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.COM WITH CA**
Regulation (CBCS)	2017

Outcome of the Programme

✓ This program could provide Industries, Banking Sectors, Insurance Companies, Financing companies, Transport Agencies, Warehousing etc., well trained professionals to meet the requirements.

✓ After completing graduation, students can get skills regarding various aspects like Marketing Manager, Selling Manager, over all Administration abilities of the Company.

✓ Capability of the students to make decisions at personal & professional level will increase after completion of this course.

- ✓ Students can independently start up their own Business.

- ✓ Students can get thorough knowledge of finance and commerce.

- ✓ The knowledge of different specializations in Accounting, costing, banking and finance with the practical exposure helps the students to stand in organization.

- ✓ Students can independently start up their own Business. Students **can get thorough knowledge of finance and commerce** and finance with the practical exposure helps the students to stand in organization in the field of finance and commerce.

- ✓ After completing three years for Bachelors in Commerce (B.Com) CA program, students would gain a thorough grounding in the fundamentals of Commerce and Finance.

- ✓ The commerce and finance focused curriculum offers a number of specializations and practical exposures which would equip the student to face the modern-day challenges in commerce and business.

- ✓ Behavioural awareness for legal and social readabilities in commerce domain

- ✓ Capability to explore cross curricular talent individually and as a team

- ✓ Students knowledge enrich in creation, selection and application of modern business world and capability to interface successfully

- ✓ Develop critical thinking skills in students

Specific outcome of the Programme

- ❖ The students can get the knowledge, skills and attitudes during the end of the B.com degree course.

  By goodness of the preparation they can turn into a Manager, Accountant , Management Accountant, cost

  Accountant, Bank Manager, Auditor,

- ❖ Company Secretary, Teacher, Professor, Stock Agents, Government employments and so on.,

- ❖ Students will prove themselves in different professional exams like C.A. ,

- ❖ C S, CMA, MPSC, UPSC. As well as other coerces.

- ❖ The students will acquire the knowledge, skill in different areas of communication, decision making, innovations and problem solving in day to day business activities.

- ❖ Understand the application of business Knowledge in both theoretical and practical aspects

- ❖ Develop proficiency in the management of an organisation

❖ Students will gain thorough systematic and subject skills within various disciplines of finance, auditing and taxation, accounting, management, communication, computer.

❖ Students can also get the practical skills to work as accountant, audit assistant, tax consultant, and computer operator. As well as other financial supporting services.

❖ Students will learn relevant Advanced accounting career skills, applying both quantitative and qualitative knowledge to their future careers in business.

❖ Students will be able to do their higher education and can make research in the field of finance and commerce.

❖ Apply problem-solving skills and the knowledge of computer science to solve real world problems.

❖ Follow the ethics pertaining to business transactions

❖ Understand the basic concepts involved in computing.

❖ Collaborate with team members in developing projects.

Semester	Subject Code	Subject Title	Outcome	Specific Outcome
I	7BCC111	Vaniga kadithagal	வணிக கடிதத்தில் தனிப்பட்ட பாணி கடிதம் எழுதிய நபரின் தனிப்பட்ட குணங்களை வலியுறுத்துகிறது முறையான பாணியைப் பயன்படுத்தும் போது, உண்மைகள் கூறப்பட்டு அவற்றின் அடிப்படையில் பொருத்தமான முடிவுகள் எடுக்கப்படுகின்றன. தனிப்பட்ட பாணி கடிதத்தின் ஆசிரியருக்கும் முகவரிக்கும் இடையில் சமமான சொற்களில் தொடர்பு கொள்வதை உள்ளடக்கியது	சுருக்கம் துல்லியம் வாதம் மற்றும் நிலைத்தன்மை தகவல்தொடர்பு மதிப்பீடு மற்றும் உணர்ச்சி நடுநிலை தரப்படுத்தல்.
I	7BCC1C1	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 statements.	i. Identify basic accounting concepts, prepare accounts under single entry system and reconcile cash and bank balances. ii. Interpret transactions on bill of exchange and apply different techniques of calculating average due date and interest under

				account current method.
				iii. Compare the methods of recording depreciation and calculate the amount of loss under insurance claim.
				iv. Determine the accounting treatment in the books of consignor and consignee and prepare accounts of joint venture.
				v. Integrate the accounting procedure for various non-profit organizations.
I	7BCC1C2	RDBMS	✓ To learn about the history and future direction of the SQL standard ✓ To get an overall appreciation of a modern RDBMS and the nature of SQL ✓ Familiarization with the course environment and data to be used ✓ To understand and use data definition language to write	• Software Development and Research Ability: • Ability to understandthe structure and development methodologies of software systems. • Possess professional skills and knowledge of software design process.

