Hajee Karutha Rowther Howdia College

(Autonomous)
Uthamapalayam 625 533, Theni District.

Department of
Commerce with Computer Application

Programme Specific Outcomes (PSOs)

Programme Outcomes (POs)

Course Outcomes (COs)

B.Com. C.A.

Programme Specific Outcomes (PSOs):

PSO1: Be competent, creative and highly valued professionals in industry, academia, or government.

PSO2: Be flexible and adaptable in the workplace, possess the capacity to embrace new opportunities of emerging technologies, leadership and teamwork opportunities, all affording sustainable management careers

PSO3: Continue their professional development by obtaining advanced degrees in commerce or other professional fields.

PSO4: Act with global, ethical, societal, ecological and commercial awareness, as is expected of practicing management professionals.

PSO5: Adapt to a rapidly changing environment with learned and applied new skills, become socially responsible and value driven citizens, committed to sustainable development.

Programme Outcomes (POs):

PO1: Gain knowledge in commerce and accounting software for corporate requirements.

PO2: Apply ethical values, team work, professional, communication and leadership skill inbusiness.

PO3: Understand the current techniques, utilize the tools necessary for computing practices.

PO4: Make use of Knowledge and build up attitude in their career opportunities.

PO5: Gain the knowledge of practices professional and social responsibility as a maturedcitizen.

Course Outcomes (COs):

Course Code: 20UCAL11	**Course Title:** Vaniga Kadithangal

Course Outcomes (COs):

CO1: Understand the basic Concepts, need and importance of professional business models.

CO2: Acquire Knowledge and understand to write a letters regarding various business activities.

CO3: Compare and build to write bank enquiry, complaint letters.

CO4: Understand and Develop to write Sales letter, government correspondence.

CO5: Have a basic knowledge of insurance letters, job applications and advertisement letters.

Course Code: 20UCAC11	**Course Title:** Financial Accounting I

Course Outcomes (COs):

CO1: Explain the Meaning, Principles and Concepts & Conventions of accounting and Double Entry System; pass Journal Entries, Preparing ledgers.

CO2: Prepare Rectification of Error ant its Journal Enters and Bank Reconciliation statement.

CO3: Reveal The Final Accounts of a sole Trader

CO4: Define the Concepts of Consignment a/c and its various illustrations inJoint venture.

CO5: Illustrate and list the Various Methods of Depreciation Accounts

Course Code: 20UCAC12	**Course Title:** Introduction to Computer and MS Office

Course Outcomes (COs):

CO1: Learn the basics of computer and its types.

CO2: Understand the concepts of Ms-Office words and its features.

CO3: Learn the MS-Excel and how it's implemented & functions.

CO4: Define the basics of MS-PowerPoint and create the presentation

CO5: They can know the MS-Access and create the database related knowledge.

Course Code: 20UCAC1P	**Course Title:** Introduction to Computer and MS Office – Lab

Course Outcomes (COs):

CO1: Create a MS document and apply its various features.

CO2: Create a MS document template and sending mail by using merge concept.

CO3: Prepare a MS Excel worksheet and used various predefine

CO4: Prepare a MS Excel worksheet to create the charts and its

CO5: Prepare a MS PowerPoint present using different tools.

Course Code: 20UCAL21	Course Title: Aluvalaga Melanmai

Course Outcomes (COs):

CO1: The students will come to know the Principles, Functions and Importance of office management. Acute knowledge about the project layout.

CO2: Acquire skills including Use appropriate office procedures as related to records information management, telephone communications, and mail management.

CO3: Read, understand and develop standard types of business documents, Filing the document .

CO4: Select and perform office accounting and recordkeeping functions as related to a service business, including computerized application and other equipments.

CO5: Demonstrate appropriate critical thinking in report Writing.

Course Code: 20UCAC21	Course Title: Financial Accounting II

Course Outcomes (COs):

CO1: Explains the Accounting Standards

CO2: Prepare Single Entry or Account of Incomplete Record.

CO3: Prepare the Final Account of Non – Trading Organisation

CO4: Illustrate the Insurance Claims for the Firm

CO5: Demonstrate and make use of Average due date account.

Course Code: 20UCAC22	Course Title: Fundamentals of C Programming

Course Outcomes (COs):

CO1: Describe the concepts and features of C language.

CO2: Define operators and its types and input/output functions.

