



## ISLAMIAH WOMEN'S ARTS AND SCIENCE COLLEGE

Permanently Affiliated to Thiruvalluvar University  
Recognized by UGC under sections 2(f) and 12(B) of the UGC Act 1956  
Accredited with "B" Grade by NAAC  
Approved by the Government of Tamil Nadu  
Phone:04174-235266 Email: principaliwcc@gmail.com  
www.islamiahwomensartsandsciencecollege.com

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### DEPARTMENT OF COMMERCE (COMPUTER APPLICATION)

ACADEMIC YEAR 2023-2024

#### PROGRAMME OUTCOMES:

**PO1: Disciplinary knowledge:** Capable of demonstrating comprehensive knowledge and understanding of one or more disciplines that form a part of an undergraduate Programme of study.

**PO2: Communication Skills:** Ability to express thoughts and ideas effectively in writing and orally; Communicate with others using appropriate media; confidently share one's views and express herself/himself; demonstrate the ability to listen carefully, read and write analytically, and present complex information in a clear and concise manner to different groups.

**PO3: Critical thinking:** Capability to apply analytic thought to a body of knowledge; analyse and evaluate evidence, arguments, claims, beliefs on the basis of empirical evidence; identify relevant assumptions or implications; formulate coherent arguments; critically evaluate practices, policies and theories by following scientific approach to knowledge development.

**PO4: Problem solving: Capacity** to extrapolate from what one has learned and apply their competencies to solve different kinds of non- familiar problems, rather than replicate curriculum content knowledge; and apply one's learning to real life situations.

**PO5: Analytical reasoning:** Ability to evaluate the reliability and relevance of evidence; identify logical flaws and holes in the arguments of others; analyze and synthesize data from a variety of sources; draw valid conclusions and support them with evidence and examples, and addressing opposing viewpoints

**PO6: Research-related skills:** A sense of inquiry and capability for asking relevant/appropriate questions, problem arising, synthesising and articulating; Ability to recognise cause-and-effect relationships, define problems, formulate hypotheses, test hypotheses, analyse, interpret and draw conclusions from data, establish hypotheses, predict cause-and-effect relationships; ability to plan, execute and report the results of an experiment or investigation

**PO7: Cooperation/Team work:** Ability to work effectively and respectfully with diverse teams; facilitate cooperative or coordinated effort on the part of a group, and act together as a group or a team in the interests of a common cause and work efficiently as a member of a team

**PO8: Scientific reasoning:** Ability to analyse, interpret and draw conclusions from quantitative/qualitative data; and critically evaluate ideas, evidence and experiences from an open-minded and reasoned perspective.

**PO9: Reflective thinking:** Critical sensibility to lived experiences, with self awareness and reflexivity of both self and society.

**PO10 Information/digital literacy:** Capability to use ICT in a variety of learning situations, demonstrate ability to access, evaluate, and use a variety of relevant information sources; and use appropriate software for analysis of data.

**PO 11 Self-directed learning:** Ability to work independently, identify appropriate resources required for a project, and manage a project through to completion.

**PO 12 Multicultural competence:** Possess knowledge of the values and beliefs of multiple cultures and a global perspective; and capability to effectively engage in a multicultural society and interact respectfully with diverse groups.

**PO 13: Moral and ethical awareness/reasoning:** Ability to embrace moral/ethical values in conducting one's life, formulate a position/argument about an ethical issue from multiple perspectives, and use ethical practices in all work. Capable of demonstrating the ability to identify ethical issues related to one's work, avoid unethical behaviour such as fabrication, falsification or misrepresentation of data or committing plagiarism, not adhering to intellectual property rights; appreciating environmental and sustainability issues; and adopting objective, unbiased and truthful actions in all aspects of work.

**PO 14: Leadership readiness/qualities:** Capability for mapping out the tasks of a team or an organization, and setting direction, formulating an inspiring vision, building a team who can help achieve the vision, motivating and inspiring team members to engage with that vision, and using management skills to guide people to the right destination, in a smooth and efficient way.

**PO 15: Lifelong learning:** Ability to acquire knowledge and skills, including „learning how to learn“, that are necessary for participating in learning activities throughout life, through self-paced and self-directed learning aimed at personal development, meeting economic, social and cultural objectives, and adapting to changing trades and demands of work place through knowledge/skill development/reskilling.

