

SUBBALAKSHMI LAKSHMIPATHY COLLEGE OF SCIENCE
AN AUTONOMOUS INSTITUTION



Affiliated to Madurai Kamaraj University and Re-accredited with B+ Status by NAAC
TVR Nagar, Aruppukottai Road, Madurai 625 022, TamilNadu
Landline : 73977 88615



e-mail : slcs@slcs.edu.in

website : www.slcs.edu.in

DEPARTMENT OF COMMERCE

B.COM. (HONOURS) - CH1044

VISION OF THE DEPARTMENT

Envisions to impart an excellent value based Commerce and Accounting knowledge with a holistic concern.

MISSION OF THE DEPARTMENT

- 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 concoct students for higher education in Commerce, Sociology, Economics, Humanities and Business Studies.
- DM5:** To develop social consciousness among students.

PROGRAM 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 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 SPECIFIC OUTCOMES (PSO)

PSO1: Apply the knowledge of the accounting, commerce, auditing, finance at both the macro and micro level of business.

PSO2: Exhibit inclination towards pursuing professional courses such as CA/CS/CMA/CFA.

PSO3: Integrate knowledge, skill and attitude that will sustain an environment of learning and creativity among the students with an assurance for prospective careers.

COURSE OUTCOMES

Course Code and Course Name	Course Outcomes At the end of this course the students will be able to
22UT101 - பொதுத்தமிழ் - I	<p>CO 1: மரபுக்கவிதைகளின்வாயிலாகஎளியசொற்பதங்களைப்பயன்படுத்திவாழ்வியல்நிகழ்வுகளைஅறியச்செய்தல்.</p> <p>CO 2: இக்காலகவிதைகளின்வாயிலாகஎளியசொற்பதங்களைப்பயன்படுத்திவாழ்வியல்நிகழ்வுகளைஅறியச்செய்தல்.</p> <p>CO 3: சிறுகதைகளின்வாயிலாகசமூகம்சார்ந்தசிந்தனைகள்வலியுறுத்துதல்.</p> <p>CO 4: மொழிப்பிழைகளைக்கண்டறிந்துநீக்கும்வழிமுறைகளைச்சான்றுடன்பயிற்றுவித்தல்.</p> <p>CO 5: படைப்பிலக்கியசிந்தனையையும், கற்பனை ஆற்றலையும் வளர்த்தல்.</p>
22UH101 - Hindi I	<p>CO 6: Illustrate the proper usage of Hindi in writing and speaking.</p> <p>CO 7: Recognize the language through some short stories.</p> <p>CO 8: Apply the basics of grammar for effective communication.</p> <p>CO 9: Improve the skill of reading and understanding passages.</p> <p>CO 10: Enhance and enrich the vocabulary of the students.</p>
22UF101 - French Language, Culture and Civilisation – I	<p>CO1: Use basic words and express themselves in French.</p> <p>CO2: Acquire a good knowledge of the French Culture & Civilization.</p> <p>CO3: Acquainted with a basic knowledge of French Grammar.</p> <p>CO4: Apply the language skills for personal communication</p> <p>CO5: Describe persons and their characters, and also excel in telephonic conversation.</p>
22UCE102 - Communicative English I	<p>CO1: Develop the basics knowledge of grammar for effective communication.</p> <p>CO2: Enhance the purposeful reading and inculcate the ability of using e-resources</p> <p>CO3: Enable the writing ability through reading by learning of verbs & infinitives.</p> <p>CO4: Imbibe the skills of narrative writing through the learning of Tenses.</p> <p>CO5: Absorb skills in writing and understanding maps, graphs</p>

