

# CAUSSANEL COLLEGE OF ARTS AND SCIENCE

(Affiliated to Alagappa University, Karaikudi)  
Accredited with 'A' Grade by NAAC  
Recognized by UGC under 2(f) & 12(B)  
Angelo Nagar, Muthupettai, RamanathapuramDist

Type of Graduation	Under Graduation
Programme Name	<b>B. Com</b>
Regulation (CBCS)	2017

## Outcome of the Programme

Upon completion of the B.Com, Graduates will be able to

- Utilise knowledge and skills grounding in various commercial and business aspects and its recent trends.
- Pursue professional courses like CA, CMA, CS and CFA.
- Adopt critical thinking and problem-solving skills effectively in the business world.
- Relate wide variety of specialization options, interactive learning experiences and strong commercial grounding with their business.
- Become an Entrepreneur and capable of making decisions in running their own business with professional excellence in a multicultural Environment.
- Exhibit numerical, language abilities and communicate ideas effectively in written and oral formats relating to business.
- Apply Knowledge in accounting, taxation, law and legislations related to commerce and business.
- Execute practical as well as managerial and leadership skills related with banking, insurance and other business with a national and international mindset.
- Transform themselves as assertive and effective Executives for business, Financial Analysts, Human Resource Managers, Marketing Managers, Tax Advisors, Business Analysts, and the like.

Specific Outcome of the Programme

Semester	Subject Code	Subject Title	Outcome	Specific Outcome
1	7BCO111	Vanigakadithangal	வணிகத்தில் உள்ள பல்வேறு பிரிவுகளை பற்றி விளக்குவதே இப்பாடத்தின் நோக்கமாகும்	<p>வணிக மேலாண்மையை பற்றி படிப்பதன் மூலம் மாணவர்கள் பின்வருவனவற்றை பற்றி தெரிந்துக்கொள்கின்றனர்</p> <ul style="list-style-type: none"> <li>➤ வணிகத்தை பற்றியும் , வணிகத்தின் நோக்கங்கள் , குணாதிசியங்கள் மற்றும் அதன் பரிணாம வளர்ச்சி பற்றி அறிந்து கொள்ளுதல்</li> <li>➤ வணிக அமைப்பின் பல்வேறு வடிவங்களான கூட்டு பங்கு நிருமங்கள் மற்றும் பன்னாட்டு நிருமங்கள் பற்றி தெரிந்து கொள்ளுதல்</li> <li>➤ உற்பத்தி மேலாண்மை பற்றியும் அதில் உள்ள உற்பத்தி சார் செயல்முறைகளையும் அறிந்து கொள்ளுதல்</li> <li>➤ நிதி மேலாண்மைபற்றியும் மேலும் ஒரு வணிகத்தில் நிதி திரட்டும் முறைகளையும் அறிந்து கொள்ளுதல்</li> <li>➤ பணியாளர்களை தேர்வு செய்யும் முறை பற்றியும் , அவர்களை மேலாண்மை செய்யும் நுட்பத்தை பற்றியும் அறிந்து கொள்ளுதல்</li> </ul>
1	7BCO1C1	Advanced Accountancy-I	To enable the students to acquire knowledge of the Financial Accounting Principles and Practices and familiarize them with the techniques of preparing various financial accounting statements.	<p>At the end of the course, students will be able to</p> <ul style="list-style-type: none"> <li>➤ Identify basic accounting concepts, prepare accounts under single entry system and reconcile cash and bank</li> </ul>

				<p>balances.</p> <ul style="list-style-type: none"> <li>➤ Interpret transactions on bill of exchange and apply different techniques of calculating average due date and interest under account current method.</li> <li>➤ Compare the methods of recording depreciation and calculate the amount of loss under insurance claim.</li> <li>➤ Determine the accounting treatment in the books of consignor and consignee and prepare accounts of joint venture.</li> <li>v. Integrate the accounting procedure for various non-profit organisations.</li> </ul>
1	7BCO1C2	Business Organisation	This subject focuses on learning about various forms of organizations in India, its features, laws and manners to manage all the facets of the organization for the	<p>At the end of the course, students will be able to</p> <ul style="list-style-type: none"> <li>➤ Sketch different forms of Organisation.</li> <li>➤ Formulate incorporation of companies.</li> <li>➤ Interpret the affairs of companies.</li> <li>➤ Compare various types of business combinations.</li> <li>➤ Discuss about Business Associations.</li> </ul>
1	7BSOA1	Fundamentals of Computer	This course equips the students to compete in the present world. It includes introduction to computers, the architecture-hardware and software, telecommunication networking and cyber laws.	<p>At the end of the course, students will be able to</p> <ul style="list-style-type: none"> <li>➤ Describe the growth of latest computer devices and technologies</li> <li>➤ Outline the computer languages, software and operating systems</li> <li>➤ Prepare documents, spreadsheet and presentations using office productivity tools</li> <li>➤ Integrate technical hardware and software including network, database and security components.</li> </ul>

