



# 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 (CA)**

**PROGRAMME CODE: USCC**

### PROGRAMME OUTCOMES (PO)

On completion (after three years) of B.Com(CA) programme, the graduates would be able to

<b>PO 1</b>	Acquire Knowledge of fundamental concepts and subjects specific academic competency
<b>PO 2</b>	Enhance the communicative skills and gain confidence to disseminate knowledge through oral and written communication effectively.
<b>PO 3</b>	Think critically, evaluate analytically and apply the expertise of their discipline in real life, evolve as responsible citizens and leaders.
<b>PO 4</b>	Appreciate literary, economic, cultural, socio-psychological and environmental diversity.
<b>PO 5</b>	Pursue and attain meaningful goals, develop positive attitude to gain self-awareness, self-esteem, self-discipline and self-motivation.



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<b>PO6</b>	Acquire employability and entrepreneurial skills
<b>PO7</b>	Learning this programme will facilitate the best use of Information Technology and decision making techniques.

## **PROGRAMME SPECIFIC OUTCOMES (PSO)**

On completion (after three years) of B.Com(CA) programme, the graduates would be able to

<b>PSO 1</b>	Understand the concept of commerce and computer applications
<b>PSO 2</b>	To Cater the man power needs of company in the discipline of commerce and computer applications through internship programme
<b>PSO 3</b>	To Inculcate entrepreneurship and managerial skills in students to enable them to establish and manage business effectively.
<b>PSO 4</b>	To Enrich communications, ethical values, team work, professional and leadership skill
<b>PSO 5</b>	Learners able to prove proficiency in competitive exams like CA, CS, ICWA.
<b>PSO 6</b>	Students will learn life education, social responsibility, & business ethics.



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<b>PSO 7</b>	Apply the current techniques, skills and tools necessary for computing practices
<b>PSO 8</b>	Ability to design ,implement, domain knowledge for computer programming
<b>PSO 9</b>	Students will be exposed to discipline research and Social research

<b>Course Code</b>	<b>Course Title</b>	<b>Course Outcomes</b>
19K1CC1	<b>Core Subject</b> Business Accounting	CO 1 Formulate Final accounts. CO 2 Compute depreciation accounts under Straight line Method, Written down value method, sinking fund method ,Insurance policy method CO 3 Comparing Single Entry System with Double Entry System and Preparing Statement of Affairs Method , Conversion Method under Single Entry System CO 4 Explaining the Meaning and Types of Branch Accounts and Compute the Accounts related with



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		<p>Branch</p> <p>CO 5 Differentiate hire purchase and instalment accounts and Illustrate the accounts</p>
21K1CC2	Business Studies	<p>CO 1 To get wide knowledge about business activities.</p> <p>CO 2 Creates awareness about company formation.</p> <p>CO 3 Develops knowledge about export and import.</p> <p>CO 4 Understand the functioning of stock exchange.</p> <p>CO 5 Gives a detailed understanding about financial institutions.</p>
21K1AC1	<p><b>Allied Subject</b></p> <p>Computer Applications in Business</p>	<p>CO 1 Understand how to use software packages in day to day activities.</p> <p>CO 2 Have advanced theoretical and practical knowledge in the field of automation programmes used in front office.</p> <p>CO 3 Perform documentation</p> <p>CO 4 Apply accounting operations</p>



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		CO 5 Get presentation skills.
19K1NME1	<b>Non-Major Elective (Offered to other major Students)</b> Fundamentals of Costing	CO 1 Define COst and identify the type of COst. CO 2 Construct a COst sheet CO 3 Illustrate the pricing of materials CO 4 Restate in own words the types of labour. CO 5 Formulate operating COst.
19K2CC3	<b>Core Subject:</b> Advanced Accountancy	CO 1 Discuss about various issues of Fire Insurance. CO 2 To formulate the various aspects of non-profit organizations. CO 3 To create awareness about partnership and its admission procedure. CO 4 To compile the retirement and death of Partner. CO 5 Compute the accounts related to dissolution of a partnership firm.
21K2CC4	Programming in C (Theory & Practical)	CO 1 Predict the basic concepts of input/output operations