## **PROGRAMME SPECIFIC OUTCOMES:**

### **PSO1 – Placement:**

To prepare the students who will demonstrate respectful engagement with others' ideas, behaviors, beliefs and apply diverse frames of reference to decisions and actions

### **PSO 2 - Entrepreneur:**

To create effective entrepreneurs by enhancing their critical thinking, problem solving, decision making and leadership skill that will facilitate startups and high potential organizations

### **PSO3 – Research and Development:**

Design and implement HR systems and practices grounded in research that comply with employment laws, leading the organization towards growth and development.

### **PSO4 – Contribution to Business World:**

To produce employable, ethical and innovative professionals to sustain in the dynamic business world.

### **PSO 5 – Contribution to the Society:**

To contribute to the development of the society by collaborating with stakeholders for mutual benefit.

**COURSE OUTCOMES:**

**SEMESTER -I**

**COURSE TITLE: FINANCIAL ACCOUNTING I**

**CREDIT:4**

- CO1: Remember the concept of rectification of errors and Bank reconciliation statements.
- CO2: Apply the knowledge in preparing detailed accounts of sole trading concerns
- CO3: Analyze the various methods of providing depreciation
- CO4: Evaluate the methods of calculation of profit
- CO5: Determine the royalty accounting treatment and claims from insurance Companies case of loss of stock.

**COURSE TITLE:PRINCIPLES OF MANAGEMENT**

**CREDIT: 4**

- CO1: Demonstrate the importance of principles of management.
- CO2: Paraphrase the importance of planning and decision making in an organization.
- CO3: Comprehend the concept of various authorizes and responsibilities of an organization.
- CO4: Enumerate the various methods of Performance appraisal
- CO5: Demonstrate the notion of directing, co-coordination and control in the management

**COURSE TITLE: PYTHON PROGRAMMING AND LAB**

**CREDIT: 3**

- CO1:** To understand the problem solving approaches
- CO2: To learn the basic programming constructs in Python
- CO3:** To practice various computing strategies for Python-based solutions to real world problems
- CO4: To use Python data structures - lists, tuples, dictionaries

**COURSE TITLE: SEC - BUSINESS ORGANISATION**

**CREDIT: 2**

- CO1: Different business types, evaluate business organization's importance, analyze ethical consideration in business.
- CO2: Compare forms of business organizations, assess public and private sector advantage and disadvantages.
- CO3: Analyze industry location factors, evaluate advantages of large – scale operations, assess industrial estates and district industries centers.
- CO4: Explain stock exchange functions and regulations, analyze business combinations causes, types, and effects.
- CO5: Discuss Trade Associations and chambers of commerce functions and objectives, evaluate their significance in promoting trade and commerce in India.

**COURSE TITLE: FUNDAMENTALS OF COMMERCE**

**CREDIT: 2**

**CO1:** To make the students familiar with the concepts of commerce and Industry

**CO2:** To encourage and motivate the students for the Accounting Education.

**CO3:** To Analyze the Various classification of Markets and Marketing.

**CO4:** To make the students aware towards the various commercial Laws.

**SEMESTER – II**

**COURSE TITLE: FINANCIAL ACCOUNTING II**

**CREDIT:4**

**CO1:** To evaluate the Hire purchase accounts and Instalment systems

**CO2:** To prepare Branch accounts and Departmental Accounts

**CO3:** To understand the accounting treatment for admission and retirement in Partnership

**CO4:** To know Settlement of accounts at the time of dissolution of a firm.

**CO5:** To elaborate the role of IFRS

**COURSE TITLE: BUSINESS LAW**

**CREDIT:4**

**CO1:** Explain the Objectives and significance of Mercantile law.

**CO2:** Understand the clauses and exceptions of Indian Contract Act.

**CO3:** Outline the contract of indemnity and guarantee

**CO4:** Familiar with the provision relating to Bailment and Pledge

**CO5:** Explain the various provisions of Sale of Goods Act 1930

**COURSE TITLE: Office Automation and Lab**

**CREDIT:3**

**CO1:** Understand the basics of computer systems and its components.

**CO2:** Understand and apply the basic concepts of a word processing package.

**CO3:** Understand and apply the basic concepts of electronic spreadsheet software.

**CO4:** Understand and apply the basic concepts of database management system.

**CO5:** Understand and create a presentation using PowerPoint tool.

**COURSE TITLE: INDUSTRIAL LAW**

**CREDIT:2**

**CO1:** Remember and recall the various concepts of Factories act 1948.

**CO2:** Demonstrate the Provisions and concepts of Industrial Disputes Act, 1947.

**CO3:** Analyse the various measures and policies in The Workmen's Compensation Act .

**CO4:** Examine the different aspects of ESI and EPF Act.

**CO5:** Critically evaluate the Case studies relating to Bonus Act.

**COURSE TITLE: ADVERTISING**

**CREDIT:2**

**CO1:** Define advertising, analyze its objectives, evaluate its scope and benefits, and identify media elements used in advertising.

