

**Krishnasamy College of Science, Arts & Management for Women, Cuddalore.**

**DEPARTMENT OF COMMERCE**

**PROGRAMME OUTCOME**

**B.COM**

1. Enriched knowledge with new ideas and techniques essential for business and management.
2. Capability to acquire and handle any position in business.
3. Attainment of knowledge of various provisions of income tax act 1961 and its implication in computation of income relating to individual.
4. Training of computation of taxable income of different business entities.
5. Students will demonstrate progressive affective domain development of values the role of accounting in society and business.
6. Learners will acquire the skills like effective communication, decision making, problem solving in day to day business affairs.
7. Learners will be able to prove proficiency with the ability to engage in competitive exams like CA, CS, ICWA and other courses.
8. Learners will be able to do higher education and advance research in the field of commerce and finance.
9. Learners can also acquire practical skills to work as tax consultant, audit assistant and other financial supporting services.

## **PROGRAMME OUTCOME**

### **M.COM**

#### **PROGRAMME OUTCOME**

Students taking admission for program are required to imbue with following qualities

1. Enriched knowledge with new ideas and techniques essential for business and management.
2. Mastery over specific skills in business.
3. Capability to acquire and handle any position in business.
4. Develop analytical interpretative and presentation skill regarding research in commerce and management.
5. Creating awareness about the modern trends in the management and impact of globalization.
6. Familiarizing with the foundations of individual and group behavior and the concepts of organizational behavior.
7. Deep study of different concepts and methods to measure national income of economy managerial economics helps to understand role and function of central monetary authority in economy.
8. Acquaintance with important accounting standards.
9. Attainment of knowledge of various provisions of income tax act 1961 and its implication in computation of income relating to individual.
10. Training of computation of taxable income of different business entities.
11. Knowledge about the application of accounting techniques for management.
12. Acquaintance the standards cost accounting procedure and techniques. Making capable of decision making at various level of production.

## **PROGRAMME OUTCOME**

### **B.COM CA**

1. They can go for higher degree programs in respective subjects as master degree(post Graduate).
2. They can find job opportunities in a variety of environments in university, private and public industries, government departments, business organizations and commercial organizations.
3. Degree holders can also work as programmers, web developers and E-Commerce specialists with industries that build or use computer based systems, such as tele- Communications, automotive etc.,
4. They have jobs in design and development company, computer networking company, software development company etc.,
5. Improve their computer literacy their basic understanding of operative systems and a working knowledge of software commonly used in academic and professional environments.
6. To build a strong foundation of knowledge in different areas of commerce.
7. Students will demonstrate progressive affective domain development of values, the role of accounting in society and business.

**Krishnasamy College of Science, Arts & Management for Women, Cuddalore.**

**Department of Commerce**

**B.COM 2022-2023**

**FINANCIAL ACCOUNTING - I**

**COURSE OBJECTIVES**

- 1.To acquaint a strong basic knowledge on Principles and practical applications of Double entry system of accounting.
- 2.To gain expertise in the preparation of the Final Accounts as per the accounting standards
3. To provide knowledge on accounting for Depreciation
- 4.To inculcate the knowledge on Bills of Exchange and Bank Reconciliation Statement.
5. To give insights about the preparation of Single-Entry System and its conversion into double entry system of accounting.

**COURSE OUTCOMES**

After the completion of the course, the learner would be able to:

- 1.Recall the basic principles, concepts and fundamentals of Double Entry System Accounting
- 2.Apply analytical and technical skills in the preparation of Final Accounts
- 3.Identify and familiarize the different methods of depreciation accounting
- 4.Grasp the accounting treatments of Bills and preparation of Bank Reconciliation Statement
- 5.Acquire knowledge on preparing the accounts in Single Entry system (Murthy, 2019)

**BUSINESS ORGANISATION**

**COURSE OBJECTIVES**

- 1.To understand the concept of business and profession
- 2.To identify the different forms of business organization
- 3.To analyse the factors influencing the business location.
- 4.To appraise the working of chamber of commerce and trade associations
- 5.To evaluate the difference between IC, MNC, GC and TNCs6)

**COURSE OUTCOMES**

After the completion of the course, the student would be able to:

- 1) Familiarize with Modern Business and Profession.
- 2) Identify different forms of business organizations viz; Sole Proprietorship, Partnership, Joint stock companies & Co-operative Organizations.
- 3) Acquire knowledge about the location advantages.

- 4) Understand different forms of business combination and their relative merits.
- 5) Distinguish and outline the characteristics of MNCs, GC and TNCs.

## **COMPUTER APPLICATION IN BUSINESS**

### **COURSE OBJECTIVES**

1. To acquire and apply the computer applications in different aspects of business
2. To get an insight knowledge on Ms-office, Ms-excel.
3. To know the database maintenance in every type of applications.
4. To analyse the various types of charts in Ms.Excel
5. To develop the programs in Ms-word and Ms-excel.

### **COURSE OUTCOMES**

After the completion of course, the students would be able to:

- 1) Work with the required skills in Ms Office for office administration.
- 2) Work with the required set in MS Excel.
- 3) Use various math functions of MS Excel in business calculation.
- 4) Work with draw graphs using MS Excel.
- 5) Extract data using filter option in MS Excel.

