



NEW PRINCE SHRI BHAVANI ARTS & SCIENCE COLLEGE
(Co - Educational & Affiliated to University of Madras)
Patel Road, Medavakkam, Chennai-100.
DEPARTMENT OF COMMERCE

B.Com (General)

Programme Outcomes

- After completing three years for Bachelors in (B.Com Program), the students would gain a through grounding in the fundamentals of commerce and finance.
- Primary objective is to enable every student to cope up with latest development in contemporary national and global level through effective transaction of curricular and co-curricular aspects.
- The all inclusive outlook of the course offer a number of value based and job oriented course ensure that students are trained in to up to-date.
- In advanced accounting course beyond the introductory level, affective development will also progress to the valuing and organisation levels.

Programme specific outcomes

- Students will learn relevant financial accounting carrier skills, applying both quantitative and qualitative knowledge to their future carriers in business.
- Learners will able to prove proficiency with the ability to engage in competitive exams like CA, CS, ICWA and other course.
- Students will gain through systematic and subject skills within various disciplines of commerce, business, accounting, economics, finance, auditing, marketing.

Year: I

Semester : I

Subject: Financial Accounting

Subject Code: CPZ1A

Course Objectives

- It will provide decision making skills in financial analysis context.
- To identify and analyse financial accounting problems and opportunities in real life situations.

Course Outcomes

CO-1: To prepare ledger accounts using double entry book keeping and record journal entries.

CO-2: To prepare accounting information for planning and control and for the evaluation of finance.

CO-3: TO know accounting standard in India.

CO-4: TO understand the concept of accounting methods.

Year: I

Semester : I

Subject: Business Communication

Subject Code: CPZ1B

Course Objectives

- It is designed to give student a comprehensive view of communication.
- IT develops good communication skills and critical building block to both personal and business success.

Course Outcomes

CO-1: The student will demonstrate the effective oral and written communicate skills.

CO-2: To composing a professional quality business document, preparing and delivering a professional presentation on business topic.

CO-3: To understand effectively apply knowledge and skills in fundamentals of business.

CO-4: To demonstrate multicultural and diversity understanding.

Year: I

Semester : I

Subject: Business Economics

Subject Code: CDZ1A

Course Objectives

- TO make the students to understand the concepts of business economics.
- TO help the students to learn about demand and supply concepts in economics.

Course Outcomes

CO-1: TO understand and apply supply and demand analysis to relevant economics issue.

CO-2: The student will understand cause and consequences of different market structure.

CO-3: The student analyse the cause and effect changes in real GDP.

CO-4: To student will able to explain about consumer behaviour of the people.

Year: I

Semester : I

Subject: Retail marketing

Subject Code: CNEIB

Course Objectives

- TO explain the function of Retailing and growth of Retailing in India.
- TO make the student to understand about supply chain management.

Course Outcomes

CO-1 It will able to explain about marketing means to business executives and academics.

CO-2: TO understand the way that retailers use marketing tools and techniques to interact with their customers.

CO-3: will able to explain about retailing.

CO-4: TO understand the concept of E-Tailing.

Year: I

Semester : II

Subject: Advanced Financial Accounting

Subject Code: CPZ2A

Course Objectives

- The ability to apply conceptual principles when selecting appropriate accounting policies,

Course Outcomes

CO-1: To understand the concept financial accounts.

CO-2: TO familiarize the concept of Branch accounts.

CO-3: To understand the scope of department accounting.

CO-4: Explore the nature and advantages of accounting.

Year: I

Semester : II

Subject: Principles of Management

Subject Code : CPZ2B

Course Objectives

- To make the student to understand the basic concept of management.
- To prepare students to know about significance of the management in business.

Course Outcomes

CO-1: To Know about nature and importance of planning.

CO-2: To develop organisation skills.

CO-3: To know the technique of control.

CO-4: To understand the concept of management.

Year: I

Semester : II

Subject: Indian Economy

Subject Code: CDZ2A

Course Objectives

- The primary objective is to provide macroeconomic understanding of indian economy since independence.

Course Outcomes

CO-1: To promote higher growth rate self-reliance, reduction of foreign dominance.

CO-2: will able to explain the various aspects of Indian economy.

CO-3: To develop a proper perspective on the different and measure in their contextual perspective.

CO-4: To understand and encourage small scale industry to bring about balanced regional development, prevention of concentration of economic power, reduction of income inequality.

Year: I

Semester : II

Subject: Basis of Insurance

Subject Code: CDZ2A

Course Objectives

- To have an idea about what is insurance among the student.

Course Outcomes

CO-1: Will able to explain the types of insurance in the field of insurance.

CO-2: Will able to explain about various principles of insurance and its working.

CO-3: To have an idea about insurance contracts and provision, life, marine and health insurance and employee benefit plans.

CO-4: To examine the role government vs private insurance in the insurance industry.

Year: II

Semester : III

Subject: Corporate Accounting

Subject Code: CPZ3A

Course Objectives

- To enable the students about the preparation of company accounts.
- To motivate the students to understand the provision of the companies act.

