



# **G.VENKATASWAMY NAIDU COLLEGE (Autonomous), KOVILPATTI.**

**Affiliated to Manonmaniam Sundaranar University – Tirunelveli.**

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## **Programme Outcomes - Department of Commerce (Professional Accounting)**

<b>GPO No.</b>	<b>Programme Outcomes</b>
PO1	Understand the basic concepts and theoretical knowledge used in the different commerce and business related areas like Accounting, Managerial Economics, Taxation, Law of Business, Auditing, Banking, Marketing, E-Commerce etc.
PO2	Apply the competency and skills acquired in solving the problems related with their field of study during the profession.
PO3	Acquire the knowledge of business; evaluate the factors influencing the environment and the techniques of managing the business with special focus on accounting and legal compliance.
PO4	Practice leadership qualities which are required to lead the diverse teams and small groups to achieve the common goals of the organization.
PO5	Apply apt modes and forms of communication while working in the organization and between different levels of management.
PO6	Develop practical skills which required to working as tax consultant, audit assistant, other financial and managerial supporting services and will be able to become a successful professional in these fields.
PO7	Sensitize towards ethical values required for business and societal tie up.



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## **Programme Specific Outcomes - Department of Commerce (Professional Accounting)**

<b>PSO No.</b>	<b>Intended Programme Specific Outcomes</b>
PSO1	Learners will be able to prove proficiency in the exams like CA, CS, ICWA and other courses.
PSO2	Learners can also acquire practical skills to work in the field of taxation, auditing and financial analyst in various corporate and accounting sectors.
PSO3	The graduates will be able to apply the accounting knowledge and expertise to add ethical values of business in efficient decision making.



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## **Course Outcome - Department of Commerce (Professional Accounting)**

### **B.Com. Professional Accounting**

#### **First Semester**

#### **Core – 1 Principles and Practices of Financial Accounting (U20PA101)**

<b>CO No.</b>	<b>Course Outcome</b>
<b>CO1</b>	To understand the basic concepts and principles of accounting.
<b>CO2</b>	To find the nature of the transaction and to rectify the errors in recorded transactions
<b>CO3</b>	To analyze the profit and non-profit organization's financial transactions for preparing final accounts
<b>CO4</b>	To know the process of depreciation accounting to understanding the accounting system properly.
<b>CO5</b>	To prepare Bills of exchange, Average Due Date and insurance claims.

#### **Core – 2 Business Organization and Management**

<b>CO No.</b>	<b>Course Outcome</b>
<b>CO1</b>	Remember the fundamentals of business organizations and management
<b>CO2</b>	Understand the basic concepts of business organizations and management
<b>CO3</b>	Apply the various concepts of business and organization
<b>CO4</b>	Identify and understand the design of organizational structure and the right span of control
<b>CO5</b>	Control and coordinate the diversified work forced in a systematic approach



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## **Elective Generic -1 (Allied)      Computer Applications in Business (U20PA1A1)**

<b>CO No.</b>	<b>Course Outcome</b>
<b>CO1</b>	Remember the fundamentals of computer for business communication
<b>CO2</b>	Understand the basics of computer applications in business
<b>CO3</b>	Apply the concepts of computer in personal and business transactions
<b>CO4</b>	Analyze the business development using computer concepts
<b>CO5</b>	Evaluating the concepts of computers and create own domain for the business

## **Elective Generic -1- Lab-I Computer Applications in Business – Lab(U20PA1AP)**

<b>CO No.</b>	<b>Course Outcome</b>
<b>CO1</b>	Remember the fundamentals of computer for business communication
<b>CO2</b>	Understand the basics of computer applications in business
<b>CO3</b>	Apply the concepts of computer in personal and business transactions
<b>CO4</b>	Analyze the business development using computer concepts
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## **Second Semester**

### **Core-3**

### **Advanced Financial Accounting-I (U20PA203)**

<b>CO No.</b>	<b>Course Outcome</b>
<b>CO1</b>	Remember the fundamentals of Advanced financial Accounting
<b>CO2</b>	Understand the basic concept of Advanced financial Accounting
<b>CO3</b>	Classify the various accounting statements to solve business problems
<b>CO4</b>	Analyze the various concepts of Advanced financial Accounting
<b>CO5</b>	Construct the reports based on the accounting data

