



ST. THOMAS COLLEGE OF ARTS AND SCIENCE

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

Koyambedu, Chennai- 107



P.G. DEPARTMENT OF COMMERCE

Mission:

- ❖ To provide quality education, keeping in view of changing global perspective program and national education and the human resource need of the society.
- ❖ To inculcate the habit of dedication, commitment and social responsibilities among the students

Vision:

- ❖ To impart Quality education to the students and to conduct different curricular & Co-curricular activities to enhance the academic as well as extension activities.
- ❖ Quality enhancement & skill development of the students through co-curricular activities.

PROGRAMME OUTCOME (PO)

On completion of the Programme, the learner will be able to:

- PO 1:** Acquire with conventional as well as contemporary fields in diverse domains of Commerce and Management.
- PO 2:** Designed for capacity building to various avenues of employment, entrepreneurship and higher education.
- PO 3:** Acquire the core competencies of business acumen, analytical & critical thinking, and communication skills and employ empirical approach for effective team building, crisis management and business solutions.

PO 4: Apply the knowledge and skills to thrive on the evolving challenges of trade & industry.

PO 5: Analyse the challenges of the dynamic world with a global outlook.

PO 6: Sensitized to ethical and moral issues in business to be more socially responsible

PO7: The program offers comprehensive knowledge on diverse facets of Commerce at the ground level creating a strong base coupled with practical exposure through Projects / Internships and lifelong learning through Self-Study.

PO8: Learners will be able to do higher education and advance research in the field of commerce and finance.

PROGRAMME SPECIFIC) OUTCOME (PSOs

On completion of the B. Com Programme, the student will be able to

1. Acquire conceptual knowledge in functional areas of business such as Accountancy, Finance, Human Resources, Marketing, Taxation, Information Technology, Operations, Costing, Banking and Law.
2. Put into practice Principles of Accountancy with respect to various forms of Organizations.
3. Apply legal provisions of various Acts relating to Trade and Commerce essential for the smooth conduct of business.
4. Audit and Evaluate tax liability of Individuals and Corporate and the incidence of indirect taxation.
5. Formulate Research plans using Research Concepts and Statistical Tools.
6. Demonstrate the skill of Computer Applications in Commerce, Accounting, Research and Taxation.
7. Gain insight into the functioning of Financial Markets and Services and Decision Making.
8. Exhibit innovative business ideas and skills by perusing Entrepreneurship.
9. Contribute to the Economic welfare of the Nation as well informed individuals.
10. Display professional ethics in key areas of Trade and Commerce

P.G.DEPARTMENT OF COMMERCE

SUBJECT WISE LEARNING OUTCOMES

S.NO	SUB.CODE	SUBJECT	LEARNING OUTCOME
1.	LA11A	Tamil	<p>1. மொழியே ஒரு மனிதனின் தனிப்பட்ட அடையாளத்தையும் பண்பாட்டையும் நாகரீகத்தையும் கலாச்சாரத்தையும் பிரதிபலிக்கும் காலக் கண்ணாடியாக திகழ்கிறது.</p> <p>2. மொழித் திறனை பெறுபவர்கள் நடைமுறை வாழ்க்கையுடன் பொருந்தி வாழும் வல்லமையைப் பெறுவார்கள்.</p> <p>3. பேச்சுக்கலை, எழுத்துக்கலை, நிகழ்த்துக் கலை என பல விதமான கலைகளை மொழி பாடத்துடன் கற்றுக்கொள்ளலாம். கவிதை, கட்டுரை, நாடகம், சிறுகதை போன்ற துறைகளில் சிறந்த எழுத்தாளராகவும் விமர்சகராகவும் விளங்கிட மொழிப்பாடம் அவசியமாகிறது.</p> <p>4. அரசியல், சினிமா என்கிற திரைப்படத்துறையிலும் ஊடகத் துறையிலும் சிறந்து விளங்கிட மொழிப்பாடம் முதன்மையானதாக உதவுகிறது.</p> <p>5 அரசு மற்றும் தனியார் சார்ந்த நிறுவனங்களில் பணி வாய்ப்பு பெற மொழி பற்றிய தகவல்கள் அறிவும் அவசியமாக விளங்குகிறது</p> <p>6 தமிழ்மொழி கற்றல் கற்பித்தலில் அதிக பயன்பாடு தமிழ்நாடு அரசு அரசுப் பணிகளுக்கும் இந்திய குடிமைப் பணிகளுக்கும் மற்றும் போட்டித் தேர்வுகள் பலவற்றுக்கும் தமிழ் மொழிப்பாடம் இன்றியமையாததாக உதவுகிறது</p>
2.	CLE1E	Hindi	1. नई शब्दों का अवगाहन