CO3: Explain the decision making statements.

CO4: Describe the arrays and various functions.

CO5: Well known the concepts of structures & union in C language.

Course Code: 20UCAC2P	Course Title: Fundamentals of C Programming – Lab

Course Outcomes (COs):

CO1: Analyze mathematical formula in C program.

CO2: Applying control statements in C program.

CO3: Construct various program using arrays and user defined functions.

CO4: Prepare a C program using structure concept.

CO5: Draft a C program using pointers.

Course Code: 20UCAC31	**Course Title:** Financial Accounting –III

Course Outcomes (COs):

CO1: Explain the meaning of Royalty; Preparation of Royalty Accounts –Minimum Rent A/c, Short Workings A/c, Recoupment of Short Workings and surplus – Accounting Treatment if Lessor and Lessee.

CO2: Meaning and Definition of Insolvency; Individual and Firm, Statement of Affairs and Deficiency/Surplus Account.

CO3: Impart the knowledge of Branch and its Types; Departments and its Types; Preparing Various Accounts.

CO4: Describe the Accounts of Hire Purchase and Installment System.

CO5: Impart the knowledge of Investment Accounting and Accounting for Containers and Voyage.

Course Code: 20UCAC32	**Course Title:** E-Commerce

Course Outcomes (COs):

CO1: Demonstrate the knowledge of E-Commerce and its types

CO2: Predict the E-Commerce types and its process

CO3: Acquire the Knowledge of EDI.

CO4: Recognized the various E-Commerce Security its usage

CO5: Describe the E-Payment types and its process

Course Code: 20UCAC3P	**Course Title:** Database Management System – Lab

Course Outcomes (COs):

CO1: Prepare a database using ms-access concept and perform variousoperations using queries

CO2: Create a database apply the condition as well as filter the datatechnique.

CO3: Draft a program to perform various SQL Query and Build in functions

CO4: Apply the sequential and iterative concepts.

CO5: Utilize the database PL/SQL tools.

Course Code: 20UCAC33	**Course Title:** Cost Accounting

Course Outcomes (COs):

CO1: Define the underlying terminologies in Cost Accounting

CO2: Measure the various techniques which are boosting the cost accounting effectively and labour and measure the man power in accounting terms

CO3: Compute and analysis the allocation and distribution of overheads

CO4: Illustrate Apply Job Costing, Contract Costing and Service costing

CO5: Organize the Process Costing and Solve the difference betweenfinance and cost records

Course Code: 20UCAC34	Course Title: Principles of Management

Course Outcomes (COs):
CO1: Acquire knowledge about the concept of Management and explain the contribution of Management thinkers.
CO2: Describe the importance, characteristics of planning, planning process, forecasting and describe making process.
CO3: Analyses the structure and types of organization
CO4: Explained the concept of direction and various elements of direction
CO5: Construct the ability to understand the concept of co-ordination, control and various controlling techniques (used in the businessoperation)

Course Code: 20UCAA31	Course Title: Business Statistics

Course Outcomes (COs):
CO1: Explain the theoretically aspects of statistics including data collection and sampling.
CO2: Understand the various types of average, measuring the centraltendency and calculate the skewness.
CO3: Applying the statistical tools of correlation and regression analysis.
CO4: Analysis of time series and its components.
CO5: Acquire the knowledge of index number and solving the problemof various tests and consumer price index.

Course Code: 20UCAS31	Course Title: Entrepreneurial Development

Course Outcomes (COs):
CO1: Acquire the knowledge of entrepreneurship and its importance.
CO2: Elaborately discussed factors affecting entrepreneurial growth.
CO3: Analyse various institutional supporting programmes toentrepreneurs.
CO4: Describe various sources of business ideas and implementing tostart a new venture.
CO5: Prepare project report and analyse project feasibility.