### **Core – 4**

### **Business Mathematics and Statistics (U20PA204)**

<b>CO No.</b>	<b>Course Outcome</b>
<b>CO1</b>	Remember the concepts of business statistics and mathematics
<b>CO2</b>	Understand the business statistics and mathematics principles for the better self and business upliftment
<b>CO3</b>	Apply the axiom of business statistics and mathematics to find out a solution
<b>CO4</b>	Compute the mathematical expressions by distinguishing various concepts
<b>CO5</b>	Construct the expected results based on the evaluation of statistical and mathematical data



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## **Elective Core-1**

### **Managerial Economics (U20PA2E1A)**

<b>CO No.</b>	<b>Course Outcome</b>
<b>CO1</b>	Remember the fundamental concepts of Managerial economics
<b>CO2</b>	Understand the basic concept of managerial economics in business
<b>CO3</b>	Apply the concept of managerial economics for business decisions.
<b>CO4</b>	Analyze the managerial economic concepts for the development of business
<b>CO5</b>	Evaluate the causes of inflation and deflation and its effects on business.

## **Elective Core-1**

### **Business Environment (U20PA2E1B)**

<b>CO No.</b>	<b>Course Outcome</b>
<b>CO1</b>	Remember the basic concepts of business environment
<b>CO2</b>	Understand the role of environment for the business development
<b>CO3</b>	Apply the different environmental factors for the development of business
<b>CO4</b>	Analyze the various environmental and take the right decision for the growth of business
<b>CO5</b>	Evaluate the environment of business and create business ethics.



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## **Third Semester**

### **Core-5**

### **Advanced Financial Accounting-II (U20PA305)**

<b>CO No.</b>	<b>Course Outcome</b>
<b>CO1</b>	explain the concepts of advanced financial accounting
<b>CO2</b>	understand the accounting principles for preparing financial accounts
<b>CO3</b>	classify the various accounting statements to solve business problems
<b>CO4</b>	analyze the firms of financial accounting
<b>CO5</b>	construct the reports based on the accounting data

### **Core-6**

### **Cost and Management Accounting (U20PA306)**

<b>CO No.</b>	<b>Course Outcome</b>
<b>CO1</b>	remember the concept of cost and management accounting
<b>CO2</b>	understand the principles of cost and management accounting
<b>CO3</b>	apply cost accounting methods for both manufacturing and service industries
<b>CO4</b>	analyze the various aspects of cost and management accounting
<b>CO5</b>	evaluate the costs and management accounting systems



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## **Core-7**

### **Business Law (U20PA307)**

<b>CO No.</b>	<b>Course Outcome</b>
<b>CO1</b>	remember the fundamental legal concepts in business
<b>CO2</b>	understand the various Acts and its provisions related to business
<b>CO3</b>	examine the procedures included in the Acts to regulate the business
<b>CO4</b>	analyze the various cases referred for solving business problems
<b>CO5</b>	evaluate the applicability of business law to the betterment of business activities.

## **Core-8**

### **Modern Banking (U20PA308)**

<b>CO No.</b>	<b>Course Outcome</b>
<b>CO1</b>	remember the basic concepts, functions and roles of banks
<b>CO2</b>	understand the basic ideas of modern banking services
<b>CO3</b>	apply the modern banking services in their day today financial activity.
<b>CO4</b>	analyze the various concepts of banking services and dealing with their money transactions
<b>CO5</b>	Judge the modern services of banking by evaluating to use in their day today transactions.





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## **Core Elective-2**

### **Marketing Management(U20PA3E2A)**

<b>CO No.</b>	<b>Course Outcome</b>
<b>CO1</b>	Remember the various concepts included in the marketing management.
<b>CO2</b>	understand the concepts for effective marketing and in implementing the market planning process
<b>CO3</b>	examine the effectiveness of distribution channel to promote the marketing in rural areas
<b>CO4</b>	analyze the need of CRM and construct the way to develop relationship between society and marketing
<b>CO5</b>	evaluate the methods of marketing promotion and use of marketing research for promoting the marketing.