			<ol style="list-style-type: none"> 2. शब्दबंदारों का प्रयोग 3. प्रयोजन मूलक हिन्दी की ज्ञान 4. पत्र लेखन की अवगाहन 5. हिन्दी भाषा का ज्ञान
3.	CLKIS	French	<ol style="list-style-type: none"> 1. To organize simple ideas and communicate orally and in the written form. 2. To communicate in simple daily life situations. 3. Basic concepts of Grammar. 4. To learn about France. 5. To acquire the phonology, specific sounds and basic grammatical structures of French 6. To communicate in oral and written format in simple daily situations. 7. To be acquainted with France – geography, basic information, culture.
4.	LZ11A	English	<ol style="list-style-type: none"> 1. Recognised their own ability to improve their own competence in using language. 2. The ability to use language fir speaking with confidence. 3. The ability to use language in an intelligible and acceptable manner. 4. Understood the importance of reading for life. 5. Learnt to write simple sentences without committing error.
5.	CZ21A	Financial Accounting	<ol style="list-style-type: none"> 1. To help the students a sound understanding of basic accounting concepts and principles of the accounting process. 2. To familiarize the students with the method of preparing final Accounts of Sole Proprietorship concerns and Non-Trading organizations. 3. To inculcate the ability to rectify the errors arising at different, stages of the Accounting process. 4. Prepare Bank reconciliation statement from incomplete statement. 5. Explain the purpose of double entry system to understanding the accounting system properly. Preparation of ratification errors.
6.	CZ21B	Business Communication	<ol style="list-style-type: none"> 1. Upon completion of the course, students are able to demonstrate a good understanding of effective business writing and effective business communications. 2. Students can able developing and delivering effective presentations.

			<ol style="list-style-type: none"> 3. To understand effective interpersonal communications skills that maximize team effectiveness. 4. Able to make Banking and Insurance Correspondence. 5. To acquire the skills of report writing and Modern forms of communication: Fax, email- video conference-internet-websites and their uses in business.
7.	CZ31A	Business Economics	<ol style="list-style-type: none"> 1. Summarize the Basic problems of an economy, role of price mechanism and the causes behind business cycles. 2. Apply in practice the theory of Demand. 3. Apply in practice the theory of supply and Consumer Behaviour. 4. Obtain knowledge about the theory of Production, Costs and Revenue. 5. Determine the price and output under various levels of competitions in business.
8	PZ1CA	PROFESSIONAL ENGLISH – I	<ol style="list-style-type: none"> 1. To Learn to write simple sentence without committing errors 2. The ability to read English with understanding 3. To Learn to use all the four skills effectively 4. To develop and integrate the use of the skills – Listening, Speaking, Reading, and Writing 5. .To stimulate real life situation in classroom practice dialogue