				<ul style="list-style-type: none"> <li>➤ Evaluate Enterprise Resource Planning, Core banking System and Management Information System.</li> </ul>
2	7BCO211	AluvalagaMelanmai	<p>மேலாண்மைத் தத்துவங்களை படிப்பதன் மூலம் மாணவர்கள் மேலாண்மையின் பொருள்இ மேலாண்மையின் முக்கியத்துவமஇ பணிகள்இ கோட்பாடுகளஇ நிலைகள் மற்றும் மேலாண்மையின் இயல்பையும் சிறப்புத் தன்மைகளையும் அறிந்து கொள்ள முடியும்.</p>	<p>மேலாண்மைத் தத்துவங்களை படிப்பதன் மூலம் மாணவர்கள் கீழ்க்கண்டவற்றை தெரிந்து கொள்கின்றனர்.</p> <ul style="list-style-type: none"> <li>➤ மேலாண்மை பற்றியும் அதன் தன்மைகள் முக்கியத்துவம் பற்றியும் கற்றுக் கொள்கின்றனர். மேலும் மேலாண்மையில் உள்ள பணிகள் கோட்பாடுகள் பற்றியும் அறிந்து கொள்கின்றனர்.</li> <li>➤ திட்டமிடுதல் பற்றியும் அவற்றில் உள்ள வகைகளை பற்றியும் மேலும் அதன் நன்மை தீமைகளை பற்றியும் கற்றுக் கொள்கின்றனர். மேலும் திட்டமிடுதலின் முக்கிய கூறுகள் பற்றியும் அவற்றின் இயல்புகள் பற்றியும் அறிந்து கொள்கின்றனர்.</li> <li>➤ ஒழுங்கமைத்தல் பற்றியும் அதன் இயல்புகள் கோட்பாடுகள் நன்மைகள் மற்றும் அதில் உள்ள நன்மைகள் கோட்பாடுகள் மற்றும் படிநிலைகளை அறிந்து கொள்கின்றனர்.</li> <li>➤ இயக்குதல் மற்றும் கட்டுப்படுத்துதல் பற்றியும் மேலும் அதில் உள்ள முக்கிய கூறுகள் தத்துவங்கள் நடைமுறைகள் நன்மைகள் மற்றும் தீமைகளை அறிந்து கொள்கின்றனர்.</li> <li>➤ செயல் ஊக்குவித்தல் பற்றியும் மேலும் அதன் சிறப்பியல்புகள் பற்றியும் தெரிந்து கொள்கின்றனர். மேலும் தகவல் நடைமுறை பற்றியும் அதன் நன்மைகள் தீமைகளை பற்றியும்</li> </ul>

				தடைகளை அகற்றும் முயற்சிகளையும் அறிந்து கொள்கின்றனர்.
2	7BCO2C1	Advanced Accountancy – II	The goal of teaching this course to students is to apply critical thinking skills on various elements of accounting issues, analyze the information on the accounting	At the end of the course, students will be able to <ul style="list-style-type: none"> <li>➤ Compute the different methods of Depreciation</li> <li>➤ Gain the knowledge of consignment and Joint venture</li> <li>➤ Identify the error in single entry and rectification</li> <li>➤ Demonstrate the uses of self balancing and sectional balancing system</li> </ul>
2	7BCO2C2	Marketing	To familiarize the students with the basic concepts and principles of marketing to develop their conceptual and analytical skills to manage marketing operations in the recent business trends.	At the end of the course, students will be able to <ul style="list-style-type: none"> <li>➤ Define the importance of marketing and market segmentation.</li> <li>➤ Explain a new product development and the advantages of packaging.</li> <li>➤ Predict the price of a product. iv. Examine the need of sales promotional techniques.</li> <li>➤ Appraise the use of e-marketing and consumer protection.</li> </ul>
2	7BSOA2	Desktop Publishing	This course is framed to impart basic knowledge on software relating to business and commerce with the rudiments of MS Word, MS Excel, MS PowerPoint.	At the end of the course, students will be able to <ul style="list-style-type: none"> <li>➤ Identify desktop publishing terminology and concepts</li> <li>➤ Manipulate text and graphics to implement in desktop publishing</li> <li>➤ Appraise word processing features of MS Word</li> <li>➤ Apply the features of MS Excel to manipulate data</li> </ul>