## **BUSINESS ECONOMICS- I**

### **COURSE OBJECTIVES**

- 1.To expose students to economic concepts and analytical approach.
- 2.To make them understand the role and responsibilities of business.
- 3.To make them to apply economic concepts in decision making.
- 4.To make them acquire knowledge about economic concepts which are used in business.
- 5.To make them apply economic concepts to different economic and business conditions.

### **COURSE OUTCOMES**

After the completion of the syllabus the students

- 1.Understand the meaning and importance of business economics and role of business
- 2.Understand cardinal and ordinal utility analysis
- 3.Get knowledge about demand, supply and elasticity of demand
- 4.Get knowledge about demand forecasting and use in business
- 5.Understand production function and laws.

## **FINANCIAL ACCOUNTING - II**

### **COURSE OBJECTIVES**

- 1.To give an insight about Account Current and Average Due Date
- 2.To understand the branch accounts and its types
- 3.To have practical knowledge in the preparation departmental accounting

- 4.To familiarize with accounting procedure on Partnership – Admission and Retirement
- 5.To acquire practical knowledge in Partnership accounts on Dissolution

### **COURSE OUTCOMES**

At the completion of course, the learners would be able to:

- 1.Understand the concept and gain the knowledge on Average Due Date and Account Current.
- 2.Be familiar with the nuances of different systems of accounting followed in Branches.
- 3.Acquire the knowledge about Departmental Accounts.
- 4.Be acquainted with the accounting treatments required for admission, retirement and death of partners in Partnership firms.
- 5.Understand the accounting procedures involved in the Dissolution of firm under different situations.

## **BUSINESS ECONOMICS II**

### **COURSE OBJECTIVE**

- 1.To make students to understand about the cost and revenue concepts
- 2.To make them understand pricing under different market structures
- 3.To give them knowledge about theories of distribution
- 4.To make them understand the different pricing methods
- 5.To make them understand the techniques of capital budgeting

### **COURSE OUTCOME**

After the completion of the course the students would be able to

- 1.Understand cost and revenue concepts
- 2.Gain knowledge about pricing under different market conditions
- 3.Get knowledge about theories of distribution and determination of profit
- 4.Learn about the pricing methods
- 5.Analyse capital budgeting

## **CORPORATE ACCOUNTING I**

### **COURSE OBJECTIVES**

- 1.To help the students to understand the basic concepts relating to issue and redemption of shares
- 2.To enable the students to prepare company final accounts and to understand accounting treatment on acquisition of business
- 3.To gain knowledge on profit on incorporation
- 4.To gain knowledge on final accounts
- 5.To gain knowledge on acquisition of business

### **COURSE OUTCOMES**

After Successful completion of the course, student will be able to

1. Understand the basic concepts relating to issue of shares and make accounting entries.
2. Make accounting entries for and redemption of preference shares
3. Be acquainted with accounting treatment for acquisition of business.
4. Understand the accounting procedures related to Profits Prior to Incorporation  
Prepare Company Final Accounts & Company Balance Sheet.
5. Prepare Company Final Accounts & Company Balance Sheet

## **BUSINESS COMMUNICATION**

### **COURSE OBJECTIVES**

1. To acquire knowledge about basic concepts of business Correspondence
2. To acquire knowledge about business communication
3. To understand structure and layout business letter
4. To acquire the knowledge of types of business letter
5. To gain knowledge about the Letters of Application with CV, Resume

### **COURSE OUTCOMES**

After Successful completion of the course, student will be able to

1. Understand the basic concepts of business correspondence
2. Prepare the business letter and letter style
3. Know the different types of business letter's, offers, orders and complaints.
4. Acquire the knowledge of preparing letters of application with cv, resume etc
5. Acquire knowledge on business reports

## **PRINCIPLES OF INSURANCE**

### **Learning Objectives**

- 1) To educate students about the significance and purpose of insurance.
- 2) To enable the Knowledge about the Insurance.
- 3) To acquire skills about the Life Insurance and its types.
- 4) To know about the Fundamental principles of fire insurance.
- 5) To enhance knowledge about the Fundamental principles of marine insurance.

### **Course Outcomes**

After the completion of the course, the students will be able to:

- 1) Understand the basic need for Insurance
- 2) Identify the advantages of Life Insurance
- 3) Understand the concept of marine Insurance
- 4) Apply the fundamentals of Marine Insurance
- 5) Apply the procedure of E-insurance

## **MODERN BANKING**

### **COURSE OBJECTIVES**

- 1) 1. To enable the student to learn the concept of Banking system in India and various financial services.

- 2) To understand the various banking operation.
- 3) To provide insight of modern banking function.
- 4) To understand the economical function which affect the bank.
- 5) To understand the concepts of Demonetization.

#### **COURSE OUTCOMES**

After Successful completion of the course, student will be able to

- 1) Gain Knowledge about the concepts of Banking system
- 2) Understand the function of Banks
- 3) Understand the role of Banks in economic development of country.
- 4) Acquire Knowledge about modern function of banks.
- 5) Gain Knowledge about e-banking and Demonetization

### **CORPORATE ACCOUNTING II**

#### **COURSE OBJECTIVES**

- 1.To enable the students to acquire knowledge in valuation of shares and goodwill
- 2.To enable the students to understand the Liquidation, accounting procedure and various business combinations
- 3.To enable students to understand the concepts of amalgamation merger
- 4.To understand about the holding company
- 5.To understand about the banking company accounts

#### **COURSE OUTCOMES**

After Successful completion of the course, student will be able to

- 1.Gain knowledge on shares
- 2.Acquire knowledge on holding company
- 3.Acquire knowledge on amalgamation
- 4.Understand about internal reconstruction
- 5.Acquire knowledge on bank accounts

### **COMPANY LAW & SECRETARIAL PRACTICE**

#### **COURSE OBJECTIVES**

- 1.To enlighten the student's knowledge on Companies Act
- 2.To provide the learners an insight about Company Secretarial Practices.
- 3.To make the students understand the role of Company Secretary towards Company's statutory provisions, rules and regulations.
- 4.To make the learners understand the various aspects of Company Management, meetings and reports.
- 5.To understand about company secretary ship.

