



**THE STANDARD FIREWORKS RAJARATNAM COLLEGE FOR WOMEN (AUTONOMOUS),
SIVAKASI – 626 123.**

(Affiliated to Madurai Kamaraj University, Re-accredited with A+ Grade by NAAC,
College with Potential for Excellence by UGC and Mentor Institution under UGC PARAMARSH)

DEPARTMENT OF COMMERCE

UG DEGREE PROGRAMME IN COMMERCE – B. Com (Professional Accounting)

PROGRAMME EDUCATIONAL OBJECTIVES

The Graduates will

PEO1.	Take up higher studies and placement with professional standards
PEO2.	Pursue research / Innovate for real time solutions with ethics
PEO3.	Build Capacity for Entrepreneurship and self-employment

PROGRAMME LEARNING OUTCOMES

By the Completion B.Com programme, the learners will be able to

PLO1.	Apply the knowledge of Arts, Science and Humanities to address fundamental and complex questions appropriate to their programmes.
PLO2.	Make use of appropriate knowledge and skills to identify, formulate, analyze and solve problems in order to reach substantiated conclusions
PLO3.	Critically analyze research processes, products and practices with a view of strategic use of data in their field.
PLO4.	Demonstrate skills in oral and written communication and make use of ICT in various learning ambience.
PLO5.	Interact productively with people from diverse backgrounds as both leaders/mentors and team members with integrity and professionalism.
PLO6.	Defend the society against gender and environmental issues with moral and ethical awareness.
PLO7.	Formulate their own educational needs in a changing world in ways sufficient to maintain their competence and to allow them to contribute to the advancement of knowledge.

COURSE LEARNING OUTCOME

Core Course	
Course Code: 23GKC11	Course Title: FINANCIAL ACCOUNTING- I
On successful completion of the course, the learners should be able to	
CLO1[K2]	explain the basic principles and role of accounting in business.
CLO2[K3]	identify and apply the accounting concepts to find out profit or loss of an organisation.
CLO3[K4]	compare and contrast the accounting from incomplete records and double entry system.
CLO4[K5]	evaluate the different methods of depreciation and accounting procedures of bills of exchange
CLO5[K6]	construct a balance sheet of a sole trading concern using the principles of accounting.

Core Course	
Course Code: 23GKC12	Course Title: PRINCIPLES OF MANAGEMENT
On successful completion of the course, the learners should be able to	
CLO1[K2]	understand the basic management concepts and functions.
CLO2[K3]	determine the various techniques of planning and decision making in all spheres of management.
CLO3[K4]	analyse the principles and policies of organizing in managing an organization.
CLO4[K5]	assess the various principles of staffing and directing the employees.
CLO5[K6]	compile the controlling techniques for successful management.

Generic Elective Course

Course Code: 23GKEG11

Course Title: BUSINESS ECONOMICS

On successful completion of the course, the learners should be able to

CLO1[K2]	interpret the economic concepts, scope and importance of business economics.
CLO2[K3]	identify the demand and supply functions and factors governing demand forecasting.
CLO3[K4]	analyze the consumer behavior and product pricing.
CLO4[K5]	evaluate the theory of production and internal and external economies.
CLO5[K6]	draft product plans and pricing policies suitable for various business cycles.

FOUNDATION COURSE

Course Code: 23GKFC12

Course Title: LOGICAL REASONING

On successful completion of the course, the learners should be able to

CLO1[K2]	understand the logical reasoning of series, coding, odd man out, directions seating arrangement and blood relations.
CLO2[K3]	solve the logical statements involved in the seating arrangements.
CLO3[K4]	judge, trace and follow correctly and sense the direction correctly.
CLO4[K5]	assess the directions by following certain pattern.
CLO5[K6]	develop analytical ability of the students using basic mathematical and statistical techniques.

CORE COURSE

Course Code: 23GKC21

Course Title: FINANCIAL ACCOUNTING
- II

On successful completion of the course, the learners should be able to

CLO1[K2]	explain the principles and practices of accounting.
CLO2[K3]	apply the latest provisions in preparing financial statements of partnership.
CLO3[K4]	analyse the methods to prepare departmental and branch accounts.
CLO4[K5]	assess the interest and profits under hire purchase and installment system.
CLO5[K6]	prepare books of accounts as per Indian Accounting standards.

