

OUTCOMES OF THE PROGRAM - B.Com (Honours)

Paper Code: DSE 101

Course : Financial Accounting

Course Objective:

- To help students in acquiring conceptual knowledge of the financial accounting and to impart skills for recording various kinds of business transactions.
- To familiarize students with the process of preparing final accounts by taking into account the necessary adjustments.
- To identify and analyse the causes of the disparity between the cash and pass book balances including preparation of statements.
- To rectify errors at various stages of the accounting process and creation of depreciation accounting using different methods.

Course Outcomes:

Co1: Understanding of Financial Accounting, its need, advantages and limitations

Co2: Knowledge of GAAP and accounting systems. Maintenance of subsidiary books, accounts and preparation of statements.

Co3: Identification and rectification of errors at various stages of the accounting process

Co4: Assessing the real value of business assets applying different methods of Depreciation

Co5: Practice of preparing Sole trader final accounts considering adjustment entries presenting accounts and statements in user understandable form. How to represent business transactions to accounts of valuable information to the users of such information.

Paper Code: DSE 102

Course: Business Organization and Management

Course Objective:

- To acquaint the students with the basics of Commerce and Business concepts, forms of Business Organization and functions of Management.
- To learn different kinds of companies incorporation stages, preparation of statutory documents.

Course Outcomes:

Co1: Learn the basics of trade and identifying various business concerns.

Co2: Understanding the advantages of different forms of organizations

Co3: Understanding the nuances of management and planning for a profitable business.

Co4: Empathizing the tools that aid management in ensuring quality service for better contribution to the society.

Paper Code: DSE 103

Course: Foreign Trade

Course Objective:

- To elucidate Indian foreign trade policies and international institutions

Course outcomes

Co1: International trade, import and export policies in the Indian economy, with required documentation are the learning result.

Co2: Acquainted with the concepts of balance of trade and payment

Co3: Concepts of current EXIM policy and foreign trade blocs are understood.

Co4: Familiarizing with International Institutions viz., International Monitoring System, World Trade Organization, IBRD, National Development Bank, Asian Infrastructure Investment Bank.

Course Code: DSC 104

Course: Business Economics

Course Objectives:

- The course aims to acquaint with fundamentals of economic theories and impact on pricing, demand, supply, production, and cost concepts.
- To gain understanding of economic ideas and techniques in order to apply them to business practices.

Course Outcomes:

Co1: Have knowledge about forces that control markets- Supply and Demand.

Co2: Acquainted with the knowledge of consumer behaviour at a micro level and understanding to the aspects of the market.

Co3: Empathizing production analysis through the understanding the concepts of Economies and Diseconomies of Scale..

Co4: Knowledge of distinguishing short run and long run cost curves through various approaches.

Co5: Enables to identify various markets in the economy and also in selecting appropriate strategies for the success of the entity.

Course Code: DSE 201

Course: Financial Accounting-II

Course Objective:

- To acquire accounting knowledge of bills of exchange, Consignment, Joint Venture, Accounts from incomplete records and Non-Profit Organizations.

Course Outcomes:

Co1: Familiarizing with usage and recording of Bills of Exchange in different parties books of accounts.

Co2: Acquainting with the business records of Principal and agent. Preparation of Consignment account, calculation of stock including loading and reserves.

Co3: Get an understanding the concept of temporary partnership, maintaining the records of Joint Venture, Co-venturers.

Co4: Develop the ability to prepare accounts from incomplete information, comprehend the differences between single and double entry systems, and preparing Statements of Affairs.

Co5: Recognizing Not-for-Profit organizations, practicing the maintenance of their books of accounts.

Course Code: DSE 202**Course: Business Laws****Course Objectives:**

- To impart basic knowledge of the business legislation along with relevant justified case study.
- To understand basics of contract act, sales of goods act, IPR and legal provisions applicable for establishment, management and winding up of companies in India.

Course Outcomes:

Co1: The ability to understand the essentials of contract including offer, acceptance and agreements leading to valid business propositions. Recognize and distinguish modes of discharge of contract with proper application in different forms of business.

Co2: Instructing on the legal rights and obligations under the Sale of Goods Act, along with consumer protection legislation and consumer redressal forums.

