



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

2023 – 2024

Name of the Programme: B.COM

Programme Code: UACO/ USCO

Programme Outcomes:

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| PO1 | Disciplinary knowledge: Capable of demonstrating comprehensive knowledge and understanding of one or more Disciplines that form a part of an Undergraduate Programme of Study |
| PO2 | Communication Skills: 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. |
| PO3 | Critical Thinking: 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. |
| PO4 | Problem Solving: 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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| PO5 | Analytical Reasoning: 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. |
| PO6 | Research- related skill: 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. |
| PO7 | Co-operation/Team work: 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. |
| PO8 | Scientific reasoning: 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. |
| PO9 | Reflective thinking: Critical sensibility to lived experiences, with self-awareness and reflexivity of both self and society. |
| PO10 | Information/Digital Literacy: Capability to use ICT in variety of learning situations, demonstrate |



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| | ability to access, evaluate and use a variety of relevant information sources, and use appropriate software for analysis of data. |
| PO11 | Self- directed learning: ability to work independently, identify appropriate resources required for a project and manage a project through to completion. |
| PO12 | Multicultural competence: 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. |
| PO13 | Moral and Ethical awareness /reasoning: 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. |
| PO14 | Leadership readiness/qualities: 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 management skill to guide people to the right destination in a smooth and efficient way. |



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| PO15 | Lifelong learning: 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. |
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Course Outcomes (COs):

| Course Code | Course Title | Course Outcomes |
|----------------------|--------------------------|--|
| 23A1CC1/ 23AC1CC1 | FINANCIAL ACCOUNTING I | CO1: To understand the basic accounting concepts and standards. CO2: To know the basis for calculating business profits. CO 3: To familiarize with the accounting treatment of depreciation. CO 4: To learn the methods of calculating profit for single entry system. CO5: To gain knowledge on the accounting treatment of insurance claims. |
| 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 authorities and responsibilities |



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| | | <p>of an organization.</p> <p>CO4: Enumerate the various methods of performance appraisal.</p> <p>CO5: Demonstrate the notion of directing, coordination, and control in management.</p> |
| 23AC1EC1 | BUSINESS COMMUNICATION | <p>CO1: To enable the students to know about the principles, objectives and importance of communication in commerce and trade.</p> <p>CO2: To develop the students to understand about trade enquiries</p> <p>CO3: To develop the students to write business reports.</p> <p>CO4: To enable the learners to update with various types of interviews</p> <p>CO5: To make the students aware about various types of business correspondence</p> |
| 23E1GEA1 | Indian Economic Development | <p>CO1: Elaborate the role of State and Market in Economic Development</p> <p>CO2: Explain the Sectorial contribution to National Income</p> <p>CO3: Illustrate and Compare National Income at constant and current prices.</p> <p>CO4: Describe the canons of public expenditure</p> <p>CO5: Understand the theories of money and supply</p> |
| 23AC1SE1 | FUNDAMENTALS OF FINANCIAL ACCOUNTING | <p>CO1: Be introduced to the nature and concept of Financial Accounting</p> <p>CO2: Gain thorough Knowledge in preparing journal, ledger and Trial Balance</p> <p>CO3: Able to prepare subsidiary books.</p> <p>CO4: Knowledge in single column, double column, and petty cash book.</p> <p>CO5: Prepare final accounts.</p> |
| 23A1FC | INTRODUCTION | <p>CO1: Familiarize with business and commerce.</p> |



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| / 23AC1FC | TO COMMERCE | CO2:Recognize the various forms of organization. CO3:Know the essentials of transportation and warehouses. CO4:Be familiar with the basics of banking and insurance. CO5:Be introduced to marketing and advertising. |
| 23A2CC3/2 3AC2CC3 | FINANCIAL ACCOUNTING-II | CO1: To evaluate the Hire purchase accounts and Instalmentsystems CO2:ToprepareBranchaccountsandDepartmentalAccounts CO3: To understand the accounting treatment for admission andretirement in partnership CO4: To know Settlement of accounts at the time of dissolution of a firm CO5:To elaborate the role of IFRS |
| 23A2CC4/2 3AC2CC4 | BUSINESS LAW | CO1: Explain the objectives and significance of mercantile law. CO2: Understand the clauses and exceptions of the Indian Contract Act. CO3: Outline the contract of indemnity and guarantee. CO4: Familiarize with the provisions relating to bailment and pledge. CO5: Explain the various provisions of the Sale of Goods Act, 1930. |
| 23E2GEA2 | BUSINESS ENVIRONMENT | CO1: Remember the nexus between environment and business. CO2: Apply the knowledge of the political environment in which businesses operate. CO3: Analyze the various aspects of social and cultural environment. CO4: Evaluate the parameters in the economic environment. CO5: Create a conducive technological environment for business to operate globally. |
| 23A2SE2 | FUNDAMENTAL S OF FINANCIAL | CO1: Be introduced to the nature and concept of FinancialAccounting CO2: Gain thorough Knowledge in preparing journal, ledger |



