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Affiliated to Madurai Kamaraj University

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

Mary Land, Madurai - 625018, Tamil Nadu

AQAR – QUALITATIVE METRIC 2022- 2023

Criterion 1 - Curricular Aspects

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(CA)

Programme Outcomes

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

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



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P06	Acquire employability and entrepreneurial skills
PO7	Evolve as responsible citizens and leaders.

Programme Specific Outcomes:

On completion of B.Com(C.A) programme, the graduates would be able to

PSO 1	Understand the concept of Commerce and Computer Applications.					
PSO 2	Fulfil the needs of the company by providing their expertise through internship.					
PSO 3	Inculcate Entrepreneurship and Managerial skills in students to enable them to establish and managerial business effectively.					
PSO 4	Learn Life Education, Social Responsibility and Business Ethics.					
PSO 5	Acquire Academic Excellence with an aptitude for Higher Studies, Professional And Research.					



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Course Outcomes:

Course Code	Course Title	Nature of the Course (Local/Nation al/Regional/G lobal)	Course Description	Course Outcomes
19K1CC1	Business Accounting	National	Students gain knowledge of advanced accounting principles, procedures and techniques used to solve business problems and make financial decisions	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



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				Types of Branch Accounts and Compute the Accounts related with Branch CO 5 Differentiate hire purchase and instalment accounts and Illustrate the accounts CO 1 Understand how to use
22K1CC2	Computer Applications in Business	Global	Office Automation refers to software used to digitally create, collect, store, manipulate, and relay office information.	software packages in day to day activities. CO 2Have advanced theoretical and practical knowledge in the field of automation programmes used in front office. CO 3Perform documentation CO 4Apply accounting operations CO 5 Get presentation skills.
22K1AC1	Business Maths	Global	This course is an	CO 1 Capacity to solve the matrix



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			introduction to Matrix	algebra problems and to compute
			Algebra, Differential	matrix operations
			Calculus Law of	CO 2 Capability to illustrate
			Indices & Linear	differential calculus problems.
			Equations	CO 3 Ability to analyse the law of
			Mathematics in	indices and linear equations.
			Business Practices,	CO 4 Competency to calculate
			Permutation and	simple interest compound
			Combination.	interest.
				CO 5 Competency to calculate
				Permutation and combination
				problems.
			A study of	CO 1 Define COst and identify the
		National	budgeting and Cost	type of COst.
19K1NME1	Fundamentals of Costing		control systems	CO 2Construct a COst sheet
			including a detailed	
			study of	CO 3 Illustrate the pricing of
			manufacturing Cost	materials



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			accounts and reports,	CO 4 Restate in own words the
			job order Costing, and	types of labour.
			process Costing.	CO 5Formulate operating COst.
				CO 1 Discuss about various
				issues of Fire Insurance.
			Students gain	CO 2To formulate the various
			knowledge of	aspects of non-profit
	Advanced Accountancy	National	advanced accounting	organizations.
			principles, procedures	CO 3To create awareness about
19K2CC3			and techniques used	partnership and its admission
			to solve business	procedure.
			problems and make	CO 4To compile the retirement
			financial decisions	and death of Partner.
				CO 5 Compute the accounts
				related to dissolution of a
				partnership firm.
	Programming in C		C is a high level	CO 1 Predict the basic concepts
21K2CC4	(Theory & Practical)	Global	programming	of input/output operations



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			language developing a	CO 2Apply various control and
			portable applications.	iterative statement in the
				programs.
				CO 3 Design the programs with
				functions and arrays.
				CO 4 Predict the application
				areas of structure and union.
				CO 5Use the concepts of files.
	Discrete Statistics			CO 1 Expertise in the measures
		Global	This course is an	of central tendency and to
			introduction to	explain the basic concepts of
			descriptive statistics,	statistics.
011/04/00			measures of central	CO 2 Capability to illustrate the
21K2AC2			tendency, measures of	measures of dispersion problems
			dispersion,	CO 3 Ability to solve the
			correlation, and	Correlation analysis problems
			regression.	CO 4 Ability to solve the
				regression analysis problems.