Co3: Imparting importance of intellectual property rights including acquiring the rights.

Co4: Ability to grasp the required statutory documents prepared for a company and legal procedure for winding up.

Paper Code: DSE 203**Course: Banking and Financial Services****Course Objective:**

- To familiarize with Banking processes, Negotiable instruments and financial services.

Course outcomes:

Co1: Knowledge about Indian Banking system, Apex Institutions, Redressal mechanism are gained..

Co2: Empathizing the banker customer relationship

Co3: Concepts regarding Negotiable Instruments, title of Goods, Advances of Loans are gained.

Co4: The fund based and Non fund based financial services are introduced. Knowledge on Merchant banking, venture capital, Leasing, Factoring, Forfeiting is accrued.

Paper Code: DSE 204

Course: Financial Management

Course Objective:

- To impart knowledge on financial management fundamentals

Course outcomes:

Co1: Introduced to profit and Wealth Maximisation, practiced time value for money with present cash flow techniques.

Co2: Calculated of Long term investments through capital Budgeting techniques.

Co3: Practiced Investment Decision, Financing Decision, Dividend policies.

Course Code: SEC 2

Course : Principles of Insurance

Course Objective:

- To make Students to learn Principles of Insurance.

Course Outcomes:

Co1: Students are exposed to the Insurance Industry, its functioning and the principles regulating.

Co2: Enlightened with types of insurances , Operating intermediaries and risk management.

Co3: Made aware with the requirements of an insurer as expected by the society (Professionalism, Ethics, Roles and Responsibilities).

Course Code: DSE 301

Course: Advanced Accounting

Course Objectives:

- To acquire accounting knowledge of partnership firms and joint stock companies
- To make aware the students about the valuation of shares and Goodwill
- To impart accounting processes, procedures for the issuance of shares, debentures, and bonus shares.
- To teach company's final accounts and profit prior to incorporation.

Course Outcomes:

Co1: Students acquire detailed knowledge about Partnership firms, its functioning, preparation of accounts for admission, retirement, death and insolvency of partner.

Co2: They gain knowledge about issuing and allotment of shares, issue of debentures, Underwriting and Bonus shares.

Co3: Practicing Joint Stock Companies maintenance of books of accounts, concept of Goodwill, preparation of final accounts.

Co4: Familiarizing with methods of valuation of goodwill and shares.

Paper Code: DSE 303

Course: Financial Institutions and Markets

Course Objective :

➤ To give awareness on various Financial Institutions and Markets.

Course Outcomes:

Co1: Learner can understand Indian Financial system and happenings of recent developments.

Co2: More clarity is given on types of commercial banking, functions, Merchant Banking, Venture Capital,

Hire purchase, Leasing and Non-Banking Financing Companies.

Co3: Introduced to functions of money market, dealers in Money Market, Liquidity Adjustment Facility), MSF (Marginal Standing Facility) Repo, Reverse Repo, Monetary Policy Committee, Structure and Functions.

Government Securities, and Monetary Policy etc.

Co4: The will have clarity on debt markets in India, Instruments and players.

Co5: Knowledge about Equity market, methods of IPO, Primary and Secondary market, SEBI in India, Recent developments, objectives and functions is acquired.

Paper Code: DSE 304

Course: Investment Management

Course Objective:

➤ To divulge the concepts of investment management with risk and return analysis.

Course Outcomes:

Co1: Introduced to the concepts of Investment Management

Co2: Gained knowledge and practiced problems on risk and returns..

Co3: Awareness and computation of market indices is accured.

Co4: Hands on experience on Concepts and techniques related to time value of money

Co5: The emphasis is on rationale of diversification and measurement of expected risk and return using statistical tools.

Course Code: SEC 4

Course: Principles or Life and General Insurance

Course Objectives:

- The course aims to impart knowledge about the basic principles of Life insurance and General Insurance.

Course Outcomes:

Co1: Understanding various types of insurance policies, insurers and concept of Underwriting.

Co2: Provide students with the knowledge of calculating premiums along required policy documents.

Co3: Giving knowledge about settlement of claims risk & underwritings and financial planning including tax planning.