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| | ACCOUNTING | and Trial Balance CO3: Able to prepare subsidiary books. CO4: Knowledge in single column, double column, and petty cash book. CO5: Prepare final accounts. |
| 23A2SE3/ 23AC2SE3 | 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 / 19AC3CC5 | ADVANCED ACCOUNTING | CO 1: Prepare receipts and payments, income and expenditure accounts and balance sheet, of non-trading concerns CO 2: Derive profit and state of affairs, for businesses having incomplete records CO 3: Maintain accounting records for branches CO 4: Compute insurance claims for loss of profit and stock CO 5: Find out the results of department store operations |
| 19A3CC6/1 9AC3CC6 | COST ACCOUNTING CONCEPTS | CO 1: Relate costs, costing and cost accounting concepts, types, methods, and techniques as a branch of accounting, crisis crossing with financial and management accounting CO 2: Classify costs, and prepare cost sheet, tenders & quotations CO 3: 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 CO 4: Compute labour cost and turnover, idle time over time and deduce incentives under different schemes |



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| | | CO 5: Differentiate between allocation and absorption of overheads and prepare relevant statements |
| 23A3CC7 /19AC3CC7 | PRACTICAL BANKING | CO 1: Identify the relationship between banker and customer, acquaint with procedure of opening different types of accounts with bankers familiarize with operation of bank accounts CO 2: Explain the nitigritties of the provisions of Negotiable Instruments, Act 1881. CO 3: Enumerate the provisions for paying and collecting banker CO 4: Explain credit creation and ways of providing advances, and the principles behind sound lending CO 5: Outline the technological applications in banking businesses, connecting customers |
| 19A3SB1 /19AC3SB1 | SELF MANAGEMENT SKILLS | CO 1: Identify individuals psychological needs, stages contextually CO 2: Analyse themselves clearly spotting out their Strengths, Weaknesses, Opportunities and Challenges and acquaint with real self CO 3: Critique internal and external motivators, and communicate to others CO 4: Set goals through procedural framework CO 5: Become aware of Emotional Intelligence and familiarize with ways of enhancing emotional intelligence and measure the same |
| 19E3ACA3/ 19J3ACAC3 | PRINCIPLES OF FINANCIAL ACCOUNTING AND ACCOUNTING | CO1:Acquaint with principles of accounting, state the accounting concepts, and the significance of double entry system of banking CO2:Formulate journal, ledger, trial balance and maintain sub books for end concerns CO3:Prepare final accounts of sole trading concerns CO4:Use Tally ERP, in creation of company groups & ledgers, stock units |



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| | PACKAGE | CO5:Create accounting voucher in Tally ERP, and be able to display final |
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| 19A4CC8/1 9AC4CC8 | PARTNERSHIP ACCOUNTING | CO 1: Pronounce the basics of partnership Act, regarding maintenance of books of accounts of firm and deal with past guarantees & adjustments CO 2: Record accounting transactions during admission, retirement, death of partner CO 3: Account for dissolution of partnership firm CO 4: Record for amalgamation of firms and sale of a firm to a company CO 5: Substantiate and account for Joint Life Policy under categorical treatment |
| 21A4CC9/ 19AC4CC9 | COST ACCOUNTING METHODS | CO 1: Help organisations in preparing contract accounts and accounts for intermittent production CO 2: Calculate costs for continuous production & at stages, demonstrating the extent of equivalent completed units and identify inter process profits CO 3: Apportion joint costs systematically CO 4: Calculate costs for operations like transport, powerhouse, cinema house CO 5: Reconcile between cost and financial records and explain the reasons for disagreement |
| 19A4CC10/ 19AC4CC10 | PRINCIPLES AND PRACTICE OF MANAGEMENT | CO 1: Rationalize concepts of general management and theories of general management CO 2: Provide a bird's eye view on the meaning, importance and enumerate the planning process CO 3: Choose between structure of organization benefitting each type of business, based on nature of activities involved, and prepare charts and manuals |



