

J.J. College of Arts & Science (Autonomous), Pudukkottai

Department of Commerce

Course Outcomes

B.Com. Commerce – UACM

Course Name - Financial Accounting- I		Course Code - U1R1CMCC1
Upon Completion of the course students would be able to		
CO 1	Maintain proper accounting records and supporting documents	
CO 2	Deal with accounting packages with some in- house training	
CO 3	Acquire new knowledge using the acquired knowledge as a take off point	
CO 4	Understand Consignment and Joint venture and accounting treatments	
CO 5	Understand Difference between single entry system and double entry system	
Course Name - Management Principles and Practice		Course Code - U1R1CMCC2
Upon Completion of the course students would be able to		
CO 1	Understand the basic concepts, principles of management.	
CO 2	Understand the planning function and forecast their organization plans effectively.	
CO 3	Understand the Organization structure and its types.	
CO 4	Described about the different concept of direction, co-ordination and control	
CO 5	Make familiar with SWOT analyzes and techniques of control.	
Course Name – Computer Application In Business -Theory		Course Code – U1R1CMAC1
Upon Completion of the course students would be able to		
CO 1	Work with the basic features of word	
CO 2	Use range of font formatting techniques.	
CO 3	Use the mail merge wizard to perform mail messages	
CO 4	Identify the document format by reference to the file extension.	
CO 5	Customize the application tool bar in computer technologies.	

Course Name - Computer Application In Business – Practical		Course Code – U1R1CMAC2P
Upon Completion of the course students would be able to		
CO 1	Work with the basic features of word through Practically	
CO 2	Use range of font formatting techniques.	
CO 3	Create the calendar and auto format.	
CO 4	Understand mail merges technique with help of ms word.	
CO 5	Design the slid using animation effect in powerpoint.	
Course Name - Cost Accounting		Course Code – U2R1CMCC3
Upon Completion of the course students would be able to		
CO 1	Understand the basic cost concepts, elements of cost and preparation of cost sheet.	
CO 2	Facilitate the idea and meaning of material control with pricing methods.	
CO 3	Gather knowledge on calculation of labour cost and different methods of calculating remuneration to labour.	
CO 4	Elicit knowledge on preparation various overhead statements.	
CO 5	Understand the concepts of Job, batch, contract costing and process costing.	
Course Name – Digital Computer Fundamentals		Course Code – U2R1CMCC4
Upon Completion of the course students would be able to		
CO 1	Understand the number system and conversion methods.	
CO 2	Learn symbol, working principle of basic Digital electronics circuits.	
CO 3	Recognize and analyze the importance of Boolean algebra.	
CO 4	Know the basic construction of computers.	
CO 5	Examine the different types of storage media.	

Course Name - Business Statistics		Course Code – U2R1CMAC3
Upon Completion of the course students would be able to		
CO 1	Use basic statistical methods such as Descriptive statistics.	
CO 2	Acquire the Knowledge of Measures of dispersion.	
CO 3	Understand the concept of skewness	
CO 4	Test the degree of association between variables using correlation.	
CO 5	Use Index numbers for fixing dearness allowances for employees	
Course Name - C Language - Theory		Course Code – U3R1CMCC5
Upon Completion of the course students would be able to		
CO 1	Learner will be able to work with C	
CO 2	Work on their own and improve their skills in working with C	
CO 3	Introduce them to concept like, array and structure.	
CO 4	Enable them to relate programs and function.	
CO 5	Generate data statement and structures in C	
Course Name – C Lab		Course Code – U3R1CMCC6P
Upon Completion of the course students would be able to		
CO 1	Apply C protocols to generate statements and test data	
CO 2	Understand basics of simple program.	
CO 3	Analyze one dimensional array based on ascending and descending order	
CO 4	Apply decision making programs of if, while, do while.	
CO 5	Develop the functions and structure.	

Course Name - Marketing Management		Course Code – U3R1CMAC4
Upon Completion of the course students would be able to		
CO 1	Understand of nuances of marketing as a subject and its various elements of the marketing mix that influence the organization.	
CO 2	Comprehend the knowledge about product life cycle and new product planning process.	
CO 3	Enhance assessment of price and how that influences the cost of the product.	
CO 4	Describe about various promotion techniques that help to increase the sales of the product.	
CO 5	Grasp an idea about distribution methods and development of new concepts in the field of marketing.	
Course Name - Business Communication		Course Code – U3R1CMAC5
Upon Completion of the course students would be able to		
CO 1	Meet the challenges of business communication	
CO 2	Draft various types of letters, reports etc. with clarity	
CO 3	Handle computerized communication.	
CO 4	Develop skills of note making and summarizing.	
CO 5	Draft different types of letter, report and electronic communication.	
Course Name - Financial Accounting II		Course Code – U4R1CMCC7
Upon Completion of the course students would be able to		
CO 1	Understood the concepts of Corporate Accounting	
CO 2	Familiar with accounting treatment about the partnership and company accounts.	
CO 3	Apply the provisions of the Companies Act for issue of shares at Par, Premium and Discount, Forfeiture and Reissue of Shares.	
CO 4	Familiar with calculation of Amalgamation and treatment of joint life policy	
CO 5	Calculate Dissolution and insolvency of a partner and Piece meal Distribution	

