



# Excel

## COLLEGE FOR COMMERCE AND SCIENCE



Approved by Government of TamilNadu & Affiliated with Periyar University, Salem  
Pallakapalayam, Komarapalayam, Namakkal Dt-637 303

Tamilnadu, India

[www.excelinstitutions.com](http://www.excelinstitutions.com)

### 2021-22 REGULATION

### DEPARTMENT OF B.COM WITH COMPUTER APPLICATION

<b>Programme Outcome (POs)</b>	
<b>PO1</b>	Understand the conceptual knowledge of accounting and maintaining accounts.
<b>PO2</b>	Identify the avenues of marketing and banking in both traditional and modern.
<b>PO3</b>	Develop the skills and techniques of communication to be successful in business and personal life.
<b>PO4</b>	Recognize the different value of systems and ethics, understand the moral dimensions and accept responsibility.
<b>PO5</b>	Prepare financial statements of business using accounting principles, concepts, conventions and provisions.

<b>Program Specific Outcome (PSOs)</b>	
<b>PSO1</b>	Practice different techniques of communication and apply it in business and profession.
<b>PSO2</b>	Use mathematical and statistical tools in academics, business and research.
<b>PSO3</b>	Develop the skills of students to equip themselves as successful entrepreneurs.
<b>PSO4</b>	Enhance practical knowledge to prepare various accounts in order to meet the National requirements.
<b>PSO5</b>	Develop competency in students to make them employable in the global market.



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### DEPARTMENT OF B.COM WITH COMPUTER APPLICATION

### 2021-22 REGULATION - COURSE OUTCOMES

Course Code	Course Title	Course Outcomes	
<b>SEMESTER-I</b>			
21UCC01	PRINCIPLES OF ACCOUNTANCY	CO1	To enable the students to acquire basic knowledge of accounting principles, concepts and conventions.
		CO2	To make the students to acquire the skill to prepare the trial balance and final accounts.
		CO3	To Prepare various statement related to financial position of a firm
		CO4	To demonstrate knowledge in setting up a computerized set of accounting books for a “for profit “entity.
		CO5	To Demonstrate different chart of accounts.

#### Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	S	S
CO2	S	S	S	S	S
CO3	S	S	S	S	S
CO4	S	S	S	S	S
CO5	S	S	S	M	M

**S- Strong M-Medium L-Low**



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<b>21UCC02</b>	<b>BUSINESS COMMUNICATION</b>	<b>CO1</b>	To develop better written and oral business communication skills among the students and enable them to know the effective media of communication.
		<b>CO2</b>	Identify their strengths and weaknesses in communication
		<b>CO3</b>	Develop skills to give, receive, and apply constructive feedback
		<b>CO4</b>	To Write effective professional communication documents such as memos, letters, proposals, and reports
		<b>CO5</b>	To enhance their writing skills in various forms of business letters and reports.

### Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5
CO1	S	M	M	S	S
CO2	S	S	M	S	M
CO3	S	S	S	M	S
CO4	S	S	S	S	S
CO5	S	M	S	S	S

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### SEMESTER-II

<b>21UCC03</b>	<b>FINANCIAL ACCOUNTING</b>	<b>CO1</b>	To enable the students to learn the basic concepts of Partnership Accounting and allied aspects of accounting.
		<b>CO2</b>	To learn relevant financial accounting career skills, applying both quantitative and qualitative knowledge to their future careers in business
		<b>CO3</b>	Identify and explain the four financial statements.
		<b>CO4</b>	Compute and interpret measures of profitability and risk.
		<b>CO5</b>	At the end of the course students shall understand partnership accounts, branch and departmental accounts and apply the same in the real business world

### Mapping with Programme Outcome

COs	PO1	PO2	PO3	PO4	PO5
CO1	S	M	S	S	M
CO2	S	M	S	S	S
CO3	S	M	S	S	S
CO4	S	M	S	S	M
CO5	S	M	S	S	S

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### SEMESTER-III

<b>21UCC04</b>	<b>BUSINESS LAW</b>	<b>CO1</b>	To cultivate understanding of the various Trade Laws of Land - with an expert knowledge of Indian Contract Act, Sale of Goods Act.
		<b>CO2</b>	To provide comprehensive understanding of rights, duties and responsibilities of the parties entering into business dealings
		<b>CO3</b>	To learn the concept of Consent & Free Consent
		<b>CO4</b>	To learn the rules regarding the Contract of Indemnity & Guarantee, Contract of Bailment, Contract of Pledge and Contract of Agency and types of Agents
		<b>CO5</b>	To learn the basics of Laws governing a Company.

### Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5
<b>CO1</b>	S	M	M	S	M
<b>CO2</b>	S	M	S	S	M
<b>CO3</b>	S	M	M	S	M
<b>CO4</b>	S	M	S	S	M
<b>CO5</b>	S	M	S	S	M

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21UCC05	CORPORATE ACCOUNTING I	CO1	To enlighten the students on the accounting procedures followed by the company.
		CO2	To enable the students to be aware on the Corporate Accounting in conformity with the provisions
		CO3	Analyse the accounting procedure for forfeiture of shares and reissue of forfeited.
		CO4	Understand details related to company accounts and aspects related to issue of shares, structure of share capital and types of shares.
		CO5	Understanding overall corporate accounting concepts and preparation of financial statements.

### Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5
CO1	S	M	S	M	M
CO2	S	M	S	M	M
CO3	S	M	S	M	S
CO4	S	L	S	M	S
CO5	S	S	S	M	S

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21UCCS01	FINANCIAL MARKET	CO1	To create awareness about the stock market among the students.
		CO2	To learn the concept of two types of financial markets in an economy.
		CO3	To provide ease of transactions for both the investors and the companies.
		CO4	To gain an understanding of broad marketing functions in management..
		CO5	To create awareness about the stock market among the students.

### Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5
CO1	S	M	M	S	M
CO2	S	S	S	M	M
CO3	S	S	M	S	M
CO4	S	M	S	M	M
CO5	S	S	S	S	M

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<b>21UCCS02</b>	<b>MARKETING</b>	<b>CO1</b>	To aware of the recent changes in the field of marketing.
		<b>CO2</b>	To study and critically analyze the basic concepts and trends in marketing.
		<b>CO3</b>	To Demonstrate a clear understanding of the marketing concept.
		<b>CO4</b>	To Apply principles of ethics and social responsibility in marketing.
		<b>CO5</b>	To Use marketing information and research to develop marketing strategies for organizations.

### Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5
<b>CO1</b>	S	S	S	M	S
<b>CO2</b>	S	M	M	S	M
<b>CO3</b>	S	S	S	S	S
<b>CO4</b>	S	M	M	M	M
<b>CO5</b>	S	S	S	S	S

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<b>21UCC06</b>	<b>FUNDAMENTALS OF COMPUTER AND TALLY</b>	<b>CO1</b>	To aware of the recent changes Digital Computer Systems.
		<b>CO2</b>	To study and critically analyze Programming Languages & Operating Systems.
		<b>CO3</b>	To Demonstrate a clear understanding Introduction to tally.
		<b>CO4</b>	To Apply principles of ethics Inventory information.
		<b>CO5</b>	To Use of Statutory and Taxation.

### Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5
<b>CO1</b>	S	M	S	S	M
<b>CO2</b>	S	M	S	S	M
<b>CO3</b>	S	M	M	M	S
<b>CO4</b>	S	M	M	S	S
<b>CO5</b>	S	M	M	M	M

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### SEMESTER-IV

<b>21UCC07</b>	<b>CORPORATE ACCOUNTING II</b>	<b>CO1</b>	To equip the students with accounting methods formatted from inception to liquidation and to have knowledge about Amalgamation ,Absorption and Reconstruction
		<b>CO2</b>	Explain the concepts of Liquidation of companies.
		<b>CO3</b>	A comprehensive understanding of the advanced issues in accounting for assets, liabilities and owner's equity.
		<b>CO4</b>	Prepare the accounts of companies undergoing amalgamation and external reconstruction
		<b>CO5</b>	To lay down a foundation for drafting accounts for special corporate bodies such as banking companies and holding companies.

### Mapping with Programme Outcomes

Cos	PO1	PO2	PO3	PO4	PO5
<b>CO1</b>	S	M	S	M	M
<b>CO2</b>	S	M	M	M	S
<b>CO3</b>	S	S	S	M	M
<b>CO4</b>	S	M	M	M	S
<b>CO5</b>	S	S	S	M	M

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<b>21UCCS04</b>	<b>PROJECT METHODOLOGY</b>	<b>CO1</b>	To provide basic knowledge about the project methodology
		<b>CO2</b>	To become problem-solvers
		<b>CO3</b>	Brainstorm the opportunities for creative risk-taking at the beginning of a project
		<b>CO4</b>	To combine both a physical and digital presence and physical and digital 'behaviours' and contexts
		<b>CO5</b>	After the successful completion of the course the student will come to know how to carry out the project work.

### Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5
CO1	S	S	M	M	S
CO2	S	S	S	S	S
CO3	S	S	S	M	S
CO4	S	S	S	S	M
CO5	S	S	S	S	S

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<b>21UCCS03</b>	<b>HUMAN RESOURCE MANAGEMENT</b>	<b>CO1</b>	To enable the students to understand the HR Management and system at various levels in general and in certain specific industries or organizations.
		<b>CO2</b>	To develop relevant skills necessary for application in HR related issues
		<b>CO3</b>	Understand International staffing, performance appraisal and Management Development
		<b>CO4</b>	Acquire exposure to the concepts, principles and the changes Occurring in the field of HRM at the national and international level.
		<b>CO5</b>	Identify the use of people analytics in strategy

### Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5
CO1	S	S	M	M	M
CO2	S	S	S	M	M
CO3	S	M	M	S	S
CO4	S	M	S	S	S
CO5	S	M	M	S	M

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### SEMESTER-V

<b>21UCC09</b>	<b>COST ACCOUNTING</b>	<b>CO1</b>	To understanding elements of cost
		<b>CO2</b>	Understand the various stock levels and material cost control methods
		<b>CO3</b>	To enable the students to understand the wage payment system
		<b>CO4</b>	Prepare various statement related to Apportionment of overheads
		<b>CO5</b>	To Calculates production cost accounting to the process costing

### Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5
CO1	S	M	S	M	M
CO2	S	S	M	M	M
CO3	S	M	S	M	M
CO4	S	S	M	M	M
CO5	S	M	S	M	M

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<b>21UCC10</b>	<b>PRINCIPLES AND PRACTICE OF AUDITING</b>	<b>CO1</b>	Understand the basic principles and their application of auditing.
		<b>CO2</b>	Gain Practical knowledge on Internal Check as regards cash payments of various items
		<b>CO3</b>	Draft an Audit Report on behalf of a Public Limited Company
		<b>CO4</b>	Draft an Audit Program
		<b>CO5</b>	Record the verification procedure with respect to any one Fixed Asset

### Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5
CO1	S	M	S	S	S
CO2	S	S	S	M	M
CO3	S	S	S	S	S
CO4	S	M	S	M	M
CO5	S	S	S	S	M

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21UCC11	INCOME TAX LAW AND PRACTICE - I	CO1	To understand the basic concept of income tax act 1961
		CO2	Examine the basic concepts of schedules of rates of tax, tax liability, and penalties and prosecution.
		CO3	Explain the total taxable income of an Assessee.
		CO4	Apply and practice the computation of total income.
		CO5	Prepare the statement of business or profession

### Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5
CO1	S	M	S	M	S
CO2	S	M	M	M	M
CO3	S	S	S	M	S
CO4	S	M	M	M	M
CO5	S	S	S	M	S

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<b>21UCC12</b>	<b>SOFTWARE DEVELOPMENT WITH VISUAL PROGRAMMING</b>	<b>CO1</b>	To know the visual basic concept
		<b>CO2</b>	To study common properties and methods
		<b>CO3</b>	To Demonstrate a clear understanding form and functions
		<b>CO4</b>	To Apply the program code for array concepts
		<b>CO5</b>	To understand the database management system concepts

### Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	S	M
CO2	S	S	S	M	S
CO3	S	M	M	S	M
CO4	S	S	S	M	S
CO5	S	S	S	S	M

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### SEMESTER-VI

<b>21UCC13</b>	<b>MANAGEMENT ACCOUNTING</b>	<b>CO1</b>	To develop an understanding of the conceptual frame work of management accounting.
		<b>CO2</b>	Recognize the importance of the application of management accounting concepts in various managerial decision making process
		<b>CO3</b>	Understand the various cost analysis required in business functioning
		<b>CO4</b>	Prepare various statement related to financial position of a firm.
		<b>CO5</b>	To acquaint the students, the Management Accounting Techniques that facilitates managerial decision making.

### Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5
<b>CO1</b>	S	M	S	S	S
<b>CO2</b>	S	M	S	S	M
<b>CO3</b>	S	M	S	M	M
<b>CO4</b>	S	S	M	S	M
<b>CO5</b>	S	S	S	M	S

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<b>21UCC14</b>	<b>ENTREPRENEURIAL DEVELOPMENT</b>	<b>CO1</b>	To enable the students to learn the concept of Entrepreneurship.
		<b>CO2</b>	To understand different methods to assess the attractiveness of business opportunities
		<b>CO3</b>	To understand what characterizes an attractive business opportunity and common pitfalls during the entrepreneurial process
		<b>CO4</b>	To developed your skills in effectively working in and leading professional teams
		<b>CO5</b>	To instil ideas on identification, selection and preparation of projects and to have awareness on the institutions promoting entrepreneurship

### Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5
CO1	S	M	S	M	M
CO2	S	M	M	M	S
CO3	S	S	S	M	S
CO4	S	S	S	S	M
CO5	S	S	S	S	S

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21UCC15	INCOME TAX LAW AND PRACTICE II	CO1	To provide an in depth knowledge of the provisions of Income Tax Act
		CO2	Identify the different types of return.
		CO3	Compute Gross Total Income, Total Income and the tax liability of an individual.
		CO4	Compute Gross Total Income, Total Income and the tax liability of an individual
		CO5	To enable the students to access the financial status of the organization and individual and filing of returns

### Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5
CO1	S	M	S	M	S
CO2	S	M	M	M	M
CO3	S	S	S	M	S
CO4	S	M	M	M	M
CO5	S	S	S	M	S

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<b>21UCCE04</b>	<b>FUNDAMENTALS OF INSURANCE</b>	<b>CO1</b>	To provide an in depth knowledge of Insurance.
		<b>CO2</b>	Identify the different types Life Insurance.
		<b>CO3</b>	To understand what characterizes Fire Insurance
		<b>CO4</b>	To developed your skills in effectively Miscellaneous Insurance
		<b>CO5</b>	To acquaint the students Procedure for becoming an Agent

### Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5
<b>CO1</b>	S	M	S	M	M
<b>CO2</b>	S	M	M	S	M
<b>CO3</b>	S	S	S	M	L
<b>CO4</b>	M	S	M	S	S
<b>CO5</b>	S	S	S	S	M

**S- Strong M-Medium L-Low**