SEMESTER – II

S.NO	SUB.CODE	SUBJECT	LEARNING OUTCOME
1.	LA12A	Tamil II	<ol style="list-style-type: none"> 1. படிப்பவர் உள்ளம் பண்படுகிறது. 2. நடுக்கம் நீங்கி அமைதி ஏற்படுகிறது. 3. ஒவ்வொரு இலக்கியமும் மனிதனை உயர்வினை நோக்கி அழைத்துச் செல்வதோடு அவற்றை இலக்கியங்கள் அறிவிக்கின்றன. 4. இலக்கியங்கள் வாயிலாக பண்டைய தமிழர்களின் அறிவியல் திறன், நிர்வாகத்திறன், ஆட்சித் திறன் மற்றும் தொழில் சார்ந்த மனிதன் வாழத் தேவையான கண்டுபிடிப்புகளையும் அறிய முடிகின்றது. 5. இலக்கியங்களை படிப்பதனால் நல்லற ஒழுக்கத்தைப் பின்பற்றுதல், சமூகத்தில் மக்களோடு மக்களாக பின்னிப்பிணைந்து இருத்தல், சமூக விழுமியங்களை கற்றுக் கொள்ளுதல் ஆகியவை இலக்கியங்கள் வெளிப்படுத்துகின்றன.
2.	CLE2G	Hindi II	<ol style="list-style-type: none"> 1. शब्द बाण्डारका ज्ञान 2. नई शब्द का ज्ञान 3. कहानी लेखन का आशा
3.	CLK2T	French II	<ol style="list-style-type: none"> 1. To communicate in daily life orally and in the written form. 2. To comprehend and write small texts. 3. To understand Francophony and its cultures. 4. To comprehend and express small descriptive texts/dialogues. 5. To acquire the basic concepts of grammar. 6. To be acquainted with Francophone countries and cultures.
4.	LZ12A	English II	<ol style="list-style-type: none"> 1. Students will have learnt LSRW skills thoroughly. 2. Students will have learnt to communicative effectively.

			<ol style="list-style-type: none"> 3. Students will have fluency in LSRW skills. 4. Students will have ability to write competitive exam. 5. Students will have Learnt to write simple sentences without committing error of spelling or grammar.
5	CZ22A	Advanced Financial Accounting	<ol style="list-style-type: none"> 1. To understand the accounting procedure for different kinds of business like – branch, Department and Royalty Accounts. 2. To understand the Accounting Procedure for dissolution of partnership under different methods. 3. To understand the treatment of partnership accounting. 4. Use the principles of Garner Vs Murray in cases of Insolvency of Partners. 5. Explain the knowledge of accounting principles in Partnership with respect to Admission, Retirement and Death of a partner.
6	CZ22B	Principles of Management	<ol style="list-style-type: none"> 1. To develop knowledge about evolution of management thoughts. 2. To better understanding of planning and decision making. 3. To give an idea about organisation structure and different types of organization. 4. Outline the concepts of Organising with respect to Authority relationships, Delegation and Decentralisation. 5. To provide idea about motivation, importance of communication and Principles of coordination.
7	CZ32A	Indian Economy	<ol style="list-style-type: none"> 1. Explain the nature of Indian economy and Different economic systems. 2. Know about the poverty and unemployment problems in India and its measures to eradicate it. 3. Explain the economic policies and infrastructure development in India. 4. Take part in the Economic Reforms in India by becoming a part of the nation. 5. Know how the banks are creating credit and how the Reserve Bank of India is controlling the credit created by Banks.
8	PZ1CB	PROFESSIONAL ENGLISH – II	<ol style="list-style-type: none"> 1. Learnt LSRW skills thoroughly. 2. Learnt to communicative effectively. 3. Fluency in LSRW skills. 4. Ability to write competitive exam. 5. Learnt to write simple sentences without committing error of spelling or grammar