Course Code and Course Name	Course Outcomes At the end of this course the students will be able to
	and pie charts and presenting through Voices.
22UEC102-English for Correspondence and Reporting 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. CO4: Imbibe the skills of narrative writing through the learning of Tenses. CO5: Absorb skills in writing and understanding maps, graphs and pie charts and presenting through Voices.
22BH103–Principles and Practices of Accounting I	CO 1: Recall with the Accounting standards and its application. CO 2: Comprehend the techniques of recording the accounting transactions. CO 3: Explain the purpose for preparing the bank reconciliation statement and its utility. CO 4: Describe the amount of depreciation from the value of property and comprehend the methods of inventory record keeping. CO 5: Grasp the underlying features and techniques in accounting Bills of Exchange and Promissory Note.
22BH104 - Business Economics	CO1 : CO 1 : Describe the role of price mechanism in solving the basic economic problems. CO2 : Discuss the law of demand and supply and familiar with the theory of consumer behaviour. CO3 : Illustrate the impact of theory of productions and cost functions in economies. CO4 : Comprehend the different types of markers and determination of price under different forms of market. CO5: Delineate different phases of business cycle in business decision making.
22BH105- Business Law	CO 1: Describe the essential elements of contract.. CO 2: Summarize the rules relating to sales and delivery of goods and acceptance of goods.

Course Code and Course Name	Course Outcomes At the end of this course the students will be able to
	<p>CO 3: Articulate the 'principal-agent relationship' among the partners and other forms of organization.</p> <p>CO 4: Distinguish the LLP with other forms of organization and understand its need.</p> <p>CO 5: Discuss the provisions for incorporation of company under the Companies Act, 2013</p>
22BH106 - Business Mathematics	<p>CO1 : Solve and compare two ratios and compute the effect of increase or decrease of a quantity on the ratio.</p> <p>CO2 : Illustrate the concept of equations and matrices and its various degrees and methods of solution.</p> <p>CO3 : Determine a common region satisfying the in-equations from the descriptive problem and understand the concept of time value of money.</p> <p>CO4 : Describe the computational techniques and application of permutation, sequence, series, AP and GP in Commercial problems.</p> <p>CO5 : Appreciate various techniques of Differential and Integral Calculus.</p>
22VE109- Value Education	<p>CO1: Inculcate significance of value education</p> <p>CO2: Infer value education for nation building</p> <p>CO3: Understand human rights with Indian constitution</p> <p>CO4: Learn moral values, ethics and good manners</p> <p>CO5: Realize values of yoga in day to day applications</p>
22 PE110- Physical Education	<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>
22UT201– பொதுத்தமிழ் – II	<p>CO 1: CO1: பக்திநெறி மற்றும் தொன்மம் சார்ந்த அறக்கருத்துகளைத் தன் வாழ்வில் பின்பற்றுதல்.</p> <p>CO 2: பழமை சார்ந்த அறவியலையும் வாழ்வியலையும் புரிந்துகொள்ளுதல்.</p>

Course Code and Course Name	Course Outcomes At the end of this course the students will be able to
	<p>CO 3: உரைநடையின் வழியே எளிய சொற்பதம், ஆழமான கருத்துச்செறிவு, இடத்திற்கு தகுந்த பொருத்தமான மேற்கோள், தற்கால கலைச்சொல் எனப் பலவற்றைபொருந்தச் செய்தல்.</p> <p>CO 4: மொழியை இலக்கணப்பிழையின்றி பேசவும் எழுதவும் புரிந்துபயன்படுத்துதல்</p> <p>CO 5: படைப்பிலக்கிய சிந்தனையையும், கற்பனை ஆற்றலையும் கொண்டு இலக்கியம்படைத்தல்</p>
22UH201 - Hindi II	<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 nation.</p> <p>CO 5: Improve the skill of letter writing.</p>
22UF201 - French Language culture and Civilization-II	<p>CO1: Express themselves in their basic words in French.</p> <p>CO2: Acquire a good knowledge of the French culture & Civilization.</p> <p>CO3: Identify the basic knowledge of French Grammar.</p> <p>CO4: Apply the language skills on the range of asking the personal information's and answer politely.</p> <p>CO5: Describe a person and character, telephone conversation.</p>
22UEC202- English for Correspondence and Reporting II	<p>CO 1: Relate the basic requirements of writing</p> <p>CO 2: Detail the importance of article writing in civic engagement.</p> <p>CO 3: Explore the appropriate language and format associated with a formal letter.</p> <p>CO 4: Identify difference between informal, semi formal and formal Emails.</p> <p>CO 5: Interpret the minutes of the meeting.</p>
22BH203 Principles and Practices of Accounting II	<p>CO1 Practice the accounting treatments for consignment transactions and events in the books of consignor and consignee</p> <p>CO2 Learn the techniques of preparing final Accounts of Sole Proprietors.</p>

