



**FATIMA COLLEGE (AUTONOMOUS), MADURAI – 625018**  
**COURSE OUTCOMES**

**NAME OF THE PROGRAMME: B.COM (S.F.)**

**PROGRAMMECODE: USCO**

<b>COURSECODE</b>	<b>COURSETITLE</b>	<b>COURSE OUT COMES</b>
19AC1CC1	Principles of Accounting	CO1: Explain the meaning of accounting and its terminologies, differentiate concepts and conventions, and cut clearly across, framework of concepts CO2: Prepare journal, ledger, trial balance and final accounts of sole trading concerns. CO3: Reconcile between bank pass book and cash book balances, rectify errors in journals and ledger balances before and after the preparation of final accounts CO4: Spell out the nature and types of accounting records to be prepared in cash of short term agreements of trade CO5: Account for recording transactions involving sale with accountability and control

19AC1CC2	Business Communication	<p>CO1: Outline what communication is, have a wider spectrum of knowledge on modes of communication, and throw light on the barriers, while communicating</p> <p>CO2: Gain theoretical framework in writing business letters</p> <p>CO3: Draft business, trade and circular letters comprehensively</p> <p>CO4: Perform the secretarial practice of preparation of notice and minutes for meeting</p> <p>CO 5: Design job applications and handle job applications at workplace</p>
19AC1AC1	Statistical Methods	<p>CO1: Explain statistic in clear cut terms, recognize the types of data, and bring out the contours of sampling</p> <p>CO2: Critique on measures of central tendency and dispersion</p> <p>CO3: Analyze causal relationship between variables</p> <p>CO4: Formulate Regression Equations and Estimate Variables</p> <p>CO5: Prepare present trends, and make analysis of series of time</p>

19AC1NME	Fundamentals of Financial Accounting	<p>CO1: Define Accounting Concepts</p> <p>CO2: Prepare journal, ledger and trial balance based on principles of accounting</p> <p>CO3: Record transactions in subsidiary books</p> <p>CO 4:Preperation of Cash Book</p> <p>CO 5: Arrive at profit and identify the position of the company using final accounts</p>
19AC2CC3	Financial Accounting	<p>CO1: Offer clerical assistance in recording Bill of Exchange transactions</p> <p>CO2: Help organization to arrive at common date for collection of interest</p> <p>CO3: Appraise on the different methods and application of the same in calculating depreciation</p> <p>CO 4: Aid in preparation of insolvency accounts of individuals</p> <p>CO 5: Facilitate organizations engaged in hire purchase business ; to record accounting details</p>

19AC2CC4	Modern Marketing	<p>CO 1: Spell out the cognitives of marketing and marketing mix, and its recent Dynamics</p> <p>CO 2: Highlight the process of evolution of product, its life cycle, and the elements of policy development of a product and apply the same in business / industry</p> <p>CO 3:Identify and Apply different method of pricing in different types of business</p> <p>CO4:Explain the kinds of channel members, and the influencers in forming</p> <p>CO5:Communicate the potent on promotional tools, and their adaptation</p>
19AC2AC2	Business Mathematics	<p>CO 1 Aid financial interest calculations in business transactions</p> <p>CO 2:Compute Small/micro differences using differential calculus</p> <p>CO 3: Calculate probability for simple scientific / business events</p> <p>CO 4: Explore mathematical magic in series of numbers, in additive and multiplicative series</p> <p>CO 5: Apply mathematics in variety or number of ways of arrangements of events</p>

19AC2NME	Fundamentals of Financial Accounting	<p>CO1: Define Accounting Concepts</p> <p>CO2: Prepare journal, ledger and trial balance based on principles of accounting</p> <p>CO3: Record transactions in subsidiary books</p> <p>CO4: Preperation of Cash Book</p> <p>CO 5: Arrive at profit and identify the position of the company using final accounts</p>
19AC3CC5	ADVANCED ACCOUNTING	<p>CO1: Prepare receipts and payments, income and expenditure accounts and balance sheet, of non-trading concerns</p> <p>CO2: Derive profit and state of affairs, for businesses having incomplete records</p> <p>CO3: Maintain accounting records for branches.</p> <p>CO4: Compute insurance claims for loss of profit and stock.</p> <p>CO5: Find out the results of department store operations.</p>

