



SUBBALAKSHMI LAKSHMIPATHY COLLEGE OF SCIENCE
AN AUTONOMOUS INSTITUTION

Affiliated to Madurai Kamaraj University and Re-accredited with B+ Status by NAAC
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DEPARTMENT OF COMMERCE

**B.Com., (HONOURS)-(ASSOCIATION OF CHARTERED CERTIFIED
ACCOUNTS(ACCA) SPECIALIZATION) – CA1006**

DEPARTMENT VISION

“The Department of Commerce (Honours) envisions to impart an excellent value based commerce and international accounting knowledge with a holistic concern”.

DEPARTMENT MISSION

- DM1:** To empower students with all the knowledge and guidance that they need to become worthy professionals.
- DM2:** To provide a global perspective through value based education for positive transformation.
- DM3:** To train students with required levels of competence for employment in both domestic and global market.
- DM4:** To provide opportunity and access to people of ability around the world and support our students throughout their careers in accounting, business and finance.
- DM5:** To develop social consciousness among students.

PROGRAMME EDUCATIONAL OBJECTIVE (PEO)

The Graduates will be:

PEO1: A skilled commerce professional in the country as well as globally with knowledge of IFRS and IndAS.

PEO2: Equipped with necessary concepts, techniques and updated knowledge in the field of Accounting, Taxation, Business laws and Finance.

PEO3: Bestowed with practical exposure as per corporate needs through industrial training.

PEO4: Competent in business knowledge and developing inclination towards lifelong learning

PROGRAMME OUTCOMES (PO)

The graduates will able to

PO1: Disciplinary knowledge: Observe disciplinary codes, principles and committed towards profession and responsibilities.

PO2: Communication Skills: Listen, understand and to express thoughts and ideas effectively in both oral and written form effective business professionals

PO3: Critical thinking: Apply the concepts of accounting, auditing, law and Taxation in a cohesive and logical pattern and to solve structured and unstructured problems in day to day business.

PO4: Problem solving: Apply the knowledge of accounting fundamentals, economics, commerce, mathematics, and computer specialization to the solution of complex accounting & management problems.

PO5: Analytical reasoning: Provide basic knowledge of mathematics and its applications in the field of commerce and other related industry.

PO6: Research-related skills: Analyze the statistical data in a business and apply various techniques to estimate profit and risk of the business.

PO7: Cooperation/Team work: Apply the team work as a team player to take responsibility for the problems encountered or anticipated in practice.

PO8: Scientific Reasoning: Identify the conceptual updation and changes in the basic accounting standards for evaluation of business operations.

PO9: Reflective thinking: Formulate business problems and provide innovative solutions by applying the accounting concepts and standards.

PO10: Information/digital literacy: Interpret the fundamentals of Information Technology and provide insights into basic IT Applications.

PO11: Self-directed learning: Grasp the current economic situation and business operation through self-learning

PO12: Multicultural competence: Identify the cultural differences in business and able to account them in developing solutions to commerce related problems.

PO13: Moral and ethical awareness/reasoning: Apply ethical principles and commit to professional ethics and norms of the accounting practices.

PO14: Leadership readiness/qualities: Development and execute strategy in business and commerce in a fast changing environment.

PO15: Lifelong learning: Recognize the need for and have the preparation and ability to engage in independent and lifelong learning in the broadest context of technological change.

PROGRAMME SPECIFIC OUTCOMES (PSO)

PSO1: Knowledgeable of domestic and international accounting, economic and organizational environments.

PSO2: Analyze commerce/business issues in the international contexts.

PSO3: Demonstrate an understanding of the accounting concepts, principles, theories and arguments in global economics and business.

COURSE OUTCOMES

Course Code and Course Name	Course Outcomes At the end of this course the students will be able to
22UH101-Hindi I	CO 1: Illustrate the proper usage of Hindi in writing and speaking. CO 2: Recognize the language through some short stories. CO 3: Apply the basics of grammar for effective communication. CO 4: Improve the skill of reading and understanding passages. CO 5: Enhance and enrich the vocabulary of the students.
22UF101-French Language, Culture and Civilisation - I	CO1: Use basic words and express themselves in French. CO2: Acquire a good knowledge of the French Culture & Civilization. CO3: Acquainted with a basic knowledge of French Grammar. CO4: Apply the language skills for personal communication CO5: Describe persons and their characters, and also excel in telephonic conversation.
22UCE102-Communicative English I	CO1: Develop the basics knowledge of grammar for effective communication. CO2: Enhance the purposeful reading and inculcate the ability of using e- resources CO3: Enable the writing ability through reading by learning of verbs & infinitives.

