



# 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

**PROGRAMME NAME** | **BACHELOR OF COMMERCE (GENERAL)**

### PROGRAMME OUTCOMES

Students will acquire,

PO1: knowledge of Commerce and its scope and importance in various areas such as Production, Distribution, Stock Market, commodity market, Marketing, Agricultural, Industrial, Banking, Law and Social Sciences etc.

PO2: information about various Forms of Commercial organizations in India and their functions for societal developments,

PO3: knowledge of various types of Business Units, their organization and evaluation of summary measures such as Profit and losses, Fund flow and cash flow, Changes in Direct and Indirect taxes, new venture of Business and new handling of Business Data.

PO4: knowledge of other Allied Subjects reflecting quality characteristics including concepts of Various Subjects.

PO5: insights into preliminary exploration of different subjects. (f) Knowledge of Law, statistics, Operation Research, cost accounts, Management accounting, Financial and corporate accounts and other updated Taxes etc.

## SEMESTER – I

**SUBJECT CODE: CZ21A**  
**ACCOUNTING**

**SUBJECT NAME: FINANCIAL**

CO1	To know about basic concepts of accounting
CO2	To Know About Depreciation and Insurance Claims
CO3	To introduce single entry system of accounts
CO4	To Understand About Rectification of Errors and Bank Reconciliation Statement
CO5	To gain knowledge on preparation of accounts in Hire purchase and Instalment system.



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## SUBJECT CODE: CZ21B

## SUBJECT NAME: BUSINESS COMMUNICATION

CO1	To facilitate the students to understand the concept of communication.
CO2	Make the students to know the basic techniques of the modern forms of communication.
CO3	Enable the students to write the correspondence letter.
CO4	To acquire knowledge about report writing and meeting reports.
CO5	To develop understanding about business letter.

## SUBJECT CODE: CZ31A

## SUBJECT NAME: BUSINESS ECONOMICS

CO1	Understanding the basic concepts of Business Economics
CO2	Basic concepts of demand, supply and equilibrium and their determinants
CO3	Understanding the theory of consumer behavior
CO4	Design competition strategies including production function, costing, pricing and product differentiation
CO5	Analyze operations of markets under varying competitive conditions

## SEMESTER – II

## SUBJECT CODE: CZ22A ACCOUNTING

## SUBJECT NAME: ADVANCE FINANCIAL

CO1	To understand the accounting procedure for different kinds of business like – branch, Department and Royalty Accounts.
CO2	To understand the Accounting Procedure for dissolution of partnership under different methods.
CO3	To understand the treatment of partnership accounting.
CO4	Use the principles of Garner Vs Murray in cases of Insolvency of Partners.
CO5	Explain the knowledge of accounting principles in Partnership with respect to Admission, Retirement and Death of a partner.

## SUBJECT CODE: CZ22B

## SUBJECT NAME: PRINCIPLES OF MANAGEMENT

CO1	To develop knowledge about evolution of management thoughts.
CO2	To better understanding of planning and decision making.
CO3	To give an idea about organization structure and different types of organization.
CO4	Outline the concepts of Organizing with respect to Authority relationships, Delegation and Decentralization.
CO5	To provide idea about motivation, importance of communication and Principles of coordination.



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## SUBJECT CODE: CZ32A

## SUBJECT NAME: INDIAN ECONOMY

CO1	Explain the nature of Indian economy and Different economic systems.
CO2	Know about the poverty and unemployment problems in India and its measures to eradicate it.
CO3	Explain the economic policies and infrastructure development in India.
CO4	Take part in the Economic Reforms in India by becoming a part of the nation.
CO5	Know how the banks are creating credit and how the Reserve Bank of India is controlling the credit created by Banks

## SEMESTER – III

## SUBJECT CODE: CZ23A

## SUBJECT NAME: CORPORATE ACCOUNTING

CO1	To familiarize students with the accounting treatment for issue shares and debenture to run
CO2	Enabling the students to understand the features of Shares and Debentures.
CO3	Develop an understanding about redemption of Shares and Debenture and its types.
CO4	To enable students to prepare the financial statements of Joint Stock Companies.
CO5	To understand the procedure for valuing the goodwill and shares of Companies to acquire a business.