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				CO 5 Ability to compute the
				methods of Index numbers and
				Time series.
			A study of budgeting	CO 1 Define COst and identify the
			and Cost control	type of COst.
			systems including a	CO 2 Construct a COst sheet
	Fundamentals of Costing	National	detailed study of	CO 3 Illustrate the pricing of
19K2NME			manufacturing Cost	materials
			accounts and reports,	CO 4 Restate in own words the
			job order Costing, and	types of labour.
			process Costing.	CO 5 Formulate operating COst.
				CO 1 Understand the meaning
			Cost accounting is an	and soons of the Costing
	Principles of Cost		essential management	
19K3CC5	Accounting	National	tool that can uncover	CO 2Apply the techniques of
			profitability	material.
			improvements and	CO 3 demonstrate the labour



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			provide support for	COsting methods
			key business	CO 4 Classify the overheads
			decisions. This course	methods
			contains the essential	CO 5Differentiate the normal loss
			tools needed to foster	and abnormal loss in process
			more profitable	Costing
			decision-making by	
			management.	
			A Relational	CO 1To know about various
	Principles of RDBMS (Theory & Practical)	Global	database management	types of DBMS
			system (RDBMS) is a	CO 2To avoid redundancy in
			database Management	DBMS
21K3CC6			system (DBMS) that is	CO 3 Create the database for real
			based on the relational	time applications
			model represented as	CO 4Update the existing records
			table.	in the database
				CO 5 Use PL/SQL for solving
			table.	



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				common database related issues.
19K3CC7	Principles of Management	Global	This course presents the principles, techniques, and concepts needed for managerial analysis and decision-making.	CO 1 Outline the concept of management and to review the contribution of various thinkers of management. CO 2 Define planning and the type of plan which would be applicable to the various organizations. CO 3 Evaluate leadership styles and to anticipate the consequences of each leadership style. CO 4 Utilize the appropriate approach and analytical skills to deal with issues that arise in staffing, recruitment and selection.



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				CO 5Apply the different theories
				in their life.
				CO 1 Outline about banker and
				customers.
				CO 2 Identify Negotiable
			This course enables	Instrument and the types of
	Principles & Practice of		the students to know	crossing.
19U3ACK3	Banking (Offered to BBA)	National	about the banking law	CO 3 Explain about the types of
			and application of	deposits to the public.
			technology in banking	CO 4Analyse about the types of
				customers dealt by the banker
				CO 5Use E-banking in her day to
				day life.
			The course explores	CO 1
			the role of financial	To understand the basic
19K3SB1	Introduction to Banking	Global	institutions by	concepts of bankers and
			providing instruction	customer relationship.
			on financial theory	CO 2To describe different forms



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			and govern	ment	of deposits
			regulations.		CO 3 To differentiate the types
					of deposits.
					CO 4To identify and interpret the
					bankers and customer special
					relationship.
					CO 5 Compare the correct entry
					and wrong entry in the pass
					book.
					CO 1 Summarize the meaning
					and scope and knowledge on
			Students	gain	management Accounting.
	Principles of		knowledge of	the	CO 2 Estimate the financial
19K4CC8	Management	Global	Management		statement in practical point of
	Accounting		Accounting Con	cepts	view.
			and Techniques.		CO 3 Evaluate the concept of
					fund flow statement.
					CO 4Utilize the knowledge about



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				cash flow statement. CO 5 Compute the concept of marginal COsting with practical problems (20% theory & 80% problem)
21K4CC9	Web Programming (Theory & Practical)	Global	Web technology can be defined as the interface between web server and web clients.	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. CO 5 Design a responsive web site using DHTML and CSS.
21K4CC10	Business Economics	Global	This course	CO 1To understand the basic



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			introduces	economic	elements of managerial
			concepts	and	economics aspects and role of
			principles	that	managerial economist
			facilitate be	est decision	CO 2 Exposure to the concept of
			making	of any	law of demand , and various
			business.		elasticity of demand
					CO 3 To describe COst concepts
					&Break Even Analysis
					CO 4To gain in depth knowledge
					and pricing policy under Perfect
					Competition Monopoly,
					Monopolistic Competition,
					Oligopoly
					CO 5To compute national income
					under various methods
	Management		This cours	e helps the	CO 1 Describe the role of
19U4ACK4	Information System	Global	students	see the	information technology and
	(Offered to BBA)		connection	between	information systems in business