Course Name - Accounting Packages (Practical)		Course Code - U4R1CMCC8P
Upon Completion of the course students would be able to		
CO 1	Explore an in-depth knowledge on tally.	
CO 2	Describe the steps to create company and groups.	
CO 3	Impart knowledge on preparation of final accounts.	
CO 4	Enhance assessment of practical application of GST in tally Proficiency in auditing the accounts in tally	
CO 5	Understand Income tax E- filling and Tally audit	
Course Name - Legal Aspects of Business		Course Code - U4R1CMAC6
Upon Completion of the course students would be able to		
CO 1	Recognize legal flaws in the documents and rectify them	
CO 2	An employee's they will be able to ensure compliance with legal provisions	
CO 3	Comprehend revisions and amendments to business laws introduced from time to time.	
CO 4	Know about limited liability partnership act in the business.	
CO 5	Understand cyber law and information technology act in legal aspects.	
Course Name - Corporate Accounting		Course Code - U5R1CMCC9
Upon Completion of the course students would be able to		
CO 1	Get employability opportunity for an Accountant from corporations	
CO 2	Apply Construct Consolidated balance sheet after Amalgamation	
CO 3	Make use of relevant schedules (New Format)of Banking company accounts to prepare the Profit and Loss Account and Balance Sheet.	
CO 4	Make use of relevant schedules (New Format) to prepare final statement of accounts of Insurance company.	
CO 5	Familiar with accounting treatment about the Double Accounts	

Course Name – SQL Theory		Course Code – U5R1CMCC10
Upon Completion of the course students would be able to		
CO 1	Understand databases	
CO 2	Use SQL wherever necessary	
CO 3	Detect errors in SQL procedures and rectify them.	
CO 4	Understand SQL commends for DCL, DAS and TCS.	
CO 5	Learn the types of SQL commends for DDL, DML, DQL and select statement.	
Course Name – SQL Practical		Course Code – U5R1CMCC11P
Upon Completion of the course students would be able to		
CO 1	Use SQL wherever necessary	
CO 2	Detect errors in SQL procedures and rectify them.	
CO 3	Create an employee details about the field and values.	
CO 4	Develop the table for a company with the field name, type and size.	
CO 5	Create a table and use ORDER by clause.	
Course Name - Income Tax Theory, Law And Practice		Course Code - U5R1CMCC12
Upon Completion of the course students would be able to		
CO 1	Know the objectives of taxation and tax system in India and residential status of an assessee.	
CO 2	Help to provisions relating to computation of salary income.	
CO 3	Knowing provisions relating to computation of income from house property.	
CO 4	Provisions relating to computation of profit and gains of business or profession and depreciation.	
CO 5	Select and apply techniques in managing working capital.	
CO 6	Skills of computation of capital gain and identify the income from other sources.	

Course Name - Management Accounting		Course Code - U6R1CMCC13
Upon Completion of the course students would be able to		
CO 1	Understand about the concept of management, and different methods of analysis tools	
CO 2	Acquired knowledge about preparation of fund flow and cash flow statements.	
CO 3	Elicit knowledge on ratio analysis and Marginal costing.	
CO 4	Described about different concept and preparation of different types of budgets – sales, Cash, flexible etc.	
CO 5	Imparted knowledge on capital budgeting and decision makes technique.	
Course Name - Human Resource Management		Course Code - U6R1CMCC14
Upon Completion of the course students would be able to		
CO 1	Evaluate HR policies and procedures and suggest suitable reforms	
CO 2	Function as HR executives in various capacities	
CO 3	Negotiate with various types of personnel in personal relations and act as moderators and policy makers	
CO 4	Understand the training methods and techniques.	
CO 5	Learn about appraisal method and mapping in the company.	
Course Name – Supply Chain Management		Course Code – U5R1CMMBE1:1
Upon Completion of the course students would be able to		
CO 1	Understood the concepts of Supply Chain Management	
CO 2	Learnt to design Customer Service strategy, Benchmarking best practices	
CO 3	Familiar with Customer relationship Management	
CO 4	Understand about the logistics, e-supply and key enablers in supply chain management.	
CO 5	Learn bull whip effect and conflict resolution strategies.	
Course Name – Entrepreneurial Development		Course Code – U5R1CMMBE1:2
Upon Completion of the course students would be able to		