Course Outcomes

CO-1: To know about company shares, underwriting and accounting entries regarding issue of shares.

CO-2: To know the real position of assets and liabilities at the end of the financial year.

CO-3: To analyse the goodwill and share valuation.

CO-4: To Know about companies' amalgamation and absorption.

Year: II

Semester : III

Subject: Business Law

Subject Code: CPZ3B

Course Objectives

- To highlight the provision of law governing the general contract and special contract.
- To enable the students to understand the legal remedies available in the law to the business and other people.

Course Outcomes

CO-1: Will able to explain the understanding of legal environment of business.

CO-2: To understand the concept of valid contract, offer, Acceptance.

CO-3: To know about free consent, coercion, undue influence and misrepresentation.

CO-4: To demonstrate about sale and contract of sale and rights of unpaid seller.

Year: II

Semester : III

Subject: Banking theory law and practice

Subject Code: CPZ3C

Course Objectives

- To understand the modern day development in Indian banking sector.
- To facilitate the understanding of the origin and growth of Indian banking system.

Course Outcomes

CO-1: Will able to explain the banking structure in India and commercial banking.

CO-2: To understand the concept of e-banking.

CO-3: Explain and help student about KYC norms, crossing and types.

CO-4: To understand the concept of endorsement.

Year: II

Semester : III

Subject: Marketing

Subject Code: CPZ3D

Course Objectives

- To enable the students to understand the features of Indian marketing.
- To make the student the importance and the relevance of marketing in today business world.

Course Outcomes

CO-1: To understand functions of marketing and classification of market.

CO-2: To familiarize students about product and its classifications

CO-3: To enable the student to explain about the consumer buying decision and market segmentation.

CO-4: will able to explain the concept of recent trends in marketing.

CO-5: To make them understand pricing policies

Year: II

Semester : IV

Subject: Advanced Corporate accounting

Subject Code: CPZ4A

Course Objectives

- To facilitate the students to understand provision of Indian companies Act.
- To make the student understand the application of accounting transaction in corporate sector.

Course Outcomes

CO-1: To enable the students to understand about amalgamation, absorption and external reconstruction.

CO-2: To make them aware about holding companies.

CO-3: Keep them aware about accounts of insurance companies.

CO-4: To enable the students to gain an idea of liquidation of companies.

CO-5: To introduce and develop knowledge about liquidators remuneration.

Year: II

Semester : IV

Subject: Financial Services

Subject Code: CPZ4C

Course Objectives

- To enable the student to understand the world of financial services.
- To facilitate the understanding of various financial services.

Course Outcomes

CO-1: Aiming to enable the student to get know about financial service market, financial service sector, and macro-economic aggregates.

CO-2: To familiarize the concepts of secondary market, underwriting types and its benefits.

CO-3: To understand the concept of venture capital.

CO-4: will able to explain about leasing, factors and credit rating agencies.

Year : II

Semester : IV

Subject: Company Law

Subject Code: CPZ4B

Course Objectives

- To understand the provisions of companies act and its implications.
- Aims at enhancing student knowledge about the secretarial practices followed in corporates and industries

Course Outcomes

CO-1: Students are introduced to Companies Act 2013 and its provisions. Also, the kinds of companies and role of promoters in incorporating a company are dealt with.

CO-2: Various documents related to a company like MoA, AoA, Prospectus, and provision for alteration of documents are introduced to the students

CO-3: Rules and regulations for appointment of directors, qualification required, methods of acquiring membership, rights and liabilities of members are covered.

CO-4: Latest trends in corporate governance are demonstrated.

CO-5: Different kinds of meeting that happens in a company and kinds of resolutions that are passed are covered. Also, role of company secretary with respect to meetings is learnt.

CO-6: Students learn about winding up of companies and procedure for winding up. Also, powers and liabilities of liquidators are learnt.

Year: II

Semester : IV

Subject: Indirect Taxation

Subject Code: CDZ4E

Course Objectives

- To understand The Constitutional Framework Time and Place of Supply Input Tax Credit.
- Introduction to the Centre (Central GST), and the other levied by the States (State GST)
- Develop an understanding of the fundamental principles of tax law, including income tax, GST and fringe benefit tax law as it applies to a wide variety of different business types such as companies, trusts, partnerships and sole proprietors.

Course Outcomes

CO-1: Students will understand Direct and Indirect Tax, GST Challenges, Benefits and GST Models

CO-2: Assess destination Consumption and Origin-based GST

CO-3: Identification of Registration and Need GSTIN, GST Registration Forms, Amendment to GST Registration GSTIN Cancellation and Revocations Migration for Central Excise/Service Tax Assessments, GSTIN New Registration and GST Transition Provision.

CO-4: Understand and make use of knowledge of GST rules in taking managerial decisions in various tax related matters

Year: III

Semester : V

Subject: Cost Accounting

Subject Code: CPZ5A

Course Objectives

- To describe the Fundamental concepts of cost accounting.
- To identify cost accounting methods and techniques.

Course Outcomes

CO-1: Aimed to familiarize the concept of cost accounting.

CO-2: Helps to gather knowledge on preparation of cost sheet.