SEMESTER - III

S.NO	SUB.CODE	SUBJECT	LEARNING OUTCOME
1.	CZ23A	Corporate Accounting	<ol style="list-style-type: none"> 1. To familiarize students with the accounting treatment for issue shares and debenture to run 2. Enabling the students to understand the features of Shares and Debentures. 3. Develop an understanding about redemption of Shares and Debenture and its types. 4. To enable students to prepare the financial statements of Joint Stock Companies. 5. To understand the procedure for valuing the goodwill and shares of Companies to acquire a business.
2.	CZ23C	Business Laws	<ol style="list-style-type: none"> 1. To understand the concepts of business law 2. To understand the procedure of application of the business law in various aspects. 3. To assist the students to learn the elements of general contract. 4. 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. 5. To enable the students to learn and understand the special contracts.
3.	CZZ3C	Banking Theory Law and Practice	<ol style="list-style-type: none"> 1. Analyze simple fact situations 2. Apply basic banking concepts to simple fact situations. 3. Apply an understanding of the different ways to use the bank properly.
4	CZ23D	Marketing	<ol style="list-style-type: none"> 1. Explain how marketing is changing in a connected world. 2. To understand the nature of the marketing function and the importance of a marketing orientation within the modern organization. 3. To manage the marketing function as a practical entity based on relevant and appropriate management theory.
5	CZ33A	Business Statistics	<ol style="list-style-type: none"> 1. To provide a strong foundation in the Principles of statistics. 2. To emphasis only applications no proof required.

			<ol style="list-style-type: none"> 3. To introduce basic concepts of Statistics. 4. To provide Statistical techniques for business data analysis. 5. Apply quantitative and qualitative methods for data Collection, analysis and interpretation for business related research problem
6	TSSEC	SOFT SKILLS – III	<ol style="list-style-type: none"> 1. To improve LSRW skills significantly 2. The ability to present well in business contexts. 3. The ability to converse effectively in group communications 4. The potential to attend interviews successfully. 5. The skill to deliver speeches effectively in public contexts

SEMESTER – IV

S.NO	SUB.CODE	SUBJECT	LEARNING OUTCOME
1.		Advanced Corporate Accounting	<ol style="list-style-type: none"> 1. To gain accounting knowledge in advanced corporate accounting. 2. To prepare the students to take professional examinations viz., CA, ICWA, ACS. 3. Keep them aware about accounts of insurance companies. 4. Enable the students to gain an idea of liquidation of companies. 5. To introduce and develop knowledge of holding companies accounts.
2.		Company Law	<ol style="list-style-type: none"> 1. Explain nature and kinds of companies and procedure for formation of companies. 2. Gain knowledge on the Memorandum of Association, Articles of Association and Prospectus and the doctrines of Ultra Vires, Constructive Notice and Indoor Management. 3. Learn different ways of obtaining membership in a company and its termination and the procedure for transfer and transmission of shares. 4. 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) 5. Outline the concept of LLP and discuss the Rights and Liabilities and the conversion of Firms, Private Companies and Unlisted Public companies.
3.		Financial Services	<ol style="list-style-type: none"> 1. Outline the roles and functions of Indian financial market. 2. Analyse the money market and its instruments.

			<ol style="list-style-type: none"> 3. Evaluate the stock exchange operation and trading system. 4. Assess the working of mutual fund and venture capital by applying the theoretical concepts in real world situation. 5. Compare the various modes of lending finance and role of merchant bankers.
4.		Indirect Taxation	<ol style="list-style-type: none"> 1. Outline the basic concepts of taxation. 2. Assess the framework of time, place of supply, reverse charge mechanism & related provisions. 3. Acquire the knowledge on the basis of assessment & returns to be filed. 4. Acquire knowledge on the basis of levy & provision relating to the supply of IGST & SGST. 5. Gain knowledge on Customs Act & related provisions.
5		Elements of Operational Research	<ol style="list-style-type: none"> 1. Understanding the concept of Operations research. 2. Understand the various techniques of solving problems. 3. Solving linear programming problems.
6.	TSSSED	SOFT SKILLS – IV	<ol style="list-style-type: none"> 1. The ability to read English with understanding 2. The skills to speak intelligently and write correctly 3. The ability to write description of people, places and things 4. The potential to discuss effectively 5. The talents to manage any interview successfully

SEMESTER – V

S.NO	SUB.CODE	SUBJECT	LEARNING OUTCOME
1.	CPZ5A	Elements of Cost Accounting	<ol style="list-style-type: none"> 1. Outline the basic principles and concepts of cost accounting. 2. Prepare the statement of Cost and Provide insight into control of cost. 3. Prepare the statements relating to material purchase, issue and losses 4. Compute the Labour cost under various remuneration schemes 5. Analysis the different methods to compute overhead cost.

