

**Holy Cross College (Autonomous), Nagercoil.**

**Department of Commerce (SF-I)**

**B.Com**

**Teaching Plan (From 2020-2022)**

**Programme Outcomes (POs)**

<b>POs.</b>	<b>Upon completion of the B.Com Degree Programme, the graduates will be able to:</b>
PO-1	understand the conceptual knowledge of accounting and acquire skills to become leaders in their fields of expertise at the global level
PO-2	identify the role and responsibilities of business that leads to social and economic development
PO-3	acquire entrepreneurial, legal, managerial and communication skills to be successful in business and personal life
PO-4	recognise and practice different value systems and ethics for sustainable development
PO-5	impart competency to make eligible and employable in the job market
PO-6	practical exposure for start-up and project promotion.

**Programme Specific Outcomes (PSOs)**

<b>PSOs.</b>	<b>Upon completion of the B.Com Degree Programme, the graduates will be able to:</b>
PSO-1	develop competency in students to make them employable in the global market and to equip themselves as successful entrepreneurs
PSO-2	apply different concepts in business to start and manage business and realizes the social responsibilities
PSO-3	practice different techniques of communication and apply it in business and profession
PSO-4	enhance practical knowledge to practice business ethics in order to meet the national requirements
PSO-5	develop necessary professional knowledge and skills in academic, business and research.

**Semester : I**  
**Financial Accounting -1**

**Subject code : AC2011**

<b>CO No</b>	<b>Course Outcomes</b>	<b>PSO</b>	<b>C.L</b>
CO-1	understand the rules, principles, concepts, conventions and accounting standards used in accountancy	5	U
CO-2	identify the adjustments in final accounts and the techniques of setting right the errors found in accounts	5	R
CO-3	analyse the methods of ascertaining profit from incomplete records	5	An
CO-4	applying technology for preparing accounts	3	Ap
CO-5	calculate claims for loss of stock and loss of profit	3	Ap

**Semester : I**  
**Business Economics (Allied I)**  
**Subject code : AA2011**

<b>CO.No</b>	<b>Upon completion of this course the students will be able to</b>	<b>PSO addressed</b>	<b>CL</b>
CO-1	understand the basic concepts of business economics	2	U
CO-2	classify different types of demand prevailing in the market	5	U
CO-3	gain knowledge on consumer behavior and consumer surplus	5	U
CO-4	analyze the peculiarities of factors of production and the economies and diseconomies of scale	5	An
CO-5	identify the phases of business cycle	5	Ap

**Semester II**  
**Financial Accounting - II**  
**Course Code: AC2021**

<b>CO No.</b>	<b>Upon completion of this course the students will be able to</b>	<b>PSO addressed</b>	<b>CL</b>
CO-1	understand the accounts of nonprofit organizations.	PSO 5	U
CO-2	prepare and analyse departmental trading & profit and loss a/c.	PSO 5	AP
CO-3	know to techniques and principles of preparing branch accounts	PSO 5	AP
CO-4	analyse the accounting procedure of royalty accounting	PSO 5	AP
CO-5	understand the methods of calculating interest and procedure of maintaining accounts	PSO 5	AP

**Semester : II**  
**Principles of Marketing**  
**Subject code : AA2021**

<b>CO No.</b>	<b>Upon completion of this course the students will be able to</b>	<b>PSO addressed</b>	<b>CL</b>
CO-1	understand the elements and approaches of modern marketing	2	U
CO-2	understand the procedure of market segmentation and buying motives	2	An
CO-3	evaluate the elements of product and product life cycle	2	E
CO-4	summarize the factors of pricing and sales promotions	2	U
CO-5	know the recent trends in marketing	2	U

**Semester: III**

**Name of the course: Advanced Accounting-I**

**Course Code: AC2031`**

<b>CO</b>	<b>Upon completion of this course the students will be able to:</b>	<b>PSO addressed</b>	<b>CL</b>
CO-1	Understand the various aspects of partnership	4	U
CO-2	Identify the methods of preparing capital accounts of partners.	4	R
CO-3	analyse the procedure of preparing partnership accounts on admission, retirement, death and insolvency of partners.	5	An
CO-4	know the methods of distributing the dues of the partners.	4	U

**SemesterIII**

**Major Core IV - Banking Theory Law & Practice**

**CourseCode:AC2032**

<b>COs.</b>	<b>Upon completion of this course the students will be able to:</b>	<b>PSO Addressed</b>	<b>CL</b>
CO-1	Understand the relationship between banker and customer	2	Un
CO-2	Identify various types of bank customers.	1	R
CO-3	Analyse various elements of negotiable instruments.	5	R
CO-4	Know the types of bank sand their functions	2	R
CO-5	Know the Innovative Banking Services(IBS)	4	An
CO-6	Identity various subsidiary services available to customers	4	R