Course Code and Course Name	Course Outcomes At the end of this course the students will be able to
	<p>CO3 Illustrate the Accounting treatment of Financial Statements of Not-for-Profit Organizations</p> <p>CO4 Learn the technique of maintenance of Partnership firm</p> <p>CO5 Learn the purpose of preparing the financial statements of company</p>
22BH204- Business and Commercial knowledge	<p>Enhance BCK Quotient (BQ)</p> <p>CO2: Apprehend of different micro-Economic factors that are affecting business</p> <p>CO3: Make used the vision, mission and core values of different companies.</p> <p>CO4: Describe the purpose, functions and schemes of some of the facilitating organizations.</p> <p>CO5: Use the BCK terms in their academic/professional conversations and Communications.</p>
22BH205- Business Statistics	<p>CO 1: Work out the seating arrangements, blood relations and odd man out problems.</p> <p>CO 2: Understand the statistical description of the data.</p> <p>CO 3: Determine the central tendency and Dispersion.</p> <p>CO 4: Compute the Probability and Theoretical Distribution.</p> <p>CO 5: Solve the Correlation and Regression and identify the relationship between the variables.</p>
22RS207 - Reasoning Skills	<p>Work out the seating arrangements, blood relations and odd man out problems.</p> <p>CO2: Understand the statistical description of the data.</p> <p>CO3: Determine the central tendency and Dispersion.</p> <p>CO4: Compute the Probability and Theoretical Distribution.</p> <p>CO5: Solve the Correlation and Regression and identify the relationship between the variables.</p>
22ES210- Environmental Studies	<p>CO 1: Comprehend the significances of Multidisciplinary nature of environmental studies</p> <p>CO 2: Recognize ecological succession</p> <p>CO 3: Employ Natural resources in terms of alternative energy sources to meet our growing energy needs.</p>

Course Code and Course Name	Course Outcomes At the end of this course the students will be able to
	CO 4: Relate Ecosystem in terms of Biodiversity CO 5: Control Environmental pollution CO 6: Interpret Environmental Policies and Practices. CO 7: Relate Human community with the environment and safeguard the species
21BH301 - DVANCED ACCOUNTANC Y- I	CO1 : CO1Determine 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.
21BH302- DIRECT TAXATION	CO1 : CO 1: 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 Assesses.
21BH303COST ACCOUNTING	Describe the concept of cost and management accounting. 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.
21BH304- CORPORATE	CO 1: Expound the formation and incorporation of the company.

Course Code and Course Name	Course Outcomes At the end of this course the students will be able to
LAWS	CO 2: Explain the procedure for issue of prospectus and other related concepts CO 3: Know the requirement for and restrictions on acceptance of deposit from members and public CO 4: Summarize the meaning and importance of management & administration in the company. CO 5: Discuss about the maintenance of books of accounts to be kept in the company.
21BH306 P - Income Tax Filing and Procedure Practical	CO1 : will be able to understand the basic structure of Direct Tax CO2 : will be able to file return of various assesses CO3 : will be able to differentiate between Direct and Indirect Tax.. CO4 : will be able to understand various penalties for late submission of returns. CO5 : will be able to process their GST through E-Resources.
21BH307 P - Tally Basics Practical	CO1: Prepare the accounts with accounting software. CO2: Prepare the vouchers and insert into the system. CO3: Process purchase orders, sales order and salary payment CO4: Prepare GST returns and prepare GST reports CO5: Prepare the financial reports
21CRT308 P - Campus Recruitment Training I Practical	CO 1: Appraise themselves and improve their communication skills. CO 2: Learn in detail about the functional use of Tenses. CO 3: Enhance their Vocabulary skills for their Verbal Aptitude. CO 4: Develop Skills to become a Good Conversationalist. CO 5: Apply their Reading Skills and purposeful understanding of passages to tackle such exercises.
21BH401 - Advanced Accountancy II	CO1 Apply the objectives and benefits of accounting standards. CO2 Apply the qualitative characteristics of Financial Statements. CO3 Apply the various elements of cash and cash equivalents. CO4 Compute the profit or loss prior to incorporation and account for bonus shares.

