



ST. THOMAS COLLEGE OF ARTS AND SCIENCE

Affiliated to the University of Madras | An ISO 9001:2015 Certified Institution

Koyambedu, Chennai- 107



DEPARTMENT OF COMMERCE ACCOUNTING AND FINANCE

PROGRAMME NAME	BACHELOR OF COMMERCE ACCOUNTING AND FINANCE
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PROGRAMME OUTCOMES

PO1: Elaborate the fundamental of commerce, Accounting and Finance.

PO2: Apply accounting concepts & theories to involve and shine in the work environment with confidence & intelligence

PO3: Prioritize & work in solving dynamic challenges of the business environment and handle crisis at work

PO4: Summarize the knowledge acquired over the period of study making the learners industry ready with enhanced job skills and ability

PO5: Develop quantitative aptitude, presentation and analytical skills of the students

SEMESTER – I

SUBJECT CODE: CZ21A

SUBJECT NAME: FINANCIAL ACCOUNTING

CO1	To develop an understanding of internal control issues.
CO2	To apply knowledge of generally accepted accounting principles (GAAP)
CO3	To know intellectual skills with this type of learning outcome.
CO4	To learner uses personal strategies to think, organize, learn and behave.
CO5	To identify own strengths and develop areas for growth

SUBJECT CODE: CZ21B

SUBJECT NAME: BUSINESS COMMUNICATION

CO1	Describe the dimensions, methods and the barriers to communication
CO2	Outline the preparation of various business letters.
CO3	Elaborates the several essential business correspondences
CO4	Enables the students to outlay the different required reports needed for business
CO5	Develop awareness regarding new trends in modern communication.



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SUBJECT CODE: CA21A

SUBJECT NAME: FINANCIAL

PLANNING AND PERFORMANCE

CO1	To introduce the subject of financial planning and performance to the students and make them understand its process and levels.
CO2	To help students identify and link strategy formulation and implementation with environmental analysis
CO3	To provide information pertaining to budgeting and forecasting to the students to new formats.
CO4	To outline and illustrate how the return on investment for corporate strategy and control is related to corporate governance and help students relate their knowledge of India context to emerging trends of the global world
CO5	To explain the importance and use of standard cost system, purpose performance measures and discuss key performance indicators.

SEMESTER – II

SUBJECT CODE: CZ22A
ACCOUNTING

SUBJECT NAME: ADVANCED FINANCIAL

CO1	Determination of net income at the bottom of the income statement.
CO2	It is designed to prepare students to interpret and analyse financial statements effectively.
CO3	Prepare financial accounts for partnership firms in different situations of admission, retirement, death and insolvency of the partners.
CO4	Prepare financial statements for partnership firm on dissolution of the firm.
CO5	Employ critical thinking skills to understand the difference between the dissolution of the firm and dissolution of partnership.

SUBJECT CODE: CZ22B

SUBJECT NAME: PRINCIPLES OF MANAGEMENT

CO1	Introduces the Management Thoughts
CO2	Enables the students to plan and decision making in business solutions
CO3	Demonstrate the structure of organization and management of subordinates
CO4	Examine the procedures of recruitment and explains the power and Authority
CO5	Enriches the students in coordinating business with effective control.



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SUBJECT CODE: CA32B CONTROL

SUBJECT NAME: FINANCIAL ANALYTICAL

CO1	Collect all necessary and relevant qualitative and quantitative information require to develop a financial plan.
CO2	Use financial analysis techniques to evaluate firm performance.
CO3	Calculate budgeting and resource allocation and apply control techniques to enhance firm's effective performance.
CO4	Understand the application of modern management techniques and methods.
CO5	Today's business needs timely information that helps the business people to take important decision in business

SEMESTER – III

SUBJECT CODE: CZ23A

SUBJECT NAME: CORPORATE ACCOUNTING

CO1	The students will learn the accounting procedures of corporate undertaking and their financial statement preparations.
CO2	Understand the procedures for the Profit prior incorporation.
CO3	Demonstrate the preparation of company final accounts
CO4	Understand the valuation of goodwill and shares under Net asset Method and Yield Method
CO5	Draft a Final Accounts for Life Insurance Companies.

SUBJECT CODE: CA23A

SUBJECT NAME: FINANCIAL REPORTING

CO1	To explain the differences between management and financial accounting.
CO2	To identify the main financial statements and their purposes.
CO3	To describe the main elements of financial accounting information
CO4	To explain the general purposes and functions of accounting
CO5	To define bookkeeping and accounting.