**CO2:** Differentiate types of advertising agencies, assess criteria for selecting agencies, and demonstrate effective client-agency relationship management.

**CO3:** Analyze ethical and social issues in advertising, evaluate the impact of advertising on Indian values and culture.

**CO4:** Explain the communication process and analyze advertising's role in brand building and Managing brand crises.

**CO5:** Apply effective copywriting techniques, identify copy elements and types, utilize layout principles and execution styles, and conduct pre-testing and post-testing of advertisements.

**SEMESTER III**

**COURSE: CORPORATE ACCOUNTING I**

**CREDIT 5**

**CO1:** Understand the basic concepts relating to issue of shares and make accounting entries.

**CO2:** Make accounting entries for issue of debentures.

**CO3:** Understand the accounting procedures related to Profits Prior to Incorporation and acquisition

**CO4:** Prepare Company Final Accounts & Company Balance Sheet.

**CO5:** Be acquainted with accounting treatment for amalgamation, absorption and reconstruction of business

**COURSE: MANAGEMENT INFORMATION SYSTEM CREDIT: 4**

**CO1:** To understand the basic concepts of MIS and knowledge management.

**CO2:** To know the functions and different types of information system

**CO3:** Understand the different types system implementation

**CO4:** Study the processing of group responsibility

**CO5:** Acquire the knowledge about maintenance of MIS

**COURSE: MERCHANT BANKING**

**CREDIT:3**

**CO1:** To enable the students to understand Merchant banking and its services to corporate sector.

**CO2:** To familiarize the students with the concepts of Financial Management

**CO3:** Managing investment in primary market and secondary market

**CO4:** To acquaint the students in respect to the investment decisions related to Derivative market.

**CO5:** Establishing appropriate investment objectives, developing optimal portfolio strategies, estimating risk-return tradeoffs, evaluating investment performance and portfolio revision technique.

## **SEMESTER IV**

**COURSE: CORPORATE ACCOUNTING II** **CREDIT: 4**

- CO1:** Impart the knowledge of valuing shares and goodwill of the company.
- CO2:** Understand the accounting procedures for liquidation of companies.
- CO3:** Be acquainted with accounting procedures for banking and insurance companies.
- CO4:** Prepare consolidated financial statements of Holding company and its subsidiary companies.
- CO5:** Know the accounting procedures related to preparation of inflation accounts.

**COURSE: E-COMMERCE & ITS APPLICATIONS** **CREDIT: 5**

- CO1:** To understand the knowledge of E-Commerce
- CO2:** Able to Gaining knowledge on different e-business model
- CO3:** To Know the E-Filing systems.
- CO4:** To improve Knowledge on internet operation and creation of E-Mail id
- CO5:** Conceive an idea of legal framework on the website strategies and design

**COURSE: RDBMS** **CREDIT:4**

- CO1:** Improve the database architecture and its applications Sketch the ER diagram for real world applications Uses various ER diagram for a similar concepts from various sources.
- CO2:** Understand relational algebra and calculus Construct various queries in SQL and PL/SQL Compiles various queries in SQL, Relational Calculus and Algebra.
- CO3 :** Acquire the various normalization forms Apply the normalization concepts for a table of data Practices a table and implement the normalization concepts.
- CO4 :** Understand the storage and accessing of data.
- CO5:** Illustrate the query processing in database management. Define the concurrency control and deadlock concept

**COURSE: RDBMS LAB** **CREDIT: 3**

- CO1 :** Design and Implement a database schema for a given problem domain.
- CO2 :** Populate and Query a database using SQL DDL/DML Commands.
- CO3 :** Build well formed in String Date/Aggregate Functions.
- CO4 :** Design and Implement a database query using Joins, Sub-Queries and Set Operations.
- CO5 :** Program in SQL including Objects (Functions, Procedures, Triggers)

