be able to

CO	Statement	Knowledge Level
CO1	Identify the procedure for filling up of receipts, voucher and delivery challan	K1
CO2	Understand the concepts drawing and endorsing of cheques.	K2
CO3	Identify the procedure for filling up of loan application	K1
CO4	Develop the model of cost sheet and agenda	K3
CO5	Develop the concept of preparation of advertising copy.	K3

SEMESTER – IV

Allied – II	OFFERED TO STATISTICS	2019 - 2020
Code: M19UCMA04	PSYCHOLOGICAL STATISTICS	
Credit: 4		

Objectives:

- To introduce the students the various behaviours of the organizations and their processes to compete in the business world.

Course Outcomes:

On the successful completion of the course, students will be able to

CO	Statement	Knowledge Level
CO1	Identify the determinants of personality and relate the importance of attitudes to understand behavior	K1
CO2	Understand how the workplace perceptions, attitudes, and behaviours impact organizational performance	K2
CO3	Describe the concepts, theories and models of organizational behavior.	K3
CO4	Analyze the behavior of individuals and groups in organizations and identify the problems associated with organizing and managing teams	K3
CO5	Apply the ability to use theories in the practice of leadership	K1


Head of the Department

Dr. J. JOSEPHINE DAISY, M.Com., M.Phil., M.B.A., Ph.D.,
HOD - COMMERCE (CA)
ASSISTANT PROFESSOR
Mahendra Arts and Science College
KALIPPATTI (PO)-637 501, Namakkal (Dt).


Principal

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(Autonomous)

Kalippatti (PO) - 637 501, Namakkal (Dt)


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Kalippatti - 637 501, Namakkal (Dt), Tamil Nadu.

DEPARTMENT OF COMMERCE WITH COMPUTER APPLICATIONS

PROGRAMME OUTCOMES (POs) OF B.Com. CA

Academic year 2020-2021

- PO1:** To develop a broad range of knowledge in the accounting field for applying concepts and techniques in commerce to meet the current and future expectation of business.
- PO2:** To build a strong foundation in the areas of taxation, finance, computer and corporate laws, there by relate their conceptual and analytical skills in business finance and audit.
- PO3:** To nurture the students in intellectual, personal, interpersonal and societal skills with a focus on relevant professional career.
- PO4:** To empower students with necessary competencies and decision making skills to undertake entrepreneurship as a feasible career option.
- PO5:** To train and develop students with the much needed business education, so that they are more competitive for employment and higher education.
- PO6:** To provide the basic and essential knowledge regarding various activities under taken and necessary to run socially responsible business organization.
- PO7:** To impart certain basic skills and aptitude this will be useful in developing entrepreneurship.
- PO8:** To provide a global view of the several financial and other institutions and their function which support the business system.
- PO9:** To train the students in the application of computers in various business operation.
- PO10:** To develop the personality so as to become a responsible citizen with greater awareness about the Indian society and its culture.

Head of the Department

J. JOSEPHINE DAISY, M.Com., M.Phil., M.B.A., Ph.D.,
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ASSISTANT PROFESSOR
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KALIPPATTI (PO)-637 501. Namakkal (Dt).

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DEPARTMENT OF COMMERCE WITH COMPUTER APPLICATIONS

PROGRAMME SPECIFIC OUTCOMES (PSOs) OF B.Com. CA

Academic year 2020-2021

PSO 1: To develop a broad range of knowledge in the accounting field for applying concepts and techniques in commerce to meet the current and future expectation of business.

PSO 2: To build a strong foundation in the areas of taxation, finance, computer and corporate laws, there by relate their conceptual and analytical skills in business finance and audit.

PSO 3: To nurture the students in intellectual, personal, interpersonal and societal skills with a focus on relevant professional career.

PSO 4: To empower students with necessary competencies and decision making skills to undertake entrepreneurship as a feasible career option.

PSO 5: To train and develop students with the much needed business education, so that they are more competitive for employment and higher education.

PSO 6: To provide the basic and essential knowledge regarding various activities undertaken and necessary to run socially responsible business organization.

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ROSEPHINE DAISY, M.Com., M.Phil., M.B.A., Ph.D.,
HOD-COMMERCE (CA)
ASSISTANT PROFESSOR
Mahendra Arts and Science College
KALIPPATTI (PO)-637 501. Namakkal (Dt).

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