CORE COURSE

Course Code: 23GKC22

Course Title: BUSINESS LAW

On successful completion of the course, the learners should be able to

CLO1[K2]	outline the fundamental concepts of law.
CLO2[K3]	determine the laws relating to contracts.
CLO3[K4]	analyze the legal provisions of contract act in protecting the parties.
CLO4[K5]	estimate the validity of different kinds of contract.
CLO5[K6]	generalize the various provisions relating to contract.

GENERIC ELECTIVE COURSE

Course Code: 23GKEG2L

Course Title: COMPUTER
APPLICATION IN BUSINESS LAB

On successful completion of the course, the learners should be able to

CLO1[K2]	explain the basic concepts of a word processing package.
CLO2[K3]	prepare the worksheets using Excel's advanced functionality.
CLO3[K4]	demonstrate the slides presentation using various power point tools.
CLO4[K5]	generate electronic mail for communicating in an automated office for business environment.
CLO5[K6]	create word documents using the word package tools.

CORE COURSE

Course Code: 23GKC31

Course Title: CORPORATE
ACCOUNTING -I

On successful completion of the course, the learners should be able to

CLO1[K2]	summarize the fundamental accounting concepts as per Companies Act, 2013.
CLO2[K3]	identify the methods of redemption of preference shares and debentures.
CLO3[K4]	analyse the accounting procedure for final accounts and liquidation of companies.
CLO4[K5]	assess the value of equity shares and goodwill of companies.
CLO5[K6]	construct the financial statements using accounting standards.

CORE COURSE

Course Code: 23GKC32

Course Title: COMPANY LAW

On successful completion of the course, the learners should be able to

CLO1[K2]	summarize the legal provisions and processes under company law in formation and management of companies.
CLO2[K3]	apply skills to establish and manage companies to conduct meetings and audit.
CLO3[K4]	analyze the legal effects of various documents and legal position of various officials under company law.
CLO4[K5]	evaluate the legal provisions of winding up of a company.
CLO5[K6]	prepare the necessary documents for the formation and winding up of company.

GENERIC ELECTIVE COURSE

Course Code: 23GKEG3L

Course Title: BASICS OF MS EXCEL LAB

On successful completion of the course, the learners should be able to

CLO1[K2]	explain the concepts and its operations in excel.
CLO2[K3]	solve the more complex and intricate problems using charts.
CLO3[K4]	analyse the values required to acquire a desired result for taking the decisions.
CLO4[K5]	evaluate the various arithmetic and advanced formulas in MS Excel.
CLO5[K6]	create the visual representation of data and information.

SKILL ENHANCEMENT COURSES

Course Code: 23GKES32

Course Title: TRADE LETTERS

On successful completion of the course, the learners should be able to

CLO1[K2]	explain the various concepts of business correspondence.
CLO2[K3]	develop the appropriate commercial correspondence with the organization.
CLO3[K4]	classify various business correspondence.
CLO4[K5]	evaluate the situations and prepare the business letters.
CLO5[K6]	draft a various trade letters.

SKILL ENHANCEMENT COURSE

Course Code: 23GKDS32

Course Title: BUSINESS ENVIRONMENT

On successful completion of the course, the learners should be able to

CLO1[K2]	understand the different environment in the business climate.
CLO2[K3]	identify the macro-economic factors which affect the business.
CLO3[K4]	analyze the relationships between the business with the political, economic, technological and social policies of the country.
CLO4[K5]	evaluate the impact of technological and political environment on business.
CLO5[K6]	create a conducive environment for business to operate globally.

CORE COURSE

Course Code: 23GKC41

Course Title: CORPORATE
ACCOUNTING - II

On successful completion of the course, the learners should be able to

CLO1[K2]	describe the conceptual knowledge of corporate accounting.
CLO2[K3]	prepare the final accounts as per revised schedule requirements.
CLO3[K4]	examine the modes of alteration and internal reconstruction.
CLO4[K5]	assess the accounting treatment of Insurance company accounts.
CLO5[K6]	formulate the accounting procedure for the restructure of companies.