## SUBJECT CODE: CZ23B

## SUBJECT NAME: BUSINESS LAW

CO1	To understand the concepts of business law
CO2	To understand the procedure of application of the business law in various aspects.
CO3	To assist the students to learn the elements of general contract.
CO4	To enable the students to understand and deal with various contracts in his/her day-to-day life, be it for his business or profession.
CO5	To enable the students to learn and understand the special contracts.



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## SUBJECT CODE: CZ23C THEORY & PRACTICE

## SUBJECT NAME: BANKING LAW,

CO1	Analyze simple fact situations
CO2	Apply basic banking concepts to simple fact situations.
CO3	Apply an understanding of the different ways to use the bank properly.
CO4	To understand the E-banking, Net Banking and Internet Banking process in Indian Banking Sector.
CO5	To learn the importance to be updated on the developments of the banking sector and practice the same

## SUBJECT CODE: CZ23D

## SUBJECT NAME: MARKETING

CO1	Explain how marketing is changing in a connected world.
CO2	To understand the nature of the marketing function and the importance of a marketing orientation within the modern organization.
CO3	To manage the marketing function as a practical entity based on relevant and appropriate management theory.
CO4	understand the role of middlemen, advertising and other promotional aspects of marketing
CO5	Understanding basic consumer rights, e-marketing and digital marketing systems

## SUBJECT CODE: CZ33A

## SUBJECT NAME: BUSINESS STATISTICS

CO1	To provide a strong foundation in the principles of statistics.
CO2	To emphasis only applications no proof required.
CO3	To introduce basic concepts of Statistics.
CO4	To provide Statistical techniques for business data analysis.
CO5	Apply quantitative and qualitative methods for data Collection, analysis and interpretation for business related research problem

## SEMESTER – IV

## SUBJECT CODE: CZ24A ACCOUNTING

## SUBJECT NAME: ADVANCED CORPORATE

CO1	To gain accounting knowledge in advanced corporate accounting.
CO2	To prepare the students to take professional examinations viz., CA, ICWA, ACS.
CO3	Keep them aware about accounts of insurance companies.
CO4	Enable the students to gain an idea of liquidation of companies.
CO5	To introduce and develop knowledge of holding companies accounts.



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## SUBJECT CODE: CZ24B

## SUBJECT NAME: COMPANY LAW

CO1	Explain nature and kinds of companies and procedure for formation of companies.
CO2	Gain knowledge on the Memorandum of Association, Articles of Association and Prospectus and the doctrines of Ultra Vires Constructive Notice and Indoor Management.
CO3	Learn different ways of obtaining membership in a company and its termination and the procedure for transfer and transmission of shares.
CO4	Understand the provisions regarding conduct of meetings of the Board of Directors and Shareholders, Voting Rights and Resolutions, Procedure for Winding up and Law relating to Insolvency and Bankruptcy Code (IBC)
CO5	Outline the concept of LLP and discuss the Rights and Liabilities and the conversion of Firms, Private Companies and Unlisted Public companies.

## SUBJECT CODE: CZ24C

## SUBJECT NAME: FINANCIAL SERVICES

CO1	Outline the roles and functions of Indian financial market.
CO2	Analyse the money market and its instruments.
CO3	Evaluate the stock exchange operation and trading system.
CO4	Assess the working of mutual fund and venture capital by applying the theoretical concepts in real world situation.
CO5	Compare the various modes of lending finance and role of merchant bankers.

## SUBJECT CODE: CZ24E

## SUBJECT NAME: INDIRECT TAXATION

CO1	Outline the basic concepts of taxation.
CO2	Assess the framework of time, place of supply, reverse charge mechanism & related provisions.
CO3	Acquire the knowledge on the basis of assessment & returns to be filed.
CO4	Acquire knowledge on the basis of levy & provision relating to the supply of IGST & SGST.
CO5	Gain knowledge on Customs Act & related provisions.

## SUBJECT CODE: CZ34A

## SUBJECT NAME: OPERATIONAL RESEARCH

CO1	Understanding the concept of Operations research.
CO2	Understand the various techniques of solving problems.
CO3	Solving linear programming problems.



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## 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 ACCOUNTING

## SUBJECT NAME: ELEMENTS OF COST

CO1	Outline the basic principles and concepts of cost accounting.
CO2	Prepare the statement of Cost and Provide insight into control of cost.
CO3	Prepare the statements relating to material purchase, issue and losses
CO4	Compute the Labour cost under various remuneration schemes
CO5	Analysis the different methods to compute overhead cost.