	<p>CO4: Imbibe the skills of narrative writing through the learning of Tenses.</p> <p>CO5: Absorb skills in writing and understanding maps, graphs and pie charts and presenting through Voices.</p>
22AC103-Financial Accounting I	<p>CO1 : Recognize the fundamental principles of financial accounting.</p> <p>CO2 : Utilize the basic concepts in Accounting</p> <p>CO3 : Develop knowledge in double entry system of Accounting.</p> <p>CO4 : Analyze the business transactions in books of Accounts.</p> <p>CO5 : Interpret the financial statements.</p>
22AC104-Principles of Management	<p>CO1 : Recognize the levels of management in an organisation.</p> <p>CO2 : Classify the management functions.</p> <p>CO3 : Execute decisions using the different functions of management.</p> <p>CO4 : Comprehend the significance of the Leadership theories.</p> <p>CO5 : Compare examples of effective and poor leadership.</p>
22AC105-Fundamentals of Indian Accounting	<p>CO1 - Recalling accounting rules to record business transactions.</p> <p>CO2 - Acquire conceptual knowledge of the</p>

	<p>single entry system.</p> <p>CO3 - Outline the concepts of Bills of exchange, Average due date and Account Current</p> <p>CO4 - Describing the concepts based on depreciation and its methods in books of accounts.</p> <p>CO5 - Gain working knowledge of principles, procedure and preparation of Final accounts.</p>
22AC106- Managerial Economics	<p>CO1 : Describe the different concepts in Micro and Macro Economic structures.</p> <p>CO2 : Analyze Demand and its Determination and Find out optimal combinations of inputs.</p> <p>CO3 : Apply the concepts of price, cross and income elasticity.</p> <p>CO4 : Establish the linkage between production function and cost function.</p> <p>CO5 : Compare and contrast four basic market types.</p>
22VE109-Value Education	<p>CO 1:Inculcate significance of value education</p> <p>CO 2:Infer value education for nation building</p> <p>CO 3:Understand human rights with Indian constitution</p> <p>CO 4:Learn moral values, ethics and good manners</p> <p>CO 5:Realize values of yoga in day to day applications</p>

<p>22 PE110-Physical Education</p>	<p>CO1: Participate and learn about the athlete through appropriate activities.</p> <p>CO2: Develop and reinforce cooperative behaviour.</p> <p>CO3: Teach the students to establish lifelong fitness goals.</p> <p>CO4: Enhance their skill about the games activities.</p> <p>CO5: Learn about the traditional games activities along with the concepts and benefits.</p>
<p>22UT201-பொதுத்தமிழ் – II</p>	<p>CO1: பக்திநெறி மற்றும் தொன்மம் சார்ந்த அறக்கருத்துகளைத்தன்வாழ்வில்பின்பற்றுதல்.</p> <p>CO2: பழமை சார்ந்த அறவியலையும் வாழ்வியலையும்புரிந்துகொள்ளுதல்.</p> <p>CO3: உரைநடையின் வழியே எளிய சொற்பதம், ஆழமான கருத்துச்செறிவு, இடத்திற்கு தகுந்த பொருத்தமான மேற்கோள், தற்கால கலைச்சொல் எனப் பலவற்றைபொருந்தச் செய்தல் .</p> <p>CO4: மொழியைஇலக்கணப்பிழையின்றிபேசவும்எழுதவும்புரிந்துபயன்படுத்துதல்</p> <p>CO5: படைப்பிலக்கியசிந்தனையையும், கற்பனை ஆற்றலையும் கொண்டுஇலக்கியம்படைத்தல்</p>
<p>22UH201-Hindi II</p>	<p>CO 1: Familiarize with the various elements/aspects of prose.</p> <p>CO 2: Enhance and develop the confidence level, ethics and some moral values.</p> <p>CO 3: Apply the basics of grammar for effective communication.</p> <p>CO 4: Inculcate respect and pride towards our</p>