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		<p>CO 2 Apply various control and iterative statement in the programs.</p> <p>CO 3 Design the programs with functions and arrays.</p> <p>CO 4 Predict the application areas of structure and union.</p> <p>CO 5 Use the concepts of files.</p>
21K2AC2	<b>Allied Subject:</b> Discrete Statistics	<p>CO 1 Expertise in the measures of central tendency and to explain the basic concepts of statistics.</p> <p>CO 2 Capability to illustrate the measures of dispersion problems</p> <p>CO 3 Ability to solve the Correlation analysis problems</p> <p>CO 4 Ability to solve the regression analysis problems.</p> <p>CO 5 Ability to compute the methods of Index numbers and Time series.</p>
19K2NME	<b>Non-Major Elective</b> <b>(Offered to other major</b>	<p>CO 1 Define Cost and identify the type of Cost.</p>



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	<b>Students)</b> Fundamentals of Costing	CO 2 Construct a Cost sheet CO 3 Illustrate the pricing of materials CO 4 Restate in own words the types of labour. CO 5 Formulate operating Cost.
19K3CC5	<b>Core Subject:</b> Principles of Cost Accounting	CO 1 Understand the meaning and scope of the Costing. CO 2 Apply the techniques of material. CO 3 demonstrate the labour Costing methods CO 4 classify the overheads methods CO 5 differentiate the normal loss and abnormal loss in process Costing
21K3CC6	Principles of RDBMS (Theory & Practical)	CO 1 To know about various types of DBMS CO 2 To avoid redundancy in DBMS CO 3 Create the database for real time applications CO 4 Update the existing records in the database CO 5 Use PL/SQL for solving common database related



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		issues.
19K3CC7	Principles of Management	<p>CO 1 Outline the concept of management and to review the contribution of various thinkers of management.</p> <p>CO 2 Define planning and the type of plan which would be applicable to the various organizations.</p> <p>CO 3 Evaluate leadership styles and to anticipate the consequences of each leadership style.</p> <p>CO 4 Utilize the appropriate approach and analytical skills to deal with issues that arise in staffing, recruitment and selection.</p> <p>CO 5 Apply the different theories in their life.</p>
19U3ACK3	<b>Allied Subject:</b> Principles & Practice of Banking (Offered to BBA)	<p>CO 1 Outline about banker and customers.</p> <p>CO 2 Identify Negotiable Instrument and the types of crossing.</p> <p>CO 3 Explain about the types of deposits to the public.</p> <p>CO 4 Analyse about the types of customers dealt by the banker</p>





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		CO 5 Use E-banking in her day to day life.
19K3SB1	<b>Skill Based:</b> Introduction to Banking	CO 1 To understand the basic concepts of bankers and customer relationship. CO 2 To describe different forms of deposits CO 3 To differentiate the types of deposits. CO 4 To identify and interpret the bankers and customer special relationship. CO 5 Compare the correct entry and wrong entry in the pass book.
21K4CC9	Web Programming (Theory & Practical)	CO 1 Understand the basics of internet technologies. CO 2 Develop and understanding of common Internet protocols. CO 3 Apply markup languages for creating web pages CO 4 To Use scripting languages to transfer data and add interactive components to web pages.



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		CO 5 Design a responsive web site using DHTML and CSS.
21K4CC10	Business Economics	<p>CO 1 To understand the basic elements of managerial economics aspects and role of managerial economist</p> <p>CO 2 Exposure to the concept of law of demand , and various elasticity of demand</p> <p>CO 3 To describe Cost concepts &amp; Break Even Analysis</p> <p>CO 4 To gain in depth knowledge and pricing policy under Perfect Competition Monopoly, Monopolistic Competition, Oligopoly</p> <p>CO 5 To compute national income under various methods</p>
19U4ACK4	<b>Allied Subject:</b> Management Information System (Offered to BBA)	<p>CO 1 Describe the role of information technology and information systems in business</p> <p>CO 2 Record the current issues of information technology and relate those issues to the firm</p> <p>CO 3 Know the different functional information system in</p>