#### **COURSE OUTCOMES**

After Successful completion of the course, student will be able to

- 1.Gain knowledge on formation of company, documents required and Acts pertaining to it.
- 2.Prepare minutes of meeting



- 3.Acquire knowledge on preparing documentation of company documents
- 4.Know the different types of company meeting and their purpose
- 5.Acquire knowledge on winding up of company

## **OFFICE MANAGEMENT COURSE OBJECTIVES**

The objectives of this course are

1. To Acquire the knowledge of office Management
2. To Know about the office layout
3. To Gain knowledge on indexing and filing
4. To Know the importance of office communication
5. To know about office supervisor

## **COURSE OUTCOMES**

On the successful completion of the course, student will be

- 1 To gain knowledge about organisational manual and flow charts SS
2. To understand the knowledge on office layout
3. To know the filing and Indexing
4. To apply the office communication in real situation
5. To learn about Office Supervisor

## **BUSINESS MANAGEMENT**

### **COURSE OBJECTIVES**

- 1.To familiarize the students with the concepts and principles of management
- 2.To provide opportunities to apply the general functions of management in day
- 3.To provide knowledge on the concept of organizing
- 4.To provide the skill of Decision Making
- 5.To know about the skill of leadership

### **COURSE OUTCOMES**

After Successful completion of the course, student will be able to

1. Gain knowledge on managerial skills
- 2.Gain knowledge on responsibility on organizing.
- 3.Gain knowledge on decision making skill
- 4.Acquire knowledge on Planning Process
- 5.Acquire knowledge on Motivation theories

## **COST ACCOUNTING I**

### **COURSE OBJECTIVES**

- 1.To understand the basic concepts and methods of Cost Accounting.
- 2.To enable the students to learn the various methods of cost elements.
- 3.To understand the basic concepts and processes used to determine product costs.
- 4.To be able to interpret cost accounting statement.
- 6) To be able to analyze and evaluate information for cost ascertainment, planning, control and decision making.

### **COURSE OUTCOMES**

After Successful completion of the course, student will be able to

- 1) Understand the Nature and Scope of Cost Accounting, and Computation of Cost Sheet and Tenders.
- 2) Learn the preparation of Material Purchase and Control.
- 3) Impart knowledge about Methods of pricing of Material Issues.
- 4) Study about preparation of Labour Cost Control.
- 5) Gain knowledge about Distribution of Overheads.

## **INCOME TAX LAW AND PRACTICE I**

### **COURSE OBJECTIVES**

- 1.To acquire Knowledge of Different Income Tax Concepts
- 2.To Overcome the Scarcity of Capital, Taxes are regarded as effective means to Control Inflation
- 3.To Control Cyclic Fluctuations
- 4.Apply Income Tax provisions for Tax planning
- 5.To understand the computation of salary income

### **COURSE OUT COMES**

After Successful completion of the course, student will be able to

- 1) Understand the basic level of Income tax Act.
- 2) Know the tax calculation on house property income
- 3) Achieve knowledge on tax calculation of salaried people.
- 4) Obtain knowledge on income tax of business/ professional income.
- 5) Understand the administrative set up of income tax department and their powers

## **ENTREPRENEURIAL DEVELOPMENT**

### **COURSE OBJECTIVES**

- 1) To enable the student to learn the concept of Entrepreneurship.
- 2) To encourage student to set up their own enterprises.
- 3) To understand the different schemes for entrepreneur
- 4) To understand the concepts of creativity in entrepreneur
- 5) To understand the concepts of Rural Entrepreneurship.

### **COURSE OUTCOMES**

After Successful completion of the course, student will be able to

- 1) Gain Knowledge about the concepts of Entrepreneurship
- 2) Know about the different schemes and incentives under various schemes.
- 3) Understand the organizational assistance under various schemes
- 4) Understand the role of women entrepreneur in the economy
- 5) Understand the Concepts of project report

## **DIGITAL MARKETING THEORY**

### **COURSE OBJECTIVES**

1. To Understand the concepts and types of digital marketing
2. Explain various marketing strategies in an online environment
3. Apply the underlying principles of search engine optimization and web analytic
4. To know the marketing strategies on social media
5. To use communication devices for marketing

### **COURSE OUTCOMES**

After Successful completion of the course, student will be able to

1. Enable the students to gain knowledge on digital marketing
2. Enable the students to work on social media marketing
3. Apply social media for promoting business
4. Gain the concept of making blogging and viral marketing
5. Utilize the social media platform for marketing

## **PRACTICAL AUDITING**

### **COURSE OBJECTIVES**

- 1) Understand the meaning, types of audit, and difference between auditing and book keeping.
- 2) Know the meaning of internal control, internal check and audit.
- 3) Identify different types of vouchers.
- 4) Understand qualification, Duties, Rights, and different types of auditors.
- 5) Identify Meaning, Features & Qualifications of Cost and Management auditor and audit reports.