	<p>nation.</p> <p>CO 5: Improve the skill of letter writing.</p>
<p>22UCE202-Communicative English II</p>	<p>CO1: Develop the basics knowledge of grammar for effective communication.</p> <p>CO2: Actively involves in the purposeful reading of books, poems and inculcate the ability of public speech.</p> <p>CO3: Draft e-mails, TED talks and preparing professional PPTs.</p> <p>CO4: Imbibe the skills of listening and attend meetings by sharing information and learning of types of sentences.</p> <p>CO5: Absorb skills in writing letters and learn the pattern of clauses to represent social issues.</p>
<p>22AC203-Financial Accounting - II</p>	<p>CO1 - Construct trading information to prepare the trial balance.</p> <p>CO2 - Apply BRS concepts and rectify errors.</p> <p>CO3 - Record accounting transactions and prepare annual financial statements.</p> <p>CO4 - Analyze financial statements.</p> <p>CO5 - Examine the cash flow statements.</p>
<p>22AC204- Basics of Cost Accounting</p>	<p>CO1: Determine the fundamentals of Cost Accounting.</p> <p>CO2: Analyze the different methods of materials handling.</p> <p>CO3: Examine the important techniques in costing</p> <p>CO4: Structure the budget for operational</p>

	<p>functions.</p> <p>CO5: Summarize the performance report of an organization.</p>
22AC205- Organisation Management	<p>CO1: Apprehend the significance of Stakeholders.</p> <p>CO2: Develop a conclusive environment suitable for an organisation.</p> <p>CO3: Enumerate the business hierarchical levels.</p> <p>CO4: Apply the fundamentals of ethical behavior.</p> <p>CO5: Analyse the process of effective communication.</p>
22AC206-Business Law	<p>CO1 - Comprehend the essential elements of contract.</p> <p>CO2 - Identify the peculiar circumstances of a valid offer and acceptance.</p> <p>CO3 - Recognize the legal consequence of contracting with incapacity to contract.</p> <p>CO4 - Explore the various modes of performance of contract.</p> <p>CO5 - Familiarize with the rules relating to sales and delivery of goods and acceptance of goods.</p>
22AC207-Banking Theory & Practice	<p>CO1: Examine the nature of present day banking in India.</p> <p>CO2: Gain an insight on the nature of banking law.</p> <p>CO3: Apply the procedure for making transactions in the banking institutions.</p> <p>CO4: Measure the dynamics of banking transactions of people.</p> <p>CO5: Know the importance of developments in</p>

	the practices of banking in India.
22ES210- Environmental Studies	<p>CO1: Participate and learn about the athlete through appropriate activities.</p> <p>CO2: Develop and reinforce cooperative behaviour.</p> <p>CO3: Teach the students to establish lifelong fitness goals.</p> <p>CO4: Enhance their skill about the games activities.</p> <p>CO5: Learn about the traditional games activities along with the concepts and benefits.</p>
21AC304-Business Statistics	<p>CO1: Acquire knowledge about averages to be used in Business Research.</p> <p>CO2: Gain knowledge about Standard Deviation.</p> <p>CO3: Attain knowledge about the application of Correlation and Regression.</p> <p>CO4: Acquire an in-depth knowledge about Index Numbers.</p> <p>CO5: Gain knowledge in Measures of Trend and its application in Business Research</p>
21AC305-Quantitative Aptitude and Reasoning Skills	<p>CO 1: Apply the learning Numbers.</p> <p>CO 2: Apply the concepts of Problems on Ages, Time and work and Mathematical operations.</p> <p>CO 3: Apply the learning on Pipes and Cisterns, Time and distance.</p> <p>CO 4: Apply the concepts of Series, Classification, and Logical Venn diagram.</p> <p>CO 5: Apply the learning on Coding and Decoding, Blood relationship.</p>
21CRT308 P-Campus Recruitment Training	CO 1: Appraise themselves and improve their

I Practical	<p>communication skills.</p> <p>CO 2: Learn in detail about the functional use of Tenses.</p> <p>CO 3: Enhance their Vocabulary skills for their Verbal Aptitude.</p> <p>CO 4: Develop Skills to become a Good Conversationalist.</p> <p>CO 5: Apply their Reading Skills and purposeful understanding of passages to tackle such exercises.</p>
21AC403-Governance, Risk And Ethics	<p>CO1 Gain knowledge on basic governance and responsibility.</p> <p>CO2 Play Professional Accountant's role in internal control, review and compliance.</p> <p>CO3 Examine the role of the accountant in identifying and assessing risk.</p> <p>CO4 Evaluate the role of accountant in controlling and mitigating risk.</p> <p>CO5 Demonstrate the application of professional values in corporate governance.</p>
21AC404-Strategic Management	<p>CO1 : Apply the strategy operates at different levels of the organization.</p> <p>CO2 : Construct different stages of strategic management process.</p> <p>CO3 : Build the features and suitability of differentiation strategy.</p> <p>CO4 : Apply the role of leadership in execution of the strategy.</p> <p>CO5 : Identify the relationship between strategy formulation and strategy implementation.</p>