## SUBJECT CODE: CZ25B

## SUBJECT NAME: PRACTICAL AUDITING

CO1	Apply the concept of Audit, its principles and objectives.
CO2	Gain knowledge on the Importance of Internal Audit, Internal Check and Internal Control.
CO3	Apply the techniques of Vouching and Valuation of Assets and Liabilities in Auditing.
CO4	Acquire knowledge on the duties, rights and responsibilities of Auditor.
CO5	Prepare Audit report and gain knowledge on EDP auditing

## SUBJECT CODE: CZ25D

## SUBJECT NAME: FINANCIAL MANAGEMENT

CO1	Apply conceptual understanding about the role and functions of the finance manager in the new millennium.
CO2	Identify various components in the firm's capital structure and use leverages to construct an optimum capital structure.
CO3	Evaluate feasible financial alternatives while making long term Investments.
CO4	Assess various dividend policies adopted by firms.
CO5	Formulate day to day working capital requirements of the firm using working capital techniques.





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## SUBJECT CODE: CZ45A

## SUBJECT NAME: INCOME TAX - I

CO1	To impart knowledge on the basic principles of direct tax laws.
CO2	To equip students about the computation of income and taxation.
CO3	To introduce the students to the concepts of Income tax.
CO4	To give an insight into the different heads of income and the authorities under the Act.
CO5	Evaluate income from a business carried on or from the practice of a Profession.

## 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

## SEMESTER – VI

## SUBJECT CODE: CZ26A ACCOUNTING

## SUBJECT NAME: ADVANCED COST

CO1	Apply the methods of job costing and contract costing in the respective industries.
CO2	Prepare process cost accounts in the processing industries and Determine in Operation Costing.
CO3	To make the students to understand the process of ascertaining, classification and controlling costs.
CO4	To enable the students to learn the various methods of cost elements.
CO5	To Construct the preparation of contract costing.

## SUBJECT CODE: CZ26B

## SUBJECT NAME: MANAGEMENT ACCOUNTING

CO1	To enlighten the students thought and knowledge on management Accounting.
CO2	Helps to give proper idea on financial statement analysis in practical point of view.
CO3	To introduce the concept of fund flow and cash flow statement.
CO4	To provide knowledge about budget control keeping in mind the scope of the concept.
CO5	To develop the know-how and concept of marginal costing with practical problems



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## SUBJECT CODE: CZ26C DEVELOPMENT

## SUBJECT NAME: ENTREPRENEURIAL

CO1	To encourage students to become entrepreneurs.
CO2	To enable the students to gain the schemes and area for entrepreneurship.
CO3	Motivate to utilize the facilities offered to become entrepreneurs.
CO4	Analyze the various functions of the financial and support institutions.
CO5	Assess and apply the various state and central government schemes.

## SUBJECT CODE: CZ46A

## SUBJECT NAME: INCOME TAX - II

CO1	To equip students about the computation of income tax.
CO2	To impart knowledge on the basic principles of direct tax laws.
CO3	To help students to apply the computation of income tax. Identify the different deductions available to an individual from Total income and the process of e-filing.
CO4	Assess taxable income & tax liability of an individual.
CO5	Demonstrate an understanding of set off & carry forward of losses and also identify the incomes exempt from tax.

## SUBJECT CODE: CZ46B MANAGEMENT

## SUBJECT NAME: HUMAN RESOURCE

CO1	Identify the Environment in which HR activities are carried on.
CO2	Analyse about the various processes of HR planning and compensation structure.
CO3	Select the various methods of recruitment and safety measures to be employed by the employees.
CO4	Assess about employee welfare and grievance handling.
CO5	Analyse on the latest trends in Human Recourses Management.

## SUBJECT CODE: CPZ6C

## SUBJECT NAME: BUSINESS ENVIRONMENT

CO1	To understand business environment
CO2	To understand its significance in business.
CO3	To enable the students to have an overview of Various Environmental Factors of Business Viz. Economic, Political, Legal, social and Global.
CO4	To enable the students to appreciate the importance of environment and its impact on business and society.
CO5	To utilize leadership styles in strategic implementation and ethics.