

MAR AUGUSTHINOSE COLLEGE RAMAPURAM

Department of Commerce

POs, PSOs and COs of Under Graduate B.Com. Model I Finance & Taxation Programme

PROGRAMME OUTCOMES (POs)

Upon completion of the B.Com Degree Programme, the Undergraduate will be able to

PO1	Critical and Logical Thinking	Apply logical reasoning and critical thinking acquired from the - classroom and laboratory courses in real-life situations
PO2	Effective Communication Skill	Develop effective communication skills through seminars, project presentations and classroom activity to utilize them in practical situations for meaningful interactions with people, organizations and government bodies.
PO3	Problem Solving Skill	Evaluate and solve problems in everyday life using the knowledge, logic, skills and attitudes acquired through informed learning.
PO4	Computational and Observational Skill	Adapt data-based approach to classify, relate and interpret data using computing technology-based tools so as to demonstrate working solutions and apply observational competence in real life situations.
PO5	Human Rights, Gender and Environment Consciousness	Develop a deep realization on Human Rights, Gender and Environmental issues from a global and regional perspective in order to make empathetic decisions and offer creative, constructive and sustainable solutions.

PROGRAMME SPECIFIC OUTCOMES (PSOs)

PSO1	Students will be able to demonstrate progressive learning of various tax issues and tax forms related to individuals
PSO2	Learners will be able to do higher education and advance research in the field of commerce and finance.
PSO3	Students will demonstrate progressive affective domain development of values, the role of accounting in society and business
PSO4	Students will learn relevant financial accounting career skills, applying both quantitative and qualitative knowledge to their future careers in business.
PSO5	Students will learn relevant managerial accounting career skills, applying both quantitative and qualitative knowledge to their future careers in business
PSO6	Learners will be able to prove proficiency with the ability to engage in competitive exams like CA, CS, ICWA and other courses

SEMESTER 1

Core Course -1: DIMENSIONS AND METHODOLOGY OF BUSINESS STUDIES

Instructional Hours: 54

Credit: 2

Objectives

- *To understand business and its role in society*
- *To have an understanding of Business ethics and CSR*
- *To comprehend the business environment and various dimensions*
- *To familiarise Technology integration in business*
- *To introduce the importance and fundamentals of business research*

Core Course -2: FINANCIAL ACCOUNTING– I

Instructional Hours: 90

Credit: 4

Objective: *To equip the students with the skill of preparing accounts and financial statements of various types of business units other than corporate undertakings*

CORPORATE REGULATIONS AND ADMINISTRATION

Instructional Hours: 72

Credit: 3

Objective: *To familiarise the students with the management and administration of joint stock companies in India as per Companies Act, 2013*

Complementary Course 1: BANKING AND INSURANCE

Instructional Hours: 72

Credit: 3

Objective: *To familiarize the students with the basic concepts and practice of banking and the principles of Insurance*

SEMESTER 2

Core Course -4 FINANCIAL ACCOUNTING – II

Instructional Hours: 90

Credit: 4

Objective: *To acquaint the students with the preparation of books of accounts of various types of business activities and application of important accounting standards*

Core Course -5 BUSINESS REGULATORY FRAMEWORK

Instructional Hours: 72

Credit: 3

Objective: The course is intended to familiarise the students with the legal framework influencing business decisions.

Core Course -6: BUSINESS MANAGEMENT

Instructional Hours: 54

Credit: 3

Objectives: To familiarise the students with concepts and principles of management.

Complementary Course -2 – PRINCIPLES OF BUSINESS DECISIONS

Instructional Hours: 72

Credit: 3

Objective: The course is intended to familiarise the students with the economic concepts and principles underlying business decision making

SEMESTER 3

Core Course -7 CORPORATE ACCOUNTS - I

Instructional Hours: 90

Credit: 4

Objective: To make the students familiarise with corporate accounting procedures and to understand the accounting for banking companies.