## **Elective Core-2**

### **Logistic and Supply Chain Management (U20PA3E2B )**

<b>CO No.</b>	<b>Course Outcome</b>
<b>CO1</b>	remember the basic concept of logistic and supply chain managements.
<b>CO2</b>	understand the basic views of logistic and supply chain practice in business.
<b>CO3</b>	apply the Logistics in International in the business.
<b>CO4</b>	analyze the various concepts of logistics and international insurance formalities
<b>CO5</b>	Evaluating the International air transportation for business



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## **Employability Enhancement- I**

## **Accounting for Business (U20PA3EEA)**

<b>CO No.</b>	<b>Course Outcome</b>
<b>CO1</b>	remember the concept of accounting principles
<b>CO2</b>	understand the concept of financial accounting
<b>CO3</b>	apply the accounting principles in business
<b>CO4</b>	analyze the various reports of financial accounting
<b>CO5</b>	evaluate the accounting reports for better decision making in business

## **Employability Enhancement-I Consumerism and Human Rights (U20PA3EEB)**

<b>CO No.</b>	<b>Course Outcome</b>
<b>CO1</b>	remember the fundamental concept of consumer and human rights
<b>CO2</b>	understand the various rights of consumers
<b>CO3</b>	apply the concept of consumer and human rights in the business
<b>CO4</b>	analyze the concept of human rights
<b>CO5</b>	evaluate the principles of consumer and human rights

## **Fourth Semester**

### **Core- 09**

### **Financial Management (U20PA409)**

<b>CO No.</b>	<b>Course Outcome</b>
<b>CO1</b>	remember the concepts included in financial management
<b>CO2</b>	understand the important principles and various theories for preparing financial statements.
<b>CO3</b>	calculate the methods under which financial investment and returns from the investment
<b>CO4</b>	analyze the effectiveness of financial plan and financial decisions for fund management
<b>CO5</b>	solve the problems related to fund management by preparing financial statements



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## **Core-10**

### **Industrial Law (U20PA410)**

<b>CO No.</b>	<b>Course Outcome</b>
<b>CO1</b>	remember the fundamental concept of industrial law
<b>CO2</b>	understand the basic concepts of industrial law in order to find out real time business solution
<b>CO3</b>	applications of provision of industrial law to regulating the industry
<b>CO4</b>	analyze the issues related with the Acts and its cases
<b>CO5</b>	discuss the offences and penalties while breaching the provisions of the Act.

## **Core- 11**

### **GST and Customs Duty (U20PA411)**

<b>CO No.</b>	<b>Course Outcome</b>
<b>CO1</b>	remember the basic concepts and principles of GST and customs duty.
<b>CO2</b>	understand the valuation methods and rules of GST
<b>CO3</b>	Apply the GST principles in the payment of taxes and returns.
<b>CO4</b>	analyze the different procedure for registration and special provisions relating to casual & non-resident.
<b>CO5</b>	evaluate with the provisions related to conveyances carrying Imported or exported goods.



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## Core-12

### Personnel Management (U20PA412)

CO No.	Course Outcome
CO1	remember the fundamentals of personnel management
CO2	understand the basic concept of personnel management
CO3	apply the principles of personnel management
CO4	analyze the various functions of personnel management
CO5	evaluate the principles and procedure followed in personnel management process

## Elective Generic -2

### Tally ERP 9.0 (U20PA4A2)

CO No.	Course Outcome
CO1	remember the very important concepts of Tally ERP 9.0
CO2	understand the basic ideas of entering accounting transactions.
CO3	apply the concepts in business transactions
CO4	analyze the various concepts to prepare accounts.
CO5	evaluate the all the accounting reports

## Elective Generic -1

### Tally ERP 9.0 (U20PA4AP)

CO No.	Course Outcome
CO1	remember the very important concepts of Tally ERP 9.0
CO2	understand the basic ideas of entering accounting transactions.
CO3	apply the concepts in business transactions
CO4	analyze the various concepts to prepare accounts.
CO5	evaluate the all the accounting reports