Course Code and Course Name	Course Outcomes At the end of this course the students will be able to
	CO5 Apply the various methods of redemption of preference shares and debentures.
21BH402 - Indirect Taxation	CO1 Apply the concept of GST and composite and mixed supplies. CO2 Analyze the composition levy and provide overview of goods exempt from GST. CO3 Compute the value of taxable supply and identify the items on which ITC is available. CO4 Enumerate the persons liable for registration under GST and able to display the particulars of a tax invoice. CO5 Comprehend and describe the contents of the various statements/returns.
21BH403 - Cost Accounting II	CO1 Determine the cost for Batch, Unit, Job and Contract. CO2 Apply the procedures of by products and joint products. CO3 Utilized the cost units in different service sectors. CO4 Apply the concepts of marginal costing in short term decision making CO5 Prepare the different types of budgets.
21BH404 - Corporate Law II	CO1 Apply concepts and procedures related to internal audit of companies. CO2 Utilize the powers and duties of auditors and auditing services. CO3 Apply the general principles of contracts of bailment and pledge. CO4 Apply the concepts of noting and protest and of dishonor of instrument. CO5 Enumerate the purpose of General Clauses Act and internal, External aids to interpretation.
21BH406 P - NME – GST Filing and Procedure Practical	CO1 Understand the Revenues system in India. CO2 Analyse the basic concepts of Direct Tax and Indirect Tax in India CO3 Apply the basis of valuation in Taxation. CO4 Remember the provisions of GST ACT 2017. CO5 Application of GST in Business
21BH407 P - NME – Tally II Practical	CO1 Apply the concepts and important of Accounting. CO2 Prepare the transaction and subsidiary books. CO3 Infer the representation of transactions in Trial Balance.

Course Code and Course Name	Course Outcomes At the end of this course the students will be able to
	CO4 Utilize the importance of cost in Accounting. CO5 Prepare the Budget in Accounting practices.
21CRT408 P - Campus Recruitment Training II Practical	CO 1: Involve actively in participative learning of English and to enable them acquire communication skills. CO 2: Introduce themselves in a professional manner. CO 3: Gain confidence in facing the Competitive World by learning the etiquettes in preparing the Resume and to face the telephonic interviews. CO 4: Inculcate the habit of preparing presentation and the way to present it in a professional manner. CO 5: Project themselves as socially responsible citizens.
21ASR409 P - Non Major Elective: Art of Speaking Reflections Practical	CO 1: Talk about a procedure and events or situation. CO 2: Describe a person and his work can attempt to influence a person's beliefs, attitudes, intentions, motivations, or behaviors. CO 3: Spot a person in history along with an imaginative artist. CO 4: Channelize the speech arts. CO 5: Able to script a complete story.
20BH501 - ADVANCED ACCOUNTANCY – III (CORE)	CO1 Grasp the objectives, benefits and limitations of Accounting Standards. CO2 Prepare financial accounts for partnership firms in different situations of admission, retirement, death and insolvency of the partners. CO3 Comprehend the concept of equity shares with differential rights and Understand the Accounting Treatment thereof CO4 Understand the term “Amalgamation” and the methods of accounting for amalgamations and reconstruction. CO5 Prepare Liquidator’s Final Statement of account
20BH502 - AUDIT AND ASSURANCE – I	CO1 Understand the functional classification and qualities of auditor CO2 Acknowledge the Audit planning and overall Audit Strategy for an audit. CO3 Gain the knowledge of Audit documentation and identify Audit Evidence CO4 Learn about the Audit risk, Risk of materials misstatements and its components CO5 Identify the various risks in automated environment and the corresponding controls, learn to report audit findings.

