

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) - ACCA Specialization

BATCH : 2019 -2020

Department of Commerce (Honours)

Programme Code :CA1006

B.Com (Honours) - ACCA Specialization

Programme Code : CA1006

ACADEMIC YEAR 2019-2020

(BATCH 2019 -2022)

Programme Outcomes (PO)

PO-1 Accounting knowledge – Apply the knowledge of accounting fundamentals, economics, commerce, mathematics, and computer specialization to the solution of complex accounting & management problems.

PO-2 Critical thinking & Life-long learning – Apply the knowledge of accounting, auditing, law and Taxation in a cohesive and logical pattern to solve structured and unstructured problems in Companies. Recognize the need for and have the preparation and ability to engage in independent and life – long learning in the broadest context of technological change.

PO-3 The Accountant and Society: Apply reasoning by the contextual knowledge to assess societal, health, safety, legal and cultural issues and the consequent responsibilities relevant to the professional accounting practice.

PO-4 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.

PO-5 Environment and Sustainability: Understand the impact of the professional accounting solutions in societal and environmental contexts, and demonstrate the knowledge of and need for sustainable development.

PO-6 Ethics and Good citizenship – Apply ethical principles and commit to professional ethics and responsibilities and norms of the accounting practices. 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: Gain comprehensive understanding of the underlying principles and concepts relating to Commerce and Finance.

PSO 2: Provide detailed insight in to specialized accounting and their applications to complex business situations.

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

Course Outcomes (CO)

SEMESTER - I

I - B.Com (Honours) ACCA

Semester	: I	Batch	: 2019-2022
Subject code	: 19UBC102	Subject	: English for Business Correspondence and Reporting - I
Internal Marks	: 25	External Marks	: 75
Part	: II	Credits	: 3

Course Outcomes:

- CO1** - Define and apply varied structures of communication in business
- CO2** - Understand the knowledge of grammatical structure of sentences contributing to the coherence of paragraphs and texts
- CO3** - Identify the various styles of writing to meet the basic requirements of business
- CO4** - Understand the connotation of formal letters to cater Regional, National and Global needs
- CO5** - Comprehend the etiquettes of E-mail writing in line with the profession.

I - B.Com (Honours) ACCA

Semester	: I	Batch	: 2019-2022
Subject code	: 19AC104	Subject	: Financial Accounting I
Internal Marks	: 25	External Marks	: 75
Part	: III (Core)	Credits	: 4

Course Outcomes:

- CO1.** To understand the fundamental principles and terms of Financial Accounting.
- CO2.** To enable the students to learn the basic concepts in Accounting.
- CO3.** To develop knowledge in double entry system of Accounting.
- CO4.** To analyze the business transactions in books of Accounts.
- CO5.** To interpret the financial statements.

I - B.Com (Honours) ACCA

Semester	: I	Batch	: 2019-2022
Subject code	: 19AC106	Subject	: Business Economics
Internal Marks	: 25	External Marks	: 75
Part	: III (Core)	Credits	: 4

Course Outcomes:

- CO1.** To describe the meaning and Nature of Business Economics.
- CO2.** To explain the importance of demand and supply forecasting in business.
- CO3.** To illustrate the Law of Diminishing Returns and Returns to scale.
- CO4.** To explain how the prices are generally determined.
- CO5.** To elucidate the relevance of Business cycles in Business decision making..

I - B.Com (Honours) ACCA

Semester	: I	Batch	: 2019-2022
Subject code	: 19AC105	Subject	: Principles of Management
Internal Marks	: 25	External Marks	: 75
Part	: III (Core)	Credits	: 4

Course Outcomes:

- CO1.** To understand the levels of management in an organization.
- CO2.** To classify the management functions.
- CO3.** To construct decisions using the different functions of management.
- CO4.** To understand the significance of the Leadership theories.
- CO5.** To take part in a team and able to successfully coordinate team.

I - B.Com (Honours) ACCA

Semester	: I	Batch	: 2019-2022
Subject code	: 19AC103	Subject	: Business Law
Internal Marks	: 25	External Marks	: 75
Part	: III (Core)	Credits	: 4

Course Outcomes:

CO1. To classify various types of contract.

CO2. To explain about the formalities of contract of sale of Goods Act

CO3. To understand the concept of partnerships and be clear about its essentials.

CO4. To understand the Limited Liability Partnership.