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		<p>an enterprise.</p> <p>CO 4 Effectively communicate strategic alternatives to facilitate decision making.</p> <p>CO 5 Analyze how information technology impacts a firm</p>
19K4SB2	<p><b>Skill Based:</b></p> <p>Practical Banking</p>	<p>CO 1 Outline about negotiable instrument.</p> <p>CO 2 Identify cheque and draft.</p> <p>CO 3 Explain about the types of crossing</p> <p>CO 4 Analyse about the types of endorsement</p> <p>CO 5 Use the knowledge obtained practically</p>
21K4CC9	<p>Web Programming (Theory &amp; Practical)</p>	<p>CO 1 Understand the basics of internet technologies.</p> <p>CO 2 Develop and understanding of common Internet protocols.</p> <p>CO 3 Apply markup languages for creating web pages</p> <p>CO 4 To Use scripting languages to transfer data and add interactive components to web pages.</p> <p>CO 5 Design a responsive web site using DHTML and</p>



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		CSS.
19K5CC11	<b>Core Subjects:</b> Basics of Tax Laws & Practice	CO 1 To Acquire the complete knowledge of basic concepts, provisions & exempted Income. CO 2 To Compute the income under the head "Income from Salary". CO 3 To Calculate the net income from house property. CO 4 To ascertain the income earned under the head "Income from Business or Profession". CO 5 To assess the profit or loss earned on the sale of capital assets and other sources.
19K5CC12	E-Commerce	CO 1 Assess the concept of E-Commerce and EDI. CO 2 Plan the safe E-com transactions based on various Security Tools.  CO 3 Use payment & purchase order process through online. CO 4 Communicate the Need for computer security



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		through online. CO 5 Demonstrate the working of Antivirus programs - security teams.
19K5CC13	Financial Accounting in Software Package with GST	CO 1 To Recognise Tally fundamentals CO 2 To formulate the various calculation aspects in vouchers CO 3 To create and compile Inventory vouchers CO 4 Exposure in interest calculation, , stock group summary. CO 5 Computation of Tax using GST
21K5CC14	Programming in Python (Theory & Practical)	CO 1 Understand the basics of internet technologies. CO 2 Develop and understanding of common Internet protocols. CO 3 Apply markup languages for creating web pages CO 4 To Use scripting languages to transfer data and add interactive components to web pages.



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		CO 5 Design a responsive web site using DHTML and CSS.
19K5ME1	<b>Major Electives:</b> 1. Security Analysis	<p>1. CO 1 It Enable to understand the concepts of Investments management</p> <p>CO 2 Exposure in primary and secondary market</p> <p>CO 3 To create an awareness about security risk and return on different investments.</p> <p>CO 4 To enlighten the evolution of various fundamental analysis</p> <p>CO 5 Application knowledge to do technical analysis to do good investment decisions and portfolio performance</p>
19K5ME2	2. Practical Auditing	<p>CO 1 To understand the basic concepts of auditing</p> <p>CO 2 Exposure to techniques in vouching</p> <p>CO 3 Able to apply various methods in verification</p>



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		of Assets and Liabilities CO 4 Recognize the role of auditor in the organization. CO 5 To enlighten the evolution of EDP Auditing
19K5SB3	<b>Skill Based:</b> Skills for Bank Exam	CO 1 Understand the basic concepts of quantitative ability CO 2 Understand the basic concepts of logical reasoning skills CO 3 Acquire satisfactory competency in use of verbal reasoning CO 4 Solve campus placements aptitude papers covering Quantitative Ability, Logical Reasoning and Verbal Ability CO 5 Compete in various competitive exams like CAT, CMAT, GATE, GRE, GATE, UPSC, GPSC etc.
19K5SB4	Soft skills for Bank Employment	CO 1 Demonstrate the Interview Skills CO 2 Communicate & Formulate the Employer expectation during GD.



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		CO 3 Assess the concept of Supplementary Skills. CO 4 Designing an effective CV & Resume Building CO 5 Apply Practical exposure in interview – GD
19K5CC11	<b>Core Subjects:</b> Basics of Tax Laws & Practice	CO 1 To Acquire the complete knowledge of basic concepts, provisions & exempted Income. CO 2 To Compute the income under the head "Income from Salary". CO 3 To Calculate the net income from house property. CO 4 To ascertain the income earned under the head "Income from Business or Profession". CO 5 To assess the profit or loss earned on the sale of capital assets and other sources.
19K5CC12	E-Commerce	CO 1 Assess the concept of E-Commerce and EDI. CO 2 Plan the safe E-com transactions based on various Security Tools.