CO-3: To facilitate the idea and meaning of material control with pricing methods.

CO-4: Develop the knowledge about remuneration and incentives.

CO-5: To introduce the concept of overhead cost.

Year: III

Semester : V

Subject: Practical Auditing

Subject Code: CPZ5B

Course Objectives

- To impart the knowledge of Practical Auditing and concept of Auditing Professions.

Course Outcomes

CO-1: Enable the students to understand about Audit programme, Audit note book, Working Paper.

CO-2: To make them aware Internal Audit, internal check, Internal control.

CO-3: Keep them aware about Vouching of cash transaction.

CO-4: To introduce and develop knowledge of CAG Audit, Management audit and types of audit.

CO-5: Enable the students to gain an idea of power, duties appointment, qualification and disqualification of auditor.

Year: III

Semester : V

Subject: Financial Management

Subject Code: CPZ5D

Course Objectives

- To enable the students to know the concepts of the investment, Financial and Working Capital.

Course Outcomes

CO-1: Measure risk and return and explain the trade-off between risk and return.

CO-2: To enable them to understand working capital management.

CO-3: To create awareness about capital structure and theories of capital structure

CO-4: To make them understand the cost of capital in wide aspects

CO-5: To familiarize the concept of capital structure.

CO-6: To provide knowledge about dividend policies and various dividend models.

Year: III

Semester : V

Subject: Entrepreneurial Development

Subject Code: CPZ5C

Course Objectives

- To enable the students to know the effectiveness of the manpower in entrepreneurship.
- To make the students to understand the concept of entrepreneurship and there work in life.

Course Outcomes

CO-1: To understand the nature of entrepreneurship.

CO-2: To give an introduction about MSME, EDI and other training institutes in Entrepreneurship.

CO-3: To explore entrepreneurial leadership and management style.

CO-4: To enable them to understand project formulation

Year: III

Semester : V

Subject: Income Tax Law and Practice

Subject Code: CVZ5A

Course Objectives

- To provide a detained understanding of the various provision of I.T Act.
- To enable the students to about the Assessment Procedures and Tax Planning.

Course Outcomes

CO-1: To introduce the basic concept of Income Tax.

CO-2: In order to familiarize the different know-how and heads of income with its components.

CO-3: It helps to build an idea about income from house property as a concept.

CO-4: It give more idea about the income from business or profession.

CO-5: Make the students familiarizes with the concept of depreciation and its provisions.

Year: III

Semester : VI

Subject: Advanced Cost Accounting

Subject Code: CPZ6A

Course Objectives

- To make the students to understand the process of ascertaining classification and controlling costs.
- To enable the students to learn the various methods of cost elements.

Course Outcomes

CO-1: Define and categorize inventory able costs.

CO-2: Apply relevant costing to evaluate different scenario when making decision

CO-3: Create an Income statement for use in cost volume profit analysis that segregates costs according to their behaviour.

CO-4: Create cost report, including a job order cost sheet and cost of production report.

Year: III

Semester : VI

Subject: Management Accounting

Subject Code: CPZ6B

Course Objectives

- To enable the students to get knowledge about the various techniques of management principles.
- To make the students to get practical skill in solving management problems.

Course Outcomes

CO-1: To enlighten the students thought and knowledge on management Accounting.

CO-2: Helps to give proper idea on financial statement analysis in practical point of view.

CO-3: To introduce the concept of fund flow and cash flow statement.

CO-4: To provide knowledge about budget control keeping in mind the scope of the concept.

CO-5: To develop the know-how and concept of marginal costing with practical problems.

Year: III

Semester : VI

Subject: Business Environment

Subject Code: CPZ6C

Course Objectives

- To impart the knowledge of Business Environment.
- To Enable the students to know the factors influencing the changes in Business Climate.

Course Outcomes

CO-1: To familiarize with global business environment.

CO-2: To make them understand about different trade policy on export and import.

CO-3: To develop the knowledge about international business.

CO-4: To create awareness about various international trade institutions (IMF, IBRD, IFC, IDA).

CO-5: To develop knowledge about different marketing strategies.

Year: III

Semester : VI

Subject: Human Resource management

Subject Code: CVZ6B

Course Objectives

- To facilitate the students to know about the importance of Human Resources.
- To make the students to understand the various aspects of the Human Resources Management.

Course Outcomes

CO-1: To aiming to enable the students in Human Resources Management

CO-2: To introduce the students about placement and training.

CO-3: To facilitate the knowledge about performance appraisal and different methods.

CO-4: To provide an idea about different compensation policies.

Year: III

Semester : VI

Subject: Income Tax Law and Practice II

Subject Code: CVZ6A

Course Objectives

- To help the students to understand the relevance and significance of Tax.
- To facilitate the students in understanding the various Provisions I.T. Act.

Course Outcomes

CO-1: To develop an idea about capital gain among students.

CO-2: To enlighten the concept of income from other source.

CO-3: Enabling the students to have a fair idea on set-off and carry forward of losses.

CO-4: To determine the concept of assessment of individual.

CO-5: To equip the students with thoughts and points on assessment of firms.