



# 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

## PROGRAMME OUTCOMES AND COURSE OUTCOMES

2021 – 2022

**NAME OF THE PROGRAMME: B.COM**

**PROGRAMME CODE: UACO/ USCO**

### Programme Outcomes (POs)

<b>PSO 1</b>	To Understand the concepts and their applications in the field of Commerce and Computer.
<b>PSO 2</b>	To identify, analyse and solve the problems of various issues of Commerce and Computer Application through different tools and techniques.
<b>PSO 3</b>	To acquire practical exposures which would equip them to face the modern-day challenges in commerce and business.
<b>PSO 4</b>	To Solve problems using computer programming and getting familiar with the emerging concepts of Commerce and Computer.
<b>PSO 5</b>	To Give adequate exposure in research.
<b>PSO 6</b>	To Acquire necessary skills to manage various positions in the corporate sector.



# 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

## Programme Specific Outcomes (PSOs)

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



# 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

## Course Outcomes (COs)

Course Code	Course Title	Course Outcomes
19A1CC1	Principles of Accounting	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 after the preparation of final accounts CO4 Spell out the nature and types of accounting records to be prepared in cash of short term agreements of trade CO5 Account for recording transactions involving sale with accountability and control
19A1CC2	Business Communication	CO1 Outline what communication is, have a wider spectrum of knowledge on modes of communication, and throw light on the barriers, while communicating CO2 Gain theoretical framework in writing business



# 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

		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	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  CO3Analyze causal relationship between variables  CO4Formulate Regression Equations and estimate variables  CO5Prepare present trends, and make analysis of series of time
19A1NME/19A2 NME	Fundamentals of Financial	CO1Prepare journal, ledger and trial balance based on principles of accounting



# 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*

	Accounting	CO2Record transactions in subsidiary books  CO3Arrive at profit and identify the position of the company using final accounts
19A2CC4	Modern Marketing	CO1Spell out the cognitives of marketing and marketing mix, and its recent Dynamics
19A2AC2	Business Mathematics	CO1Aid financial interest calculations in business transactions  CO2Compute small / micro differences using differential calculus  CO3Calculate probability for simple scientific / business events  CO4Explore mathematical magic in series of numbers, in additive and multiplicative series  CO5Apply mathematics in variety or number of ways of arrangements of events
19A3CC5	Advanced Accounting	CO1Prepare receipts and payments, income and expenditure accounts and balance sheet, of non-trading concerns



# 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*

		<p>CO2Derive profit and state of affairs, for businesses having incomplete records</p> <p>CO3Maintain accounting records for branches</p> <p>CO4Compute insurance claims for loss of profit and stock</p> <p>CO5Find out the results of department store operations</p>
19A3CC6	Cost Accounting Concepts	<p>CO1Relate costs, costing and cost accounting concepts, types, methods, and techniques as a branch of accounting, crisis crossing with financial and management accounting</p> <p>CO2Classify costs, and prepare cost sheet, tenders &amp; quotations</p> <p>CO3Choose between, different methods of pricing issues in stores ledger account, based on the business environmental factors, and compute optimum ordering quantity and levels of inventory</p> <p>CO4Compute labour cost and turnover, idle time over time and deduce incentives under different schemes</p> <p>CO5Differentiate between allocation and absorption of</p>



# 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

		overheads and prepare relevant statements
19A3CC7	Practical Banking	<p>CO1 Identify the relationship between banker and customer, acquaint with procedure of opening different types of accounts with bankers familiarize with operation of bank accounts</p> <p>CO2 Explain the nitigritties of the provisions of Negotiable Instruments, Act 1881.</p> <p>CO3 Enumerate the provisions for paying and collecting banker</p> <p>CO4 Explain credit creation and ways of providing advances, and the principles behind sound lending</p> <p>CO5 Outline the technological applications in banking businesses, connecting customers</p>
19E3ACA3	Principles of Financial Accounting And Accounting Package	<p>CO1 Acquaint with principles of accounting, state the accounting concepts, and the significance of double entry system of banking</p> <p>CO2 Formulate journal, ledger, trial balance and maintain sub books for end concerns</p> <p>CO3 Prepare final accounts of sole trading concerns</p>



# 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**

		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	CO1Identifyindividuals psychological needs, stages contextually  CO2Analyse themselves clearly spotting out their Strengths, Weaknesses, Opportunities and Challenges and acquaint with real self  CO3Critique internal and external motivators, and communicate to others  CO4Set goals through procedural framework  CO5Become aware of Emotional Intelligence and familiarize with ways of enhancing emotional intelligence and measure the same.
19A4CC8	Partnership Accounting	CO1Pronounce the basics of partnership Act, regarding maintenance of books of accounts of firm and deal with past guarantees & adjustments  CO2Record accounting transactions during admission,





# FATIMA COLLEGE

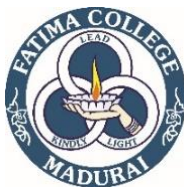
(Autonomous)

*Affiliated to Madurai Kamaraj University*

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

*Mary Land, Madurai - 625018, Tamil Nadu*

		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	CO1Help organisations in preparing contract accounts and accounts for intermittent production CO2Calculate costs for continuous production of at stages, demonstrating the extent of equivalent completed units, and identify inter process profits CO3Calculate costs for operations like transport, powerhouse, cinema house CO4Reconcile between cost and financial records CO5Explain the vibrant trends in cost accounting
19A4CC10	Principles And Practice Of	CO1Rationalize concepts of general management and theories of general management