2.	CPZ5B	Practical Auditing	<ol style="list-style-type: none"> 1. Apply the concept of Audit, its principles and objectives. 2. Gain knowledge on the Importance of Internal Audit, Internal Check and Internal Control. 3. Apply the techniques of Vouching and Valuation of Assets and Liabilities in Auditing. 4. Acquire knowledge on the duties, rights and responsibilities of Auditor. 5. Prepare Audit report and gain knowledge on EDP auditing
3.	CPZ5C	Entrepreneurial Development	<ol style="list-style-type: none"> 1. To encourage students to become entrepreneurs. 2. To enable the students to gain the schemes and area for entrepreneurship. 3. Motivate to utilize the facilities offered to become entrepreneurs. 4. Analyze the various functions of the financial and support institutions. 5. Assess and apply the various state and central government schemes.
4.	CPZ5D	Financial Management	<ol style="list-style-type: none"> 1. Apply conceptual understanding about the role and functions of the finance manager in the new millennium. 2. Identify various components in the firm's capital structure and use leverages to construct an optimum capital structure. 3. Evaluate feasible financial alternatives while making long term Investments. 4. Assess various dividend policies adopted by firms. 5. Formulate day to day working capital requirements of the firm using working capital techniques.
5.	CVZ5A	Income Tax law and Practice-I	<ol style="list-style-type: none"> 1. To impart knowledge on the basic principles of direct tax laws. 2. To equip students about the computation of income and taxation. 3. To introduce the students to the concepts of Income tax. 4. To give an insight into the different heads of income and the authorities under the Act. 5. Evaluate income from a business carried on or from the practice of a Profession.

SEMESTER – VI

S.NO	SUB.CODE	SUBJECT	LEARNING OUTCOME
1.	CPZ6A	Advanced Cost Accounting	<ol style="list-style-type: none"> 1. Apply the methods of job costing and contract costing in the respective industries. 2. Prepare process cost accounts in the processing industries and Determine in Operation Costing. 3. To make the students to understand the process of ascertaining, classification and controlling costs. 4. To enable the students to learn the various methods of cost elements. 5. To Construct the preparation of contract costing.
2.	CPZ6B	Management Accounting	<ol style="list-style-type: none"> 1. To enlighten the students thought and knowledge on management Accounting. 2. Helps to give proper idea on financial statement analysis in practical point of view. 3. To introduce the concept of fund flow and cash flow statement. 4. To provide knowledge about budget control keeping in mind the scope of the concept. 5. To develop the know-how and concept of marginal costing with practical problems
3.	CPZ6C	Business Environment	<ol style="list-style-type: none"> 1. To understand business environment 2. To understand its significance in business. 3. To enable the students to have an overview of Various Environmental Factors of Business Viz. Economic, Political, Legal, social and Global. 4. To enable the students to appreciate the importance of environment and its impact on business and society. 5. To utilise leadership styles in strategic implementation and ethics.
4.	CVZ6A	Income Tax Law & Practice II	<ol style="list-style-type: none"> 1. To equip students about the computation of income tax. 2. To impart knowledge on the basic principles of direct tax laws. 3. 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. 4. Assess taxable income & tax liability of an individual. 5. Demonstrate an understanding of set off & carry forward of losses and also identify the incomes exempt from tax.
5.	CVZ6B	Human Resource Management	<ol style="list-style-type: none"> 1. Identify the Environment in which HR activities are carried on.

			<ol style="list-style-type: none">2. Analyse about the various processes of HR planning and compensation structure.3. Select the various methods of recruitment and safety measures to be employed by the employees.4. Assess about employee welfare and grievance handling.5. Analyse on the latest trends in Human Recourses Management.
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