

BHARATHIDASAN COLLEGE OF ARTS AND SCIENCE, ERODE

PG & Research Department of Commerce

Programme Outcome

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| Po - 1 | After completing commerce programme, students would gain a thorough grounding in the fundamentals of commerce and finance. |
| PO - 2 | The commerce and finance focused curriculum offers a number of specialization and practical exposures which would equip the students to face the modern – day challenges in commerce and business. |
| PO - 3 | All inclusive outlook of the course offer a number of values based on job oriented courses ensures that the students are trained to up-to-date. In advanced accounting courses beyond the introductory level, effective development will also progress to the valuing and organising levels. |
| PO-4 | To develop numerical and language abilities of students. |
| PO-5 | To inculcate writing skills and business correspondence. |
| PO - 6 | To provide a platform for over all development of students and develop knowledge level and awareness of students about recent trends of world. |

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Programme Specific Outcome

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| PSO - 1 | Students will able to demonstrate progressive learning of various tax issues and tax forms related to individuals. |
| PSO - 2 | Students will be equipped with the knowledge in: financial and money markets for making investment decisions, database management, software development and web designing for effective computerization of business. |
| PSO - 3 | Students will learn relevant financial accounting career skills, applying both quantitative and qualitative knowledge to their future careers in business. |
| PSO-4 | Learners will gain thorough systematic and subjective skills with in various disciplines of commerce, business, accounting, economics, finance, auditing and marketing. |
| PSO-5 | Learners will able to prove proficiency with the ability to engage in competitive exams like CA, ICWA, CS and other courses. |
| PSO - 6 | Learners will be able to do higher education and advance research in the field of commerce and finance. |

Course outcome –I Year (2012 onwards)
B.Com (PA)
Semester –I

Language –I (11T/11F/11S)

- Will possess a sound knowledge of the values of specific language and cultural ethics.

English (12E)

- Will enrich and gain knowledge in communicative English.

Principles of Accountancy (13A)

- Student should have understood Concepts and conventions of Accounting and Basic Accounting framework.

Introduction to Information Technology (13B)

- Students should have thorough knowledge about concepts and principles of information technology.

Mathematics for Business (1AA)

- Student should have understood the basic concepts and how to use Mathematical Techniques to solve the modern business problems.

Computer Applications Practical-I: MS-Office (13P)

- Will possess practical knowledge in MS- Word, MS-Excel and MS-PowerPoint

Environmental studies (1FA)

- Will gain basic knowledge relates to environment and eco-system.

Semester – II

Language –II (21T/21F/21S)

- Will possess a sound knowledge of the values of specific language and cultural ethics.

English (22E)

- Will enrich and gain knowledge in communicative English.

Mercantile Law (23A)

- To provide the students with practical legal knowledge of general *business law* issues.

Computer Applications Practical-II: MS-Office (23P)

- Will possess practical knowledge in MS- Access, Tally and Internet.

Statistics for Business (2AC)

- Students shall enrich to solve the Statistical problems in commerce.

Value education: Human rights (2FB)

- Would gain the basic knowledge about fundamentals of human rights.

Course outcome –II Year (2012 onwards)
B. Com (PA)
Semester –III

Industrial Law (33A)

- To gain knowledge of business laws and their practical application in commercial situation.

Strategic Management (33B)

- Will have a clear understanding of the general and competitive business environment, strategic management concepts and techniques.

Cost Accounting (33C)

- Student should be well versed in the concepts, methods and principles in cost accounting.

Managerial Economics (3AC)

- Student should be well versed in the concepts, tools and principles in the field of Economics and Business Management.

Computer Applications Practical – II (Oracle) (33P)

- Will possess practical knowledge in Oracle –SQL.

Skill Based Subject – 1: Principles of Marketing (3ZA)

- Students understand about the Modern Marketing and other marketing concepts.

Non-major elective I: Women's rights (3FD)

- Will gain knowledge relates to women's laws and rights

Semester – IV**Advanced Accounting - I (43A)**

- Students should have understood the accounting procedures of Depreciation, Branch accounts, Hire Purchase and Installment System, Single Entry and Partnership.

Management Accounting (43B)

- Student should have a thorough knowledge on the Management Accounting Techniques in business decision making.

Executive Business Communication (43C)

- Student must be able to communicate clearly in the day-to-day business world.

Computer Applications Practical – II (C++) (43P)

- Will gain practical knowledge in OOPS with C++.

Principles of Management (43D)

- Student will have an opportunity to examine and apply appropriate theories/concepts about managing the business effectively.

Skill Based Subject – 2: Company Law (4ZB)

- Student should have a thorough knowledge on Formation of Company; Documents required and Acts pertaining to it.

Non-major elective II: General awareness (4FE)

- Will gain general knowledge in all fields.

Semester – V**Advanced Accounting – II (53A)**

- To have an understanding of the conceptual frame work for the preparation and presentation of financial statements; and to gain the ability to solve advanced problems in the case of different entities.

Auditing and Assurance –I (53B)

- To gain working knowledge of generally accepted auditing procedures and of techniques and skills needed to apply them in audit and attestation engagements and solving simple case – studies.

Principles of Auditing (53C)

- Student should be well versed in the fundamental concepts of Auditing.

Direct Tax-I (53D)

- To gain the knowledge of the provisions of Income- tax law and to gain ability to solve simple problems concerning assesses with the status of "Individual".

Direct Tax-II (53E)

- To gain the knowledge of the provisions of assessment of various types of persons, Appeals, Provisions and Prosecution, Wealth tax and To gain ability to solve simple problems concerning assesses with the status of HUF, Firms, Person, Company, Cooperative Societies.

Elective – I: Entrepreneurial Development (5EA)

- To enable the students to know the fundamentals of being a good entrepreneur and to learn the concept of Entrepreneurship. Student should be well versed in Concept relating to entrepreneur, Knowledge in the finance institution, project report incentives and subsidies.

Skill Based Subject-2: Banking and Insurance Law (5ZC)

- Student should have a thorough knowledge on Indian Banking and Insurance System and Acts pertaining to it.

Semester – VI**Corporate Accounting (63A)**

- Student should have a thorough knowledge on the accounting practice prevailing in the Corporate.

Auditing and Assurance –II (63B)

- To understand objective and concepts of auditing and gain working knowledge of generally accepted auditing procedures and of techniques and skills needed to apply them, in audit and attestation engagements and solving simple case – studies.

Service Tax and VAT (63C)

- To gain knowledge of the provisions of service tax as mentioned below and basic concepts of Value Added Tax (VAT) in India.

Elective –II: Business Finance (6EA)

- Student should be well versed in the concept of Business Finance and the Application of Finance to Business.

Elective – III: Project Work (6EV)

- Can enrich their practical applicability through project work.

Skill Based Subject-2: Cyber Law (6ZD)

- Student should have a thorough knowledge on the basic concepts which lead to the formation and execution of electronic contracts.

Extension Activities (67A)

- Will gain general knowledge in respective fields of Commerce and Industry through Industrial visit and Training.