Course code: DSE 401

Course: Income Tax

Course Objectives:

- To acquire conceptual and legal knowledge about Income Tax provisions of the Income-Tax Law.
- To educate computation procedure for individuals taxable total income.

Course Outcomes:

Co1: The conceptual knowledge of Indian Tax structure, History and Basic concepts are imparted

Co2: It enables to assess incidence of tax, residential status and computation of tax liability through total Income.

Co3: The applicability of various provisions to compute taxable income under the Head salaries.

Co4: Ability of computing taxable income under the heads Income from House property, Business or Profession, capital gains and Income from other sources.

Paper Code: DSE 403

Course: Corporate Accounting

Course Objective:

- To impart knowledge on Accounting standard -14
- To familiarize with accounting procedure for banking and insurance companies

Course outcomes:

Co1: Concepts and accounting process on company liquidation are acquired

Co2: Hands on experience on accounting treatment given on AS-14 (Amalgamation) in nature of merger and Purchase

Co3: Practiced accounting treatment in preparation of final statements with internal reconstruction, debtors and creditors taking over along with maintenance of books of accounts.

Co4: Professional practice on maintaining and finalising accounts of Banking and Insurance Companies.

Paper Code: DSE 404

Course: Human Resource Management

Course Objective:

- To familiarize with the concepts of Human Resource Management.

Course outcomes:

Co1: Concept about Human Resources Management are imparted

Co2: The significance, planning and techniques for recruitment process are acquired.

Co3: Empathizing selection processes in Public and Private sector.

Co4: The complete evaluation of training and development process in the organization is put into practice

organization for being productive resources to the organization.

Co5: Concepts, significance of different Performance Appraisal and evaluation processes are accrued.

their domain.

Course Code: DSE 501

Course: Cost Accounting

Course Objectives:

- To introduce to a branch of accounting evolved for manufacturing concerns.
- To acquire the knowledge of cost accounting methods and various cost estimation methodologies in diverse situations.
- To educate students how to calculate unit costs, total production costs, and prepare cost statements.
- To teach cost estimation under the areas of job costing, process costing, and contract costing.

Course Outcomes:

Co1: Practice of identifying, analyzing and assessing costs of manufacturing, to fix price for the products.

Co2: Trained on maintenance of stores ledger under various methods.

Co3: Fixing wages in scientific methods are practiced under Labour, skills in distribution of indirect expenses to production cost are acquired.

Co4: Competed in preparation of cost statements, quotations and tenders.

Co5: Proficiency in divergent costing methods adopted in versatile industries are accrued.

Course Code: DSE 502

Course: Computerized Accounting

Course Objectives:

- To train the students with accounting software

Course Outcomes:

Co1: Need of the hour to learn office automation techniques imparted through concepts of computerized accounting

Co2: Practical training on maintaining books of accounts, inventory management, including preparation of financial statements is given.

Co3: Maintenance of Accounts payable and Receivable management is trained using ERP

Co4: Significance of Management Information System and generating customized reports used by stakeholders are trained.

Paper Code: DSE 503

Course: Auditing

Course Objective:

- To divulge significance and importance of auditing and auditor

Course Outcomes:

Co1 : Meaning, importance, objectives, types of audit are elucidated

Co2: Knowledge on procedure for appointment, process of auditing are acquired.

Co3:Significance and process of Internal check and internal control are accrued.

Co4:Training imparted on vouching, valuation of assets and understanding audit reports.

Paper Code: DSE 504

Course: Marketing Management

Course Objective:

- To impart knowledge on principles of marketing management
- To enable to understand change management and design strategic planning

Course outcomes:

Co1:Knowledge on concepts of product and product management is imparted

Co2: The strategies of pricing a new product as well pricing under competitive circumstances are acquired.

Co3: Made eligible to understand concepts of promotion, promotion mix and its strategies

Co4: Effective marketing strategies through channelizing the products under retail and online are imparted

Co5: Practiced Business Strategic Planning, SWOT Analysis , formulation and implementation of market plan, are made understood.

Course Code: PR

Course: Research Methodology and Project Report

Course Objectives:

- To introduce the basics of conducting research in social sciences.
- To help students develop research skills and write project reports based on empirical evidence.

Course outcomes:

Co1: Students will learn the importance of research and research methodology, as well as to analyse the issues that arise during social science research.