### **COURSE OUTCOMES**

After Successful completion of the course, student will be able to

- 1) Acquire the basic concepts of auditing.
- 2) Learn the meaning and importance of internal audit, internal check and control.
- 3) Understand the verification of vouchers and vouching.
- 4) Gain knowledge on the auditor's appointment, removal, qualification and disqualification.
- 5) Identify the auditor's reports and its kinds

## **COST ACCOUNTING II**

### **COURSE OBJECTIVES**

1. To make the students to understand the process of ascertaining, classification and controlling cost.
2. To facilitate the preparation of financial and other statements
3. To Understand the Transport Costing
4. To Understand the standard costing
5. To enable the students to understand the reconciliation statement

## **COURSE OUTCOMES**

After Successful completion of the course, student will be able to

1. Gain knowledge on Computation of Job, Batch, Contract Costing
2. Learn the preparation of Process Costing.
3. Impart knowledge about calculation of Operating Costing
4. Study about preparation of Standard Costing
5. Gain knowledge about Reconciliation of Cost and Financial Accounts

## **INCOME TAX LAW AND PRACTICE II**

### **COURSE OBJECTIVES**

1. Identify the assessment procedures.
2. Apply set off and carry forward provisions.
3. Assess income tax liability
4. Identify the agriculture income
5. Identify the sources of income of individual

### **COURSE OUTCOMES**

After Successful completion of the course, student will be able to

1. Gain knowledge on short and long term capital gain.
2. Know the procedure for on computation of other sources income.
3. Acquire knowledge of Computation of Tax Liability-Set-off and carry forward of losses
4. Expertise in preparation of agricultural income
5. Gain knowledge on filing of income tax returns, revision, appeals and Penalties

## **MANAGEMENT ACCOUNTING**

### **COURSE OBJECTIVES**

1. To enlighten students on Financial Statement Analysis with the emphasis on the preparation of fund flow and cash flow statement
2. To impart knowledge of financial statements and their analysis and interpretations
3. To emphasize on application of theoretical knowledge and help managers in decision making
4. To familiarize the students with managerial financial decisions which are taking place in organizations.
5. To acquire the importance of financial information for decision making process

### **COURSE OUT COMES**

After Successful completion of the course, student will be able to

- 1) Learn the preparation of Financial Statement Analysis.
- 2) Gain effective knowledge about Ratio Analysis
- 3) Impart knowledge about Fund Flow and Cash Flow Analysis.
- 4) Study about Marginal Costing techniques.
- 5) Know about the preparation of Budget and Budgetary Control

## **DIGITAL MARKETING PRACTICAL COURSE OBJECTIVES**

1. To identify the concepts and techniques of digital marketing
2. To determine the strategies of digital marketing.
3. To describe the determinants of digital marketing process
4. To assess the ethical and legal aspects of digital marketing
5. To evaluate social media, video and mobile marketing from ethical perspective.

### **COURSE OUTCOMES**

After Successful completion of the course, student will be able to

1. Acquire the basic concept of digital marketing.
2. Gain the knowledge of digital marketing tools
3. Know the skill of digital marketing.
4. Acquire the knowledge of digital marketing legal process
5. Gain knowledge on the models of social media marketing

Mapping with Programme Outcomes

## **HUMAN RESOURCE MANAGEMENT**

### **COURSE OBJECTIVES**

- 1) To introduce the concepts of Human resource management
- 2) To introduce the concepts of Human resource Planning
- 3) To introduce the concepts of recruitment and selection
- 4) To understand the methods of training.
- 5) To understand the concepts of selection.

### **COURSE OUTCOMES**

After Successful completion of the course, student will be able to

- 1) Understand the basics of Human Resource Management.
- 2) Get the ability to plan Human resource.
- 3) Attain knowledge about leadership qualities through Recruitment and Selection.
- 4) Know Comprehension about Training and Development.
- 5) Get awareness about Performance and Potential Appraisal.

**B.COM CA**  
**2022-2023**

**FINANCIAL ACCOUNTING-I**  
**COURSE OBJECTIVES**

1. To acquaint a strong basic knowledge on Principles and practical applications of Double entry system of accounting.
2. To gain expertise in the preparation of the Final Accounts as per the Accounting Standards.
3. To provide knowledge on accounting for Depreciation .
4. To inculcate the knowledge on Bills of Exchange and Bank Reconciliation Statement .
5. To give insights about the preparation of Single-Entry System and its conversion into double entry system of accounting

**COURSE OUTCOMES**

After the completion of the course, the learner would be able to:

1. Recall the basic principles, concepts and fundamentals of Double Entry System Accounting
2. Apply analytical and technical skills in the preparation of Final Accounts
3. Identify and familiarize the different methods of depreciation accounting
4. Grasp the accounting treatments of Bills and preparation of Bank Reconciliation Statement
5. Acquire knowledge on preparing the accounts in Single Entry system

**BUSINESS ORGANISATION**  
**COURSE OBJECTIVES**

1. To understand the concept of business and profession
2. To identify the different forms of business organization
3. To analyse the factors influencing the business location.
4. To appraise the working of chamber of commerce and trade associations
5. To evaluate the difference between IC, MNC, GC and TNCs

**COURSE OUTCOMES**

After the completion of the course, the student would be able to:

1. Familiarize with Modern Business and Profession.
2. Identify different forms of business organizations viz; Sole Proprietorship, Partnership, Joint stock companies & Co-operative Organizations.
3. Acquire knowledge about the locational advantages.
4. Understand different forms of business combination and their relative merits.
5. Distinguish and outline the characteristics of MNCs, GC and TNCs.