## **SEMESTER V**

### **COURSE: COST ACCOUNTING-I**

**CREDIT: 4**

**CO1:** Understand the Nature and Scope of Cost Accounting, and Computation of Cost Sheet and Tenders

**CO2:** learn the preparation of Material Purchase and Control.

**CO3:** Impart knowledge about Methods of pricing of Material Issues

**CO4:** Study about preparation of Labour Cost Control and calculate the wages and bonus of laborers.

**CO5:** Gain knowledge about Distribution of Overheads

### **COURSE: MANAGEMENT ACCOUNTING**

**CREDIT: 4**

**CO1:** To enlighten students on Financial Statement Analysis with the emphasis on the preparation of fund flow and cash flow statement.

**CO2:** Is to impart knowledge of financial statements and their analysis and interpretations.

**CO3:** To emphasize on application of theoretical knowledge and help managers in decision making.

**CO4:** Study about standard Costing techniques.

**CO5:** To gain knowledge on the preparation of Budget and Budgetary Control

### **COURSE: BUSINESS MANAGEMENT**

**CREDIT: 4**

**CO1:** Gain Knowledge pertaining to Fundamentals of management.

**CO2:** Gain effective Knowledge pertaining to develop planning

**CO3:** Understand organizing, authority and responsibility and departmentation

**CO4:** Acquire knowledge on span of supervision, motivation, leadership and communication

**CO5:** understand the techniques of control and coordination

### **COURSE: INTERNET AND ITS APPLICATIONS**

**CREDIT: 4**

**CO1:** Gain Knowledge pertaining to Fundamentals of web resources

**CO2:** gain effective Knowledge pertaining to internet explorer

**CO3:** Understand and creating E-Mail id.

**CO4:** Acquire knowledge on HTML headers and viruses

**CO5:** understand the recent trends in digital marketing.

### **COURSE: INCOME TAX LAW AND PRACTICE-I**

**CREDIT: 3**

**CO1:** To understand the basic level of Income tax Act.

**CO2:** Gain effective Knowledge on tax calculation of salaried people.

**CO3:** Gain knowledge on the tax calculation on house property income



- CO4:** Obtain knowledge on income tax of business/ professional income.  
**CO5:** To understand the administrative set up of income tax department and their powers

## **SEMESTER VI**

### **COURSE: COST ACCOUNTING-II**

**CREDIT: 4**

- CO1:** Understand the Computation of Job, Batch, Contract Costing  
**CO2:** To learn the preparation of Process Costing  
**CO3:** Impart knowledge about calculation of Operating Costing  
**CO4:** Study about preparation of Marginal Costing.  
**CO5:** To gain knowledge about Reconciliation of Cost and Financial Accounts.

### **COURSE: WEB TECHNOLOGY**

**CREDIT: 4**

- CO1:** understand the basics of HTML  
**CO2:** to learn how to create style sheet rules  
**CO3:** Impart knowledge about object in HTML  
**CO4:** study about HTML server control methods  
**CO5:** gain knowledge about cookies and working with dates..

### **COURSE: WEB TECHNOLOGY LAB**

**CREDIT: 4**

- CO1:** Develops the basic programming skills Web Technology.  
**CO2:** Create a simple page introducing yourself how old you are, what you do, what you like and dislike.  
**CO3:** Create a table, use a heading and at least one use of row span/col. span. Color a page and some text within the page  
**CO4:** To create a HTML documents.

**COURSE : INCOME TAX LAW AND PRACTICE-II**

**CREDIT: 3**

**CO1:** know the calculation of taxes for gain on capital asset.

**CO2:** To know the tax on other source and its calculation.

**CO3:** To know the adjustment of carry forward Income/Expenditure

**CO4:** Expertise in preparation of total income of individual/ firm etc.

**CO5:** Gain knowledge on filing of income tax returns.

**COURSE: INTERNET OF THINGS**

**CREDIT: 3**

**CO1:** Enable students to acquire knowledge on the fundamentals of IoT

**CO2:** Understand the concepts relating to M2M,IoT Architecture

**CO3:** Impart knowledge about IoT model and views

**CO4:** Develop practical knowledge about IoT protocols

**CO5:** Analyze applications of IoT in real time scenario



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### DEPARTMENT OF COMMERCE (COMPUTER APPLICATIONS)

#### POs, PSOs and COs

Regulation	Proof
2022-2023	<a href="#">Link</a>
2020-2021	<a href="#">Link</a>

**DEPARTMENT OF COMMERCE (COMPUTER APPLICATIONS)**

**Course: B.Com (CA)**

**PROGRAM SPECIFIC OUTCOMES (PSOs)**

PSO1: Understand Commercial Activities Covered by Advanced Technology like Computerized Accounting, E – Commerce, E – Banking, Mobile Banking, and E – Taxation.