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			Information	System	CO 2 Record the current issues of
			and	Business	information technology and relate
			performance	•	those issues to the firm
					CO 3 Know the different
					functional information system in
					an enterprise.
					CO 4 Effectively communicate
					strategic alternatives to facilitate
					decision making.
					CO 5 Analyze how information
					technology impacts a firm
					CO 1 Outline about negotiable
					instrument.
			To develop	an in	CO 2 Identify cheque and draft.
19K4SB2	Practical Banking	National	depth skill in	n the field	CO 3 Explain about the types of
			of banking		crossing
					CO 4Analyse about the types of
					endorsement



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				CO 5Use the knowledge obtained
				practically
				CO 1 To Acquire the complete
19K5CC11 Basic Pract	cs of Tax Laws & tice	National	This course includes basic concepts of income tax, and students can understand the interaction of various components involved in the determination of income tax.	knowledge of basic concepts, provisions & exempted Income. CO 2To Compute the income under the head" Income from Salary". CO 3To Calculate the net income from house property. CO 4To ascertain the income earned under the head "Income from Business or Profession". CO 5To assess the profit or loss earned on the sale of capital assets and other sources.



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				CO 1 Assess the concept of E-
				Commerce and EDI.
				CO 2 Plan the safe E-com
				transactions based on various
			This course enables	Security Tools.
			the activity of buying	
101/50010	E C	01.1.1	or selling of products	CO 3 Use payment & purchase
19K5CC12	E-Commerce	nerce Global	on online services or	order process through online.
			over the Internet.	CO 4 Communicate the Need for
				computer security through
				online.
				CO 5 Demonstrate the working of
				Antivirus programs - security
				teams.
			This course enables	CO 1 To Recognise Tally
107750010	Financial Accounting in Software Package with GST	National	the students to get in	fundamentals
19K5CC13			depth knowledge in	CO 2To formulate the various
With			accounting treatment	calculation aspects in vouchers



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			Accounting with	Process practical	CO 3To create Inventory voucher CO 4Exposure calculation,	rs in	compile interest group
			in tally package.		summary. CO 5 Computation GST		
21K5CC14	Programming in Python(Theory & Practical)	Global	Python is interpreted, in general-purpor programming language. It constructs the clear program both small a scale.	ose g provides nat enable mming on	CO 4To Use scri	gies. I unders et protoc up langues pting lan ata an onents	standing cols. Lages for nguages Ld add to web



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19K5ME1/	.9K5ME1/ Security Analysis/ Nat	National	This course focuses on the fundamental principles and techniques of security analysis. The course will have special deal	site using DHTML and CSS. CO 1It Enable to understand the concepts of Investments management CO 2Exposure in primary and secondary market CO 3To create an awareness about security risk and return on different investments. CO 4To enlighten the evolution of
				CO 5Application knowledge to do technical analysis to do good investment decisions and portfolio performance
19K5ME2	Practical Auditing	National	This course focuses on the Fundamental Knowledge in	To understand the basic



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			concepts of	Auditing	CO 2 Exposure to techniques in
			and to	acquaint	vouching
			oneself with	Auditing	CO 3 Able to apply various
			Principles	&	methods in verification of Assets
			Procedures		and Liabilities
					CO 4 Recognize the role of auditor
					in the organization.
					CO 5To enlighten the evolution of
					EDP Auditing
			Skill based pa	ner is to	CO 1 Understand the basic
			develop their skills .Quantitative aptitude	concepts of quantitative ability	
				CO 2Understand the basic	
				concepts of logical reasoning	
19K5SB3	Skills for Bank Exam	National	competitive	subject	skills
			_	students	CO 3 Acquire satisfactory
					competency in use of verbal
			really want to learn		reasoning
			and to be expe	51 L.	CO 4 Solve campus placements



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				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	National	This course enables candidates to enhance skills in listening, communication, Group discussion which are required for job profile.	CO 2 Communicate & Formulate the Employer expectation during GD. CO 3 Assess the concept of Supplementary Skills.