## **COMPUTER APPLICATION IN BUSINESS**

### **COURSE OBJECTIVES**

- 1) To acquire and apply the computer applications in different aspects of business
- 2) To get an insight knowledge on Ms-office,Ms-excel.
- 3) To know the database maintenance in every type of applications.
- 4) To analyse the various types of charts in Ms.Excel
- 5) To develop the programs in Ms-word and Ms-excel.

### **COURSE OUTCOMES**

After the completion of course, the students would be able to:

- 1) Work with the required skills in Ms Office for office administration.
- 2) Work with the required set in MS Excel.
- 3) Use various math functions of MS Excel in business calculation.
- 4) Work with draw graphs using MS Excel.
- 5) Extract data using filter option in MS Excel.

## **BUSINESS ECONOMICS- I**

### **COURSE OBJECTIVES**

- 1) To expose students to economic concepts and analytical approach.
- 2) To make them understand the role and responsibilities of business.
- 3) To make them to apply economic concepts in decision making.
- 4) To make them acquire knowledge about economic concepts which are used in business.
- 5) To make them apply economic concepts to different economic and business conditions.

### **COURSE OUTCOMES**

After the completion of the syllabus the students

- 1) Understand the meaning and importance of business economics and role of business
- 1) Understand cardinal and ordinal utility analysis
- 2) Get knowledge about demand, supply and elasticity of demand
- 3) Get knowledge about demand forecasting and use in business
- 4) Understand production function and laws.

## **FINANCIAL ACCOUNTING - II**

### **COURSE OBJECTIVES**

- 1) To give an insight about Account Current and Average Due Date.
- 2) To understand the branch accounts and its types.
- 3) To have practical knowledge in the preparation departmental accounting.
- 4) To familiarize with accounting procedure on Partnership – Admission and Retirement.
- 5) To acquire practical knowledge in Partnership accounts on Dissolution.

### **COURSE OUTCOMES**

At the completion of course, the learners would be able to:

- 1) Understand the concept and gain the knowledge on Average Due Date and Account Current.
- 2) Be familiar with the nuances of different systems of accounting followed in Branches.
- 3) Acquire the knowledge about Departmental Accounts.
- 4) Be acquainted with the accounting treatments required for admission, retirement and death of partners in Partnership firms.
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## **COMPUTER APPLICATION IN BUSINESS**

### **COURSE OBJECTIVES**

- 1) To acquire and apply the computer applications in different aspects of business
- 2) To get an insight knowledge on Ms-office, Ms-excel.
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- 4) To analyse the various types of charts in Ms.Excel
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### **COURSE OUTCOMES**

After the completion of course, the students would be able to:

- 1) Work with the required skills in Ms Office for office administration.
- 2) Work with the required set in MS Excel.
- 3) Use various math functions of MS Excel in business calculation.
- 4) Work with draw graphs using MS Excel.
- 5) Extract data using filter option in MS Excel.



## **BUSINESS ECONOMICS II**

### **COURSE OBJECTIVE**

- 1) To make students to understand about the cost and revenue concepts
- 2) To make them understand pricing under different market structures
- 3) To give them knowledge about theories of distribution
- 4) To make them understand the different pricing methods
- 5) To make them understand the techniques of capital budgeting

### **COURSE OUTCOME**

After the completion of the course the students would be able to

- 1) Understand cost and revenue concepts
- 2) Gain knowledge about pricing under different market conditions
- 3) Get knowledge about theories of distribution and determination of profit
- 4) Learn about the pricing methods
- 5) Analyse capital budgeting

## **CORPORATE ACCOUNTING - I**

### **COURSE OBJECTIVES**

- 1) To help the students to understand the basic concepts relating to issue and redemption of shares
- 2) To enable the students to prepare company final accounts and to understand accounting treatment on acquisition of business
- 3) To gain knowledge on profit on incorporation
- 4) To gain knowledge on final accounts
- 5) To gain knowledge on acquisition of business

### **COURSE OUTCOMES**

At the completion of the course, the students would be able to:

- 1) Understand the features of Shares and Debentures
- 2) Develop an understanding about redemption of Shares and Debenture and its type
- 3) Give an exposure to the company final accounts
- 4) Provide knowledge on Goodwill
- 5) Get an idea about internal reconstruction

## **BANKING THEORY LAW & PRACTICE**

### **COURSE OBJECTIVES**

- 1) To understand need for banking regulation
- 2) To identify the various traditional and modern function of commercial banks
- 3) To analyse the various types of bank accounts

- 4) To enhance the knowledge about negotiable instrument
- 5) To explain the various leading process and precautions to be taken by the banker.

### **COURSE OUTCOMES**

At the completion of the course, the student would be able to:

- 1) Understand the significance of Banking Regulation Act.
- 2) Evaluate the role of commercial banks in economic development.
- 3) Appraise the various types of bank accounts.
- 4) Differentiate the uses of various types of negotiable instruments.
- 5) Analyse the different types of loans

### **PRINCIPLES OF MARKETING**

#### **COURSE OBJECTIVES**

- 1) To understand the modern marketing concepts.
- 2) To get knowledge on product mix, branding, and packaging.
- 3) To analyse the various pricing policies.
- 4) To compare the services of different kinds of middlemen.
- 5) To apply the various techniques of sales promotion and advertising in marketing the product.