PSO2: Obtain Knowledge of Various Provisions of Income Tax Act, & Their Application in Computation of Individuals & Firms Under Various Heads of Income.

PSO3: Students have a plethora of choices to pursue professional courses such as M.Com CA, M. Com, MBA, CMA, ICWA, M.Com CA etc.

PSO4: Students will be able to pursue their career in teaching and research

PSO5: Develop entrepreneurial qualities and skills require for self employment.

**COURSE OUTCOME:**

**SEMESTER I**

**COURSE: FINANCIAL ACCOUNTING-I**

**CREDIT: 4**

CO1: Understand the systems of Financial Accounting.

CO2: Prepare the basic accounting Principles.

CO3: Evaluate the methods of recording depreciation.

CO4: Prepare the Final Accounts, Profit & Loss Account and Balance sheet of a Company.

**COURSE: BUSINESS APPLICATIONS & ACCOUNTING SOFTWARE**

**CREDIT: 3**

CO1: Understand the basics of Computer.

CO2: Able to create a word document, worksheet and its formatting.

CO3: Design MS -PowerPoint presentation.

CO4: Able to prepare generate financial reports.

CO5: Create Company voucher and stock group in Tally ERP 9.

**COURSE: BUSINESS STATISTICS-I**

**CREDIT: 4**

CO1: Understand the basics of statistic tools in business.

CO2: Able to calculate various averages.

CO3: Able to compare measures of dispersion.

CO4: Compare various methods of computing Skewness.

CO5: Able to Understand SQC and different Control Charts.

**SEMESTER II**

**COURSE: FINANCIAL ACCOUNTING – II**

**CREDIT: 4**

CO1: Understand the knowledge of Branch Accounting.

CO2: Prepare the Departmental trading and Profit & Loss Account.

CO3: Able to calculate interest on Hire purchase.

CO4: Outline the fundamentals and reconstitution of Partnership Firm.

**COURSE: SOFTWARE & TALLY LAB**

**CREDIT: 3**

CO1: Understand the concepts of MS-Word.

CO2: Understand the concepts of MS-Excel.

CO3: Understand the concepts of MS-Power Point and Tally.

CO4: Able to create MS-Office Applications

**COURSE: BUSINESS STATISTICS – II**

**CREDIT: 6**

CO1: Understand basics of Business statistics.

CO2: Computation of correlation Coefficient and rank correlation.

CO3: Derive regression equation.

CO4: Able to calculate various index numbers.

CO5: Able to derive various averages in time series.

CO6: Understand different probability theorem.

CO7: Able to apply statistical tools in business decisions.

### **SEMESTER III**

**COURSE: CORPORATE ACCOUNTING – I**

**CREDIT: 4**

CO1: Understand different methods of valuation of shares.

CO2: Understand different methods of valuation of debentures.

CO3: Acquire the knowledge of acquisition of Business and accounting treatment.

CO4: Prepare the statement of Profit and Loss Account and Balance Sheet.

CO5: Able to know different methods of Purchase Consideration and prepare Amalgamation, Absorption and Internal& External reconstruction.

**COURSE: BUSINESS LAW**

**CREDIT: 4**

CO1: Describe origin of RBI in India.

CO2: Understand the traditional and modern function of the Commercial Banks.

CO3: Identify different methods of Bank Account.

CO4: Acquire the knowledge on Negotiable Instruments.

CO5: Describe about different method of lending and its policies.

**COURSE: MANAGEMENT INFORMATION SYSTEM    CREDIT: 3**

CO1: Understand the concepts of Management Information.

CO2: Able to understand the concepts of Information system and its types.

CO3: Understand the concepts of system analysis.

CO4: Understand the concepts of Development, Maintenance of MIS.

**COURSE: MOBILE COMPUTING**

**CREDIT: 4**

CO1: Acquire good knowledge of wireless communication.

CO2: Apply knowledge of GSM and GPRS extension in mobile computing.

CO3: Analyze mobile platforms and its applications.