CORE COURSE

Course Code: 23GKC42

Course Title: BUSINESS
MATHEMATICS & STATISTICS

On successful completion of the course, the learners should be able to

CLO1[K2]	learn the basics of ratio, proportion, indices and logarithm.
CLO2[K3]	apply the calculations of simple and compound interest and arithmetic, geometric and harmonic progressions practically.
CLO3[K4]	analyse the problems in measures of central tendency and dispersion.
CLO4[K5]	assess the relationship between two variables using correlation and regression.
CLO5[K6]	predict the future trends for various seasonal / cyclical variations in real time business situations.

GENERIC ELECTIVE COURSE

Course Code: 23GKEG41

Course Title: HUMAN RESOURCE
MANAGEMENT

On successful completion of the course, the learners should be able to

CLO1[K2]	explain the basic concepts of human resource management.
CLO2[K3]	choose appropriate strategies for human resource management.
CLO3[K4]	compare and contrast various industrial relations policy.
CLO4[K5]	determine appropriate organisation culture.
CLO5[K6]	formulate strategies for employee welfare.

CORE COURSE

Course Code: 23GKC51

Course Title: COST ACCOUNTING –I

On successful completion of the course, the learners should be able to

CLO1[K2]	describe the basic concepts of cost accounting and its application.
CLO2[K3]	prepare the cost sheet, job cost sheet, stores ledger, wage statement and overhead distribution summery.
CLO3[K4]	compare and contrast the various methods of valuing material issues and reconciliation of cost and financial accounts.
CLO4[K5]	interpret the distinct measures used for labour performance and cost.
CLO5[K6]	compile the various techniques of costing for effective cost control.

CORE COURSE

Course Code: 23GKC52

Course Title: BANKING LAW AND PRACTICE

On successful completion of the course, the learners should be able to

CLO1[K2]	summarize the banking system prevailing in India.
CLO2[K3]	identify the apt bank accounts to suit the needs of the customer.
CLO3[K4]	analyze the functions of central and commercial banks.
CLO4[K5]	evaluate the negotiable instruments, kinds of endorsement and roll of collecting and paying banker.
CLO5[K6]	formulate the policies / strategies / guidelines for implementation of all products and services.

CORE COURSE

Course Code: 23GKC53

Course Title: INCOME TAX LAW AND PRACTICE - I

On successful completion of the course, the learners should be able to

CLO1[K2]	explain the basic concepts of income tax.
CLO2[K3]	compute the residential status of an assessee and the incidence of tax.
CLO3[K4]	analyse the annual values and income from house property.
CLO4[K5]	evaluate the tax provisions in computing income under the head salaries.
CLO5[K6]	compile the tax provisions in the computation of business and professional income.

CORE COURSE

Course Code: 23GKCP3

Course Title: PROJECT WITH VIVA-
VOCE

On successful completion of the course, the learners should be able to

CLO1[K2]	discuss the tax provisions under various heads.
CLO2[K3]	compute the up-to-date changes in the Tax provisions.
CLO3[K4]	analyse the current problems in e-filing the GST.
CLO4[K5]	evaluate the various e-filing returns.
CLO5[K6]	construct the income statement for individual and corporate.

GENERIC ELECTIVE COURSE

Course Code: 23GKEG51

Course Title: AUDITING AND
CORPORATE GOVERNANCE

On successful completion of the course, the learners should be able to

CLO1[K2]	outline the fundamental concepts of auditing and its classification
CLO2[K3]	identify the appropriate audit procedures and documentation.
CLO3[K4]	analyse the significant roles and responsibilities of an auditor in modern technological scenario
CLO4[K5]	appraise the relationship between Corporate Governance and Corporate Social Responsibility.
CLO5[K6]	design audit plan / programme for effective corporate governance.

