

M.V.MUTHIAH GOVT. ARTS COLLEGE FOR WOMEN, DINDIGUL
DEPARTMENT OF COMMERCE
B.COM – COURSE OUTCOME – 2021 ONWARDS

FINANCIAL ACCOUNTING I

1	recall Accounting Concepts and Conventions and use Accounting rules to record business transactions in the form of Journal, Ledger, subsidiary books and preparation of Trial Balance.
2	understand the steps involved in locating errors and prepare them to understand the to preparation of final accounts for sole traders.
3	outline the concepts of Bills of exchange, Average due date and Account Current
4	examine the concepts of consignment and joint venture.
5	analyze the bank reconciliation statement, Receipts and payments, Income and expenditure and Balance sheet and accounting for professionals to enhance the knowledge.

BUSINESS ORGANISATION AND MANAGEMENT

1	understand the concepts of business and its forms of organizations involved in sole trader, partnership firms, companies and co-operative societies and public enterprise.
2	analyze the business factors which are involved in sources of finance.
3	explain the functioning of stock exchanges SEBI, DEMAT of shares.
4	remember office functions, layout and accommodation.
5	outline office equipments and EDP.

BUSINESS ECONOMICS

1	understand the Business systems, the reason for existence of Firms, consumer preference and application of utility analysis and knowing role of business economist.
2	understand and estimate production function, stages of production and forms of production function and laws
3	understand basic concepts of demand and supply and its determinants, the determinants of elasticity and applications of different forecasting techniques.
4	understand cost function, Analysis cost and concepts of relevant costs and revenues.
5	compare and contrast four basic market types, concepts of monopolistic and oligopoly competition and its effect of non-price factors on products and services.

FINANCIAL ACCOUNTING-II

1	describe the concepts based on depreciation and its methods in books of accounts.
2	outline about the nature of Investment and Royal excluding Sublease.
3	identify the essential characteristics of single entry system.
4	apply the basic concepts of departmental and branch accounting.
5	familiarize the procedure relating to hire purchase and installment in books of accounts

PRINCIPLES OF MARKETING

1	define the various concepts and terms related to marketing
2	explain about various marketing functions
3	understand terms of consumer behaviour and examined about different concepts related to consumers.
4	identify the marketing mix and its elements
5	understand different provisions related to trends in emerging markets.

BUSINESS COMMUNICATION

1	Outline the importance of effective business communication
2	Understand the intricacies of responding to business related queries
3	Categorize effective correspondence with banks, insurance and agencies
4	Examine effective response to company secretarial correspondence
5	Analyze new innovative and effective ideas for business communication

BUSINESS STATISTICS

1	acquire knowledge about averages to be used in Business Research
2	gain knowledge about Standard Deviation, Skewness.
3	gain knowledge about the application of Correlation and Regression
4	get an in depth knowledge about Index Numbers
5	acquire knowledge in Measures of Trend and its application in Business Research.

PRINCIPLES OF INSURANCE

1	Recall the different concepts of insurance and its working
2	Explain the concept of agent and its working system
3	Evaluate the functions of agents and various forms of underwriting
4	Analyze the various actuarial aspects relating to insurance companies
5	List the basic principles of insurance and various types of it.

HUMAN RESOURCE MANAGEMENT

1	understand the recent HRM concepts and its challenges
2	know the job analysis for placing the suitable person at the suitable place
3	gain the benefits of training and development to the employees of an organisation with a view to attaining goals of the organization
4	gain basic knowledge of assessing and techniques of performance appraisal
5	understand Compensation and Maintenance of Compensation system

TRAINING AND DEVELOPMENT

1	analyse the training strategies adopted by companies in real situations
2	identify training needs of an individual by conducting Training Need Analysis
3	differentiate between the applicability of various training strategies and select a strategy based upon the result of TNA
4	develop a training and development module
5	evaluate and assess the cost and benefits of a training and development programme.

BUSINESS ENVIRONMENT

1	understand the concept, significance and changing dimensions of Business Environment
2	appreciate the importance and impact of changing laws and regulations on a business firm
3	learn about emerging dimensions in socio-cultural environment and its relevance for a business firm.
4	gain insights on role of economic systems, economic planning, government policies, public sector and development banks, economic reforms, liberalization and its impact on business.
5	gain insights on patent laws, policy on research and development and new technological developments in Business Environment

BUSINESS MATHEMATICS

1	understand the number system
2	understand the set theory
3	Know the calculations of indices and surds
4	Understand the calculations of interest , annuities and depreciation
5	Know the applications of probability distributions and matrices

ELEMENTS OF ECOMMERCE

1	understand basic concepts on e-commerce
2	understand various methods on Architectural aspect of e-Commerce.
3	gain essential knowledge on security aspect of e-commerce
4	gain application knowledge on ecommerce in business.
5	gain conceptual knowledge on multimedia in e-commerce