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| | | <p>CO 4: Summaries induction and generalized sources of recruitment and selection process, types of training, developmental exercises</p> <p>CO 5: Explain the techniques behind direction and control and summaries steps involved in control</p> |
| 19AC4ACK4 | EXECUTIVE SKILLS DEVELOPMENT | <p>CO 1: Develop and exhibit and accurate sense of self</p> <p>CO 2: Cultivate a positive outlook, Acknowledge others' expertise</p> <p>CO 3: Develop proactive responses to stressful situations</p> <p>CO 4: Understand and apply knowledge of human communication and language processes as they occur across various contexts.</p> <p>CO 5: Able to develop critical thinking skills& process for decision making</p> |
| 19A4SB2/19AC4SB2 | INTERPERSONAL SKILLS | <p>CO 1: Distinguish key factors involved in successful advertising and be able to substantiate the importance of advertising products/ services</p> <p>CO 2: Recall various media involved in advertising products/ services and identify the positioning of the media in hosting advertisements</p> <p>CO 3: Formulate advertisement copy and categorise the components of advertisement copy</p> <p>CO 4: Use photo shop and flash media in editing images</p> <p>CO 5: Nurture and apply creativity in advertising and critically examine any advertisement on different media</p> |
| 19A5CC11/19AC5CC11 | CORPORATE ACCOUNTING | <p>CO 1: Account for the procedural process involved issue of shares and forfeiture in redemption of preference shares</p> <p>CO 2: Assist Corporates, in accounting for redemption of debentures</p> <p>CO 3: Compute underwriting commission and record for u/t businesses, and assess profits prior to incorporation, for corporation India</p> <p>CO 4: Prepare Income statement & balance sheet, following the specification of Company act, 2013</p> |



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| | | CO 5: Value shares of goodwill, based on the typicality of each company |
| 19A5CC12/ 19AC5CC12 | COMPANY LAW | CO 1: Compare the formation of Company with Partnership CO 2: Explain the knowledge of MOA and AOA CO 3: Assess the concept of Share Capital, Shares and Debentures CO 4: Discuss the appointment, duties and right of directors and secretary CO 5: Plan with proper knowledge about Winding up. |
| 19A5CC13 / 19AC5CC13 | INCOME TAX LAW & PRACTICE | CO 1: Outline the history of IT Act and pronounce clearly the basic concepts of IT Act CO 2: Define salary and compute salary within the precincts of the relevant Financial Act CO 3: Calculate Income from House Property, depending on the number of holdings and nature of occupation of such property CO 4: Determine Income from Other Sources and demarcate the residual income among other heads CO 5: Compute GTI for individuals and cut across theoretically between types of assessment |
| 19A5CC14 / 19AC5CC14 | FINANCIAL ACCOUNTING SOFTWARE PACKAGE | CO 1: Create companies using Tally ERP CO 2: Use features effectively and navigate between functional keys CO 3: Create vouchers and invoices and use GST in preparing taxable invoices CO 4: Conduct financial statements analysis, using MIS CO 5: Help organizations in extracting inventory information |
| 19A5ME1/1 9AC5ME1 | QUANTITATIVE TECHNIQUES | CO 1: Compute index numbers CO 2: Predict values from the given data CO 3: Select the optimum assignment for travelling salesman CO 4: Evaluate the basic feasible solution CO 5: Determine the optimal replacement policy |
| 19A5ME2/1 | RESEARCH | CO 1: Define research and identify need and criteria of good research. |



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| 9AC5ME2 | METHODOLOGY | CO 2: Know to formulate research problem and prepare research design CO 3: Know to explain different methods of collecting data CO 4: Know how to process collected data CO 5: Know how to write good research report |
| 19A5SB3 / 19AC5SB3 | LEADERSHIP SKILLS | CO 1: Be lucid on characters of a good leader CO 2: Work in teams and involve in Team Building Processes CO 3: Foster trust and creativity in team dynamics CO 4: Conceptualise conflict management and identify the requisite skills for conflict resolution CO 5: Conduct sectional analysis on significant women entrepreneurs and business leaders |
| 21A5SB4 / 19AC5SB4 | SOFT SKILLS | CO 1: Internalize effective communication in reading and writing CO 2: Cognize on effective presentation CO 3: Face the interview given varied approaches in interviewing CO 4: Contribute effectively in Group Discussions CO 5: Develop positive attitude ,Use dignified Body language and gestures and be emotionally balanced. |
| 19A6CC15/ 19AC6CC15 | ADVANCED CORPORATE ACCOUNTING | CO 1: Account for reconstruction of body corporate and be procedurally conversant CO 2: Distinguish merger and purchase and account for amalgamation CO 3: Prepare statement of affairs, deficiency account, liquidator's final statement of account when liquidation takes place CO 4: Consolidate the balances and account of holding and subsidiary company CO 5: Prepare accounts for electricity and public utility concerns |
| 19A6CC16/ 19AC6CC16 | GOODS AND SERVICE TAX AND CUSTOMS | CO 1: Distinguish Direct and Indirect taxes, be sub servant with the introduction of GST CO 2: Draw a line of lineation between CGST,SCST, IGST and UGST and |