CO4: Understand the concepts of E-Business, E- Commerce and M-Commerce.

**COURSE: ELEMENTS OF INSURANCE**

**CREDIT: 3**

CO1: Understand the concepts of Insurance.

CO2: Understand the different policies in Life Insurance.

CO3: Acquire the knowledge of Marine Insurance.

CO4: Understand the concepts of Fire Insurance.

**COURSE: BASIC TAMIL**

**CREDIT:2**

CO1: Understand basic of Tamil language.

CO2: Enable them to enhance their language skill.

CO3: Enable them to develop creative reading and writing.

CO4: Able to participate in dialogue without any difficulty.

**COURSE: BASIC MATHEMATICS**

**CREDIT: 2**

CO1: Understand the foundations of Mathematics.

CO2: Able to perform the basic computation in sets.

CO3: Develop and maintain problem solving skills.

**COURSE: LANGUAGE SKILL AND COMMUNICATION-I**

**CREDIT: 2**

CO1: Able to understand and apply knowledge of human communication and language.

CO2: Understand the importance of language in communication.

CO3: Analyze the correct usage of grammar in writing and speaking.

**SEMESTER IV**

**COURSE: CORPORATE ACCOUNTING – II**

**CREDIT: 4**

CO1: Evaluate different methods of valuation of Goodwill and Share.

CO2: Acquire knowledge of preparing liquidator's Final Statement and Affairs.

CO3: Prepare Bank and Insurance Company Accounts.

CO4: Describe Capital and Revenue Profit and Consolidate Balance sheet.

CO5: Understand the limitations of Historical Cost Accounting and evaluate the methods of CPP methods and CCA methods.



**COURSE: PRINCIPLES OF MARKETING**

**CREDIT: 4**

CO1: Understand and describe basics of Marketing.

CO2: Identify market segmentation and Consumer Behavior.

CO3: Acquire knowledge of marketing policy and life cycle of the product.

CO4: Evaluate and determine channel of distribution.

CO5: Identify recent marketing in the Global Scenario.

**COURSE: RELATIONAL DATABASE MANAGEMENT SYSTEM**

**CREDIT: 3**

CO1: Understand the concept of Database.

CO2: Analyze different data models available.

CO3: Compare and contrast what is SQL and PL/SQL.

CO4: Analyze and Understand data definition language, Data Manipulation languages.

**COURSE: RELATIONAL DATABASE MANAGEMENT SYSTEM LAB**

**CREDIT: 3**

CO1: Understand the concept of manipulation of Queries.

CO2: Develop program based on PL/SQL concepts like procedure, Trigger, Cursor and functions.

CO3: Create and design software using different DBMS Packages.

**COURSE: E-COMMERCE AND ITS APPLICATIONS**

**CREDIT: 6**

CO1: Understand the concepts of E-Commerce.

CO2: Acquire the major challenges of B2C and E-Commerce.

CO3: Understand the E-Hub and its Concepts.

CO4: Prepare e-mail Id and etiquettes.

CO5: Define the Web Browsing, Web sites and Web designs.

CO6: Determine the Internet and its operation.

CO7: Compare the difference between B2C and B2B

**COURSE: INDUSTRIAL ORGANIZATION**

**CREDIT: 3**

CO1: Understand the basic Industrial growth and current Scenario.

CO2: Describe different ownership of the firm.

CO3: Able to know about physical facilities, plant location and plant layout.

CO4: Evaluate the product design, production planning and control.

CO5: Understand different types of purchasing policy and inventory control.

**COURSE: BASIC TAMIL**

**CREDIT: 2**

CO1: Learn and participate the methods of writing sentence without errors.

CO2: Understand social value of short stories and develop creative skills.

CO3: Learn Translation and Interviews.

**COURSE: FOUNDATION MATHEMATICS FOR COMPETITIVE EXAMINATION**

**CREDIT: 2**

CO1: Understand the basic formula in computation skill needed in competitive examination.

CO2: Able to perform basic computation in simple and compound interest.

CO3: Develop problem solving skills.

**COURSE: LANGUAGE SKILLS AND COMMUNICATION-II**

**CREDIT: 2**

CO1: Discuss different perspective and stances on skills in communication.

CO2: Analyze the importance of skill development.

CO3: Able to understand and apply the knowledge in communication.

**SEMESTER V**

**COURSE: COST ACCOUNTING – I**

**CREDIT: 4**

CO1: Understand the basic concepts and application of cost accounting in business.