				<ul style="list-style-type: none"> <li>➤ create presentations animations using MS Power point</li> </ul>
3	7BCO3C1	Principles of Insurance	To provide an insight into the basic principles of insurance, the types of general insurance and the different Life Insurance Plans.	<p>At the end of the course, students will be able to</p> <ul style="list-style-type: none"> <li>➤ State the nature and the principles of insurance.</li> <li>➤ Describe the available life insurance policies and its benefits.</li> <li>➤ Infer the procedures for making claims against marine insurance policy.</li> <li>➤ Examine the nature of fire insurance and reinsurance.</li> <li>➤ Interpret the importance of burglary, motor and personal accident insurance</li> </ul>
3	7BCO3C2	Banking Theory	To acquire specialized knowledge on the banking system in India and the laws and practices relating to the Banking sector.	<p>At the end of the course, students will be able to</p> <ul style="list-style-type: none"> <li>➤ Identify the relationship between banker and customer.</li> <li>➤ Paraphrase the banking system in India and the role of RBI in development of Indian Economy,</li> <li>➤ Predict the legal significance of pass book, different types of negotiable instruments and investment policies of bank.</li> <li>➤ Ascertain the implications of crossing, material alteration and endorsement v</li> <li>➤ Appraise the use of value added banking services.</li> </ul>
3	7BCO3C3	Business Statistics	The purpose of this course is to provide an introduction to both basic and advanced analytical tools for business disciplines.	<p>At the end of the course, students will be able to</p> <ul style="list-style-type: none"> <li>➤ Apply various statistical tools and</li> </ul>

			Beginning with simple statistical methods, the course builds to more robust analytical techniques such as multivariate linear regression. Emphasis is placed on theoretical understanding of concepts as well as the application of key methodologies used by industry. This course also aims to promote a critical perspective on the use of statistical and econometric information.	<p>techniques in business data processing. Compute the relationship between the different parameters</p> <ul style="list-style-type: none"> <li>➤ Demonstrate basic concepts of probability and theorems.</li> <li>➤ Execute parametric and non-parametric tests of significance.</li> <li>➤ Apply the concept of mathematical models and Linear Programming for decision making.</li> </ul>
3	7BCO3C4	Advanced Accountancy-III	Enable the students to have better understanding of the accounting procedures adopted in Partnership firm.	<p>At the end of the course, students will be able to</p> <ul style="list-style-type: none"> <li>➤ Appraise the method of maintaining partners' capital account and observe the proper accounting treatments during admission.</li> <li>➤ Assess various accounts prepared during retirement and death.</li> <li>➤ Evaluate the concept of Dissolution of Partner and Partnership Firm.</li> </ul>
3	7BBAA3	Advertising & Sales Promotion	This course aims to familiarize the students with the basic principles of advertising and salesmanship and also focuses the importance of media.	<p>At the end of the course, students will be able to</p> <ul style="list-style-type: none"> <li>➤ Differentiate Advertising and Salesmanship.</li> <li>➤ Identify the importance and advantages of Advertising.</li> <li>➤ Classify the different types of Advertising and evaluate reasons for failure of Advertisement.</li> <li>➤ Describe the qualities of Sales Personality and demonstrate the theories of Personal Selling.</li> </ul>