SUBJECT CODE: CZ23C LAW AND PRACTICE

SUBJECT NAME: BANKING THEORY

CO1	Learn completely and enrich day to day activities of banks
CO2	Make use of several activities of bank
CO3	Utilizing negotiable instruments
CO4	The main learning outcome of this course is to provide the student an understanding of legal and regulatory aspects of banking.
CO5	Discuss the impact of government policy and regulations on the banking industry.



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SUBJECT CODE: CZ23D

SUBJECT NAME: MARKETING

CO1	The students will understand the basic concepts of marketing, marketing mix and recent trends in marketing
CO2	Identify evidence of marketing in everyday life
CO3	Demonstrate a clear understanding of the marketing concept
CO4	Describe the role of marketing in building and managing customer relationships
CO5	Describe how different types of organizations, such as non-profits, consumer product (B2C) firms and business-to-business (B2B) organizations, use marketing

SUBJECT CODE: CZ33B

SUBJECT NAME: RURAL ECONOMICS

CO1	To know the causes and effects of under developed, developing and developed rural economies.
CO2	Students understand the cause and effect of over population and problems associated with it.
CO3	To know the dependence and interdependence between agriculture and growth in economy.
CO4	To know the development of different types of industries – small, medium and large-scale industries.
CO5	To know the various means of transport and also understands the impact of poverty in our country and steps taken to eradicate the same.

SEMESTER – IV

SUBJECT CODE: CZ24A ACCOUNTING

SUBJECT NAME: ADVANCED CORPORATE

CO1	Evaluate the alteration of share capital and internal reconstruction
CO2	Gain knowledge on Amalgamation, absorption and external reconstruction.
CO3	Impart knowledge on Liquidator's final statement of account
CO4	Understanding on Consolidated statements of holding and subsidiary companies
CO5	Acquire knowledge on Final statements of banking companies



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SUBJECT CODE: CA24A LAW

SUBJECT NAME: CORPORATE BUSINESS

CO1	Explain the concepts in business laws with respect to foreign trade.
CO2	Apply the global business laws to current business environment
CO3	Analyze the principle of international business and strategies adopted by firms to expand globally
CO4	Integrate concept of business law with foreign trade.
CO5	Students would learn the basics of Laws governing commercial contracts and nuances of competency to contract, rules of Consideration and Objects of Contracts with case laws and illustrations.

SUBJECT CODE: CZ24D

SUBJECT NAME: INDIRECT TAXATION

CO1	To know about the history of tax and understand the basic concepts of the Goods and Services Tax
CO2	To know about the tax structure and develop a clear knowledge about the levy and collection of tax and tax credit
CO3	To demonstrate the structure of GST and develop the knowledge about the provisions regarding registration, preparations of books of accounts and filing of returns under the Act.
CO4	To understand the powers of GST authorities regarding inspection, search and seizure and to know about eligibility and practice and career avenues.
CO5	To provide knowledge about customs duty and exemption from

SUBJECT CODE: CA24B MANAGEMENT

SUBJECT NAME: WORKING CAPITAL

CO1	Evaluate comparative working capital management policies and their impact on the firm's profitability, liquidity, and risk and Operating flexibility.
CO2	Evaluate the importance of effective working capital management and its role in meeting the firm's strategic objectives and its impact in value creation.
CO3	Investigate funds flow cycles and their impact on working capital management objectives.
CO4	Plan analytical skills, tools and techniques to enhance the decision-making process.
CO5	Compare and contrast the relative merits of alternative working capital policies and the likely short-term and long-term impact on the firm.



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SUBJECT CODE: CZ34B SUBJECT NAME: INTERNATIONAL ECONOMICS

CO1	Knowledge about practical aspects on Export Business
CO2	The ability to start consultant of international trade
CO3	Capacity to deal with various transport documents in international trade
CO4	May take up consultancy on international trade
CO5	Me peruse further professional course in International Trade

SUBJECT CODE: ENV4B SUBJECT NAME: ENVIRONMENTAL STUDIES

CO1	To demonstrate critical thinking skills in relation to environmental affairs.
CO2	To demonstrate knowledge and application of communication skills and the ability to write effectively in a variety of contexts.
CO3	To demonstrate the ability to integrate various disciplines and fields that intersects with environmental concerns.
CO4	To demonstrate awareness, knowledge, and appreciation of the intrinsic values of ecological processes and communities.
CO5	To understand and evaluate the global scale of environmental problems

SEMESTER – V

SUBJECT CODE: CZ25A SUBJECT NAME: ELEMENTS OF COST ACCOUNTING

CO1	Students are introduced to Cost accounting, its objectives and scope, methods and techniques of cost accounting, difference between cost a/c and management a/c.
CO2	Basic elements of costs, classification of overheads, cost sheet, inventory classification is covered.
CO3	Students learn the purpose of material control, its importance and objectives, optimum order quantity, method of pricing – LIFO, FIFO, HIFO etc.
CO4	Meaning of overheads and method of distribution of primary and secondary overhead are covered. Also, machine hour rate calculations are covered.
CO5	Students understand about the concept of Machine Hour Rate-computation of Machine Hour Rate.