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19K6CC15	Principles of Tax Laws & Practice	National	This course emphasizes on various components involved in the determination of the income tax.	regarding the provision of set off and carry forward of losses. CO 2To understand the concepts of clubbing of income. CO 3To compute the Net Income and tax liability of Individual and HUF. CO 4To interpret the different Tax deducted at source. CO 5To Summarize the various types of assessment and aware about the appeal and revision, tax penalties and offences.
19K6CC16	Company Accounts	National	Students will understand the concept of accounting for	CO 1 To record the transaction regarding the issue of shares and debentures



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			companies'	in	CO 2To give an exposure to the
			preparation of fi	nal	company final accounts as per
			accounts.		revised schedule VI
					CO 3To compute the valuation of
					Goodwill and shares under the
					various methods.
					CO 4 Exposure to provision
					during amalgamation, absorption
					and external construction.
					CO 5To describe the legal
					procedure in preparing the
					statement of affairs
			Identify and discu	uss	CO 1To have an understanding
			the complex issu	ues	of research concepts, models and
011760017	21K6CC17 Business Research Method	National	inherent in selectin	g a	technologies
21K6CC17			research proble	em,	CO 2To gather review of
			selecting	an	literature and to formulate
			appropriate resear	rch	research problems



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			design, and	CO 3To formulate research
			implementing a	design
			research	CO 4To do data collection and
				can perform data analyses
				CO 5To write and develop
				research reports
			This course provides	CO 1 Outline the functions of
19K6ME3	Human Resources Management	National	an introduction to the	HRM and how it relates to other
			various functions of	organizational functions.
			human resource	CO 2Examine the methods and
			management,	processes for personal career
			including	planning activities.
			compensation,	CO 3 Describe the concepts of
			training and	wage Payment and employee
			development, health	benefits
			and safety , labour	CO 4 Develop a knowledge of
			relation and	various employee health and
			arbitration	safety schemes



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				CO 5 Formulate methods for
				settlement of industrial disputes
				CO 1To summarize the concept
	Financial Management	Global		and objectives of Financial
			This course discu	ss Management
			the financ	ial CO 2To identify the concept of
			manager's role with	in leverage
19K6ME4			a company, includi	ng CO 3To compute the various
			financing decision	ns, types of COst of capital.
			investing decisio	ns CO 4To classify the working
			and risk/return tra	de capital management.
			offs	CO 5To discuss the techniques of
				capital budgeting and calculate
				rate of return
19K6ME5	Enterprise Resource Planning	Global	Students ga	ain CO 1 Outline the technical
			_	the aspects of ERP systems.
			working of E	RP CO 2 Analyse concepts in ERP
			software and	the system.



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			different modules and	CO 3 Identify and describe typical
			their operation.	functionality in an ERP system.
				CO 4 Predict the steps and
				activities in the ERP life cycle.
				CO 5Plan business processes
				using various techniques in ERP
				CO 1 Compare the formation of
19K6ME6	Company Law & Practice	Global	This course provides a	Company with Partnership
			clear understanding of	CO 2 Explain the knowledge of
			the fundamentals of	MOA and AOA
			company law is	CO 3 Assess the concept of
			critical for anyone	Prospectus, Statement in lieu of
			who is looking to	Prospectus
			understand corporate	CO 4 Discuss the appointment,
			and economic laws	duties and right of directors and
			and regulations in	secretary
			India.	CO 5Plan with proper knowledge
				about company meeting.



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				CO 1 Evaluate critically the real
				life situations by resorting and
				analyzing of key issues and
				factors
			Skill based paper is to	CO 2 Utilize their innovative
			develop their skills.	thinking skills to project
			The process of	themselves for finding fresh
4077607	Skills for Verbal		thinking about	approaches towards tribulations
19K6SB5	Reasoning	National	something in a logical	CO 3 Demonstrate various
			way in order to form a	principles involved in solving
			conclusion or	mathematical problems
			judgement.	CO 4 Make and evaluate the
				assumptions used in analyzing
				quantitative data
				CO 5Enhance verbal aptitude
				and vocabulary of the students
21S6SB6	Graphical Designing	Global	Graphic Design is a	CO 1The entire software. drawing
			course that explores	grids, segments, using rulers,



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graphic coloring, manipulating effects
communication moderating shapes etc.
through the CO 2 Comprehensive processing
understanding of the of word and publishing
elements and integration.
principles of design; CO 3 Modify objects for graphic
as well as, the design design purposes.
process, from idea CO 4 Effects and features are
development through covered up under the segment of
the final execution of creating complete publishing
a document. layout with utmost
seamlessness.
CO 5 Advancement in designing
graphics etc.