



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 (AUTONOMOUS), MADURAI – 625018

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: B.COM

Programme Outcomes (POs)

PSO 1	To Understand the concepts and their applications in the field of Commerce and Computer.
PSO 2	To identify, analyse and solve the problems of various issues of Commerce and Computer Application through different tools and techniques.
PSO 3	To acquire practical exposures which would equip them to face the modern-day challenges in commerce and business.
PSO 4	To Solve problems using computer programming and getting familiar with the emerging concepts of Commerce and Computer.
PSO 5	To Give adequate exposure in research.



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PSO 6	To Acquire necessary skills to manage various positions in the corporate sector.
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Programme Specific Outcomes (PSOs)

PSO 1	Not Indulge in unfair and fraudulent trade practices
PSO 2	Lead to the formation of NPA's
PSO 3	Be ignorant of the current business practices.
PSO 4	To Solve problems using computer programming and getting familiar with the emerging concepts of Commerce and Computer.
PSO 5	To Give adequate exposure in research.
PSO 6	To Acquire necessary skills to manage various positions in the corporate sector.



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Course Outcomes (COs)

Course Code	Course Title	Nature of the Course (Local/National/Regional/Global)	Course Description	Course Outcomes
19A1CC1	Principles of Accounting	National	The course defines the concept of accounting, its principles and conventions, prepare final accounts, Bank Reconciliation Statements, Rectify errors and elaborately define consignment and joint venture and prepare accounts for short periods of	CO1 Explain the meaning of accounting and its terminologies, differentiate concepts and conventions, and cut clearly across, framework of concepts CO2 Prepare journal, ledger, trial balance and final accounts of sole trading concerns. CO3 Reconcile between bank pass book and cash book balances, rectify errors in journals and ledger balances before and



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			trade.	after the preparation of final accounts CO4Spell out the nature and types of accounting records to be prepared in cash of short term agreements of trade CO5Account for recording transactions involving sale with accountability and control
19A1CC2	Business Communication	National	This course outlines the concept of communication in business, process involved in communication, modes of communication, technology enabled communication,	CO1Outline what communication is, have a wider spectrum of knowledge on modes of communication, and throw light on the barriers, while communicating CO2Gain theoretical framework in writing



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			preparation of business letters, drafting resume and covering letter and enquiries about candidates appointment.	business letters CO3Draft business, trade and circular letters comprehensively CO4Perform the secretarial practice of preparation of notice and minutes for meeting CO5Design job applications and handle job applications at workplace
19A1AC1	Statistical Methods	National	This course describes the fundamentals of statistics, methodology involved in collecting data,	CO1Explain statistic in clear cut terms, recognize the types of data, and bring out the contours of sampling CO2Critique on measures of central tendency and dispersion



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			computation of measures of central tendency, dispersion, analysis of relationship between variables using correlation, regression and time series.	CO3Analyze causal relationship between variables CO4Formulate Regression Equations and estimate variables CO5Prepare present trends, and make analysis of series of time
19A1NME/ 19A2NME	Fundamentals of Financial Accounting	National	The course spells out the basics of accounting, preparation of journal, ledger, trial balance, recording of entries in	CO1Prepare journal, ledger and trial balance based on principles of accounting CO2Record transactions in subsidiary books CO3Arrive at profit and identify the position of the company using final



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			subsidiary books accounts and preparation of final accounts with simple adjustments.
19A2CC3	Financial Accounting	National	This course focuses on accounting for bills of exchange, average due date, depreciation, insolvency of individuals and hire purchase and installment systems



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				CO1Offer clerical assistance in recording Bill of Exchange transactions CO2Help organization to arrive at common date for collection of interest CO3Appraise on the different methods and application of the same in calculating depreciation CO4Aid in preparation of insolvency accounts of individuals CO5Facilitate organizations engaged in hire purchase business ; to record accounting details
19A2CC4	Modern Marketing	global	This course provides knowledge on marketing	CO1Spell out the cognitives of marketing and marketing mix, and its



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			concepts, elements and functions of marketing, emerging trends in marketing, product decisions, pricing, place and promotional decisions as elements of marketing mix.	recent Dynamics
19A2AC2	Business Mathematics	global	This course exposes the students to various mathematical computations used by businesses	CO1Aid financial interest calculations in business transactions CO2Compute small / micro differences using



