

SUBBALAKSHMI LAKSHMIPATHY COLLEGE OF SCIENCE

An Autonomous Institution

(Affiliated to Madurai Kamaraj University & Re-Accredited with B+
Grade by NAAC)

T.V.R. NAGAR, ARUPPUKOTTAI ROAD, MADURAI-22



Program Outcomes, Program Specific Outcomes & Course Outcomes

B.Com (Honours)

BATCH : 2019 -2020

Department of Commerce (Honours)

Programme Code : CH1044

B.Com (Honours)

Programme Code : CH1044

ACADEMIC YEAR 2019-2020

(BATCH 2019 -2022)

Programme Outcomes (PO)

- a) **Critical thinking** – Apply the knowledge of accounting, auditing, law and Taxation in a cohesive and logical pattern to solve structured and unstructured problems in Companies.
- b) **Interdisciplinary** – Understand and employ the interdisciplinary approach of various concepts learned in accounting, auditing, law and Taxation and its association with the various fields of study.
- c) **Communication and computer literacy** – Demonstrate technical competence and conceptualize a complex issue into a coherent written statement and oral presentation in domestic and global communication.
- d) **Team work and Management skill** – Apply the team work and

managerial skills to take responsibility for the problems encountered or not anticipated in practice, as a member of a team.

- e) **Ethics, social literacy** – Apply ethical principles and enhance the level of social literacy thereby remaining committed to professional and business ethics.
- f) **Good citizenship** – Understand his/her roles as a good citizen and strive towards its fulfillment in the process of lifelong learning.

Programme Specific Outcomes (PSO)

PSO 1: Build a strong formation on knowledge in different areas of commerce.

PSO 2: Develop the skill of applying concepts and techniques used in commerce.

PSO 3: Develop an attitude for working efficiently and effectively in business world.

Course Outcomes (CO)

SEMESTER - I

I - B.Com (Honours)

Semester	: I	Batch	: 2019-2022
Subject code	: 19BH103	Subject	: Principles and Practice of Accounting I
Internal Marks	: 25	External Marks	: 75
Part	: III (Core)	Credits	: 4

Course Outcomes:

- CO1.** Understand and explain various fields of basic accounting.
- CO2.** Learn the technique of books of accounts and preparing Balance Sheet of Manufacturing and Non-Manufacturing organization.
- CO3.** Understand the technique of Bank Reconciliation and methods of inventory records.
- CO4.** Learn the accounting treatment of Bill of Exchange and sales on approval or return basis
- CO5.** Identify the sources of Income and learn the technique of preparing Income and Expenditure account from Receipts and Payments Account.

I - B.Com (Honours)

Semester	: I	Batch	: 2019-2022
Subject code	: 19BH104	Subject	: Business Economics
Internal Marks	: 25	External Marks	: 75
Part	: III (Core)	Credits	: 4

Course Outcomes:

- CO1.** Describe the meaning and Nature of Business Economics
- CO2.** Explain the importance of demand and supply forecasting in business
- CO3.** Illustrate the Law of Diminishing Returns and Returns to scale.
- CO4.** Explain how the prices are generally determined.
- CO5.** Elucidate the relevance of Business cycles in Business decision making.

I - B.Com (Honours)

Semester	: I	Batch	: 2019-2022
Subject code	: 19BH105	Subject	: Business Law
Internal Marks	: 25	External Marks	: 75
Part	: III (Core)	Credits	: 4

Course Outcomes:

- CO1.** Be clear about various types of contract.
- CO2.** Learn the formalities of contract of sale
- CO3.** Understand the concept of partnerships and be clear about its essentials.
- CO4.** Understand the meaning of tem Limited Liability Partnership.
- CO5.** Able to describe the process of Registration and incorporation of companies

Course Outcomes (CO)

SEMESTER - II

I - B.Com (Honours)

