



**ISLAMIAH WOMEN'S ARTS AND SCIENCE COLLEGE**

Accredited by the NAAC with 'B' Grade  
Vaniyambadi – Tamil Nadu

**DEPARTMENT OF COMMERCE (COMPUTER APPLICATIONS)**

**PSOs, COS**

## **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.