DISCIPLINE SPECIFIC ELECTIVE COURSE

Course Code: 23GKDE5L1

Course Title: COMPUTERIZED
ACCOUNTING LAB

On successful completion of the course, the learners should be able to

CLO1[K2]	describe the day-to-day transactions using accounting package.
CLO2[K3]	outline the financial statements for tax purposes.
CLO3[K4]	identify inventory vouchers.
CLO4[K5]	analyse financial accounts and stock summaries.
CLO5[K6]	create ledgers and accounting vouchers of a company in a computerized format

DISCIPLINE SPECIFIC ELECTIVE COURSE

Course Code: 23GKDE5L2

Course Title: PYTHON PROGRAMMING LAB

On successful completion of the course, the learners should be able to

CLO1[K2]	explain the basic programming terminologies and packages of python programming.
CLO2[K3]	demonstrate the packages for data analysis, modules in Imperative programming.
CLO3[K4]	comprehend the Basics of NumPy basics, Arrays and LOOP coding.
CLO4[K5]	assess the time series data to design an optimized investment plan.
CLO5[K6]	create inputs in Data structure, plotting and visualisation.

Course Code: 23GKIN51		Course Title: INTERNSHIP
On successful completion of the course, the learners should be able to		
CLO1[K2]	explain the basic concepts and theories followed by an organisation.	
CLO2[K3]	apply the conceptual framework in real time working environment.	
CLO3[K4]	analyse the communication and work flow prevailing in the institution.	
CLO4[K5]	assess the interests and abilities of workforce in their field of study.	
CLO5[K6]	propose strategies, policies and guidelines to enhance the institutional efficiency.	

CORE COURSE		
Course Code: 23GKC61		Course Title: COST ACCOUNTING - II
On successful completion of the course, the learners should be able to		
CLO1[K2]	explain the various costing concepts.	
CLO2[K3]	apply the principles of process costing to find abnormal gain or loss.	
CLO3[K4]	analyse the cost variances using standard costing.	
CLO4[K5]	evaluate the cost for each stage of production using operation costing.	
CLO5[K6]	prepare a contract account to find the cost and profit	

CORE COURSE

Course Code: 23GKC62

Course Title: MANAGEMENT
ACCOUNTING

On successful completion of the course, the learners should be able to

CLO1[K2]	explain the basic concepts in management accounting.
CLO2[K3]	apply the knowledge of marginal costing techniques for business decisions.
CLO3[K4]	compare and contrast fund flow and cash flow statements.
CLO4[K5]	evaluate the techniques of budgetary control.
CLO5[K6]	prepare a budget plan for managerial decision.

CORE COURSE

Course Code: 23GKC63

Course Title: INCOME TAX LAW AND
PRACTICE - II

On successful completion of the course, the learners should be able to

CLO1[K2]	explain the capital gains, income from other sources and income tax authorities.
CLO2[K3]	apply the procedure and provisions in filing of returns.
CLO3[K4]	analyse the provisions relating to ascertainment of taxable income of assesses.
CLO4[K5]	assess the tax liability of individuals.
CLO5[K6]	integrate various assessment practices while filing tax returns.

DISCIPLINE SPECIFIC ELECTIVE COURSE

Course Code: 23GKDE65A

Course Title: INDIRECT TAXATION

On successful completion of the course, the learners should be able to

CLO1[K2]	demonstrate the GST provisions by recognizing the differences between earlier indirect taxes regime and GST and Customs duty.
CLO2[K3]	identify the procedures and legal provisions in GST registration and documentation.
CLO3[K4]	examine the tax provisions on valuation of supply, TDS and TCS.
CLO4[K5]	assess the tax provisions relating to input tax credit.
CLO5[K6]	predict the procedures, provisions in filing of GST returns.

DISCIPLINE SPECIFIC ELECTIVE COURSE

Course Code: 23GKDE65B

Course Title: FINANCIAL MANAGEMENT

On successful completion of the course, the learners should be able to

CLO1[K2]	explain the basic concepts of financial management.
CLO2[K3]	identify the procedure for formulating capital structure
CLO3[K4]	analyze the capital budgeting techniques for effective decision making.
CLO4[K5]	estimating the working capital requirements for varied business situations.
CLO5[K6]	create a framework for making better financial decisions.