#### **COURSE OUTCOMES**

After completing this course, the student will be able to:

- 1) Understand the basic concept of marketing.
- 2) Learn the classification of products, product life cycle, branding, packing and labeling.
- 3) Understand the pricing mechanism of marketing.
- 4) Know the basic aspects of the channels of distribution.
- 5) Articulate sales promotional techniques used in modern marketing.

### **CORPORATE ACCOUNTING – II**

#### **COURSE OBJECTIVES**

- 1) To provide basic understanding about the accounts relating to goodwill and shares
- 2) To promote the knowledge about alteration of share capital and internal reconstruction of companies
- 3) To analyze the amalgamation, absorption and external reconstruction of companies
- 4) To explore the computation of consolidated balance sheet of holding and subsidiary companies
- 5) To assist in preparation of books of accounts for banking companies.

## **COURSE OUTCOMES**

At the completion of the course, the student would be able to:

- 1) Recall the various provisions relating to accounting for valuation of goodwill and share.
- 2) Understand the accounting treatment for alteration of share capital and internal reconstruction
- 3) Evaluate the accounting treatment for amalgamation and absorption.
- 4) Prepare the consolidated balance sheet of holding and subsidiary companies
- 5) Apply the procedures related to accounting for banking companies.

## **INNOVATION MANAGEMENT**

### **COURSE OBJECTIVES**

- 1) To impart the students with knowledge of the phenomenon of Innovation.
- 2) To enhance the students to gain an understanding of Innovation and Creativity.
- 3) To identify the theories of Innovation.
- 4) To analyse the Process of Innovation and new Product Development.
- 5) To plan for the Transformation of Business according to Success need.

### **COURSE OUTCOMES**

At the end of the Course the students should be able to exhibit

- 1) Understand the role of innovation and technical change in enterprise and national level economic performance.
- 2) Understand the technological, human, economic, organizational, social and other dimensions of innovation.
- 3) Gain exposure to various theories of innovation.
- 4) Identify the Innovation process.

## **COMPANY LAW**

### **COURSE OBJECTIVES**

- 1) To understand the basic concepts of the company
- 2) To enable the students to learn the various rights, duties and liabilities of Company Secretary.
- 3) To identify the procedure for formation of companies.
- 4) To know about significance of the memorandum and articles of association.
- 5) To analyze the share capital structure

## **COURSE OUTCOMES**

At the completion of course, the learners would be able to:

- 1) Understand the introduction about the companies
- 2) Gain knowledge about the company secretary ship .
- 3) Get the knowledge regarding formation of company
- 4) Analyse about the memorandum of association.
- 5) Gain knowledge about Distribution of Overheads.

## **COST ACCOUNTING**

### **COURSE OBJECTIVES**

- 1) To understand the basic concepts and methods of Cost Accounting.
- 2) To enable the students to learn the various elements of material purchase and control
- 3) To understand the different methods of pricing of materials
- 4) To calculate remuneration and incentives of labour under different methods
- 5) To analyze and evaluate allocation and absorption of overheads.

## **COURSE OUTCOMES**

At the completion of course, the learners would be able to:

- 1) Understand the Nature and Scope of Cost Accounting, and Computation of Cost Sheet and Tenders.
- 2) Demonstrate the different methods of Material Purchase and Control.
- 3) Apply the methods of pricing of Material Issues.
- 4) Calculate the remuneration and incentives of Labour.
- 5) Gain knowledge about Distribution of Overheads.

## **INCOME TAX LAW & PRACTICE**

### **COURSE OBJECTIVES**

- 1) To acquire Knowledge of Different Income Tax Concepts
- 2) To compute the income from house property

- 3) To calculate the profit and gains from business or profession for income tax calculation.
- 4) To compute the taxable capital gains and income from other sources
- 5) To apply the concept of set off and carry forward in income tax calculation.

### **COURSE OUTCOMES**

After the completion of the course, the students would be able to:

- 1) understand the basic level of Income tax Act.
- 2) Know the tax calculation on house property income
- 3) Achieve knowledge on tax calculation of salaried people.
- 4) Obtain knowledge on income tax of business/ professional income.
- 5) Understand the administrative set up of income tax department and their powers

### **ENTREPRENEURIAL DEVELOPMENT COURSE OBJECTIVES**

- 1) To Understand the concept and Role of Entrepreneur.
- 2) To enhance the knowledge of various programs on entrepreneurial development
- 3) To Create and apply the new venture programs in business
- 4) To apply the Institutional support and Subsidies in the business Development
5. To evaluate the MSMED ACT 2006 in the growth of business

### **COURSE OUTCOMES**

**After completing the course, the student will be able to:**

- 1) Understand the basic concepts and theories of entrepreneurship.
- 2) Exemplify knowledge on course contents, curriculum and constraints of EDP.
- 3) Conceive business ideas and convert them into business projects.
- 4) Become familiar with institutions support various forms of assistances and subsidies.
- 5) Learn the MSMEs schemes provided to budding entrepreneurs.