Semester	: II	Batch	: 2019-2022
Subject code	: 19BH203	Subject	: Principles and Practice of Accounting II
Internal Marks	: 25	External Marks	: 75
Part	: III (Core)	Credits	: 4

Course Outcomes:

- CO1.** Conceptualize the accounting treatments for consignment transactions
- CO2.** Understand the techniques of preparing Joint venture Account
- CO3.** Understand the Accounting treatment in the books of lessee and lessor
- CO4.** Recognize the techniques used in maintenance of Partnership firm
- CO5.** Understand the financial statements of a company

I - B.Com (Honours)

Semester	: II	Batch	: 2019-2022
Subject code	: 19BH204	Subject	: Business and Commercial Knowledge
Internal Marks	: 25	External Marks	: 75
Part	: III (Core)	Credits	: 4

Course Outcomes:

- CO1.** Develop BCK (Business and Commercial Knowledge) Quotient (BQ).
- CO2.** Understand the different micro-Economic factors that are affecting business.
- CO3.** Understand the vision, mission and core values of different companies.
- CO4.** Describe the purpose, functions and schemes of the facilitating organizations.
- CO5.** Helps in academic/professional conversations and communications.

Course Outcomes (CO)

SEMESTER - III

II - B.Com (Honours)

Semester	: III	Batch	: 2019-2022
Subject code	: 19BH301	Subject	: Advanced Accounting I
Internal Marks	: 25	External Marks	: 75
Part	: III (Core)	Credits	: 4

Course Outcomes:

- CO1.** Determine the significance of investment and claim for loss of stock and loss of profit.
- CO2.** Learn various methods of accounting for hire purchase transactions.
- CO3.** Interpret the concept of branches and learn foreign currency translation in case of foreign branch.
- CO4.** Describe financial records for departmental transactions.
- CO5.** Summarize the accounting treatment for amalgamation, conversion and sale of partnership firm.

II - B.Com (Honours)

Semester	: III	Batch	: 2019-2022
Subject code	: 19BH302	Subject	: Direct Taxation
Internal Marks	: 25	External Marks	: 75
Part	: III (Core)	Credits	: 4

Course Outcomes:

- CO1.** Comprehend the meaning and types of tax and appreciate the components of Income Tax Law
- CO2.** Determine the value of perquisite chargeable to the tax under the head Salaries and House property
- CO3.** Interpret the scope of income chargeable to tax under the head Business and Profession.
- CO4.** Describe the income chargeable to tax under income from other sources and identify the assets classified as capital gains.
- CO5.** Identify when clubbing provisions are attracted and apply the same in computing total income of Assessee.

II - B.Com (Honours)

Semester	: III	Batch	: 2019-2022
Subject code	: 19BH303	Subject	: Cost Accounting
Internal Marks	: 25	External Marks	: 75
Part	: III (Core)	Credits	: 4

Course Outcomes:

- CO1.** Describe the concept of cost and management accounting. Determine the value of perquisite chargeable to the tax under the head Salaries and House property
- CO2.** Discuss the procedure and documentation involved in material and labour cost in organization
- CO3.** Summarize the methods of allocation, apportionment and absorption of overheads.
- CO4.** State the stages, advantages and limitations of Activity Based Costing.
- CO5.** Identify the reason for difference in profit under financial and cost accounts and preparing reconciliation statement

II - B.Com (Honours)

Semester	: III	Batch	: 2019-2022
Subject code	: 19BH304	Subject	: Corporate Law
Internal Marks	: 25	External Marks	: 75
Part	: III (Core)	Credits	: 4

Course Outcomes:

- CO1.** Expound the formation and incorporation of the company
- CO2.** Explain the procedure for issue of prospectus and other related concepts
- CO3.** Know the requirement for and restrictions on acceptance of deposit from members and public
- CO4.** Summarize the meaning and importance of management & administration in the company.
- CO5.** Discuss about the maintenance of books of accounts to be kept in the company.