Course Code and Course Name	Course Outcomes At the end of this course the students will be able to
20BH503 - FINANCIAL MANAGEMENT	CO1 Comprehend the scope of financial management and apply the financial ratios to analyze the financial statement. CO2 Know the concepts of sources of finance and computation of cost of capital. CO3 Acknowledge the significance of designing capital structure and leverages for optimal capital. CO4 Realize the objectives of capital investment decisions and purpose of capital budgeting for business entity. CO5 Understand the importance of working capital for smooth functioning of a firm.
20BH504 - ENTERPRISE INFORMATION SYSTEM (ELECTIVE)	CO1 Build an understanding on the concepts of Business process, its automation and implementation. CO2 Grasp the knowledge about the working of financial and accounting systems. CO3 Comprehend the knowledge about various components of an information system and its workings. CO4 Recognize applicable laws and guidance governing E-Commerce. CO5 Understand components and architectures of CBS and impact of related risks and controls.
20BH505 P - PROJECT: SUMMER EXPERIENTIAL TRAINING	CO1: Demonstrate the application of knowledge and skill sets acquired from the course and workplace in the assigned job function/s CO2: Solve real life challenges in the workplace by analysing work environment and conditions, and selecting appropriate skill sets acquired from the course CO3: Communicate and collaborate effectively and appropriately with different professionals in the work environment through written and oral means CO4: Exhibit critical thinking and problem solving skills by analysing underlying issue/s to challenges CO5: Exhibit professional ethics by displaying positive disposition during Summer Experiential Training.
20PRT509 P - Placement Recruitment Training	CO1: Encourage the students in participative learning of English and to enable them acquire communication skills. CO2: Enable the students prepare themselves as professionals, by understanding Life Skills.

Course Code and Course Name	Course Outcomes At the end of this course the students will be able to
Practical	CO3:Comprehend what a Personal Interview is and to familiarize them with the P.I. process through simulation. CO4: Understand what GD is and to familiarize them with the different types of GDs through practice. CO5: Equip the students to enhance General Knowledge to equip them in all the aspects.
20BH603 - Advanced Accountancy IV	CO1 Apply the conditions to be fulfilled for obtaining a license for banking activities in India. CO2 Apply the Technique for computing weightage for the purpose of capital adequacy norms. CO3 Compute the tax provision of income recognition on NPA, Depreciation on current investment. CO4 Comprehend with the regulations governing NFBC in India. CO5 Apply the consolidation procedures for consolidation of financial statements of Subsidiaries with holding companies.
20BH604 - Audit & Assurance II	CO1 Apply the Audit procedures in respect of certain disclosures in the financial statements. CO2 Apply the procedures of appointment, reappointment, filling up of the casual vacancies and removal of auditors. CO3 Build the basics of Standard on Auditing (SA) 705 “Modification to the opinion in the independent Auditor’s report”. CO4 Utilize the audit approach for the items of profit and loss in case of the banks. CO5 Apply the audit procedure of hire purchase and leasing company accounts.
20BH605 - Strategic Management	CO1 Apply the strategy which operates at different levels of the organization. CO2 Construct different stages of strategic management process. CO3 Build the features and suitability of differentiation strategy. CO4 Apply the role of leadership in execution of the strategy. CO5 Identify the relationship between strategy formulation and strategy implementation.
20BH606 - Economics for	CO1 Apply the usefulness and significance of national income estimates.

Course Code and Course Name	Course Outcomes At the end of this course the students will be able to
Finance	CO2 Enumerate the rationale of government intervention in market. CO3 Utilize the different variables considered by each of the theories of demand for money. CO4 Apply the modern theories of trade. CO5 Apply the factors influencing the foreign investment.
20BH601P – Internship	CO1: Construct the company profile by compiling the brief history, management structure, products / services offered, key achievements and market performance for his / her organization of internship. CO2: Assess its Strengths, Weaknesses, Opportunities and Threats (SWOT). CO3: Determine the challenges and future potential for his / her internship organization in particular and the sector in general. CO4: Test the theoretical learning in practical situations by accomplishing the tasks assigned during the internship period. CO5: Apply various soft skills such as time management, positive attitude and communication skills during performance of the tasks assigned in internship organization.
20BH602P – Project	CO1: Construct the company profile by compiling the brief history, management structure, products / services offered, key achievements and market performance for his / her organization of internship. CO2: Assess its Strengths, Weaknesses, Opportunities and Threats (SWOT). CO3: Determine the challenges and future potential for his / her internship organization in particular and the sector in general. CO4: Test the theoretical learning in practical situations by accomplishing the tasks assigned during the internship period. CO5: Apply various soft skills such as time management, positive attitude and communication skills during performance of the tasks assigned in internship organization.