				<ul style="list-style-type: none"> <li>➤ Outline the structure of Sales Organisation.</li> </ul>
4	7BCO4C1	Principles of Management	To familiarize the basic concepts of management and the different types of issues faced by the managers in today's business firms.	<p>At the end of the course, students will be able to</p> <ul style="list-style-type: none"> <li>➤ Interpret the basic concepts of management and its functions.</li> <li>➤ Predict the types of organising, source of recruitment and selection procedures.</li> <li>➤ Explain the importance of motivation and communication.</li> <li>➤ Examine their leadership qualities and co-ordinating skills.</li> <li>➤ Prepare reports and budgets.</li> </ul>
4	7BCO4C2	Banking Law & Practices	To acquaint the students with the theoretical and legal concepts of banking services operations, innovations and recent developments of various banking systems in	<p>At the end of the course, students will be able to</p> <ul style="list-style-type: none"> <li>➤ To compare the role of the customer and the banker.</li> <li>➤ To classify the different types of banks.</li> <li>➤ To acquaint oneself with the concept of passbook and deposits.</li> <li>➤ To recall the different types of cheques and the precautions associated with handling cheques</li> <li>➤ To discover the need and limitations of E-banking</li> </ul>
4	7BCO4C3	Business Mathematics	This course is to introduce various concepts of mathematics required for commerce and it deals with differentiation, integration, matrices, transportation and assignment problem.	<p>At the end of the course, students will be able to</p> <ul style="list-style-type: none"> <li>➤ Realize the concept of derivatives of a functions and determine the maxima and minima of a function.</li> <li>➤ Describe the concept of integration and</li> </ul>



				<p>distinguish/ solve definite and indefinite integrals and applying these concepts in real life situations.</p> <ul style="list-style-type: none"> <li>➤ Identify and apply matrix operations to solve simultaneous equations.</li> <li>➤ Compute the optimum solutions of Transportation and Assignment problems.</li> <li>➤ Assess the best strategy in game theory using dominance rule and graphical method for both pure and mixed strategies.</li> </ul>
4	7BCO4C4	Advanced Accountancy – IV	Enable the students to have better understanding of the accounting procedures adopted in case of Branch accounts, Hire Purchase system, Royalty accounts.	<p>At the end of the course, students will be able to</p> <ul style="list-style-type: none"> <li>➤ Define the concept of Branch Account and the scope of Departmental Accounting.</li> <li>➤ Compare the Merits and Demerits of Hire Purchase and Royalty</li> </ul>
4	7BBAA4	Customer Relationship Management	This course aims to equip the students the importance of customer relationship management in running a successful business.	<p>At the end of the course, students will be able to</p> <ul style="list-style-type: none"> <li>➤ Identify the concept of relationship marketing and its significance in the contemporary scenario.</li> <li>➤ Classify the stages of customer life cycle.</li> <li>➤ Analyse the elements of CRM process.</li> <li>➤ Develop various CRM models in service industries.</li> <li>➤ Compile a database system for CRM solutions.</li> </ul>
5	7BCO5C1	Corporate Accounting	The objective of this course is to give a comprehensive understanding of all aspects	<p>At the end of the course, students will be able to</p> <ul style="list-style-type: none"> <li>➤ Interpret accounting knowledge on the</li> </ul>

			relating to corporate accounting and to lay a theoretical foundation for the preparation and presentation of financial statements and to equip the students with the working knowledge of accounting practices in order in order to prepare for CA, CMA, and ACS.	<p>issue and redemption of shares and debentures.</p> <ul style="list-style-type: none"> <li>➤ Ascertain the profits prior to incorporation, underwriting of shares and Rights issue.</li> <li>➤ Compile the items of final accounts of a company.</li> <li>➤ Evaluate the account for amalgamation, absorption, internal and external reconstruction.</li> </ul>
5	BCO5C2	Costing	This course aims to impart knowledge on cost computation. It explains the cost classification, especially with reference to “Elements of cost”, brings out the clear distinction between cost unit and cost centre, and considers inventory control, labour cost control and overhead control.	<p>At the end of the course, the students will be able to</p> <ul style="list-style-type: none"> <li>➤ Explain the fundamentals of cost accounting system and cost statement.</li> <li>➤ Examine the material management, material level calculation and stores ledger preparation.</li> <li>➤ Ascertain various systems of wage payment.</li> <li>➤ Analyse the steps involved in allocation, apportionment and reapportionment of overheads.</li> <li>➤ Prepare the cost statements.</li> </ul>
5	BCO5C3	Commercial Law	This paper aims at providing a bird’s eye view on various business laws which will facilitate the students in having an understanding of theoretical knowledge of laws governing business.	<p>At the end of the course, students will be able to</p> <ul style="list-style-type: none"> <li>➤ Interpret the concepts of business law.</li> <li>➤ Determine the basics of performance of contract.</li> <li>➤ Examine the basic frame work of the law relating to Indemnity, Guarantee and Surety.</li> <li>➤ Predict recent amendments, rules, and regulations related to settling industrial</li> </ul>