CO5. To describe the process of Registration and incorporation of companies

Course Outcomes (CO)

SEMESTER - II

I - B.Com (Honours) ACCA

Semester	: II	Batch	: 2019-2022
Subject code	: 19AC206	Subject	: Financial Accounting - II
Internal Marks	: 25	External Marks	: 75
Part	: III (Core)	Credits	: 4

Course Outcomes:

- CO1.** To justify and evaluate the trial balance
- CO2.** To explain and apply BRS concepts and rectification of errors
- CO3.** To apply record accounting transactions and prepare annual financial statements
- CO4.** To analyze, interpret and communicate the information contained in financial statements
- CO5.** To analyze and apply the cash flow statements

I - B.Com (Honours) ACCA

Semester	: II	Batch	: 2019-2022
Subject code	: 19AC204	Subject	: Basics of Cost Accounting
Internal Marks	: 25	External Marks	: 75
Part	: III (Core)	Credits	: 4

Course Outcomes:

- CO1.** To determine the fundamentals of Cost Accounting.
- CO2.** To analyze the different methods of materials handling.
- CO3.** To examine the important techniques in costing
- CO4.** To structure budget for operational functions.
- CO5.** To outline and report the performance of a organization.

I - B.Com (Honours) ACCA

Semester	: II	Batch	: 2019-2022
Subject code	: 19AC205	Subject	: Organization And Management
Internal Marks	: 25	External Marks	: 75
Part	: III (Core)	Credits	: 4

Course Outcomes:

- CO1.** To summarize the significance of Stakeholders.
- CO2.** To experience with the environment on organization.
- CO3.** To outline the business hierarchical levels.
- CO4.** To understand the fundamentals of ethical behavior.
- CO5.** To explain the process of effective communication.

I - B.Com (Honours) ACCA

Semester	: II	Batch	: 2019-2022
Subject code	: 19AC203	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) ACCA

Semester	: III	Batch	: 2019-2022
Subject code	: 19AC301	Subject	: Corporate Law
Internal Marks	: 25	External Marks	: 75
Part	: III (Core)	Credits	: 4

Course Outcomes:

- CO1.** Summaries the different forms of business association and procedures for incorporation of a corporate.
- CO2.** Learn about rising of capital by companies in compliance with regulations of Companies Act, 2013.
- CO3.** Demonstrate clearly the legal role of managerial personals in business
- CO4.** Describe the law, rules, and regulations related to conducting of meeting and resolutions
- CO5.** Know the impact of corporate law in regard of closure of a company

B.Com (Honours) ACCA

Semester	: III	Batch	: 2019-2022
Subject code	: 19AC302	Subject	: Financial Reporting I
Internal Marks	: 25	External Marks	: 75
Part	: III (Core)	Credits	: 4

Course Outcomes:

- CO1.** Underpin the knowledge of various accounting standards.
- CO2.** Comprehend the use and application of the IFRS and Ind AS in India
- CO3.** Identify Accounting for transactions using accounting standards
- CO4.** Prepare of single entity financial statement
- CO5.** Analysis & interpretation of accounting statements

II - B.Com (Honours) ACCA

Semester	: III	Batch	: 2019-2022
Subject code	: 19AC303	Subject	: Management Accounting I
Internal Marks	: 25	External Marks	: 75
Part	: III (Core)	Credits	: 4

Course Outcomes:

- CO1.** Underpins the knowledge and skills in the area of management accounting and apply the same to evaluate the performance of an entity.
- CO2.** Apply modern techniques of management accounting
- CO3.** Apply decision making techniques in the context of resource optimization, risk mitigation.
- CO4.** Set out performance measurement in the context of business objectives.
- CO5.** Apply decision making techniques for promote efficiency in resource utilization

II - B.Com (Honours) ACCA

Semester	: III	Batch	: 2019-2022
Subject code	: 19AC305	Subject	: Insurance Principles and Practices
Internal Marks	: 25	External Marks	: 75
Part	: III (Core)	Credits	: 4

Course Outcomes:

- CO1.** Recognize the concept of insurance and its impact on individual, society, business and government.
- CO2.** Comprehend Life Insurance Market in India.
- CO3.** Acquaint the different policies of Fire insurance.
- CO4.** Familiarize the different policies relating to marine insurance.
- CO5.** Examine the issues related to risk management in view of other insurance.