			query for a database	
I	7BBAA1	Entrepreneurship	✓ Graduates will demonstrate the ability to communicate effectively both orally and in writing. ✓ Graduates will demonstrate knowledge of the legal and ethical environment impacting business organizations and exhibit an understanding and appreciation of the ethical implications of decisions. ✓ Graduates will demonstrate an understanding of and appreciation for the importance of the impact of globalization and diversity in modern organizations	• Students master oral and visual presentation skills and establish a foundation of confidence in the skills necessary to cause others to act. • Students are able to create presentations and business plans that articulate and apply financial, operational, organizational, market, and sales knowledge to identify paths to value creation through 1) company formation (for-profit); 2) social innovation (nonprofit); or 3) intellectual property licensing.
1	7BSOA1	Fundamentals Of Computer	▪ Awareness of Basic Computer ▪ Understand how logic circuits and Boolean algebra forms as the basics of digital	▪ Students can acquire the Knowledge of computer equipment, including both hardware and software.

			computer. ▪ Understand binary, hexadecimal and octal number systems and their arithmetic. ▪ Understand file management Experience working with email and recognize email netiquette.	▪ Identifying information needs to solve problems, recovering information and applying it to the resolution
II	7BCC211	OFFICE METHODS	அலுவலகத்தின் அமைப்புமுறைகள் மற்றும் செயல்பாடுகளை அறிந்து கொள்வதோடு உபகரணங்களை பயன்படுத்தி தகவல் தொடர்பு ஆவணங்களை தயாரித்தல்இ அவற்றை கோப்பிலிடுதல்இ கூட்டங்களை நடத்துதல் மற்றும் அறிக்கைகள் தயாரித்தலின் முறைகளை விளக்குவதே இப்பாடத்தின் நோக்கமாகும்.	i. அலுவலகத்தின் அமைப்பு முறைகள் மற்றும் செயல்பாடுகளை அறிந்து கொள்தல். ii. அலுவலகத்தில் பயன்படுத்தப படும் உபகரணங்கள் அல்லது இயந்திரங்களைப் பற்றி தெரிந்து கொள்வதோடு அவற்றை கையாளுதலை பற்றி தெரிந்து கொள்தல். iii. அலுவலக கடிதப் போக்குவரத்து மற்றும் கூட்டங்களை நடத்துதல் பற்றி அறிதல். iv. ஆவணங்களை தயாரித்தல் மற்றும் அவற்றைகோப்பிலிடுதல் முறைகளை அறிந்து கொள்தல். v. கூட்டங்களை நடத்துதல் மற்றும் அவற்றிற்கான

				அறிக்கைகளை தயாரித்தல்.
II	7BCC2C1	Advanced accountancy II	Enable the students to have better understanding of the accounting procedures adopted in case of Branch accounts, Hire Purchase system, Royalty accounts, Departmental accounting and Partnership firm.	i. Students can define the concept of Branch Account and the scope of Departmental Accounting. ii. Students can compare the Merits and Demerits of Hire Purchase and Royalty. iii. Students can Appraise the method of maintaining partners' capital account and observe the proper accounting treatments during admission. iv. Assess various accounts prepared during retirement and death. v. Evaluate the concept of Dissolution of Partner and Partnership firm
II	7BCC2C2	Network	❖ Describe how computer networks are organized with the concept of layered approach. ❖ **Describe how signals are used to transfer data between nodes**. Implement a simple LAN with hubs, bridges and switches. ❖ Describe how packets in the	❖ Understand design issues in network security and to understand security threats, security services and mechanism to counter ❖ Understand major internet applications and network management.