### Semester III

#### Major Core V : Company Law and Secretarial Practice

Course Code : AC2033

COs.	Upon completion of this course, the students will be able to:	PSO Addressed	CL
CO-1	Plan for formation of a company right from promotion to Commencement of business	1,2	Ap
CO-2	Conduct any kind of company meetings as per requirement	5	Ap
CO-3	Understand the documents that are needed for the formation of A company	2	U
CO-4	Know the provisions given in the Companies Act 2013	5	U
CO-5	Describe the role of company secretary and secretarial practices	2	U

### Semester – III

#### Major Core IV -Business Statistics

Course Code: AC2034

CO	Upon completion of this course the students will be able to:	PSO addressed	CL
CO- 1	Understand about the data and sampling methods	2	U
CO- 2	Explain the primary concepts of measures of central tendency	2	U
CO- 3	Demonstrate the ability to solve problems in Correlation and Regression	4	R
CO- 4	Calculate the Index numbers like Cost of living Index, Fixed Base and Chain base Index	1	U
CO- 5	Apply the concepts to solve problems in commerce and business	2	Ap
CO- 6	Understand the uses of averages and Rank correlation coefficient	4	U

### Semester III

#### Elective I(a): Principles of Management

Course Code: AC2035

COs.	Upon completion of this course the students Will be able to:	PSO Addressed	CL
CO-1	Understand the features, objectives, principles and functions of management	1	U
CO-2	Draft work related plans and make proper decisions	1 & 5	U
CO-3	Discuss the basic features of staffing, recruitment, selection and training	1	U
CO-4	Apply motivational and leadership theories to improve the leadership qualities	5	U
CO-5	Understand the necessity of business being responsible towards the society	5,9	U

### Semester – IV

#### Major Core VII -Costing

Course Code: AC2041

COs	Upon completion of this course the students will be able to:	PSO addressed	CL
CO - 1	Understand the concepts, methods and techniques of Cost accounting	5	Un
CO - 2	Construct cost sheet, tender, quotations	5	Ap
CO - 3	Prepare Stores Ledger using FIFO, LIFO, Simple and Weighted average methods as tools for material control.	2	Ap
CO - 4	Analyse the procedure of allocation, classification & Absorption of overheads	5&10	An

**Semester–IV**  
**Major Core VIII – Auditing**  
**CourseCode:AC2042**

<b>COs.</b>	<b>Upon completion of this course the students will be able to:</b>	<b>PSO Addressed</b>	<b>CL</b>
CO-1	Understand the concepts and principles of Auditing	2,5	Un
CO-2	Identify various elements of Audit planning	5	R
CO-3	Identify the importance of Vouching	5	R
CO-4	Understand the procedure of verification and valuation of Assets	5	Un
CO-5	Analyse the duties, rights and liabilities of an auditor	5	An

**Semester–IV**  
**Major Core IX - Business Communication**  
**CourseCode:AC2043**

<b>COs</b>	<b>Upon completion of this course the students Will be able to</b>	<b>PSO Addressed</b>	<b>CL</b>
CO-1	Learn the way to overcome communication barriers	6	U
CO-2	Develop progressive skills in the usage of business communication	6	U
CO-3	Practice modern forms of communication	6,8	A
CO-4	Draft job application and curriculum vitae	8	C
CO-5	Attend interview and participate in Group Discussion With confidence	6,8	A
CO-6	Construct technology-aided communication	6	A

**Semester: IV**

**Name of the Course: Business Mathematics**

**Sub. Code: AC2044**

<b>CO No.</b>	<b>Upon completion of this course the students will be able to</b>	<b>PSO addressed</b>	<b>CL</b>
CO-1	Recall the basic formulae and definitions and acquire knowledge in mathematics	PSO- 5	R, U
CO-2	apply the concepts to obtain the logarithmic value of a number	PSO-2	Ap
CO-3	understand the fundamental concepts about Sets and interpret with Venn diagrams	PSO-1	U
CO-4	explain the properties of matrices and solve problems	PSO- 2	U, Ap
CO-5	understand the concepts of Simple Interest, Compound Interest and Discount and apply in real life situations	PSO- 5	U, Ap
CO-6	choose the suitable probability distribution corresponding to a given data	PSO-5	E

**Semester-IV**

**Elective II a.- E-Commerce**

**CourseCode:AC2045**

<b>COs</b>	<b>Upon completion of this course the students will be Able to:</b>	<b>PSO Addressed</b>	<b>CL</b>
CO-1	Differentiate traditional commerce from Electronic commerce	5	U
CO-2	Identify the types of technologies and networks	5	U
CO-3	Describe various Security Tools, Firewalls and protocols	5	U