SUBJECT CODE: CZ25B SUBJECT NAME: PRACTICAL AUDITING

CO1	To acquire knowledge in concepts and tools of Auditing
CO2	To Understand about Vouching and Verification
CO3	To know about Auditors Duty
CO4	To know the appointment, removal, power and preparation of audit report.
CO5	To know about EDP Audit and Types of online Audit system



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SUBJECT CODE: CZ25D

SUBJECT NAME: FINANCIAL MANAGEMENT

CO1	Expose the students on the role of finance
CO2	Beware of capital structure and equity proportion.
CO3	Understand the concept of cost of capital
CO4	Assess the different dividend models
CO5	Application of working capital management

SUBJECT CODE: CA25A

SUBJECT NAME: INCOME TAX

THEORY LAW AND PRACTICE – I

CO1	Enlighten the basic concepts of Income tax 1961.
CO2	Prioritize the computation of various components of salary.
CO3	Assess the Income from house property.
CO4	Provision relating to Income from business and profession.
CO5	Construct the preparation of filling of returns.

SUBJECT CODE: CA45A

SUBJECT NAME: PORTFOLIO INVESTMENT

CO1	To provide a theoretical and practical background in the field of investments
CO2	Designing and managing the bond as well as equity portfolios in the real word.
CO3	Valuing equity and debt instruments.
CO4	Measuring the portfolio performances.
CO5	To apply the concept of portfolio management for the better investment

SUBJECT CODE: VAE5Q

SUBJECT NAME: VALUE EDUCATION

CO1	To learn about philosophy of Life and Individual qualities.
CO2	To learn and practice social values and responsibilities.
CO3	To learn more of Engineer as Responsible Experimenter.
CO4	To learn more of Risk and Safety assessment with case studies.
CO5	To understand the importance of value -based living



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SEMESTER – VI

SUBJECT CODE: CZ26A ACCOUNTING

SUBJECT NAME: ADVANCED COST

CO1	The students will understand the concepts of cost accounting, methods and its usage in decision making.
CO2	Outline the cost under process costing system
CO3	Examine about operational costing, contract costing and Financial Statements.
CO4	Discuss about the variances of cost.
CO5	Explain Unit costing, Job costing, Standard costing.

SUBJECT CODE: CA46A DEVELOPMENT

SUBJECT NAME: ENTREPRENEURIAL

CO1	To develop entrepreneurial awareness among students and to motivate students and to make their mind set for thinking entrepreneurship as career.
CO2	To help in Developing Successful Business Ideas
CO3	To have knowledge on Opportunity Identification and Evaluation
CO4	To have a Clear vision on the business Planning Process
CO5	To generate funds for the business. (Sources of Finance)

SUBJECT CODE: CZ26B

SUBJECT NAME: MANAGEMENT ACCOUNTING

CO1	Understand Management accounting concepts and techniques for business decisions.
CO2	Apply and analyze different types of interpretation of financial statements.
CO3	Calculate various accounting ratios, reports and relevant data.
CO4	Preparing Fund Flow Statement and Cash Flow Statement.
CO5	Identify the capital budgeting decisions

SUBJECT CODE: CA26A THEORY LAW AND PRACTICE – II

SUBJECT NAME: INCOME TAX

CO1	To enable the students to compute capital gain under different circumstances.
CO2	To familiar with the computation of income from other sources
CO3	To knows about the process of Setoff and carry forward of losses and clubbing of incomes.
CO4	To enable the students to discuss the various deductions under Section 80C to 80 U.
CO5	To aware about the income tax authorities and their powers and duties.



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SUBJECT CODE: CA46C

SUBJECT NAME: FINANCIAL SERVICES

CO1	To enlighten the students about the financial services available to develop our economy.
CO2	To know and study about Merchant banking
CO3	Knowledge on Indian capital Market
CO4	To identify the leasing and factoring service advantages
CO5	To enhance the knowledge on mutual funds' investments, venture capital and credit rating.