CO2: Able to compute cost sheet.

CO3: Compute material issue price under different techniques.

CO4: Able to calculate labour rate under different methods.

CO5: Computation of machine hour rate and labour hour rate.

CO6: Classify overhead and its appointment.

**COURSE: MANAGEMENT ACCOUNTING**

**CREDIT: 4**

CO1: Understand the basic principles of lying with management accounting.

CO2: Able to prepare various ratios, financial statement from ratios.

CO3: Able to compute cash flow statement and fund flow statement as per AS3

CO4: Able to compute material, labour and overhead variances.

CO5: Compare budget and budgetary control.

**COURSE: BUSINESS MANAGEMENT**

**CREDIT: 4**

CO1: Able to describe about business management basics.

CO2: Compare and Contrast between management and Administration.

CO3: Able to define authority and responsibility

CO4: Understand the role of directing and leadership in business.

CO5: Able to define process controlling and its techniques.

**COURSE: INTERNET AND ITS APPLICATION                      CREDIT: 4**

CO1: Understand the concepts of Internet.

CO2: Understand the concepts of Web Browsers.

CO3: Understand the concepts of email and e-marketing.

CO4: Understand the concepts different payment systems.

**COURSE: INCOME TAX LAW & PRACTICE – I                      CREDIT: 3**

CO1: Understand the concepts of Income tax act.

CO2: Define the procedure for heads of Incomes.

CO3: Compute the procedure for taxation of salary income.

CO4: Prepare the statement of Profit and Gains of Business.

CO5: Outline the powers and rights of income tax authorities.

**COURSE: COMPUTER APPLICATIONS IN BUSINESS      CREDIT: 3**

CO1: Understand the basics concepts of Computer.

CO2: Able to understand and create MS-Word.

CO3: Able to understand and create MS- Excel.

CO4: Understand concept of E-Commerce and SMART card Applications.

## **SEMESTER VI**

### **COURSE: COST ACCOUNTING – II**

**CREDIT: 5**

CO1: Able to calculate cost per unit, job batch and contract.

CO2: Compute problems under process costing and process loss under equivalent production.

CO3: Prepare Operating cost sheet.

CO4: Compute Problems under marginal costing.

CO5: Able to reconcile cost and financial accounts.

### **COURSE: WEB TECHNOLOGY**

**CREDIT: 5**

CO1: Able to face the different web Application program using HTML tags.

CO2: Create the HTML program using style sheets.

CO3: Understand the concepts of Object in HTML.

CO4: Create the cookies program using HTML and scripting language.

CO5: Compare the concepts of request and response objects.

CO6: Understand the concepts of OLEDB connections.

CO7: Understand the concepts of HTML server Control.

### **COURSE: WEB TECHNOLOGY LAB**

**CREDIT: 5**

CO1: Understand HTML program using HTML basic tags.

CO2: Able to image and table on a web page.

CO3: Create the hyper link on a web page.

CO4: Understand the concept of Script language to display the content on web site.

CO5: Create the cookies program on a web page.

CO6: Understand the various concepts of web Application programs.

CO7: Able to create a web page.

**COURSE: INCOME TAX LAW & PRACTICE-II**                      **CREDIT: 3**

CO1: Understand the concepts of assessment of an Individual Income.

CO2: Prepare the Statement of Capital Gains.

CO3: Outline the procedure of other sources income.

CO4: Determine the concepts of agriculture and clubbing of income.

CO5: Prepare the taxation and filing of an individual's income.

**COURSE: ENTERPRISE RESOURCE PLANNING**                      **CREDIT: 3**

CO1: Describe about business process index ERP System.

CO2: Understand sales order Processing and CRM in ERP Environment.

CO3: Identify production and sales forecasting under SAP ERP.

CO4: Understand system of Industrial Credit Management and Profitability analysis.

CO5: Outline the system of Preparing Payroll and Travel Management under ERP Software.

CO6: Compare and Contrast between traditional system and ERP system.

**COURSE: INDUSTRIAL RELATIONS**

**CREDIT: 3**

CO1: Understand the concepts of Industrial Relation and factors affecting IR in changing Environment.

CO2: Understand the concepts of Trade union.

CO3: Able to know about collective Bargaining and workers participation Management.

CO4: Describe about the Industrial Disputes and the provisions.

CO5: Understand the provision relating to Health, safety and welfare facilities.