CO-4	Utilise various E-Payment methods	5	A
CO-5	Perform various online operations	5	A

**Semester – V**  
**Corporate Accounting**  
**Sub. Code: AC1751**

<b>CO</b>	<b>Upon completion of this course the students will be able to:</b>	<b>PSO addressed</b>	<b>CL</b>
CO-1	understand the procedures for the issue of shares.	PSO 1	U
CO-2	identify the methods of valuation of Goodwill and shares.	PSO 3	Ap
CO-3	evaluate the performance of business.	PSO 3	E
CO-4	calculate purchase consideration in case of Amalgamation, Absorption and reconstruction.	PSO 3	U
CO-5	differentiate liquidation from insolvency and the preparation of liquidator's final statement.	PSO 3	U

**Semester – V**  
**Income Tax Law and Practice - I**  
**Sub. Code: AC1753**

<b>CO No.</b>	<b>Upon completion of this course the students will be able to:</b>	<b>PSO addressed</b>	<b>CL</b>
CO-1	understand the meaning of Assessment Year, Previous Year and Assessee.	PSO 4	U
CO-2	identify the residential status and incidence of tax for Resident and Non-resident.	PSO 4	AP
CO-3	compute taxable income from salary.	PSO 6	AP
CO-4	compute taxable income from House Property.	PSO 6	AP
CO-5	understand the meaning of business and profession and compute taxable income.	PSO 4	U
CO-6	identify the short term and long term capital gain and compute taxable capital gain.	PSO 4	AP

**Semester – V**  
**E-Commerce**  
**Sub. Code: AC1755**

<b>CO</b>	<b>Upon completion of this course the students will be able to:</b>	<b>PSO addressed</b>	<b>CL</b>
CO-1	differentiate traditional commerce from Electronic Commerce	PSO 5	U
CO-2	utilize the techniques of Electronic Commerce	PSO 5	A

CO-3	describe various E- Securities	PSO 2	U
CO-4	identify the Pro's and Con's of online shopping	PSO 5	U
CO-5	perform various online operations	PSO 5	A

**Semester: VI**

**Name of the Course: Management Accounting**

**Subject Code: AC1761**

<b>CO No.</b>	<b>Upon completion of this course the students will be able to:</b>	<b>PSO addressed</b>	<b>CL</b>
CO-1	Understand the objectives and functions of management accounting.	PSO3	U
CO-2	Differentiate management accounting from financial accounting	PSO 3	E
CO-3	Evaluate the financial position of a concern through fund flow statement and cash flow statement.	PSO 3	E
CO-4	Understand the concepts of budgeting and budgetary control and its role in management decision making	PSO 5	An
CO-5	Estimate the future performance of the concern using managerial costing techniques.	PSO 5	C

**Semester VI**  
**Income Tax Law and Practice – II**  
**Sub. Code: AC1763**

<b>CO No.</b>	<b>Upon completion of this course the students will be able to:</b>	<b>PSO addressed</b>	<b>CL</b>
CO-1	understand income from other sources and kinds of securities.	PSO 4	U
CO-2	compute set-off and carry forward of losses, clubbing and aggregation of income.	PSO 4	AP
CO-3	identify the deductions from Gross Total Income	PSO 4	U
CO-4	understand returns, filing of return of income, due date, kinds of assessment, assessment procedure	PSO 4	U
CO-5	identify assessment of individuals, rate of tax	PSO 4	U
CO-6	compute income and tax liability of individuals	PSO 6	AP

**Semester – VI**  
**Human Resource Management**  
**Sub. Code: AC1764**

<b>CO No.</b>	<b>Upon completion of this course the students will be able to:</b>	<b>PSO addressed</b>	<b>CL</b>
CO-1	understand the objectives, scope, functions and environment of Human Resource Management.	PSO 2	U

CO-2	understand the methods of data collection, techniques of job design and sources of recruitment.	PSO 2	U
CO-3	analyze the selection process and induction programme.	PSO 1	An
CO-4	evaluate the need as well as areas of training.	PSO 2	E
CO-5	understand the purpose, process and problems in performance appraisal.	PSO 2	U

**Semester – VI**  
**Organisational Behaviour**  
**Sub. Code: AC1765**

CO	Upon completion of this course the students will be able to:	PSO addressed	CL
CO-1	analyze the elements of organizational & industrial behaviour	PSO 2	An
CO-2	understand the concept and different theories of personality & group dynamics	PSO 6	U
CO-3	analyse the determinants and effects of job satisfaction	PSO 5	An
CO-4	analyse the source and effects of frustration & conflicts	PSO 2	An
CO-5	understand the causes and consequences of stress management	PSO 2	U