19AC3CC6	COST ACCOUNTING CONCEPTS	<p>CO1: Relate costs, costing and cost accounting concepts, types, methods, and techniques as a branch of accounting, crisis crossing with 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>CO 4: Compute labour cost and turnover, idle time over time and deduce incentives under different schemes.</p> <p>CO 5: Differentiate between allocation and absorption of overheads and prepare relevant statements.</p>
19AC3CC7	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 niti gritties of the provisions of Negotiable Instruments, Act 1881.</p> <p>CO3: Enumerate the provisions for paying and collecting banker.</p> <p>CO4: Explain credit creation and ways of providing advances, and the principles behind sound lending.</p> <p>CO5: Outline the technological applications in banking businesses, connecting customers.</p>

19J3ACAC3	PRINCIPLES OF FINANCIAL ACCOUNTING AND ACCOUNTING PACKAGE	<p>CO1: Acquaint with principles of accounting, state the accounting concepts, and the significance of double entry system of banking.</p> <p>CO2: Formulate journal, ledger, trial balance and maintain sub books for end concerns.</p> <p>CO3: Prepare final accounts of sole trading concerns.</p> <p>CO4: Use Tally ERP, in creation of company groups &amp; ledgers, stock units.</p> <p>CO5: Create accounting voucher in Tally ERP, and be able to display final.</p>
19AC3SB1	SELF MANAGEMENT SKILLS	<p>CO1: Identify individual's psychological needs, stages contextually.</p> <p>CO2: Analyse themselves clearly spotting out their Strengths, Weaknesses, Opportunities and Challenges and acquaint with real self.</p> <p>CO3: Critique internal and external motivators, and communicate to others.</p> <p>CO4: Set goals through procedural framework.</p> <p>CO5: Become aware of Emotional Intelligence and familiarize with ways of enhancing emotional intelligence and measure the same.</p>

19AC4CC8	PARTNERSHIP ACCOUNTING	<p>CO1: Pronounce the basics of partnership Act, regarding maintenance of books of accounts of firm and deal with past guarantees &amp; adjustments.</p> <p>CO2: Record accounting transactions during admission, retirement, death of partner.</p> <p>CO3: Account for dissolution of partnership firm.</p> <p>CO4: Record for amalgamation of firms and sale of a firm to a company.</p> <p>CO5: Substantiate and account for Joint Life Policy under categorical treatment.</p>
19AC4CC9	COST ACCOUNTING METHODS	<p>CO1: Help organisations in preparing contract accounts and accounts for intermittent production.</p> <p>CO2: Calculate costs for continuous production of at stages, demonstrating the extent of equivalent completed units, and identify inter process profits.</p> <p>CO3: Calculate costs for operations like transport, powerhouse, cinema house.</p> <p>CO4: Reconcile between cost and financial records.</p> <p>CO5: Explain the vibrant trends in cost accounting.</p>

19AC4CC10	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.</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 selection process, types of training, developmental exercises.</p> <p>CO5: Explain the techniques behind direction and control and summaries steps involved in control.</p>
19AC4ACK4	EXECUTIVE SKILLS DEVELOPMENT	<p>CO1: Develop and understand personality.</p> <p>CO2. Gain knowledge about interpersonal skills.</p> <p>CO3. Gives awareness about stress management.</p> <p>CO4. Build a context of understanding about communication</p> <p>CO5. Demonstrate the leadership Skills</p>

19AC4SB2	INTERPERSONAL SKILLS	CO 1: H cone her positive attitude and discern her negativity. CO 2: Sharpen and enhance interpersonal relational skills. CO 3: Be assertive in communicating in social relationships. CO 4: Negotiate in dealings with one another. CO 5: Contribute to decision making in groups and engage in decision making process.
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