



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 (CA)

PROGRAMME CODE: USCC

Programme Outcomes

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

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| 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. |
| PO 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. |
| PO6 | Acquire employability and entrepreneurial skills |
| PO7 | Evolve as responsible citizens and leaders. |



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Course Outcomes:

| Course Code | Course Title | Course Outcomes |
|-------------|-----------------------------------|---|
| 19K1CC1 | 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 Branch CO 5 Differentiate hire purchase and instalment accounts and Illustrate the accounts |
| 22K1CC2 | Computer Applications in Business | CO 1 Understand how to use software packages in day to day activities. CO 2 Have advanced theoretical and practical knowledge in the field of automation programmes used in front office. CO 3 Perform documentation |



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| | | CO 4Apply accounting operations CO 5Get presentation skills. |
| 22K1AC1 | Business Maths | CO 1Capacity to solve the matrix algebra problems and to compute matrix operations CO 2Capability to illustrate differential calculus problems. CO 3Ability to analyse the law of indices and linear equations. CO 4Competency to calculate simple interest compound interest. CO 5Competency to calculate Permutation and combination problems. |
| 19K1NME1 | Fundamentals of Costing | CO 1Define COst and identify the type of COst. CO 2Construct a COst sheet CO 3Illustrate the pricing of materials CO 4Restate in own words the types of labour. CO 5Formulate operating COst. |
| 19K2CC3 | Advanced Accountancy | CO 1Discuss about various issues of Fire Insurance. CO 2To formulate the various aspects of non-profit organizations. CO 3To create awareness about partnership and its admission procedure. |



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| | | CO 4To compile the retirement and death of Partner. CO 5Compute 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 CO 2Apply various control and iterative statement in the programs. CO 3Design the programs with functions and arrays. CO 4Predict the application areas of structure and union. CO 5Use the concepts of files. |
| 21K2AC2 | Discrete Statistics | CO 1 Expertise in the measures of central tendency and to explain the basic concepts of statistics. CO 2Capability to illustrate the measures of dispersion problems CO 3Ability to solve the Correlation analysis problems CO 4 Ability to solve the regression analysis problems. CO 5Ability to compute the methods of Index numbers and Time series. |
| 19K2NME | Fundamentals of Costing | CO 1 Define Cost and identify the type of Cost. CO 2Construct a Cost sheet CO 3Illustrate the pricing of materials CO 4Restate in own words the types of labour. |



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| | | CO 5 Formulate operating Cost. |
| 19K3CC5 | 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 issues. |
| 19K3CC7 | Principles of Management | 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 |



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| | | issues that arise in staffing, recruitment and selection. CO 5 Apply the different theories in their life. |
| 19U3ACK3 | Principles & Practice of Banking (Offered to BBA) | CO 1 Outline about banker and customers. CO 2 Identify Negotiable Instrument and the types of crossing. CO 3 Explain about the types of deposits to the public. CO 4 Analyse about the types of customers dealt by the banker CO 5 Use E-banking in her day to day life. |
| 19K3SB1 | 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. |
| 19K4CC8 | Principles of Management Accounting | CO 1 Summarize the meaning and scope and knowledge on management Accounting. CO 2 Estimate the financial statement in practical point of view. CO 3 Evaluate the concept of fund flow statement. |



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| | | CO 4 Utilize the knowledge about cash flow statement. CO 5 Compute the concept of marginal Costing with practical problems (20% theory & 80% problem) |
| 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. CO 5 Design a responsive web site using DHTML and CSS. |
| 21K4CC10 | Business Economics | CO 1 To understand the basic elements of managerial economics aspects and role of managerial economist CO 2 Exposure to the concept of law of demand , and various elasticity of demand CO 3 To describe Cost concepts & Break Even Analysis CO 4 To gain in depth knowledge and pricing policy under Perfect Competition Monopoly, Monopolistic Competition, Oligopoly CO 5 To compute national income under various methods |
| 19U4ACK4 | Management Information System | CO 1 Describe the role of information technology and information systems |



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| | (Offered to BBA) | <p>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 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 | Practical Banking | <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> |
| 19K5CC11 | Basics of Tax Laws & Practice | <p>CO 1 To Acquire the complete knowledge of basic concepts, provisions & exempted Income.</p> <p>CO 2 To Compute the income under the head "Income from Salary".</p> <p>CO 3 To Calculate the net income from house property.</p> <p>CO 4 To ascertain the income earned under the head "Income from Business or Profession".</p> |