Co2: Learn to identify research problem and plan a research design.

Co3: Knowledge of determining sample size, data sources based on the research problem

Co4: Imparted framing hypothesis and relevant statistical tools to be applied for authentication of the study.

Co5: Skills for writing project report are acquired.

Course code: DSE 601

Course: Cost Control and Management Accounting

Course Objectives:

- The course aims to impart knowledge about the use of financial, cost and other information for managerial planning, control and decision making.
- To acquaint with Cost Control techniques, Managerial Accounting decision making techniques and reporting methods.
- To analyse operating and financial performance of organizations by applying appropriate tools.

Course Outcomes:

Co1: Knowledge on concepts of managerial accounting, marginal costing, and approaches for managerial decision-making process

Co2: Learnt to forecast budgets, compare budgeted and actual, practiced budgetary control through variances.

Co3: Practiced techniques and applied ratios to determine the financial performance of the business.

Co4: The importance of working capital management, flow of cash through various sources and applications are imparted and practiced.

Co5: Practice of financial statement analysis

Course code: DSE 602

Course: Theory and Practice of Goods and Service Tax

Course Objective:

- To make understand concepts of taxation, tax purpose, incidence and their influence in a market-oriented economy,
- To acquaint with the components of GST and skill enhancement vide using accounting software.

Course outcomes:

Co1: Understand the origin of goods and services tax (GST), the constitutional change to implement GST in India, the composition, and functions of the GST council along with Registration and Revocation process.

Co2: Comprehend the concept of supply under GST law, types of invoices, distinguish between intrastate and inter-state supply, embraced with elements of supply.

Co3: Familiarized with the concepts of input tax credit, reverse charge mechanism and compensating GST liability. The significance of generating E-way Bill and Practiced Tax liability transactions through accounting software.

Co4: Imparted knowledge about service tax, negative list, subsumed terms of GST, skill enhanced through practice on ERP.

Co5: Through training on computerized acquired knowledge of generating and uploading various returns to the GST portal.

Paper Code: DSE 603

Course: Accounting Standards

Course Objective:

- To induce the importance of standardizing accounting reports.
- To make understand and acquire knowledge of accounting standards and financial reporting

Course outcomes:

Co1: Deeper incense of accounting theory in imparted

Co2: Knowledge on specific Accounting Standards is accrued.

Co3: Guidance on certain financial statement items is given and practiced.

Co4: Accustomed to the standards relating to business acquisitions and consolidations.

Co5: Acquired knowledge in concepts of financial Reporting through GAAP of various countries, along with recent trends in corporate reporting.

Paper Code: DSE 604

Course: International Finance

Course Objective:

- To give knowledge on international monetary system

- To acquaint with the process of Foreign Exchange markets, mechanism, and international flow of funds

Course Outcomes:

Co1: Made understood with the concepts of international Finance and Financial environment.

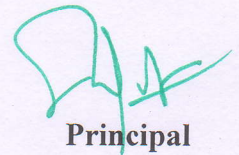
Co2: Introduced to International Exchange rates, International Liquidity, IMF Solution for Financial Crisis.

Co3: Practiced application of foreign exchange rates through various options

Co4: Exposed to methods of compilation of Balance of Payments.

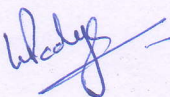



**Head
(Department of Commerce)**



Principal

Convenors:

1. K.Padmapriya. 

2. G.Ramya Sree. 

OUTCOMES OF THE PROGRAM - B.Com (Computer Application)

Paper Code: DSE 101

Course : Financial Accounting

Course Objective:

- To help students in acquiring conceptual knowledge of the financial accounting and to impart skills for recording various kinds of business transactions.
- To familiarize students with the process of preparing final accounts by taking into account the necessary adjustments.
- To identify and analyse the causes of the disparity between the cash and pass book balances including preparation of statements.
- To rectify errors at various stages of the accounting process and creation of depreciation accounting using different methods.

Course Outcomes:

Co1: Understanding of Financial Accounting, its need, advantages and limitations

Co2: Knowledge of GAAP and accounting systems. Maintenance of subsidiary books, accounts and preparation of statements.