<p>21OR408-Operations Research</p>	<p>CO1 : Apply the concepts related to Linear programming problem.</p> <p>CO2 : Analyze the concepts related to Transportation problem.</p> <p>CO3 : Examine the concepts related to Assignment problem.</p> <p>CO4 : Learn the concepts related to Network Analysis.</p> <p>CO5 : Evaluate the concepts related to Game Theory.</p>
<p>21CRT408 P-Campus Recruitment Training II Practical</p>	<p>CO 1: Involve actively in participative learning of English and to enable them acquire communication skills.</p> <p>CO 2: Introduce themselves in a professional manner.</p> <p>CO 3: Gain confidence in facing the Competitive World by learning the etiquettes in preparing the Resume and to face the telephonic interviews.</p> <p>CO 4: Inculcate the habit of preparing presentation and the way to present it in a professional manner.</p> <p>CO 5: Project themselves as socially responsible citizens.</p>
<p>20PRT509 P - Placement Recruitment Training Practical</p>	<p>CO1: Encourage the students in participative learning of English and to enable them acquire communication skills.</p> <p>CO2: Enable the students prepare themselves as professionals, by understanding Life Skills.</p> <p>CO3: Comprehend what a Personal Interview is</p>

	<p>and to familiarize them with the P.I. process through simulation.</p> <p>CO4: Understand what GD is and to familiarize them with the different types of GD through practice.</p> <p>CO5: Equip the students to enhance General Knowledge to equip them in all the aspects.</p>
20AC601 P-Internship	<p>CO1: Demonstrate the application of knowledge and skill sets acquired from the course and workplace in the assigned job function/s</p> <p>CO2: Solve real life challenges in the workplace by analysing work environment and conditions, and selecting appropriate skill sets acquired from the course</p> <p>CO3: Communicate and collaborate effectively and appropriately with different professionals in the work environment through written and oral means</p> <p>CO4: Exhibit critical thinking and problem solving skills by analysing underlying issue/s to challenges</p> <p>CO5: Exhibit professional ethics by displaying positive disposition during Summer Experiential Training.</p>
20AC603-FINANCIAL MANAGEMENT II	<p>CO1 - Apprehend the function of financial management in the context of financing and distribution decisions</p> <p>CO2 - Identify the sources of business finance with their relative merits & demerits</p> <p>CO3 - Knowledge & understanding of</p>

	<p>capital structure theories and cost of capital</p> <p>CO4 - Understand and apply concepts of business valuation</p> <p>CO5 - Understanding the use of tools & techniques of financial risk management in the context of foreign currency risks & interest rate risks</p>
20AC604-TAXATION II	<p>CO1 - Understand various terms related to Goods and Service tax (GST).</p> <p>CO2 - Understand the difference between forward charge and reverse charge mechanism and also to understand the difference between composite and mixed supply.</p> <p>CO3 - Determine the time, place and value of supply.</p> <p>CO4 - Compute the amount of CGST, SGST and IGST payable after considering the eligible input tax credit.</p> <p>CO5 - Determine whether a person is required to obtain registration under GST law.</p>
20AC605-Corporate Accounting II	<p>CO1: Enable the students to understand about amalgamation, absorption and external reconstruction.</p> <p>CO2: Make them aware about accounts of banking companies.</p> <p>CO3: Keep them aware about accounts of insurance companies.</p> <p>CO4: Enable the students to gain an idea of</p>

	liquidation of companies. CO5: Develop knowledge of holding companies accounts.
20AC606-AUDITING AND ASSURANCE	CO1: Apply audit framework and regulation. CO2: Conceptualize audit framework & assess risk. CO3: Perform internal control & audit test during audit practices. CO4: Gather & manage evidence & report. CO5: Comprehend audit review and reporting.