Course Code: 20UCAC41	Course Title: Marketing Management

Course Outcomes (COs):
CO1: Acquire the knowledge of the functions of market
CO2: Analyse the various product features and development of new product
CO3: Describe the various methods of pricing
CO4: Bring out factors determining channel selection and its entire function
CO5: Explain the concept of sales promotion and effect of Advertising

Course Code: 20UCAC42	**Course Title:** Management Accounting
Course Outcomes (COs):	

CO1: Understand the Management accounting Concepts
CO2: Determination and analysis of ratios
CO3: Application of Fund flow and Cash flow as per AS3
CO4: Techniques and rules in Marginal costing
CO5: Make use of Budgeting and its analysism

Course Code: 20UCAC4P	**Course Title:** Visual Basic – Lab
Course Outcomes (COs):	

CO1: Create the graphical user interface in VB environment
CO2: Utilize the tools rich text box and common dialog control
CO3: Construct the VB environment using advanced controls suchas flex grid
CO4: Design the VB environment using Data control
CO5: Create the VB environment using MDI form and Data control

Course Code: 20UCAC43	**Course Title:** Partnership Accounts
Course Outcomes (COs):	

CO1: Explain the meaning and definition; Fundamental of Partnership Accounts.
CO2: Various calculations and adjustments at the time of Admission of Partner
CO3: Various calculations and adjustments at the time of Retirement and Death of Partner
CO4: Explain the meaning of Amalgamation and Accounting Treatment; Accounting for Sale to a Company.
CO5: Apply the Various Methods at the Dissolution of a Firm

Course Code: 20UCAA41	**Course Title:** Business Mathematics
Course Outcomes (COs):	

CO1: Explain the set theory and its types and solving the problems and venn diagram and De – Morgan's law.
CO2: Describe the indices and logarithms and its formulas also solving the practical problems.
CO3: Acquire the knowledge of commercial arithmetic and solving the problems of simple and compound interest and competitiveexamination.
CO4: Gain the knowledge about the probability and apply the theoretical distribution.
CO5: Understand the determinants of properties and types of matrices andsolving the problems of matrices in various operations.

Course Code: 20UCAS41	**Course Title:** Commerce Practical

Course Outcomes (COs):

CO1: Explain the functions of co-operative societies, loans and advances provided by them

CO2: Elaborately analyzed the knowledge of constituting meeting and prepare the related documents

CO3: Create ability to prepare the Advertisement Copy, Income Tax returns

CO4: Understand Dmat account and its uses in E-Business and mutual fund.

CO5: Acquire the knowledge in cashless transaction and its types.

M.Com. C.A.

Programme Specific Outcomes (PSOs):

PSO1: Be competent, creative and highly valued professionals in industry, academia, or government.

PSO2: Be flexible and adaptable in the workplace, possess the capacity to embrace new opportunities of emerging technologies, leadership and teamwork opportunities, all affording sustainable management careers

PSO3: Continue their professional development by obtaining advanced degrees in commerce or other professional fields.

PSO4: Act with global, ethical, societal, ecological and commercial awareness, as is expected of practicing management professionals.

PSO5: Adapt to a rapidly changing environment with learned and applied new skills, become socially responsible and value driven citizens, committed to sustainable development.

Programme Outcomes (POs):

PO1: Gain knowledge in commerce and accounting software for corporate requirements.

PO2: Apply ethical values, team work, professional, communication and leadership skill in business.

PO3: Understand the current techniques, utilize the tools necessary for computing practices.

PO4: Make use of Knowledge and build up attitude in their career opportunities.

PO5: Gain the knowledge of practices professional and social responsibility as a matured citizen.

Course Outcomes (COs):

Course Code: 20PCAC11	Course Title: Business Management

Course Outcomes (COs):

CO1: Understand the nature and concept of management. Discussion of the management contribution.

CO2: Learn the functions of management and levels of management, to acquire the knowledge of planning, planning process,forecasting and learn the concept of MBO and MBE

CO3: Explain the organizational structure and types of organization. Learn the concept of manpower planning, procurementfunctions.

CO4: Discussion of the elements of direction and understanding the theories of motivation.

CO5: Acquire the knowledge of co-ordination and understand the factors of controlling process and methods.

Course Code: 20PCAC12	Course Title: Advanced Financial Accounting

Course Outcomes (COs):

CO1: Define accounting concepts and convention; prepare final accounts of sole trading concerns adjustments.

CO2: Prepare the final account of non-trading organization andsingle system.

CO3: Illustrate the accounting for the Branch, Department & Hirepurchase.

CO4: Explore accounts for partnership Admission to death of a partner.

CO5: Prepare accounts for Amalgamation & Dissolution of firm.

Course Code: 20PCAC13	Course Title: Business Application and Office Automation

Course Outcomes (COs):

CO1: Learn the various generatio0n of computer`s and windows operating system.

CO2: Acquire the information about operating system and itsfunctionalities.