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| | ACT | define the basics of GST along with its governance CO 3: Register, pay and file returns under GST trumpeting theoretical inputs. CO 4: Calculate ITC under GST CO 5: acquaint with valuation of goods, procedures for import and export of goods and rules thereafter until goods are available for normal consumption |
| 19A6CC17/ 19AC6CC17 | BUSINESS LAW | CO 1: Have an in depth knowledge on agreements under Contract Act CO 2: Gain knowledge on performance and discharge of contract CO 3: Identify the duties and rights of bailor, bailee , pledger and pledge CO 4: Familiar with the rules and regulations of IPR CO 5: Apply the provisions of sale of goods act in transferring property and title to goods |
| 23A6ME3/1 9AC6ME3 | MANAGEMENT ACCOUNTING | CO 1: Functionalise management accounting and make financial statement analysis CO 2: Prepare cash flow statement as per Indian AS -3 CO 3: Use marginal costing as a technique in managerial decision making CO 4: Compute and analyse variances in material , labour and overheads CO 5: Prepare budgets to manage sales, production, cash and operations and use ZBB as a strategy for budgeting |
| 19A6ME4 /19AC6ME4 | HUMAN RESOURCE MANAGEMENT | CO 1: Familiarize the process of requirement, selection and induction CO 2: Spell out methods involved in Training and Development of employees and Executives CO 3: Point out morale as an key element in enhancing productivity CO 4: Apply Worker's Participation in Management and know the mode of operations CO 5: Familiarize the process of requirement, selection and induction |
| 19A6ME5/1 | AUDITING | CO 1: Enumerate basic principles governing audit and its conduct |



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| 9AC6ME5 | | CO 2: Necessitate inter control audit and inter check in organizations CO 3: Vouch cash and trading transactions CO 4: Identify the requirement investigations in organizations and procedural considerations involved in investigation CO 5: Saturate on the role of company auditor. |
| 23A6ME6 | 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: Familiarizestudentsabout Venture Capital, Leasing CO4: InfertheimportanceoftheCreditRatingsystem CO5: Understand various types of Mutual funds schemes andtherolesofNSDL andCSDL. |
| 19A6SB5/1 9AC6SB5 | STRESS AND TIME MANAGEMENT | CO 1: Be engaged with stress and its levels CO 2: Be aware of effects of stress and coping behaviour CO 3: Effectively handle and help others handle stress CO 4: Value time and manage effectively CO 5: Identify hindrances to time management and the requirements involved in handling crisis |
| 19A6SB6/1 9AC6SB6 | CAREER MANAGEMENT | CO 1: Relate Job and Career CO 2: Design career and manage stress CO 3: Prove employable skills CO 4: prepare resumes and to draft letter of application for a job CO 5: Move towards career progression |
| 21UG2SLCA | HOUSE HOLD CHEMICALS AND | CO 1: To cultivate the entrepreneur skills of students. CO 2: To inculcate the synthetic importance of house hold chemicals CO 3: To synthesize the profitable house hold chemicals at home. |



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| | MARKETING | CO 4: To get hands on experience in field of synthesis cum marketing CO 5: To learn the economic importance of house hold chemicals in marketing fields |
| 22UG4SLAM | FINANCIAL MATHEMATICS | CO 1: Classify various concepts in structure of interest rate and basic models for asset prices. CO 2: Explain elementary statistical analysis of returns and estimation of the distribution. CO 3: Gain thorough Knowledge in preparing journal, ledger, Trial Balance CO 4: Extensively apply knowledge on Accounting Ratios and Investment Accounts CO 5: Have an understanding on inflation Accounting |
| 21C5SLN5 | CONSUMERISM | CO 1: To outline the concepts of consumerism CO 2: To develop an understanding on rights and responsibilities. CO 3: To describe the consumer protection act and redressal agencies |