CO 1	Familiar with the concept of Entrepreneurship and woman Entrepreneurship and their problems.
CO 2	Develop an idea about identification of project and various stages in formulation of the project.
CO 3	Understand the opportunities and services available for Entrepreneurship
CO 4	Aware about various institutional finances, give hand to develop Entrepreneurship.
CO 5	Impart knowledge on incentive and subsidy schemes offered by government for the growth of SSI.
Course Name – Practical Auditing	
Course Code – U6R1CMMBE2:1	
Upon Completion of the course students would be able to	
CO 1	Understand Audit meaning and Auditor Qualifications and Auditing Standards
CO 2	Help graduates to explain audit engagement, documentation and evidence the duties and responsibilities of auditors.
CO 3	Understand the importance of internal control, internal check and internal audit for performance of an auditor work.
CO 4	Discuss the vouching, cash transactions and auditor's duties in verification and valuation.
CO 5	Characterize and implications of the audit of limited companies and special audit in business world
Course Name – Cooperative Management	
Course Code – U6R1CMMBE2:2	
Upon Completion of the course students would be able to	
CO 1	Acquired knowledge on concept of cooperative management and decision making process.
CO 2	Explore an in depth knowledge about various levels of management and their functions.
CO 3	Understand the need and importance of cooperative education and training and various institutions organized by the government to develop cooperative education.
CO 4	Familiar with accounting procedures for the cooperative societies.
CO 5	Describe about auditing practice for cooperative society and powers and liabilities of cooperative auditor.
Course Name – Web Design and Online Business	
Course Code – U6R1CMMBE3:2	
Upon Completion of the course students would be able to	
CO 1	Develop and implement solutions in all phases of the design process.
CO 2	Understand visual presentation through the application of the design.

CO 3	Understand the principles of creating web pages.
CO 4	Know graphic design principles related to web designs.
CO 5	Analyze the usability of website and social media.
Upon Completion of the course students would be able to	
CO 1	Become capable of using the internet
CO 2	Can creating their own web pages and data banks
CO 3	Understanding the internet protocols.
CO 4	Learn the topologies and types of network, router and gateway.
CO 5	Create mail address of net meeting and chatting online.
Upon Completion of the course students would be able to	
CO 1	Define multimedia to potential clients.
CO 2	Identify and describe the function of the general skill sets in the multimedia industry.
CO 3	Identify the basic components of a multimedia project.
CO 4	Identify the basic hardware and software requirements for multimedia development and playback.
CO 5	Know the multimedia components and compression techniques.
Upon Completion of the course students would be able to	
CO 1	The knowledge of modern Applications software and online mobile Apps.
CO 2	The latest regulation of GOI cyber law for misuse of social media.
CO 3	Uses of web supporting apps in modern era.
CO 4	Identify the mobile and online payment applications.
CO 5	Find the solution for the problem by using offence and IT act.

Course Name - E. Banking		Course Code - U5R1CMSBE2
Upon Completion of the course students would be able to		
CO 1	Educate about electronic banking	
CO 2	Educate about online banking	
CO 3	Educate the updating bank savings accounts	
CO 4	Understand the importance of e-banking security	
CO 5	Find the e-builder solutions	
Course Name - Introduction to G.S.T		Course Code - U5R1CMSBE2
Upon Completion of the course students would be able to		
CO 1	Understand the evolution of goods and service tax	
CO 2	Understand the levy and collection of tax	
CO 3	Know the concept and time of import and export	
CO 4	Get the knowledge of input tax credit and payment of GST	
CO 5	Understand the registration, returns and accounts and assessment	
Course Name - Office Management		Course Code - U6R1CMSBE3
Upon Completion of the course students would be able to		
CO 1	Support management in office administration.	
CO 2	Prepare business documents.	
CO 3	Manage business records.	
CO 4	Demonstrate business communication skills.	
CO 5	Utilize appropriate office technology	
Course Name – Soft skills and Personality Development		Course Code – U5R1CMIDC1
Upon Completion of the course students would be able to		
CO 1	On completion of the course, students will become successful in social and professional interaction	

CO 2	Develop into well balanced individuals, team builders and catalysts of high performance
CO 3	Develop the skills needed for team work and team building.
CO 4	Students to know the importance of balancing of life and work.
CO 5	Make students aware of the personality development skills.
Course Name – E. Transactions	
Course Code – U6R1CMIDC2	
Upon Completion of the course students would be able to	
CO 1	Perform various tasks in e-transactions and e-business with ease and exactness
CO 2	Respond to newly emerging tasks and procedures with ease
CO 3	Make them aware of the importance and advantages of e- business and online transactions
CO 4	Realize the risk involved in e- business and the need for security protocol.
CO 5	Provide students basic knowledge of the procedure of e – transaction and e- business.