



# FATIMA COLLEGE

(Autonomous)

*Affiliated to Madurai Kamaraj University*  
*Re-Accredited with 'A++' by NAAC (Cycle - IV)*  
Mary Land, Madurai - 625018, Tamil Nadu

## PROGRAMME OUTCOMES AND COURSE OUTCOMES

2022 – 2023

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

**PROGRAMME CODE: UACO/ USCO**

### Programme Outcomes:

<b>PO1</b>	<b>Disciplinary knowledge:</b> Capable of demonstrating comprehensive knowledge and understanding of one or more Disciplines that form a part of an Undergraduate Programme of Study
<b>PO2</b>	<b>Communication Skills:</b> Ability to express thoughts and ideas effectively in writing and orally; Communicative with others using appropriate media: confidently share one's views and express herself / himself; demonstrate the ability to listen carefully, read and write analytically and present complex information in a clear and concise manner to different groups.
<b>PO3</b>	<b>Critical Thinking:</b> Capability to apply analytic thought to the body of knowledge; analyse and evaluate evidence, arguments, claims, beliefs on the basis of empirical evidence; identify relevant assumptions or implications; formulate coherent arguments; critically evaluate practices, policies and theories by following scientific approach to knowledge development.
<b>PO4</b>	<b>Problem Solving:</b> Capacity to extrapolate from what one has learnt and apply their competencies to solve different kinds of non- familiar problems, rather than replicate curriculum content knowledge; and apply one's learning to real life situations.



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<b>P05</b>	<b>Analytical Reasoning:</b> Ability to evaluate the reliability and relevance of evidence; identify logical flaws and holes in the arguments of others; analyse and synthesize data from the variety of sources; draw valid conclusion and support them with evidence and examples and addressing opposing viewpoints.
<b>P06</b>	<b>Research- related skill:</b> A sense of inquiry and capability for asking relevant/appropriate questions, problem arising, synthesising and articulating, Ability to recognise cause and effect relationships, define problems, formulate hypothesis, analyse and interpret and draw conclusions from data, establish hypothesis, predict cause and effect relationships, execute and report the results of an experiment or investigation.
<b>P07</b>	<b>Co-operation/Team work:</b> Ability to work effectively and respectfully with diverse teams; facilitate cooperative or coordinated effort on the part of a group, and act together as a group or a team in the interests of a common cause and work efficiently as a member of the team.
<b>P08</b>	<b>Scientific reasoning:</b> Ability to analyse, interpret and draw conclusions from quantitative or qualitative data: and critically evaluate ideas, evidence and experiences from an open minded and reasoned perspective.
<b>P09</b>	<b>Reflective thinking:</b> Critical sensibility to lived experiences, with self-awareness and reflexivity of both self and society.



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<b>PO10</b>	<b>Information/Digital Literacy:</b> Capability to use ICT in variety of learning situations, demonstrate ability to access, evaluate and use a variety of relevant information sources, and use appropriate software for analysis of data.
<b>PO11</b>	<b>Self- directed learning:</b> ability to work independently, identify appropriate resources required for a project and manage a project through to completion.
<b>PO12</b>	<b>Multicultural competence:</b> Possess knowledge of values and belief of multiple cultures and global perspective: and capability to effectively engage in a multicultural society and interact respectfully with diverse groups.
<b>PO13</b>	<b>Moral and Ethical awareness /reasoning:</b> Ability to embrace moral/ethical values in conducting one's life, formulate a position/argument about an ethical issue from multiple perspectives and use ethical practices in all work. Capable of demonstrating the ability to identify ethical issues related to one's work, avoid unethical behaviour such as fabrication, falsification or misrepresentation of data or committing plagiarism, not adhering to intellectual property rights; appreciating environmental and sustainability issues; and adopting objective, unbiased and truthful actions in all aspects of work.
<b>PO14</b>	<b>Leadership readiness/qualities:</b> Capability for mapping out the task of the team or an organisation, and setting direction, formulating and inspiring vision, building a team who can help achieve the vision, motivating and inspiring team members to engage with that vision and using



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	management skill to guide people to the right destination in a smooth and efficient way.
<b>PO15</b>	Ability to acquire knowledge and skills, including “learning how to learn”, that are necessary for participating in learning activities throughout life, through self-paced and self-directed learning aimed at personal development, meeting economic, social and cultural objectives and adapting to changing trades and demands of workplace through knowledge/skill development/reskilling.