### **DIGITAL MARKETING COURSE OBJECTIVES**

- 1) To Provide an introduction to the digital marketing concepts
- 2) To Understand the concepts of content marketing and planning for websites
- 3) To Acquire basic knowledge of SEO writing, Google AdWords, CRM concepts
- 4) To Explore various web analytics level and types of publications
- 5) To Apply the concept of digital marketing in IOT.

## **COURSE OUTCOMES**

After completion of the syllabus, the students would be able to:

- 1) Understand the basic of the digital marketing and its importance for marketing success.
- 2) Analyze various SEO content for business planning
- 3) Apply the concepts of social media marketing
- 4) Compare the past and current tactics using Google analytics that will affect the future development of digital marketing
- 5) Develop the webpage for business using MS Expression web

## **MANAGEMENT ACCOUNTING COURSE OBJECTIVES**

- 1) To enable students to acquire sound knowledge of concepts, methods and techniques of management accounting.
- 2) To understand the relationship between the key factors in assessing liquidity, profitability and solvency.
- 3) To apply the techniques of fund flow and cash flow.
- 4) To prepare various types of budgets useful for achieving targets.
- 5) To analyse the marginal costing techniques

## **COURSE OUTCOMES**

After completing the course, the student will be able to:

- 1) Understand the various aspects of Management accounting concepts and principles and prepare various statement of analysis.
- 2) Calculate various types of ratio analysis and interpret them relevantly.
- 3) Prepare fund flow statement and cash flow statement under the (IAS7).
- 4) Draft various kinds of budgets for a business concern.
- 5) Understand the concepts of marginal costing and its importance in decision making.

## **COURSE OUTCOMES**

At the end of the Course the students should be able to:

- 1) Explain the basic concepts of human resource management.
- 2) Plan Human resource and evaluate the nature of job.
- 3) Understand the sources of recruitment and design the selection procedure.
- 4) Identify the methods of Training and Development.
- 5) Evaluate the various methods of Performance and Potential Appraisal.

## **HUMAN RESOURCE MANAGEMENT**

### **COURSE OBJECTIVES**

- 1) To introduce the concepts of Human resource management
- 2) To introduce the concepts of Human resource Planning
- 3) To introduce the concepts of recruitment and selection
- 4) To understand the methods of training.
- 5) To understand the concepts of selection.

### **COURSE OUTCOMES**

After completing this course, the student will be able to:

- 1) Imbibe the basics concepts of Customs and Excise duty.
- 2) Know the fundamental concepts of Goods and Service Tax (GST).
- 3) Understand the Goods and Service Tax Registration.
- 4) Analyze the procedures of Levy and Collection of GST.
- 5) Be acquainted with the Assessment Returns and Refund of Goods and Service Tax.

## **CUSTOMS , EXCISE AND GOODS AND SERVICE TAX**

### **COURSE OBJECTIVES**

- 1) To enable the students to learn the concepts of Customs and Excise Duty.
- 2) To understand the importance of GST in Indian and global economy and its contribution to the economic development
- 3) To expose the students to the procedures of GST registration.
- 4) To understand the methods of valuation of GST.
- 5) To enhance the knowledge of assessment and refund of GST.

## **COURSE OUTCOMES**

After completing this course, the student will be able to:

- 6) Imbibe the basics concepts of Customs and Excise duty.
- 7) Know the fundamental concepts of Goods and Service Tax (GST).
- 8) Understand the Goods and Service Tax Registration.
- 9) Analyze the procedures of Levy and Collection of GST.
- 10) Be acquainted with the Assessment Returns and Refund of Goods and Service Tax.

## **INVESTMENT MANAGEMENT**

### **COURSE OBJECTIVES**

- 1) To create a strong knowledge base in Investment Management.
- 2) To Understand the concept of Security management.
- 3) To enhance the knowledge of Non -Security Investment.
- 4) To analyses the knowledge of Risk and Returns
- 5) To evaluate the Fundamental and Technical analysis



## **M.COM(2022-23)**

### **STRATEGIC FINANCIAL MANAGEMENT**

#### **COURSE OBJECTIVES**

- 1) To have the understanding of the functions of finance management
- 2) To expand the awareness of long term sources of funds.
- 3) To facilitate the students to the understanding of capital structure and leverage
- 4) To bring subject knowledge about capital investment decision among the students.
- 5) To let students to be acquainted with the subject of working capital management.

#### **COURSE OUTCOMES**

- 1) After studied Unit-1, the student will be able to understand the functions of finance Management.
- 2) After studied Unit-2, the student will be able to know about the long term sources of funds and environment of working capital.
- 3) After studied Unit-3, the student will be able to gain information about capital structure and leverage
- 4) After studied Unit-4, the student will be able to gain knowledge about capital investment decision
- 5) After studied Unit-5, the student will be able to be acquainted with on the subject of working capital Management.

### **MANAGERIAL ECONOMICS**

#### **COURSE OBJECTIVES**

- 1) To enable the students to know the scope and application of managerial economics.
- 2) To knowledge the students to know the managerial use of production function.
- 3) To study about a different marketing structures.
- 4) To know about profit planning and forecasting.
- 5) To study on business cycle and policies.

#### **COURSE OUTCOMES**

On successful completion of the subject, the students acquired knowledge about;

1. The scope and application of managerial economics.
2. Managerial use of production function.
3. Different marketing structures.
4. Profit planning and forecasting.
5. Business cycle and policies.