DISCIPLINE SPECIFIC ELECTIVE COURSE

Course Code: 23GKDE66A

Course Title: INDIAN ACCOUNTING STANDARDS

On successful completion of the course, the learners should be able to

CLO1[K2]	understand the concept of Accounting Standards and their Committee.
CLO2[K3]	apply the accounting treatments share issue, redemption, and contingencies.
CLO3[K4]	analyse the IASB's Framework for the Presentation of Financial Statements and cash flow statement.
CLO4[K5]	evaluate the Ind AS principles regarding, recognition of fixed assets, disclosure of contingent liabilities, and contingent assets.
CLO5[K6]	create a skill regarding the preparation of audit report as per the Indian AS.

DISCIPLINE SPECIFIC ELECTIVE COURSE

Course Code: 23GKDE66B -

Course Title: FINANCIAL REPORTING ANALYSIS

On successful completion of the course, the learners should be able to

CLO1[K2]	summarize the form and contents of financial statements.
CLO2[K3]	identify the disclosure requirements of Ind AS and SEBI.
CLO3[K4]	Make inter-firm and intra-firm comparisons.
CLO4[K5]	evaluate the disclosure requirements under the Companies Act 2013, SEBI and Ind AS.
CLO5[K6]	propose the various financial reporting.

NON MAJOR ELECTIVE	
Course Code: 23GKNE13	Course Title: BUSINESS ORGANISATION
On successful completion of the course, the learners should be able to	
CLO1[K2]	summarise the working aspects of various businesses.
CLO2[K3]	identify the ways to effectively implement organisational change.
CLO3[K4]	examine the various forms of business organisation.
CLO4[K5]	evaluate the functioning of sole proprietorship, partnership and joint stock companies
CLO5[K6]	design the partnership deed in a firm.

NON MAJOR ELECTIVE	
Course Code: 23GKNE23	Course Title: PROMOTIONAL MARKETING
On successful completion of the course, the learners should be able to	
CLO1[K2]	understand the basic concepts in promotional marketing.
CLO2[K3]	Identify the roles of advertising, sales promotion and personal selling in the promotion mix.
CLO3[K4]	Analyse the effort of sales person makes to convince a customer to make a purchase.
CLO4[K5]	Assess the strategic uses of sales promotions.
CLO5[K6]	Develop an advertising plan for the product.

SELF EMPLOYMENT COURSE

Course Code: 23GSE42

Course Title: தையற்கலை

On successful completion of the course, the learners should be able to

CLO1[K2]	துணி வகைகளை வகைப்படுத்துவர்.
CLO2[K3]	தையல் இயந்திரத்தின் பாகங்களை அடையாளப்படுத்துவர்.
CLO3[K4]	தையல் இயந்திரத்தில் ஏற்படும் பழுதுகளைத் தீர்ப்பர்.
CLO4[K5]	தையலின் அடிப்படைகளைக் கண்டறிந்து புலப்படுத்துவர்.
CLO5[K6]	உடைகளை அழகுபடுத்தும் தையல்களை வரிசைப்படுத்துவர்.

SELF EMPLOYMENT COURSE

Course Code: 23GSE42BL

Course Title: தையற்கலை - செய்முறைப்பயிற்சி

On successful completion of the course, the learners should be able to

CLO1[K2]	துணிகளை வெட்டும் முறைகளையும் தைக்கும் முறைகளையும் எடுத்துரைப்பர்.
CLO2[K3]	கொடுக்கப்பட்ட அளவில் துணிகளை வெட்டிச் சோதிப்பர்.
CLO3[K4]	தைக்கும் போது ஏற்படும் சிக்கல்களை அடையாளம் கண்டு தீர்ப்பர்.
CLO4[K5]	பல் வேறுவகையான ஆடைகளைத் தைத்து உருவாக்குவர்
CLO5[K6]	தமக்கான ஆடைகளைத் தாமே தைத்து வடிவமைப்பர்