Co3: Identification and rectification of errors at various stages of the accounting process

Co4: Assessing the real value of business assets applying different methods of Depreciation

Co5: Practice of preparing Sole trader final accounts considering adjustment entries presenting accounts and statements in user understandable form. How to represent business transactions to accounts of valuable information to the users of such information.

Paper Code: DSE 102

Course: Business Organization and Management

Course Objective:

- To acquaint the students with the basics of Commerce and Business concepts, forms of Business Organization and functions of Management.
- To learn different kinds of companies incorporation stages, preparation of statutory documents.

Course Outcomes:

Co1: Learn the basics of trade and identifying various business concerns.

Co2: Understanding the advantages of different forms of organizations

Co3: Understanding the nuances of management and planning for a profitable business.

Co4: Empathizing the tools that aid management in ensuring quality service for better contribution to the society.

Course Code: DSE 201

Course: Financial Accounting-II

Course Objective:

- To acquire accounting knowledge of bills of exchange, Consignment, Joint Venture, Accounts from incomplete records and Non-Profit Organizations.

Course Outcomes:

Co1: Familiarizing with usage and recording of Bills of Exchange in different parties books of accounts.

Co2: Acquainting with the business records of Principal and agent. Preparation of Consignment account, calculation of stock including loading and reserves.

Co3: Get an understanding the concept of temporary partnership, maintaining the records of Joint Venture, Co-venturers.

Co4: Develop the ability to prepare accounts from incomplete information, comprehend the differences between single and double entry systems, and preparing Statements of Affairs.

Co5: Recognizing Not-for-Profit organizations, practicing the maintenance of their books of accounts.

Course Code: DSE 202

Course: Business Laws

Course Objectives:

- To impart basic knowledge of the business legislation along with relevant justified case study.
- To understand basics of contract act, sales of goods act, IPR and legal provisions applicable for establishment, management and winding up of companies in India.

Course Outcomes:

Co1: The ability to understand the essentials of contract including offer, acceptance and agreements leading to valid business propositions. Recognize and distinguish modes of discharge of contract with proper application in different forms of business.

Co2: Instructing on the legal rights and obligations under the Sale of Goods Act, along with consumer protection legislation and consumer redressal forums.

Co3: Imparting importance of intellectual property rights including acquiring the rights.

Co4: Ability to grasp the required statutory documents prepared for a company and legal procedure for winding up.

Course Code: SEC 2

Course : Principles of Insurance

Course Objective:

- To make Students to learn Principles of Insurance.

Course Outcomes:

Co1: Students are exposed to the Insurance Industry, its functioning and the principles regulating.

Co2: Enlightened with types of insurances , Operating intermediaries and risk management.

Co3: Made aware with the requirements of an insurer as expected by the society(Professionalism, Ethics, Roles and Responsibilities).

Course Code: DSE 301.

Course: Advanced Accounting

Course Objectives:

- To acquire accounting knowledge of partnership firms and joint stock companies
- To make aware the students about the valuation of shares and Goodwill
- To impart accounting processes, procedures for the issuance of shares, debentures, and bonus shares.
- To teach company's final accounts and profit prior to incorporation.

Course Outcomes:

Co1: Students acquire detailed knowledge about Partnership firms, its functioning, preparation of accounts for admission, retirement, death and insolvency of partner.

Co2: They gain knowledge about issuing and allotment of shares, issue of debentures, Underwriting and Bonus shares.

Co3: Practicing Joint Stock Companies maintenance of books of accounts, concept of Goodwill, preparation of final accounts.

Co4: Familiarizing with methods of valuation of goodwill and shares.

Course Code: SEC 4

Course: Principles or Life and General Insurance

Course Objectives:

- The course aims to impart knowledge about the basic principles of Life insurance and General Insurance.

Course Outcomes:

Co1: Understanding various types of insurance policies, insurers and concept of Underwriting.

Co2: Provide students with the knowledge of calculating premiums along required policy documents.

Co3: Giving knowledge about settlement of claims risk & underwritings and financial planning including tax planning.

Course code: DSE 401

Course: Income Tax

Course Objectives:

- To acquire conceptual and legal knowledge about Income Tax provisions of the Income-Tax Law.
- To educate computation procedure for individuals taxable total income.