			Internet are delivered. ❖ Be equipped with the basic knowledge of data communication fundamentals ❖ Be able to calculate transmission, propagation and queuing delays	
ii	7BBAA2	BANKING THEORY Law & Practice	To acquire specialized knowledge on the banking system in India and the laws and practices relating to the Banking sector.	i. Paraphrase the banking system in India and the role of RBI in development of Indian Economy, ii. Predict the legal significance of pass book, different types of negotiable instruments and investment policies of bank. iii. Students can Ascertain the implications of crossing, material alteration and endorsement
II	7BSOA2	Desktop Publishing	Desktop publishing software include Adobe FrameMaker, Adobe PageMaker, Adobe InDesign, Corel Ventura, CorelDraw, Microsoft Publisher, PageStream, and QuarkXPress.	Desktop publishing software can generate layouts and produce typographic-quality text and images comparable to traditional typography and printing.
III	7BCC3C1	Tally	❖ To enhance skills on	At the end of the course, the

			preparing the accounting and financial statements in Tally ERP9.	students will be able to
			❖ It also equips the students with the working knowledge of accounting practices and its application in decision making by using Computer Accounting Software.	➢ Activating tally in company ➢ Accounts Info Master creation ➢ Preparation of Accounting Vouchers on Tally, Accounts with Inventory, Inventory Vouchers in Tally, Bank Reconciliation, ➢ Application of GST in Tally.
III	7BCC3C2	Programming in C	• To provide complete knowledge of C Language, should be able to develop logic which will help them to create program, application in C. • Also by learning the basic programming construct they can easily switch over to any other language in future.	▪ Students will apply the knowledge in Computer techniques to solve real world problems. ▪ Think of new approaches for solving problems in different domains. ▪ On successful completion of this subject the students have the programming ability in c language.
III	7BCC3C3	Business Statistics	(1)Understand basic statistical concepts such as statistical collection, statistical series, tabular and graphical	(1)Based on the acquired knowledge to interpret the meaning of the calculated statistical indicators.

			representation of data. (2)Calculate measures of central tendency, dispersion and asymmetry, correlation and regression analysis. (3)Choose a statistical method for solving practical problems.	(2)Highlight statistical relationships between variables in data sets.
III	7BCC3C4	Advanced Accountancy III	o To provide detailed insight in to specialized accounting and their application to complex business situations. o To gain comprehensive understanding of all aspects relating to partnership accounting. o To equip the students with the working knowledge of accounting practices in order in order to prepare for CA,CMA, and ACS.	i. Students will Ascertain the proper accounting treatments during admission, retirement and death of a partner. ii. Appraise the accounting procedure of amalgamation of firms. v. Evaluate the methods of dissolution of firms and settlement of accounts; Sale of partnership firms to company.
III	7BCSA3	Law for common man	1. Apply possessed knowledge of fundamental subjects to solve different problems with sound reasoning of law, management and humanities. 2. Study law from an extensive catalogue of optional subjects,	Apply their knowledge in the domain of psychology and computer applications and learn the applicability of the rules of english language. Students will be able to develop effective communication skills and examine

			covering the entire range of legal knowledge and analyze various research and legal problems by analytical reasoning or interpretation of law. 3. Understand the justice delivery system, law in action and law in books. 4. Apply student's analytical and research skills, equipping them with generic skills they will need in their future careers in different professions. 5. Exhibit professional ethics and good managerial behavior and observe the legal code of conduct. Students will specialize in drafting various documents containing agreements, terms and conditions, case material, etc.	the development of the Indian legal system and other core areas of law including environment and economics. To enable the students to get practical experience for presenting and arguing cases and preparing case briefs and observe the code of conduct in legal profession and follow business ethics
III	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.	At the end of the course, students will be able to ➢ Differentiate Advertising and Salesmanship. ➢ Identity the importance and advantages of Advertising. ➢ Classify the different types

				of Advertising and evaluate reasons for failure of Advertisement.
				➢ Describe the qualities of Sales Personality and demonstrate the theories of Personal Selling.
				➢ Outline the structure of Sales Organisation.
IV	7BCC4C1	E-COMMERCE and INTERNET	❖ To make the student familiar with the mechanism of conducting business transactions through electronic media, understand the methodology of online business dealings using e-commerce infrastructure. ❖ Describe various e-commerce models and e-marketing. ii. Examine various e-payment systems and e-procurement. ❖ Determine internet security, maintaining secure information, digital signatures and firewalls.	After completing this course, a student is expected to be able to explain various components of e-commerce, understand the dynamics of e-commerce, appreciate the Internet technology and its utility in commercial activities, and understand the methodology of online business dealings using e-commerce infrastructure