CO3: Describe the Computer Networks and its types.

CO4: Apply and used the various features of MS-Word and MS-Excel.

CO5: Design the database and its related functions mean while Predict the MS power point

Course Code: 20PCAP13	**Course Title:** Business Application and Office Automation – Lab

Course Outcomes (COs):

CO1: Understand the Operating Research characteristics, scope and Mathematical formulation, and Graphical Method andOptimal solutions of LPP.

CO2: Apply the optimal solution through various methods in transportation and Assignment problems.

CO3: Evaluate the Network, PERT/CPM and calculation of timeestimation and cost method.

CO4: Gain the of knowledge of queuing theory and replacement method to apply in business related problems.

CO5: Demonstrate the decision through game theory.

Course Code: 20PCAE11	**Course Title:** Applied Operation Research

Course Outcomes (COs):

CO1: Understand the operation research characteristics, scope and mathematical foundation, and graphical method and optimal solution of LPP.

CO2: Apply the optimal solution through various methods in transportation and assignment problems.

CO3: Evaluate the network, PERT/CPM and calculation of time estimation and cost method.

CO4: Gain the of knowledge of queuing theory and replacement method to apply in business related problems.

CO5: Demonstrate the decision through game theory.

Course Code: 20PCAE12	**Course Title:** Financial Institutions and Markets

Course Outcomes (COs):

CO1: Explain the financial systems in India.

CO2: Compare primary market and secondary market

CO3: Evaluate the functions and progress of merchant bankingand venture capital.

CO4: Identify the different types mutual funds available to investors.

CO5: Differentiate the concept of discounting and factoring and evaluate the services of credit rating agencies as CRISL,DFHI and ICRA.

Course Code: 20PCAC21	Course Title: Business Environment and Policies

Course Outcomes (COs):

CO1: Learn the general characteristics of business and analyse theenvironmental needs.

CO2: Understand the micro and macro environmental factors.

CO3: Acquire knowledge about Industrial policies of India. Studythe concept of LPG and the functioning of Trade Organisations.

CO4: Gain knowledge on FDI and understand the functions ofMNC and IRDA.

CO5: Discussion of the concept of Industrial sickness. Problems faced by the industries and analyses of remedies

Course Code: 20PCAC22	**Course Title:** Financial Management

Course Outcomes (COs):

CO1: Definition, Meaning, Scope and objectives of financialmanagement

CO2: Capital Budgeting, Using all Principles and Techniques

CO3: Working Capital – Management of cash, Factors influence inCapital Requirements

CO4: Cost of Capital, Definition and importance methods offinancial leverage and operating leverage

CO5: Explain the Dividend and Dividend policies, Theories of Dividend

Course Code: 20PCAC23	**Course Title:** Internet and Web Design

Course Outcomes (COs):

CO1: Acquire the basic concepts of internet.

CO2: Describe the html tags and list types

CO3: Create the tables and properties in html.

CO4: Define the frames and design the form elements.

CO5: Demonstrate the basic knowledge in Xml.

Course Code: 20PCAC2P	Course Title: Internet and Web Design –Lab

Course Outcomes (COs):

CO1: Utilize the html tags and construct the programs.

CO2: Create a program using various features of html program.

CO3: Draft a program s using various list types.

CO4: Design the program using frames concepts.

CO5: Construct the programs using form elements.

Course Code: 20PCAE21	Course Title: Advanced Business Statistics

Course Outcomes (COs):

CO1: Understand the statistical tools of Correlation and Regressionanalysis

CO2: Analysis of Time series especially Linear Trend, Trendanalysis and analysis in forecasting.

CO3: Apply the probability distribution in continuous and discrete.

CO4: Analyze the hypothesis and Testing of Small and largeSample

CO5: Apply the chi-square test, "F" test and preparation of ANOVA table

Course Code: 20PCAE22	Course Title: Marketing Management

Course Outcomes (COs):
CO1: Discussion a marketing concepts, functions of marketing
CO2: Lean the feature of product, classisication and developing anew product.
Understand the concept a pricing and apply pricing strategies
CO3: Understand the channel of distribution for marketing products, analyse the various promotional strategies and explain the concept of marketing research
CO4: Acquire knowledge on market segmentation and consumerbehaviour and understand the concept of electronic marketing strategies
CO5: Learn the concept of service marketing and its classification, evaluate the marketing of financial services in Indianscenario and design the service marketing strategy

