



# FATIMA COLLEGE

(Autonomous)

*Affiliated to Madurai Kamaraj University*

*Re-Accredited with 'A++' (CGPA 3.61) by NAAC (Cycle - IV)*

Mary Land, Madurai - 625018, Tamil Nadu

## FATIMA COLLEGE (AUTONONOUS), MADURAI

2021 - 2022

**1.1.1 Curricula developed and implemented have relevance to the local, national, regional and global developmental needs which is reflected in Programme outcomes (POs), Programme specific outcomes (PSOs) and Course Outcomes (COs), of the Programmes offered by the Institution.**

### **Name of the Programme: M. Com**

<b>PO 1</b>	Be fair and just in practice of taxation.
<b>PO 2</b>	Maintain true and fair accounts.
<b>PO 3</b>	Follow the code of conduct and ethics in vouching



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<b>PO 4</b>	Make right managerial decisions using techniques of cost and management accounting.
<b>PO 5</b>	Be able to prepare business budgets.

## Programme Specific Outcomes:

<b>PSO1</b>	Indulge in fraudulent trade practices
<b>PSO2</b>	Be indifferent while processing and monitoring matters in relation to finance.
<b>PSO3</b>	Be acquainted with the current business trends.



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## Course Outcomes:

Course Code	Course Title	Nature of the Course (Local/ National/ Regional/ Global)	Course Description	Course outcome
19PG1A1	Auditing	National	This course outlines an insight into the principles, methods and techniques of auditing of different types of organizations. It also enables the students to know	CO1: Explain the intricacies of auditing, its variation from investment and accounting, the objects and merits of auditing and the qualities of an auditor  CO2: Highlights the essentialities and the mode of conduct of various institutions/Organization



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			the salient features of Company audit and expose them to the technique of E-auditing	CO3:Make expert analysis of financial statements  CO4:Forecast fund requirements, and manage current asset  CO5:Interpret computed variances between actual and standards and significantly, effect inter and intra firm comparisons
19PG1A2	Management accounting and Financial Control I/ Management Accounting	Global	This course enables the students to understand the various tools and techniques used in financial planning,	CO1:Introduce the dynamics of world of electronic commerce, at inter and intra organizational level  CO2:Compute small / micro differences using differential calculus



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			analysis, control and decision making and applying them in solving financial problems of business units.	CO3: Calculate probability for simple scientific / business events  CO4: Explore mathematical magic in series of numbers, in additive and multiplicative series  CO5: Apply mathematics in variety or number of ways of arrangements of events
19PG1A3	Advanced Business Statistics	National	This course helps the students to gain knowledge and skills in the various techniques of statistics to estimate	CO1: Explain the nitty-gritties of auditing, its variation from investment and accounting, the objects and merits of auditing and the qualities of an auditor  CO2: Highlights the



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			variables and to test the hypotheses in research	<p>essentialities and the mode of conduct of various institutions/Organization</p> <p>CO3:Make expert analysis of financial statements</p> <p>CO4:Forecast fund requirements, and manage current asset</p> <p>CO5:Interpret computed variances between actual and standards and significantly, effect inter and intra firm comparisons</p>
19PG1A4	E-Commerce & E-Office (4 Theory and 2 Practical)	Global	This course ensures that the student acquire knowledge about	<p>CO1: Synthesize on concept of management accounting</p> <p>CO2: Make expert analysis of</p>



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			the various dimensions of the E-Commerce and digitalization They also get hands-on-experience in working with all the programmes of E-office which will enable them to work in a computerized office environment.	financial statements  CO3: Forecast fund requirements, and manage current asset  CO4: Interpret computed variances between actual and standards and significantly, effect inter and intra firm comparisons  CO5: Prepare functional budgets, conceptualize responsibility centres and identify functionality of MIS
19A1EDC / 19A2EDC	Creative Advertising	Global	This course ensures that the students of other	CO1: Have in-depth knowledge on the fundamentals of



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			departments are trained in the skills of creating advertisements and enabled to create advertisements on their own	<p>statistics, correlation</p> <p>CO2: Between two Or more variables</p> <p>CO3: Identify expected outcomes of events</p> <p>CO4: compute theoretical frequencies in case of double, rare and continuous distribution of variables</p> <p>CO5: Use sampling techniques and apply tests of significance for large and small samples</p>
19PG2A5	Quantitative Techniques	Global	This course helps the students to acquire working	CO1: Compile data base and manipulate data, using SPSS and Apply SPSS in computing





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			knowledge in operation research and resource management Techniques. It also helps them to learn decision making techniques for cost minimization and profit maximizations	basic (statistic) CO2:Apply parametric and non- parametric tests, to compare and interpret averages CO3:Apply parametric and non- parametric tests, to compare and interpret averages CO4:Perform ANOVA association tests using SPSS CO5:Correlate and regress variables , with SPSS
19PG2A8	Software Package for Statistical	Global	This course facilitates the students in	CO1:Distinguish costs create tenders collect costs for units, job, batch and prepare



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	analysis		solving the statistical problems using computers. It also equips and trains the students to use SPSS packages for their research	<p>production Account</p> <p>CO2:ComputeNotional/real profit, contracts, completed and in progress</p> <p>CO3:Ascertain cost of finished product by products and joint products for continuous Production</p> <p>CO4:Prepare integral and non-integral cost accounts and reconcile between cost and financial Records</p> <p>CO5:Distinguish costs create tenders collect costs for units, job, batch and prepare production Account</p>
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19PG3A9	Advanced Costing	National	<p>This course helps the students to gain an in- depth knowledge of the costing.</p> <p>Concepts and the applications of the methods and techniques of cost accounting</p>	<p>CO1: Help organisations in preparing contract accounts and accounts for intermittent production</p> <p>CO2: Calculate costs for continuous production of at stages, demonstrating the extent of equivalent completed units, and identify inter process profits</p> <p>CO3: Calculate costs for operations like transport, powerhouse, cinema house</p> <p>CO4: Reconcile between cost and financial records</p> <p>CO5: Explain the vibrant trends in cost accounting</p>
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19PG3A10	Direct Tax Law & Practice (Direct Tax Law & Practice I)	National	This course helps the students to gain the an in-depth knowledge of the provision of income tax law and their applications in computation of various heads of income of different assesses	<p>CO1: Have a thorough understanding on the basics of I.T</p> <p>CO2: Substance incomes exempt from tax and arrive at tax incidence based on residential status of assesses</p> <p>CO3: Compute IFSgiven, variedformsand determination of salary receipt</p> <p>CO4: Arrive at IFHP, in different contexts</p> <p>CO5: Calculate taxable profits, in different business dimensions</p>
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19PG3A11	Executive Skills Development	Global	This course enables the students know themselves and to develop their personality and also equip them with basic communication skills.	CO1: Portray herself and discover the secret - the power within CO2: Relate interpersonally with honed skills CO3: Identify causes of stress and manage with stress CO4: Foster Communication Skills CO5: Assert as leaders, Manage time better and speak better
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