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		<p>CO 3 Use payment &amp; purchase order process through online.</p> <p>CO 4 Communicate the Need for computer security through online.</p> <p>CO 5 Demonstrate the working of Antivirus programs - security teams.</p>
19K5CC13	Financial Accounting in Software Package with GST	<p>CO 1 To Recognise Tally fundamentals</p> <p>CO 2 To formulate the various calculation aspects in vouchers</p> <p>CO 3 To create and compile Inventory vouchers</p> <p>CO 4 Exposure in interest calculation, , stock group summary.</p> <p>CO 5 Computation of Tax using GST</p>
19K6CC15	<p><b>Core Subjects:</b></p> <p>Principles of Tax Laws &amp; Practice</p>	<p>CO 1 To acquire the knowledge regarding the provision of set off and carry forward of losses.</p> <p>CO 2 To understand the concepts of clubbing of income.</p> <p>CO 3 To compute the Net Income and tax liability of</p>



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		<p>Individual and HUF.</p> <p>CO 4 To interpret the different Tax deducted at source.</p> <p>CO 5 To Summarize the various types of assessment and aware about the appeal and revision, tax penalties and offences.</p>
19K6CC16	Company Accounts	<p>CO 1</p> <p>To record the transaction regarding the issue of shares and debentures</p> <p>CO 2 To give an exposure to the company final accounts as per revised schedule VI</p> <p>CO 3 To compute the valuation of Goodwill and shares under the various methods.</p> <p>CO 4 Exposure to provision during amalgamation, absorption and external construction.</p> <p>CO 5 To describe the legal</p>



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		procedure in preparing the statement of affairs
21K6CC17	Business Research Method	<p>CO 1 To have an understanding of research concepts, models and technologies</p> <p>CO 2 To gather review of literature and to formulate research problems</p> <p>CO 3 To formulate research design</p> <p>CO 4 To do data collection and can perform data analyses</p> <p>CO 5 To write and develop research reports</p>
19K6ME3	<b>Major Electives:</b> Human Resources Management	<p>CO 1 Outline the functions of HRM and how it relates to other organizational functions.</p> <p>CO 2 Examine the methods and processes for personal career planning activities.</p> <p>CO 3 Describe the concepts of wage Payment and employee benefits</p> <p>CO 4 Develop a knowledge of various employee health and safety schemes</p>



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		CO 5 Formulate methods for settlement of industrial disputes
19K6ME4	Financial Management	<p>CO 1 To summarize the concept and objectives of Financial Management</p> <p>CO 2 To identify the concept of leverage</p> <p>CO 3 To compute the various types of Cost of capital.</p> <p>CO 4 To classify the working capital management.</p> <p>CO 5 To discuss the techniques of capital budgeting and calculate rate of return</p>
19K6ME5	Enterprise Resource Planning	<p>CO 1 Outline the technical aspects of ERP systems.</p> <p>CO 2 Analyse concepts in ERP system.</p> <p>CO 3 Identify and describe typical functionality in an ERP system.</p> <p>CO 4 Predict the steps and activities in the ERP life cycle.</p> <p>CO 5 Plan business processes using various techniques in ERP</p>



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19K6ME6	Company Law & Practice	<p>CO 1 Compare the formation of Company with Partnership</p> <p>CO 2 Explain the knowledge of MOA and AOA</p> <p>CO 3 Assess the concept of Prospectus, Statement in lieu of Prospectus</p> <p>CO 4 Discuss the appointment, duties and right of directors and secretary</p> <p>CO 5 Plan with proper knowledge about company meeting.</p>
19K6SB5	<b>Skill Based:</b> Skills for Verbal Reasoning	<p>CO 1 Outline the technical aspects of ERP systems.</p> <p>CO 2 Analyse concepts in ERP system.</p> <p>CO 3 Identify and describe typical functionality in an ERP system.</p> <p>CO 4 Predict the steps and activities in the ERP life cycle.</p> <p>CO 5 Plan business processes using various techniques in ERP</p>



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21S6SB6	Graphical Designing	<p>CO 1 The entire software. drawing grids, segments, using rulers, coloring, manipulating effects, moderating shapes etc.</p> <p>CO 2 Comprehensive processing of word and publishing integration.</p> <p>CO 3 Modify objects for graphic design purposes.</p> <p>CO 4 Effects and features are covered up under the segment of creating complete publishing layout with utmost seamlessness.</p> <p>CO 5 Advancement in designing graphics etc.</p>
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