Core Course -8 QUANTITATIVE TECHNIQUES FOR BUSINESS - I

Instructional Hours: 90

Credit: 4

Objective: To make the students understand the role of statistics and quantitative techniques in business and familiarize them with basic tools applied

Core Course -9 FINANCIAL MARKETS AND OPERATIONS

Instructional Hours: 72

Credit: 3

Objective: The course is intended to familiarise the students with financial market operations in India

Core Course 10: MARKETING MANAGEMENT

Instructional Hours:54

Credit: 3

***Objective:** The objective of this course is to provide a sound understanding of the basic principles of marketing management and their applications in the business and industry.*

SEMESTER 4

Core Course 11: CORPORATE ACCOUNTS – II

Instructional Hours -108

Credit - 4

***Objective:** To equip the students with the preparation of financial statements of insurance companies and to understand the accounting procedure for reconstruction and liquidation of companies.*

Core Course 12: QUANTITATIVE TECHNIQUES FOR BUSINESS- II

Instructional Hours: 108

Credit : 4

***Objective:** The objective of this course is to familiarize the students with more advanced tools of data analysis and forecasting and also to have an understanding of the fundamentals of theory of probability*

ENTREPRENEURSHIP DEVELOPMENT AND PROJECT MANAGEMENT

Instructional Hours: 90

Credit: 4

Objectives:

- *To develop entrepreneurial spirit among students*
- *To empower students with sufficient knowledge to start up their venture with confidence*
- *To mould young minds to take up challenges and become employer than seeking employment and to make them aware of the opportunities and support for entrepreneurship in India*

SEMESTER 5

Core Course : COST ACCOUNTING- I

Instructional Hours: 108

Credit: 4

Objectives: To familiarise the students with cost concepts and to make the students learn the Fundamentals of cost accounting as a separate system of accounting.

Core Course 16: FINANCIAL MANAGEMENT

Instructional Hours: 90

Credit: 4

Objectives:

To familiarise the students with the functional areas and principles of financial management.

SEMESTER 6

Core Course 17: COST ACCOUNTING- II

Instructional Hours: 108

Credit: 4

Objectives: 1 To acquaint the students with different methods and techniques of costing. and to enable the students to identify the methods and techniques applicable for different types of industries.

Core Course 19: ADVERTISEMENT AND SALES MANAGEMENT

Instructional Hours: 72

Credit: 3

OBJECTIVE- *To make the students aware of the strategy, concept and methods of advertising and sales promotion.*

Core Course 19: AUDITING AND ASSURANCE

Instructional Hours – 90

Credits: 4

objectives:

- 1. To familiarize the students with the principles and procedure of auditing.*
- 2. To enable the students to understand the duties and responsibilities of auditors and to undertake the work of auditing.*

Core Course 20 : MANAGEMENT ACCOUNTING

Instructional Hours: 90

Credit: 4

***Objective:** To acquaint the students with management accounting techniques for the analysis and interpretation of financial statements and to study the basic framework of financial reporting.*

Optional – 1- GOODS AND SERVICES TAX

Instructional hours 90

Credit 4

***Course objective :** To give the students a general understanding of the GST law in the country with a practical perspective and employability to the students in the commercial tax practices.*

Optional Core – 2: FINANCIAL SERVICES

Instructional Hours: 90

Credit: 4

***Objectives:** 1. To provide the students with an overall idea of financial services available in the country and to create an understanding about recent trends in financial services sector.*

Optional Core-III: INCOME TAX- I

Instructional Hours-90

Credit-4

***Objective :**To familiarise the students with Income Tax Act 1961 and to enable the students to compute Income taxable under the first three heads of Income.*

Optional Core-IV: INCOME TAX -II

Instructional Hours-90

Credit-4

***Objective-** To have an understanding of determination of Total Income and tax payable and to get an overview regarding returns to be filed by an individual and also assessment procedure*

FUNDAMENTALS OF ACCOUNTING

Instructional Hours-72

Credit-3

***OBJECTIVE-** To familiarise the students with the basic accounting principles and practices in business*