# 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*

	Management	CO2Provide a bird's eye view on the meaning, importance and enumerate the planning process  CO3Choose between structure of organization benefitting each type of business, based on nature of activities involved, and prepare charts and manuals  CO4Summaries 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 Making	CO1Recall the basics of cost and management 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



# 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

		arrive at significance use of managerial decisions
19A4SB2	Interpersonal Skills	CO1 Hone her positive attitude and discern her negativity
19A5CC11	Corporate Accounting	CO2 Sharpen and enhance interpersonal relational skills CO3 Be assertive in communicating in social relationships CO4 Negotiate in dealings with one another CO5 Contribute to decision making in groups and engage in decision making process
19A5CC12	Company Law	CO1 Compare the formation of Company with Partnership CO2 Explain the knowledge of MOA and AOA  CO3 Assess the concept of Share Capital , Shares and Debentures  CO4 Discuss the appointment, duties and right of



# 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*

		directors and secretary  CO5Plan with proper knowledge about Winding up.
19A5CC13	Income Tax Law and Practice	CO1Outline the history of IT Act and pronounce clearly the basic concepts of IT Act.  CO2Define salary and compute salary within the precincts of the relevant Financial Act  CO3Calculate Income from House Property, depending on the number of holdings and nature of occupation of such property  CO4Determine Income from Other Sources and demarcate the residual income among other heads  CO5ComputeGTI for individuals and cut across theoretically between types of assessment



# 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

19A5ME1	Financial Accounting Software Package	<p>CO1 Create companies using Tally ERP</p> <p>CO2 Use features effectively and navigate between functional keys</p> <p>CO3 Create vouchers and invoices and use GST in preparing taxable invoices</p> <p>CO4 Conduct financial statements analysis, using MIS</p> <p>CO5 Help organizations in extracting inventory information</p>
19A5ME2	Research Methodology	<p>CO1 Account for reconstruction of body corporate and be procedurally conversant</p> <p>CO2 Distinguish merger and purchase and account for amalgamation</p>



# 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*

		<p>CO3Prepare statement of affairs, deficiency account, liquidator's final statement of account when liquidation takes place</p> <p>CO4Consolidate the balances and account of holding and subsidiary company</p> <p>CO5Prepare accounts for electricity and public utility concerns</p>
19A6ME5	Auditing	<p>CO1Distinguish Direct and Indirect taxes, be sub servant with the introduction of GST</p> <p>CO2Draw a line of lineation between CGST,SCSTIGST and UGST and define the basics of GST along with its governance</p> <p>CO3Register, pay and file returns under GST</p>



# 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*

		<p>trumpeting theoretical inputs.</p> <p>CO4Calculate ITC under GST.</p> <p>CO5acquaint with valuation of goods, procedures for import and export of goods and rules thereafter until goods are available for normal consumption.</p>
19A5SB3	Leadership Skills	<p>CO1Be lucid on characters of a good leader</p> <p>CO2Work in teams and involve in Team Building Processes</p> <p>CO3Fostertrust andcreativity in team dynamics</p> <p>CO4Conceptualise conflict management and identify the requisite skills for conflict resolution</p> <p>CO5Conduct sectional analysis on significant women</p>



# 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

		entrepreneurs and business leaders
19A5SB4	Soft Skills	<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	<p>CO1Account for reconstruction of body corporate and be procedurally conversant</p> <p>CO2Distinguish 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>





# 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*

		<p>CO4 Consolidate the balances and account of holding and subsidiary company</p> <p>CO5 Prepare accounts for electricity and public utility concerns</p>
- 19A6CC15	Goods and Services Tax And Customs Act	<p>CO1 Distinguish Direct and Indirect taxes, be subservant with the introduction of GST</p> <p>CO2 Draw a line of delineation between CGST, SCGST, 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</p>



# 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**

		import and export of goods and rules thereafter until goods are available for normal consumption.
19A6ME3	Management Accounting	<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> <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	CO1Familiarize the process of requirement, selection and induction



# 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*

		<p>CO2 Spell out methods involved in Training and Development of employees and Executives</p> <p>CO3 Point out morale as a key element in enhancing productivity</p> <p>CO4 Apply Worker's Participation in Management and know the mode of operations</p> <p>CO5 Familiarize the process of requirement, selection and induction</p>
19A6ME5	Auditing	<p>CO1 Enumerate basic principles governing audit and its conduct</p> <p>CO2 Necessitate inter control audit and inter check in organizations</p>



# 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*

		<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>
19A6ME 6	Commercial Law	<p>CO1 Validate a contract based on Indian Contract Act</p> <p>CO2 Integrate legal provisions behind execution of contract</p> <p>CO3 Distinguish between modes of obtaining security</p> <p>CO4 Validate intellectual property rights based on IPR Laws.</p> <p>CO5 Apply the provisions of sale of goods act in transferring property and title to goods</p>
19A6SB5	Stress And Time Management	<p>CO1 Be engaged with stress and its levels</p> <p>CO2 Be aware of effects of stress and coping behaviour</p>



# 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**

		CO3Effectively handle 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	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