IV	7BCC4C2	C++	✓ To inculcate knowledge on Object-oriented programming concepts using C++ ✓ To appraise the strength of OOPs concepts in programs. ✓ To build data structure application using C++.	❖ Find the solution to a problem using object oriented programming concepts. ❖ To specialize in legacy application software ,system software or mobile applications
IV	7BCC4C3	Advanced Accountancy - IV	✓ To acquire the basic knowledge of the terms such as, single entry system, statement of affairs, departmental accounts; inter departmental transfer, branch accounting, stock and debtors system, depreciation, hire purchase and instalment purchase, down payment. ✓ To gain practical idea about partnership accounts, insurance claims and Royalty accounts.	❖ After graduating students can handle the basic about partnership accounts in banking and financing industry. ❖ Students can be familiar with insurance claim accounts and Royalty accounts.
IV	7BCC4C4	Business Mathematics	To demonstrate an understanding of basic marketing Mathematics	Students can apply the principles of simple interest to solve

			by solving relevant problems, including trade discounts, cash discounting, mark up and markdown calculations.	relevant problems in financial applications such as simple interest based loans.
IV	7BCSA4	Human Rights	1. To demonstrate a good understand of the precisions under the constitution of India dealing with Human rights 2. To demonstrate a good understand of the practical applications of human rights law to specific human rights problems in India	1. The programme provides the students with the capacity identify issues and problems relating to the realisation of human rights. 2. The strengthens the ability to contribute to the resolution of human rights issues and problems and also develops investigate and analytical skills.
IV	7BBAA3	CRM	• To help to gather knowledge on banking and financial system in India • To provide knowledge about commercial banks and its products. • To aim to familiarize banking system in India. • To enable them to understand better customer relationship • To create awareness about modern banking services	• Students can be able to maintain and retain good relationship with people in the organization. • Students will make a decision towards taking a serious actions in such a way that the business runs

			like e-banking, m-banking and internet banking	
V	7BCC5C1	Corporate Accounting	To give a comprehensive understanding of all aspects 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.	• Students can interpret accounting knowledge on the issue and redemption of shares and debentures. • They can ascertain the profits prior to incorporation, underwriting of shares and Rights issue. • To compile the items of final accounts of a company. • To evaluate the account for amalgamation, absorption, internal and external reconstruction.
	7BCC5C2	INCOME TAX I	To provide knowledge on the basic concepts of income and taxability under Income tax Act, 1961 and to equip the students with the working knowledge of taxation practices in order in order to prepare for CA, CMA, and ACS.	i. Relate the knowledge about basic concepts, terminologies and residential status of an assessed and the provisions of Income Tax Act 1961. ii. Examine the provisions of Income from Salary and its computation. iii. Ascertain the exemptions and computation of Income from

				House Property.
				iv. Determine Profits and Gains from Business or Profession or vocation.
				v. Diagnose Income from capital gains and other sources and calculate Tax Deducted at Source.
V	7BCCE1B	Web Technologies	Get practical experience of web designing	Students can understand analyze and build interactive web application. Can Understand analyze and create XML Documents and XML schema
V	7BCCE2B	COST ACCOUNTING	This course deals with the techniques of cost computation. It explains the cost classification, especially with reference to "Elements of Cost", brings out the clear distinction between cost unit and cost center, and considers inventory control, labour cost control and overhead control. It envelops in it ambit the different methods of costing such as unit costing, contract costing etc	i. Explain the fundamentals of cost accounting system. ii. Prepare cost statement, calculate material levels and prepare stores ledger. iii. Examine various systems of wage payment. iv. Analyse the steps involved in allocation, apportionment and reapportionment of overheads. v. Integrate the principles of job order, batch and contract costing system.
VI	7BCC6C1	Java	✓ To inculcate knowledge on	• Design and develop