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			involving annuities and interest, differential calculus, probability, arithmetic and geometric progression, permutations, combinations and ratio and proportions	differential calculus 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
19A3CC5	Advanced Accounting	National	The course provides deep insight on accounting for non-trading concerns, single entry system of book keeping branch accounting claims for loss of	CO1 Prepare receipts and payments, income and expenditure accounts and balance sheet, of non-trading concerns CO2 Derive profit and state of affairs, for businesses having incomplete records CO3 Maintain accounting



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			profit / loss of stock, and departments.	records for branches CO4Compute insurance claims for loss of profit and stock CO5Find out the results of department store operations
19A3CC6	Cost Accounting Concepts	global	This course gives a broader framework, for cost accounting concepts and techniques, preparation of cost sheet, material costs, labour cost and overhead expenses.	CO1Relate costs, costing and cost accounting concepts, types, methods, and techniques as a branch of accounting, crisis crossing with financial and management accounting CO2Classify costs, and prepare cost sheet, tenders & quotations CO3Choose between, different methods of pricing



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				issues in stores ledger account, based on the business environmental factors, and compute optimum ordering quantity and levels of inventory CO4Compute labour cost and turnover, idle time over time and deduce incentives under different schemes CO5Differentiate between allocation and absorption of overheads and prepare relevant statements
19A3CC7	Practical Banking	National	This course enable the students to know about the banking law, the practice of banking	CO1Identify the relationship between banker and customer, acquaint with procedure of opening different types of accounts with bankers



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			law in transactions engaged with the banker, and the latest trends in banking.	familiarize with operation of bank accounts CO2 Explain the niti gritties of the provisions of Negotiable Instruments, Act 1881. CO3 Enumerate the provisions for paying and collecting banker CO4 Explain credit creation and ways of providing advances, and the principles behind sound lending CO5 Outline the technological applications in banking businesses, connecting customers
19E3ACA3	Principles of financial	National	This course enables the	CO1 Acquaint with principles of accounting,



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	accounting and Accounting Package		students to learn the basic accounting principles of Financial Accounting.	state the accounting concepts, and the significance of double entry system of banking CO2Formulate journal, ledger, trial balance and maintain sub books for end concerns CO3Prepare final accounts of sole trading concerns CO4Use Tally ERP, in creation of company groups & ledgers, stock units CO5Create accounting voucher in Tally ERP, and be able to display final
19A3SB1	Self Management Skills	global	This course helps the students to contribute to a	CO1Identify individuals psychological needs, stages contextually



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			<p>better work environment and enables them to have self-confidence, patience and emotional intelligence.</p>	<p>CO2 Analyse themselves clearly spotting out their Strengths, Weaknesses, Opportunities and Challenges and acquaint with real self</p> <p>CO3 Critique internal and external motivators, and communicate to others</p> <p>CO4 Set goals through procedural framework</p> <p>CO5 Become aware of Emotional Intelligence and familiarize with ways of enhancing emotional intelligence and measure the same.</p>
19A4CC8	Partnership Accounting	National	This course enables the students to gain knowledge and skills	CO1 Pronounce the basics of partnership Act, regarding maintenance of books of accounts of firm



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			in the procedure relating to partnership Accounting and other specified areas of financial accounting and to have a focus on accounting for all types of transactions that are unique to a partnership	and deal with past guarantees & adjustments CO2Record accounting transactions during admission, retirement, death of partner CO3Account for dissolution of partnership firm CO4Record for amalgamation of firms and sale of a firm to a company CO5Substantiate and account for Joint Life Policy under categorical treatment
19A4CC9	Cost Accounting Methods	National	This course helps the students to understand costing concept and the	CO1Help organisations in preparing contract accounts and accounts for intermittent production



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			application of the methods and techniques of cost accounting and helps to equip the students with skills and knowledge to identify and calculate different types of cost	CO2 Calculate costs for continuous production of at stages, demonstrating the extent of equivalent completed units, and identify inter process profits CO3 Calculate costs for operations like transport, powerhouse, cinema house CO4 Reconcile between cost and financial records CO5 Explain the vibrant trends in cost accounting
19A4CC10	Principles and Practice of Management	global	This course enables the students to familiarize themselves with the knowledge, roles, responsibilities, skills and functions	CO1 Rationalize concepts of general management and theories of general management CO2 Provide a bird's eye view on the meaning,



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			of management	importance and enumerate the planning process CO3 Choose between structure of organization benefitting each type of business, based on nature of activities involved, and prepare charts and manuals CO4 Summaries induction and generalized sources of recruitment and selection process, types of training, developmental exercises CO5 Explain the techniques behind direction and control and summaries steps involved in control
19E4ACA4	Accounting for decision	National	This course enables	CO1 Recall the basics of cost and management