				<p>disputes with relevant case law.</p> <ul style="list-style-type: none"> <li>➤ Apply the Information Technology Act and Right to Information Act in business.</li> </ul>
5	7BCOE1A	Elective - Income Tax – I	The objective of this course is to impart knowledge on Income Tax Law and Practices in India	<p>At the end of the course, the students will be able to</p> <ul style="list-style-type: none"> <li>➤ Gain the knowledge about provisions of Income Tax Act, 1961</li> <li>➤ Determine the Taxable Income from salary</li> <li>➤ Ascertain the Income from House Property</li> <li>➤ Explain the concept of Profits and Gains from Business, Profession and its computations</li> <li>➤ Compute the Income from Capital Gain and Other Sources.</li> </ul>
6	7BCO6C1	Special Accounts	The objective of this course is to gain accounting knowledge in the various sectors like Insurance, Banking, Railways and Electricity. This is a one semester course deals with the preparation of final accounts of Insurance companies and banking companies double accounting system. Farm accounting, Hotel accounting. Few of the many Accounting standards in India are also dealt with.	<p>At the end of the course, students will be able to</p> <ul style="list-style-type: none"> <li>➤ Predict an idea of Insolvency of Sole Trader and Firm with accounting procedures.</li> <li>➤ Develop knowledge to prepare accounts of banking and insurance companies.</li> <li>➤ Appraise the knowledge of preparing consolidated balance sheet after adjusting common transaction between the holding and subsidiary companies.</li> <li>➤ Examine the accounting practices followed in Public Utility Concerns</li> <li>➤ Prepare Final accounts of Farms and Hotels and get enlightened with the various accounting standards.</li> </ul>

6	7BCO6C2	Management Accounting	To enable the students to acquire knowledge of the Management Accounting Principles and Practices and familiarize them with the techniques of taking various financial decisions.	<p>At the end of the course, students will be able to</p> <ul style="list-style-type: none"> <li>➤ Identify basics of management accounting and the statements Prepared.</li> <li>➤ Interpret the results of the accounting statements with the help of management accounting tools.</li> <li>➤ Recognize the right meaning of fund and know the importance of funds in a business.</li> <li>➤ Calculate the amount of working capital needed in a company in accordance with the nature of business.</li> <li>➤ Determine the optimum capital structure that a company should have.</li> </ul>
6	7BCO6C3	Industrial Law	The objective of this course is to help the students to understand the basic laws related with company and to impart the knowledge of various provisions of the Companies Act.	<p>At the end of the course, students will be able to</p> <ul style="list-style-type: none"> <li>➤ Apply the principles of corporate law in a rigorous and principled manner in a company.</li> <li>➤ Understand the use of the memorandum of association and article of association in a Company</li> <li>➤ Prepare the prospectus of a company as per the legal requirements.</li> <li>➤ Identify the appropriate modes of acquisition and terminations of membership in a company.</li> <li>➤ Understand the general objects, purposes and conduct of meetings in a company.</li> </ul>
6	7BCOE2A	Income Tax –II	The objective of this course is to equip students to gain knowledge about the Deductions, Provisions, Tax Planning, E-	<p>At the end of the course, the students will be able to</p> <ul style="list-style-type: none"> <li>➤ Discuss the various Procedures of</li> </ul>

			Filing and Assessment Procedures of Income tax.	<p>Assessment of Income</p> <ul style="list-style-type: none"> <li>➤ Understand the Deductions under Section 80 C to 80 U</li> <li>➤ Compute the Total Income and Tax Liability of Individual</li> <li>➤ Analyze the Assessment Procedures of Partnership Firms and Associations of Persons</li> <li>➤ Ascertain the Total Income and Tax Liability of Joint Stock Companies</li> </ul>
6	7BCOE3B	Entrepreneurship Development	This course aims to develop and strengthen entrepreneurial quality of students and to impart basic entrepreneurial skills to run a business efficiently and effectively.	<p>At the end of the Course, the students will be able to</p> <ul style="list-style-type: none"> <li>➤ Understand the qualities and the role of Entrepreneurs.</li> <li>➤ Discuss the role of government in Entrepreneurial Development</li> <li>➤ Describe the Institutional support available for Entrepreneurial Development</li> <li>➤ Explain about the Incentives and Subsidies available for Entrepreneurs</li> <li>➤ Identify the project and prepare a project report</li> </ul>