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| | | 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 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 |



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| | | 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. |
| 19K5ME1/ | Security Analysis/ | CO 1 It Enable to understand the concepts of Investments management CO 2 Exposure in primary and secondary market CO 3 To create an awareness about security risk and return on different investments. CO 4 To enlighten the evolution of various fundamental analysis CO 5 Application knowledge to do technical analysis to do good investment decisions and portfolio performance |
| 19K5ME2 | Practical Auditing | CO 1 To understand the basic concepts of auditing CO 2 Exposure to techniques in vouching CO 3 Able to apply various methods in verification of Assets and Liabilities CO 4 Recognize the role of auditor in the organization. CO 5 To enlighten the evolution of EDP Auditing |
| 19K5SB3 | Skills for Bank Exam | CO 1 Understand the basic concepts of quantitative ability |



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| | | 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. CO 3 Assess the concept of Supplementary Skills. CO 4 Designing an effective CV & Resume Building CO 5 Apply Practical exposure in interview – GD |
| 19K6CC15 | Principles of Tax Laws & Practice | CO 1 To acquire the knowledge regarding the provision of set off and carry forward of losses. CO 2 To understand the concepts of clubbing of income. CO 3 To compute the Net Income and tax liability of Individual and HUF. CO 4 To interpret the different Tax deducted at source. CO 5 To Summarize the various types of assessment and aware about the appeal and revision, tax penalties and offences. |



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| 19K6CC16 | Company Accounts | CO 1 To record the transaction regarding the issue of shares and debentures CO 2 To give an exposure to the company final accounts as per revised schedule VI CO 3 To compute the valuation of Goodwill and shares under the various methods. CO 4 Exposure to provision during amalgamation, absorption and external construction. CO 5 To describe the legal procedure in preparing the statement of affairs |
| 21K6CC17 | Business Research Method | CO 1 To have an understanding of research concepts, models and technologies CO 2 To gather review of literature and to formulate research problems CO 3 To formulate research design CO 4 To do data collection and can perform data analyses CO 5 To write and develop research reports |
| 19K6ME3 | Human Resources Management | CO 1 Outline the functions of HRM and how it relates to other organizational functions. CO 2 Examine the methods and processes for personal career planning activities. CO 3 Describe the concepts of wage Payment and employee benefits |



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| | | CO 4Develop a knowledge of various employee health and safety schemes CO 5Formulate methods for settlement of industrial disputes |
| 19K6ME4 | Financial Management | CO 1To summarize the concept and objectives of Financial Management CO 2To identify the concept of leverage CO 3To compute the various types of COst of capital. CO 4To classify the working capital management. CO 5To discuss the techniques of capital budgeting and calculate rate of return |
| 19K6ME5 | Enterprise Resource Planning | CO 1Outline the technical aspects of ERP systems. CO 2Analyse concepts in ERP system. CO 3Identify and describe typical functionality in an ERP system. CO 4Predict the steps and activities in the ERP life cycle. CO 5Plan business processes using various techniques in ERP |
| 19K6ME6 | Company Law & Practice | CO 1Compare the formation of Company with Partnership CO 2Explain the knowledge of MOA and AOA CO 3Assess the concept of Prospectus, Statement in lieu of Prospectus CO 4Discuss the appointment, duties and right of directors and |



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| | | secretary CO 5 Plan with proper knowledge about company meeting. |
| 19K6SB5 | Skills for Verbal Reasoning | CO 1 Evaluate critically the real life situations by resorting and analyzing of key issues and factors CO 2 Utilize their innovative thinking skills to project themselves for finding fresh approaches towards tribulations CO 3 Demonstrate various principles involved in solving mathematical problems CO 4 Make and evaluate the assumptions used in analyzing quantitative data CO 5 Enhance verbal aptitude and vocabulary of the students |
| 21S6SB6 | Graphical Designing | CO 1 The entire software. drawing grids, segments, using rulers, coloring, manipulating effects, moderating shapes etc. CO 2 Comprehensive processing of word and publishing integration. CO 3 Modify objects for graphic design purposes. CO 4 Effects and features are covered up under the segment of creating complete publishing layout with utmost seamlessness. CO 5 Advancement in designing graphics etc. |