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	making		the students of Economics major to understand the various aspects of Accounting for decision making and the primary intention is to impart knowledge to make future decision.	accounting and shall be able to appraise the intricate differences between the two branches of accounting CO2Construct cost sheet, after categorizing costs and derive profit or loss on product costing CO3Recognize the need for material control and choose among the different methods of material cost control and that of stores ledger accounts given the typicality of circumstance CO4Construct and illustrate Break Even Analysis and arrive at significance use of managerial decisions
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19A4SB2	Interpersonal skills	global	This course helps to build effective and polished interpersonal skills and to develop relationship among students and to train them to be socially responsible citizen.	CO1Hone her positive attitude and discern her negativity CO2Sharpen and enhance interpersonal relational skills CO3Be assertive in communicating in social relationships CO4Negotiate in dealings with one another CO5Contribute to decision making in groups and engage in decision making process
19A5CC11	Corporate Accounting	National	This paper enables the students to know about the principles involved in the maintenance of company	



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			accounts in accordance with the principles of company law.	CO1Account for the procedural process involved issue of shares and forfeiture in redemption of preference shares CO2Assist Corporates, in accounting for redemption of debentures CO3Compute underwriting commission and record for u/t businesses, and assess profits prior to incorporation, for corporation India CO4Prepare Income statement & balance sheet,
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				following the specification of Company act, 2013 CO5Value shares of goodwill, based on the typicality of each company
19A5CC12	Company law	National	A comprehensive study of the provisions of Company's Act 2013 with the necessary amendments will help the students to get an overall view of the principles of company law which govern the corporate world.	CO1Compare the formation of Company with Partnership CO2Explain the knowledge of MOA and AOA CO3Assess the concept of Share Capital , Shares and Debentures CO4Discuss the appointment, duties and



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				right of directors and secretary CO5 Plan with proper knowledge about Winding up.
19A5CC13	Income Tax Law and Practice	National	This paper helps the students to gain knowledge of the provisions of the income tax law and their application in computation of income of individuals	CO1 Outline the history of IT Act and pronounce clearly the basic concepts of IT Act. CO2 Define salary and compute salary within the precincts of the relevant Financial Act CO3 Calculate Income from House Property, depending on the number of holdings and nature of occupation



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				<p>of such property</p> <p>CO4Determine Income from Other Sources and demarcate the residual income among other heads</p> <p>CO5Compute GTI for individuals and cut across theoretically between types of assessment</p>
19A5ME1	Financial Accounting Software Package	National	To impart comprehensive knowledge on Tally with GST.	<p>CO1Create companies using Tally ERP</p> <p>CO2Use features effectively and navigate between functional keys</p> <p>CO3Create vouchers and</p>



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				invoices and use GST in preparing taxable invoices CO4Conduct financial statements analysis, using MIS CO5Help organizations in extracting inventory information
19A5ME2	RESEARCH METHODOLOGY	National	This paper creates awareness among the students about the nature and the design of research. It also aims to give an understanding about collection of data, formulation of hypothesis and	CO1Account for reconstruction of body corporate and be procedurally conversant CO2Distinguish merger and purchase and account for amalgamation



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			preparation of research report	CO3 Prepare statement of affairs, deficiency account, liquidator's final statement of account when liquidation takes place CO4 Consolidate the balances and account of holding and subsidiary company CO5 Prepare accounts for electricity and public utility concerns
19A6ME5	Auditing	National	: To provide an insight into the principles, methods and techniques of auditing of different types of	CO1 Distinguish Direct and Indirect taxes, be sub servant with the introduction of GST CO2 Draw a line of