## Course Outcomes (COs):

Course Code	Course Title	Course Outcomes
23A1CC1/ 23AC1CC1	FINANCIAL ACCOUNTING I	CO1: Demonstrate the importance of principles of management.  CO2: Paraphrase the importance of planning and decision making in an organization.  CO3: Comprehend the concept of various authorizes and responsibilities of an organization.  CO4: Enumerate the various methods of Performance appraisal  CO5: Demonstrate the notion of directing, co-coordination and control



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		in the management.
23A1CC2/ 23AC1CC2	PRINCIPLES OF MANAGEMENT	CO1: Demonstrate the importance of principles of management.  CO2: Paraphrase the importance of planning and decision making in an organization.  CO3: Comprehend the concept of various authorizes and responsibilities of an organization.  CO4: Enumerate the various methods of Performance appraisal  CO5: Demonstrate the notion of directing, co-coordination and control in the management.
23E1GE1	INDIAN ECONOMIC DEVELOPMENT	CO1: Elaborate the role of State and Market in Economic Development  CO2: Explain the Sectorial contribution to National Income  CO3: Illustrate and Compare National Income at constant and current prices.  CO4: Describe the canons of public expenditure  CO5: Understand the theories of money and supply



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23AC1EC1	BUSINESS COMMUNICATION	CO1: Acquire the basic concept of business communication.  CO2: Exposed to effective business letter  CO3: Paraphrase the concept of various correspondences.  CO4: Prepare Secretarial Correspondence like agenda, minutes and various business reports.  CO5: Acquire the skill of preparing an effective resume
23A1SE1 / 23AC1SE 1	FUNDAMENTALS OF FINANCIAL ACCOUNTING	CO1: Be introduced to the nature and concept of Financial Accounting  CO2: Gain thorough Knowledge in preparing journal, ledger and Trial Balance  CO3: Able to prepare Subsidiary Books  CO4: Knowledge in Single column, Double Column and Petty Cash Book  CO5: Prepare final accounts
23A1FC/	INTRODUCTION TO COMMERCE	CO1: Familiarise with the business and Commerce



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23AC1FC		CO2: Recognise the various forms of organisation.  CO3: Know the essentials of Transportation and warehouses  CO4: Be familiar with basics of Banking and Insurance  CO5: Be introduced to Marketing and Advertising
23A2CC3 / 23AC2CC 3	FINANCIAL ACCOUNTING-II	CO1: To evaluate the Hire purchase accounts and Instalment systems  CO2: To prepare Branch accounts and Departmental Accounts  CO3: To understand the accounting treatment for admission and retirement in partnership  CO4: To know Settlement of accounts at the time of dissolution of a firm.  CO5: To elaborate the role of IFRS
23A2CC4 / 23AC2CC 4	BUSINESS LAW	CO1: Explain the Objectives and significance of Mercantile law  CO2: Understand the clauses and exceptions of Indian Contract Act.  CO3: Outline the contract of indemnity and guarantee



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		CO4: Familiar with the provision relating to Bailment and Pledge CO5: Explain the various provisions of Sale of Goods Act 1930
23E2GE2 / 23AC2GE 2	BUSINESS ENVIRONMENT	CO1: Remember the nexus between environment and business. CO2: Apply the knowledge of Political Environment in which the businesses operate. CO3: Analyze the various aspects of Social and Cultural Environment. CO4: Evaluate the parameters in Economic Environment CO5: Create a conducive Technological Environment for business to operate globally.
23A2SE2 /23AC2S E2	FUNDAMENTALS OF FINANCIAL ACCOUNTING	CO1: Be introduced to the nature and concept of Financial Accounting CO2: Gain thorough Knowledge in preparing journal, ledger and Trial Balance CO3: Able to prepare Subsidiary Books CO4: Knowledge in Single column, Double Column and Petty Cash Book





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		CO5:Prepare final accounts
23A2SE3 / 23AC2SE 3	SELF MANAGEMENT SKILLS	CO1: Be introduced to the concept of Self Awareness  CO2: Possible to do Self Analysis  CO3: Capable of motivating self and others  CO4: Able to set short, medium and long term goals.  CO5:Ability to measure Emotional Intelligence
19A3CC5	ADVANCED ACCOUNTING	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 records for branches  CO4:Compute insurance claims for loss of profit and stock  CO5:Find out the results of department store operations
19A3CC6	COST ACCOUNTING CONCEPTS	CO1: Relate costs, costing and cost accounting concepts, types, methods, and techniques as a branch of accounting, crisis crossing with