		Programming	Java Programming concepts ✓ To apply JAVA features to program design and implementation. ✓ To use the characteristics of an object-oriented programming language JAVA in a program. ✓ To develop simple real - time applications.	solutions by following standard software engineering principles and implement by using suitable programming languages and platforms • Develop system solutions involving both hardware and software modules
VI	7BCC6C2	INCOME TAX II	To provide with the procedures of computation of income and tax liability of various assesses and to equip the students with the working knowledge of taxation practice in order to prepare for CA, CMA, and ACS.	i. Describe the powers and duties of Income Tax Authorities. ii. Assess the provisions of Income Tax and computation of total income and tax liability of an Individual. iii. Appraise the provisions of Income Tax and compute the total income and tax liability of Hindu Undivided Family. iv. Evaluate the assessment procedures of Firms. v. Apply the assessment procedures of Companies and

				methods of filling Income Tax Returns.
VI	7BCC6C3	Special Accounts	Understand the accounting treatment in issue of shares at par premium and discount, issues of debenture, managerial remuneration, calculation of goodwill and shares and liquidator's statement of affairs. Gain confidence in preparation of company accounts in new format, various methods for calculating good will and shares, and preparation of liquidator's final statement accounting. Familiarize the analytical skills in corporate accounting,	Students will prove themselves in different professional exams like C.A. , C S, CMA, MPSC, UPSC. As well as other coerces
VI	7BCC6C4	Management Accounts	The objective of this course is to enhance skills on analyzing of financial statements and in decision making and to equip the students with the working knowledge of accounting practices in order in order to prepare for CA, CMA and ACS	i. Ascertain the nature of businesses and the importance of management accounting in their decision-making. ii. Examine fund flow and cash flow statements. iii. Appraise techniques in working capital management and marginal costing.

				iv. Analyse over capitalisation and under capitalisation. v. Integrate capital budgeting appraisal methods to accept or reject a project.

Semester	Subject Code	Subject Title	Outcome	Specific Outcome
I	7BCC1C1	Advanced Accountancy _I	(1)Acquire conceptual knowledge of basis of accounting. (2)Describe the role of accounting information and its limitations. (3)Identify and analyse the reasons for the difference between cash book and pass book balances. (4)Recognize circumstances providing for increased exposure to errors and fradus.	(1)Identify events that need to be recorded in the accounting records. (2)Equip with the knowledge of accounting process and preparation of final accounts of sole trader.
II	7BCC211	Office Method	Identify skills and competencies of an office Managers .	1. Develop process for office operations

			Describe different forms of organization	2. Identify components of office management roles and procedures and team dynamics
III				
IV	7BCC3C4	Business Mathematics	(1)Demonstrate an understanding of basic marketing Mathematics by solving relevant problems, including trade discounts,cash discounting, markup and markdown calculations.	(1)Apply the principles of simple interest to solve relevant problems in financial applications such as simple interest based loans.
V	7BCCE2B	Cost Accounting	(1)Cost Accounting helps Businesses accurately ascertain costs. (2)cost accounting enables management to accurately account for costs by factoring in both variable and fixed costs.	(1) Students learn about pricing,budgeting,and performance analysis to determine overall success bason on predetermined objectives. (2)It assists in the cost assessment of all facts of a business, including the cost of processes, products, projects and contracts.
VI	7BCC6C4	Management accounting	(1)Apply management accounting and its objectives in facilitating decision making. (2)Apply and analyse different types of activity based management tools through the	(1)Analyze cost volume profit techniques to determine optimal managerial decisions. (2)Calculate various accounting ratios,reports and relevant data. (3)prepare cash flow and fund

			preparation of estimates. (3)perform cost variance analysis and demonstrate the use of standard costs in flexible budgeting.	flow statements this helps in planning for intermediate and long term finances.
VI	7BCCE3A	Dot Net	Design and Implement Windows Applications using Windows Forms, Control Library, Advanced UI Programming & Data Binding concepts. Design and Implement database connectivity using ADO.NET in window based application	Students can create Web applications, windows application, console applications and slash library, MFL, ADO.