Course Code: 20PCAC31	Course Title: Research Methodology

Course Outcomes (COs):
CO1: Explain the Planning of Research, Types of Research
CO2: Acquire knowledge on Data Collection
CO3: Get Adequate Knowledge of Sampling and its Techniques
CO4: Acquire knowledge of on Data Analysis and Report Writing
CO5: Know the various Statistical Tools

Course Code: 20PCAC32	Course Title: Programming in C++

Course Outcomes (COs):
CO1: Describe the procedural and object oriented paradigm with concepts of classes, data and objects
CO2: Describe the concept of function overloading, virtual functions
CO3: Apply dynamic memory management techniques using pointer, constructors and destructors
CO4: Classify inheritance with understanding of early, late binding and usage
CO5: Demonstrate the use of various oops concepts like polymorphism

Course Code: 20PCAC3P	Course Title: Programming in C++ - Lab

Course Outcomes (COs):
CO1: Construct the procedural and object oriented paradigm concepts
CO2: Build the programs with various string concepts
CO3: Create the program and implementations of function concepts
CO4: Design the code on function overloading and constructors
CO5: Implement the programs on inheritance categories

Course Code: 20PCAE31	**Course Title:** Direct Taxes

Course Outcomes (COs):
CO1: Explain the Various Terminology and Practices in Direct Tax.
CO2: Define the Tax Provisions towards Various Incomes Earned.
CO3: Get Adequate Knowledge of Consolidation of Various Incomes.
CO4: Know the various system of Assessing of Individual Income
CO5: Acquire knowledge of Wealth Tax

Course Code: 20PCAE32	**Course Title:** Advanced Corporate Accounting

Course Outcomes (COs):
CO1: Explain the meaning and definition of company; Preparation of profit and loss account of a company and prior to incorporate.
CO2: Meaning and Definition of Amalgamation, Absorption, Reconstruction of companies and Valuation of Goodwill and Shares.
CO3: Describe the Accounts of Holding Companies and Legal provision, Preparing P&L a/c and Balance Sheet.
CO4: Impart the knowledge of Banking , Insurance Companies and preparing various schedules.
CO5: Impart the knowledge of electricity companies including double accounts.

Course Code: 20PCAC41	**Course Title:** Advanced Cost and Management Accounting

Course Outcomes (COs):
CO1: Explain the cost and its types, methods. Preparation of cost sheet and understanding of job costing.
CO2: Understanding the contract costing and process costing and prepares the job and process cost.
CO3: Preparation of reconciliation of costing and financial results. Describe the management accounting and analysis of ratios.
CO4: Prepare the funds flow and cash flow statements and various budget.
CO5: Describe the marginal costing and analysis the ratios of make or buy decision.

Course Code: 20PCAC42	**Course Title:** Customer Relationship Management

Course Outcomes (COs):
CO1: To Impact the learners to know the concept of customer relationship management.
CO2: To analysis the learners to implementation and strategies used in customer relationship management.
CO3: To acquire the knowledge of customer interaction management and electronic data interchange (EDI)
CO4: Learn to acquire the knowledge in e-CRM and its future of E- CRM
CO5: Learn to acquire acquaintance in ERP.

Course Code: 20PCAC43	**Course Title:** E-Business Application

Course Outcomes (COs):

CO1: Demonstrate the knowledge of E-Commerce and its types

CO2: Predict the E-Business and its process

CO3: Recognized the various E-Banking functionality and itsusage

CO4: Acquire the Knowledge of Cryptography

CO5: Describe the E-business communication and Technology

Course Code: 20PCAE41	**Course Title:** Corporate Communication

Course Outcomes (COs):

CO1: Explain the concept of communication and its process in business

CO2: Acquire the professional knowledge in communication

CO3: Aacquire the knowledge about the formation and functioning of Joint Stock Company

CO4: Bring out the knowledge of preparing the reports and delivering the oral presentation

CO5: Describe the online applications and its tools in business communication

Course Code: 20PCAE42	**Course Title:** Enterprises Resources Planning

Course Outcomes (COs):

CO1: Define the students about ERP

CO2: Define and apply of ERP System and software

CO3: List about the Business Process and Re- engineering

CO4: Demonstrate with Supply chain Management

CO5: Define ERP Implementation Life Cycle & Functional Modules