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		<p>financial and management accounting</p> <p>CO2: Classify costs, and prepare cost sheet, tenders &amp; quotations</p> <p>CO3: Choose 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>CO4: Compute labour cost and turnover, idle time over time and deduce incentives under different schemes</p> <p>CO5: Differentiate between allocation and absorption of overheads and prepare relevant statements</p>
23A3CC7 / 23AC3C	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>



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C7		CO4: Explain credit creation and ways of providing advances, and the principles behind sound lending  CO5: Learn about the practises used in banking transactions in practice.
19E3AC3	INTERNATIONAL BUSINESS MANAGEMENT	CO1: Students would become knowledgeable of all the basic international business policies  CO2: Equipped with the Knowledge of different types of business  CO3: Able to compare and contrast the business culture of India with other countries.  CO4: Groomed up with management skills  CO5: Gained knowledge on convertibility of rupee.
19A3SB1	SELF MANAGEMENT SKILLS	CO1: Identify individuals psychological needs, stages contextually  CO2: Analyse themselves clearly spotting out their Strengths, Weaknesses, Opportunities and Challenges and acquaint with real self  CO3: Critique internal and external motivators, and communicate to others



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		CO4:Set goals through procedural framework  CO5:Become aware of Emotional Intelligence and familiarize with ways of enhancing emotional intelligence and measure the same.
19A4CC8	PARTNERSHIP ACCOUNTING	CO1: Pronounce the basics of partnership Act, regarding maintenance of books of accounts of firm and deal with past guarantees & adjustments  CO2: Record accounting transactions during admission, retirement, death of partner  CO3: Account for dissolution of partnership firm  CO4:Record for amalgamation of firms and sale of a firm to a company  CO5:Substantiate and account for Joint Life Policy under categorical treatment
21A4CC9	COST ACCOUNTING METHODS	CO1: Help organisations in preparing contract accounts and accounts for intermittent production  CO2: Calculate costs for continuous production & at stages, demonstrating the extent of equivalent completed units and identify



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		<p>inter process profits</p> <p>CO3: Apportion joint costs systematically</p> <p>CO4: Calculate costs for operations like transport, powerhouse, cinema house</p> <p>CO5: Reconcile between cost and financial records and explain the reasons for disagreement</p>
19A4CC10	PRINCIPLES AND PRACTICE OF MANAGEMENT	<p>CO1: Rationalize concepts of general management and theories of general management</p> <p>CO2: Provide a bird's eye view on the meaning, importance and enumerate the planning process completed units and identify inter process profits</p> <p>CO3: Choose between structure of organization benefitting each type of business, based on nature of activities involved, and prepare charts and manuals</p> <p>CO4: Summaries induction and generalized sources of recruitment and</p>



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		selection process, types of training, developmental exercises  CO5: Explain the techniques behind direction and control and summaries steps involved in control
19E4AC4	ENTREPRENEURIAL DEVELOPMENT	CO1: To explore the functions of Entrepreneur  CO2: To identify the basic qualities of an Entrepreneur  CO3: To enable the students to understand the Project report.  CO4: To evaluate the -merits and demerits of online trading.  CO5: To assess the policy implementation by overnment for Entrepreneurial development.
19A4SB2	INTERPERSONAL SKILLS	CO1: Distinguish key factors involved in successful advertising and be able to substantiate the importance of advertising products/ services  CO2: Recall various media involved in advertising products/ services and identify the positioning of the media in hosting advertisements  CO3: Formulate advertisement copy and categorise the components of advertisement copy



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		CO4:Use photo shop and flash media in editing images CO5:Nurture and apply creativity in advertising and critically examine any advertisementon different media
19A5CC11	CORPORATE ACCOUNTING	CO1: Account for the procedural process involved issue of shares and forfeiture in redemption of preference shares CO2: Assist Corporates, in accounting for redemption of debentures CO3: Compute underwriting commission and record for u/t businesses, and assess profits prior to incorporation, for corporation India CO4:Prepare Income statement & balance sheet, following the specification of Company act, 2013 CO5:Value shares of goodwill, based on the typicality of each company
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 directors and



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		secretary  CO5:Plan with proper knowledge about Winding up.
19A5CC1 3	INCOME TAX LAW AND PRACTICE	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 of such property  CO4:Determine Income from Other Sources and demarcate the residual income among other heads  CO5:Compute GTI for individuals and cut across theoretically between types of assessment.
19A5CC1 4	FINANCIAL ACCOUNTING SOFTWARE PACKAGE	CO1: Create companies using Tally ERP  CO2: Use features effectively and navigate between functional keys  CO3: Create vouchers and invoices and use GST in preparing taxable