### **ADVANCED BUSINESS STATISTICS**

#### **COURSE OBJECTIVES**

- 1) To enhance the students to know about multiple correlation and multiple regression.
- 2) To extend the knowledge of technique of probability.
- 3) To facilitate the students to have the deep knowledge on sampling methods, proportions-large and small samples- Z test and T test.
- 4) To bring the students to get information about chi square test.
- 5) To know about F-Test and ANOVA.

## **COURSE OUTCOMES**

On successful completion of the subject, the students acquired knowledge about;

- 1) Partial and Multiple correlations.
- 2) Probability and Binomial distribution.
- 3) Sampling, Hypothesis, Z Test and T Test.
- 4) Application of Chi – square test.
- 5) Analysis of variance and F test.

## **HUMAN RESOURCE MANAGEMENT**

### **COURSE OBJECTIVES**

- 1) To enable the students to have a thorough understanding of changing role of HRM in global and Indian perspective.
- 2) To disseminate the students about various methods of recruitment, training and performance appraisal techniques.
- 3) To impart the students to gain expert knowledge of various theories of motivation and human resource audit.
- 4) To know about profit planning and forecasting.
- 5) To study on business cycle and policies.

### **COURSE OUTCOMES**

After successful completion of the course, the students will able to:

- 1) Comprehend the fundamentals of Human Resource Management
- 2) Compute job analysis report and be able to develop job description and job specification.
- 3) Describe the various motivational applications in practice
- 4) Explain performance appraisal techniques and able to prepare performance appraisal forms
- 5) Develop human resource audit plan and conduct HR audit.

## **ACCOUNTING FOR MANAGERS**

### **COURSE OBJECTIVES**

- 1) To understand the basic principles and concepts in accounting
- 2) To draft the final accounts as per accounting standards
- 3) To acquire knowledge in Rectification of errors and Bank Reconciliation statement
- 4) To analyse the financial statements like ratios and funds flow statements
- 5) To enable students to learn the elements of cost

### **COURSE OUTCOMES**

After the successful completion of the course, the students will be able to:

- 1) Understand the need and types of Accounting, Users of Accounting concepts and conventions
- 2) Gain knowledge in preparing financial statements
- 3) Acquire knowledge on preparing the Bank reconciliation statement
- 4) Understand and apply the different types of ratios
- 5) Learn the elements of cost

## **INCOME TAX LAW AND PRACTICE**

### **COURSE OBJECTIVES**

To get the students to acquaint with knowledge on the provisions of Income Tax Regulations in India

- 1) To educate the students on computation of income from various sources
- 2) To impart knowledge to the students to file tax returns

### **COURSE OUTCOMES**

- 1) Understand the concept of income
- 2) Compute the total income of various kinds of assesses
- 3) Understand the clubbing of income and carry forward of losses
- 4) Determine the tax liability under different heads of income
- 5) Get familiarized with filing of return on different kinds of assesses

## **SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT**

### **COURSE OBJECTIVES**

- 1) To enable the students to know the meaning and types of security analysis & portfolio management.
- 2) To make the students to understand the meaning and features of hire purchase.
- 3) To develop Knowledge about mutual funds.
- 4) To Knowledge the students to know the meaning and features of venture capital.
- 5) To enhance the students to know about the significance and types of Factoring.

### **COURSE OUTCOMES**

On successful completion of the subject, the students acquired knowledge about;

- 1) Meaning and types of security analysis & portfolio management.
- 2) The meaning and features of hire purchase.
- 3) Develop Knowledge about mutual funds.
- 4) Meaning and features of venture capital.
- 5) Significance and types of Factoring.

## **DIGITAL BANKING**

### **COURSE OBJECTIVES**

- 1) To enable the students to know the banking legislation in India.
- 2) To study the changing scenario of Indian banking system.
- 3) To know about the bank deposits, loans and advances.
- 4) To study on demonetization and re monetization.
- 5) To study on payment system and digital banking.

### **COURSE OUTCOMES**

On successful completion of the subject, the students acquired knowledge about;

- 1) Banking legislation in India.
- 2) The changing scenario of Indian banking system.
- 3) Bank deposits, loans and advances.
- 4) Demonetization and re monetization.
- 5) Payment system and digital banking.

## **BUSINESS ENVIRONMENT**

### **COURSE OBJECTIVES**

- 1) To understand the concepts of Business Environment.
- 2) To identify the Social Responsibility of Business to different stakeholders
- 3) To understand How Economic Environment in Industrial Development Policies - Industrial policy, Fiscal policy, Monetary policy, Economic Reforms in India
- 4) To understand the Sociocultural Environment.
- 5) To familiarize with the Technological Environment and Modernization of Technology.

### **COURSE OUTCOMES**

- 1) The students will able to learn Theoretical Framework of Business Environment.
- 2) The students will able to make the student knowledge about business Economic Environment of Business.
- 3) The students will able to Familiarize Current Political and Legal Environment.
- 4) The students will able to understand the Socio Cultural Environment and Ethics.
- 5) The students will able to learn the Latest Technology Environment for Business.

### **COURSE OUTCOMES**

After completing the course, the student will be able to:

- 1) Understanding the Fundamentals of Investment
- 2) Knowledge pertaining to Security Investment.
- 3) Knowledge about Non-Security Investment.
- 4) Scientific reasoning about Risk and Return.
- 5) Reflective thinking through Fundamental and Technical Analysis.