DIGITAL MARKETING

1	identify and assess the impact of digital technology in transforming the business environment and also the customer journey;
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2	explain the way marketers think, conceptualize, test continuously to optimize their product search on digital platforms;
3	illustrate the measurement of effectiveness of a digital marketing campaign;
4	demonstrate their skills in digital marketing tools such as SEO, Social media, and Blogging for engaging the digital generation;
5	understand the concept of AI in Digital Marketing;

MANAGEMENT ACCOUNTING

1	outline the various concepts relating to management accounting
2	analyze financial statements using ratio analysis
3	evaluate the working capital management of companies
4	comparing various alternatives using marginal costing and decision making
5	analyze new budget and budgetary control for organizations

AUDITING

1	define the important concept and rules relating to auditing
2	outline the techniques and applicability of internal audit
3	analyze the valuation of assets and liabilities in business
4	analyze the accounts and auditing the joint stock companies
5	examine about investigation and auditing of computerized accounts

INCOME TAX LAW AND PRACTICE

1	outline the various terminologies related to income tax
2	understand the method of calculating and levying tax
3	apply the various tax laws and available provisions in tax computations
4	evaluate the set off and carry forward of losses while calculating personal income
5	analyze self-assessment of income and tax computation

ENTREPRENEURIAL DEVELOPMENT

1	recall the importance and role of entrepreneurship as an economic activity
2	explain the various process of setting up a startup
3	outline the various institutional services to entrepreneur
4	analyze the various financial institution available to support entrepreneurs
5	list the various subsidies and incentives available for entrepreneurs

BANKING THEORY LAW AND PRACTICE

1	understand the banking legislations and relationship between banker and customer.
2	know the various types of bank accounts.

3	gain knowledge of negotiable instruments used in banks.
4	know the statutory provisions of the banker.
5	know the principles and various forms of lending by the banks.

FUNDAMENTALS OF INVESTMENT

1	explain the basics of investment environment and different investment avenues available
2	analyse the types of fixed income securities
3	assess the approaches to equity analysis
4	apply the techniques portfolio analysis and financial derivatives
5	advise how to protect the investors

ARTIFICIAL INTELLIGENCE FOR BUSINESS

1	identify how the AI is being leveraged by start-ups as a success tool
2	analyse and interpret the applicability of AI in HR functions
3	explain how algorithms is changing the board room landscape
4	discuss the customer services provided by various banks using AI
5	demonstrate the role of AI in transforming the retail sector

COMPANY LAW

1	know the basic concepts of joint stock companies
2	understand various types of shares of companies
3	know the provisions applicable to directors of a company
4	understand the various types of meetings conducted in a company
5	understand the provisions applicable for winding up of companies

CORPORATE ACCOUNTING

1	develop the skill of preparing entries for issue of shares
2	know the accounting entries for underwriting of shares and redemption of preference shares
3	knowledge in calculation and valuation of shares and goodwill of companies
4	understand the provisions of acquisition of the business
5	gain the knowledge in internal and external reconstruction in companies

BUSINESS TAXATION

1	recall various concepts relating to Indirect tax regime in India
2	analyze the concept and applicability of GST in businesses
3	3 compare the GST regime with other indirect tax laws prior to it
4	illustrate GST system in own business and other prototypes
5	examine the custom law and related duties and taxes

FINANCIAL MARKETS AND INSTITUTIONS

1	define the basic concepts of financial market
2	analyze the working and components of corporate securities market
3	explain the functioning of stock exchanges in India
4	explain the role of banks and intermediaries in financial market
5	apply various trends and new modes in financing

FINANCIAL MANAGEMENT

1	outline various concepts relating to finance
2	list the various techniques of financial planning
3	analyze various sources and forms of finance
4	examine the various dimensions of capital market and their components
5	list the capitalization concept and related theories for decision making

BUSINESS LAW

1	assess the various elements related business law and contract
2	interpret different type of contract and its features
3	explain about the agency system related to creation and termination of agency
4	compare between rights and duties of indemnity , guarantee
5	examine the distinct between sale and agreement to sell and its features

CORPORATE GOVERNANCE

1	explain the concept and importance of corporate governance in a business setup
2	explain the concept of corporate governance in organisations and its essence for management
3	analyse the role of board of directors and shareholders in corporate management
4	assess the problems in corporate governance on the basis of major corporate governance failures
5	describe corporate governance framework in India

PERSONAL SELLING AND SALESMANSHIP

1	explain the fundamental concepts Personal Selling
2	understand the concepts of theories of selling
3	understand the various Concepts in buying motives
4	have thorough Knowledge in selling process
5	understand the Procedure in sales planning and control

PERSONAL AND FINANCE PLANNING

1	explain the meaning and appreciate the relevance of Financial Planning
2	familiarize with regard to the concept of Investment Planning and its methods
3	examine the scope and ways of Personal Tax Planning
4	analyze Insurance Planning and its relevance
5	develop an insight in to retirement planning and its relevance.

COMMERCE PRACTICAL

1	explain the fundamental concepts of banking
2	knowledge in taxation practice.
3	knowledge in practice in online trading.
4	practice of computer applications in business.
5	knowledge in entrepreneurial practice.