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		invoices  CO4:Conduct financial statements analysis, using MIS  CO5:Help organizations in extracting inventory information
19A5ME1	QUANTITATIVE TECHNIQUES	CO1: Compute index numbers  CO2: Predict values from the given data  CO3: Select the optimum assignment for travelling salesman  CO4:Evaluate the basic feasible solution  CO5:Determine the optimal replacement policy
19A5ME2	RESEARCH METHODOLOGY	CO1: Define research and identify need and criteria of good research.  CO2: Know to formulate research problem and prepare research design.  CO3: Know to explain different methods of collecting data  CO4:Know how to process collected data  CO5:Know how to write good research report.
19A5SB3	LEADERSHIP SKILLS	CO1: Be lucid on characters of a good leader



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		<p>CO2: Work in teams and involve in Team Building Processes</p> <p>CO3: Foster trust and creativity in team dynamics</p> <p>CO4: Conceptualise conflict management and identify the requisite skills for conflict resolution</p> <p>CO5: Conduct sectional analysis on significant women entrepreneurs and business leaders</p>
21A5SB4	SOFT SKILLS	<p>CO1: Internalize effective communication in reading and writing</p> <p>CO2: Cognize on effective presentation</p> <p>CO3: Face the interview given varied approaches in interviewing</p> <p>CO4: Contribute effectively in Group Discussions</p> <p>CO5: Develop positive attitude, Use dignified Body language and gestures and be emotionally balanced.</p>
19A6CC1 5	ADVANCED CORPORATE ACCOUNTING	<p>CO1: Account for reconstruction of body corporate and be procedurally conversant</p> <p>CO2: Distinguish merger and purchase and account for amalgamation</p>



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		<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 utility concerns</p>
19A6CC1 6	GOODS AND SERVICE TAX AND CUSTOMS ACT	<p>CO1: Distinguish Direct and Indirect taxes, be sub servant with the introduction of GST</p> <p>CO2: Draw a line of 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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19A6ME5	AUDITING	CO1: Enumerate basic principles governing audit and its conduct CO2: Necessitate inter control audit and inter check in organizations CO3: Vouch cash and trading transactions CO4: Identify the requirement investigations in organizations and procedural considerations involved in investigation CO5: Saturate on the role of company auditor.
19A6CC1 7	BUSINESS LAW	CO1: Explain the Objectives and significance of Mercantile law CO2: Understand the clauses and exceptions of Indian Contract Act. CO3: Outline the contract of indemnity and guarantee CO4: Familiar with the provision relating to Bailment and Pledge CO5: Explain the various provisions of Sale of Goods Act 1930
23A6ME3/ 23AC6ME3	MANAGEMENT ACCOUNTING	CO1: Functionalise management accounting and make financial statement analysis CO2: Prepare cash flow statement as per Indian AS -3 CO3: Use marginal costing as a technique in managerial decision



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		making  CO4: Compute and analyse variances in material , labour and overheads  CO5:Prepare budgets to manage sales, production, cash and operations and use ZBB as a strategy for budgeting
23A6ME6/ 23AC6ME6	FINANCIAL SERVICES	CO1: Summarise the role and function of the financial system  CO2: Gain practical knowledge on key areas relating to management of financial products and services  CO3: Familiarize students about Venture Capital, Leasing.  CO4: Infer the importance of the Credit Rating system.  CO5:Understand various types of Mutual funds schemes and the roles of NSDL and CSDL.
9A6SB5/ 9AC6SB5	STRESS AND TIME MANAGEMENT	CO1: Be engaged with stress and its levels  CO2: Be aware of effects of stress and coping behaviour  CO3: Effectively handle and help others handle stress  CO4: Value time and manage effectively  CO5:Identify hindrances to time management and the requirements



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		involved in handling crisis
19A6SB6	CAREER MANAGEMENT	CO1: Relate Job and Career CO2: Design career and manage stress CO3: Prove employable skills CO4: prepare resumes and to draft letter of application for a job CO5: Move towards career progression
19A6ME4	HUMAN RESOURCE MANAGEMENT	CO1: Familiarize the process of requirement, selection and induction CO2: Spell out methods involved in Training and Development of employees and Executives CO3: Point out morale as an key element in enhancing productivity CO4: Apply Worker's Participation in Management and know the mode of operations CO5: Familiarize the process of requirement, selection and induction