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			organizations.	<p>lineation between CGST, SCST IGST and UGST and define the basics of GST along with its governance</p> <p>CO3 Register, pay and file returns under GST trumpeting theoretical inputs.</p> <p>CO4 Calculate ITC under GST.</p> <p>CO5 acquaint with valuation of goods, procedures for import and export of goods and rules thereafter until goods are available for normal consumption.</p>
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19A5SB3	LEADERSHIP SKILLS	global	To make the students become an effective leader	<p>CO1Be lucid on characters of a good leader</p> <p>CO2Work in teams and involve in Team Building Processes</p> <p>CO3Foster trust and creativity in team dynamics</p> <p>CO4Conceptualise conflict management and identify the requisite skills for conflict resolution</p> <p>CO5Conduct sectional analysis on significant women entrepreneurs and</p>
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				business leaders
19A5SB4	SOFT SKILLS	global	To make the students competent by introducing Presentation skills, Interviewing skills, Group discussion, Aptitude test	<p>CO1Internalize effective communication in reading and writing</p> <p>CO2Cognize on effective presentation</p> <p>CO3Face the interview given varied approaches in interviewing</p> <p>CO4Contribute effectively in Group Discussions</p> <p>CO5 Develop positive attitude ,Use dignified Body language and gestures and be emotionally balanced.</p>
19 A6CC14	Advanced Corporate Accounting	National	This paper enables the students to know about the	CO1Account for reconstruction of body corporate and be



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			principles involved in the maintenance of company accounts in accordance with the principles of company law and an understanding of accounts of special companies.	<p>procedurally conversant</p> <p>CO2 Distinguish merger and purchase and account for amalgamation</p> <p>CO3 Prepare statement of affairs, deficiency account, liquidator's final statement of account when liquidation takes place</p> <p>CO4 Consolidate the balances and account of holding and subsidiary company</p> <p>CO5 Prepare accounts for electricity and public</p>
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				utility concerns
19A6CC15	GOODS AND SERVICES TAX AND CUSTOMS ACT	National	: To Acquaint the students with the knowledge of the principles of Goods and Service Tax (GST) & Customs duty.	<p>CO1 Distinguish Direct and Indirect taxes, be subservient with the introduction of GST</p> <p>CO2 Draw a line of delineation between CGST, SCST, IGST and UGST and define the basics of GST along with its governance</p> <p>CO3 Register, pay and file returns under GST trumpeting theoretical inputs.</p> <p>CO4 Calculate ITC under GST.</p>



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				CO5 acquaint with valuation of goods, procedures for import and export of goods and rules thereafter until goods are available for normal consumption.
19A6ME3	Management Accounting	National	This paper enables the students to gain knowledge on various Management Accounting tools and their applications.	<p>CO1have an in depth knowledge on agreements under Contract Act</p> <p>CO2gain knowledge on performance and discharge of contract</p> <p>CO3identify the duties and rights of bailor, bailee , pledger and pledge</p>



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				<p>CO4familiar with the rules and regulations of IPR.</p> <p>CO5apply the provisions of sale of goods act in transferring property and title to goods</p>
19A6ME4	HUMAN RESOURCE MANAGEMENT	global	To Acquaint Students with the Basic Concepts and Principles of Human Resource Management	<p>CO1Familiarize the process of requirement, selection and induction</p> <p>CO2Spell out methods involved in Training and Development of employees and Executives</p> <p>CO3Point out morale as an</p>



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				<p>key element in enhancing productivity</p> <p>CO4Apply Worker's Participation in Management and know the mode of operations</p> <p>CO5Familiarize the process of requirement, selection and induction</p>
19A6ME5	Auditing	National	To provide an insight into the principles, methods and techniques of auditing of different types of organizations	<p>CO1Enumerate basic principles governing audit and its conduct</p> <p>CO2Necessitate inter control audit and inter check in organizations</p>



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				<p>CO3 Vouch cash and trading transactions</p> <p>CO4 Identify the requirement investigations in organizations and procedural considerations involved in investigation</p> <p>CO5 Saturate on the role of company auditor.</p>
19A6ME6	Commercial Law	National	To ensure that the students gain knowledge of laws relating to business transaction and related matters.	<p>CO1 Validate a contract based on Indian Contract Act</p> <p>CO2 Integrate legal provisions behind</p>



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				execution of contract CO3Distinguish between modes of obtaining security CO4Validate intellectual property rights based on IPR Laws. CO5Apply the provisions of sale of goods act in transferring property and title to goods
19A6SB5	STRESS AND TIME MANAGEME NT	Global	To inculcate in the students the ways and means to cope up stress and to manage time effectively	CO1Be engaged with stress and its levels CO2Be aware of effects of stress and coping behaviour CO3Effectively handle



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				and help others handle stress CO4Value time and manage effectively CO5Identify hindrances to time management and the requirements involved in handling crisis
19A6SB6	CAREER MANAGEMENT	Global	To enable the students to understand the concept of career and career management.	CO1Relate Job and Career Design career and manage stress CO2Prove employable skills prepare resumes and to draft letter of application for a job CO3Move towards career progression