Course Outcomes:

Co1: The conceptual knowledge of Indian Tax structure, History and Basic concepts are imparted

Co2: It enables to assess incidence of tax, residential status and computation of tax liability through total Income.

Co3: The applicability of various provisions to compute taxable income under the Head salaries.

Co4: Ability of computing taxable income under the heads Income from House property, Business or Profession, capital gains and Income from other sources.

Course Code: GE

Course: Business Economics

Course Objectives:

- The course aims to acquaint with fundamentals of economic theories and impact on pricing, demand, supply, production, and cost concepts.
- To gain understanding of economic ideas and techniques in order to apply them to business practices.

Course Outcomes:

Co1: Have knowledge about forces that control markets- Supply and Demand.

Co2: Acquainted with the knowledge of consumer behaviour at a micro level and understanding to the aspects of the market.

Co3: Empathizing production analysis through the understanding the concepts of Economies and Diseconomies of Scale..

Co4: Knowledge of distinguishing short run and long run cost curves through various approaches.

Co5: Enables to identify various markets in the economy and also in selecting appropriate strategies for the success of the entity.

Course Code: DSE 501

Course: Cost Accounting

Course Objectives:

- To introduce to a branch of accounting evolved for manufacturing concerns.
- To acquire the knowledge of cost accounting methods and various cost estimation methodologies in diverse situations.

- To educate students how to calculate unit costs, total production costs, and prepare cost statements.
- To teach cost estimation under the areas of job costing, process costing, and contract costing.

Course Outcomes:

Co1: Practice of identifying, analyzing and assessing costs of manufacturing, to fix price for the products.

Co2: Trained on maintenance of stores ledger under various methods.

Co3: Fixing wages in scientific methods are practiced under Labour, skills in distribution of indirect expenses to production cost are acquired.

Co4: Competed in preparation of cost statements, quotations and tenders.

Co5: Proficiency in divergent costing methods adopted in versatile industries are accrued.

Course Code: DSE 502

Course: Computerized Accounting

Course Objectives:

- To train the students with accounting software

Course Outcomes:

Co1: Need of the hour to learn office automation techniques imparted through concepts of computerized accounting

Co2: Practical training on maintaining books of accounts, inventory management, including preparation of financial statements is given.

Co3: Maintenance of Accounts payable and Receivable management is trained using ERP

Co4: Significance of Management Information System and generating customized reports used by stakeholders are trained.

Course Code: PR

Course: Research Methodology and Project Report

Course Objectives:

- To introduce the basics of conducting research in social sciences.
- To help students develop research skills and write project reports based on empirical evidence.

Course outcomes:

Co1: Students will learn the importance of research and research methodology, as well as to analyse the issues that arise during social science research.

Co2: Learn to identify research problem and plan a research design.

Co3: Knowledge of determining sample size, data sources based on the research problem

Co4: Imparted framing hypothesis and relevant statistical tools to be applied for authentication of the study.

Co5: Skills for writing project report are acquired.

Course code: DSE 601

Course: Cost Control and Management Accounting

Course Objectives:

- The course aims to impart knowledge about the use of financial, cost and other information for managerial planning, control and decision making.
- To acquaint with Cost Control techniques, Managerial Accounting decision making techniques and reporting methods.
- To analyse operating and financial performance of organizations by applying appropriate tools.

Course Outcomes:

Co1: Knowledge on concepts of managerial accounting, marginal costing, and approaches for managerial decision-making process

Co2: Learnt to forecast budgets, compare budgeted and actual, practiced budgetary control through variances.

Co3: Practiced techniques and applied ratios to determine the financial performance of the business.

Co4: The importance of working capital management, flow of cash through various sources and applications are imparted and practiced.

Co5: Practice of financial statement analysis

Course code: DSE 602

Course: Theory and Practice of Goods and Service Tax

Course Objective:

- To make understand concepts of taxation, tax purpose, incidence and their influence in a market-oriented economy,
- To acquaint with the components of GST and skill enhancement vide using accounting software.

Course outcomes:

Co1: Understand the origin of goods and services tax (GST), the constitutional change to implement GST in India, the composition, and functions of the GST council along with Registration and Revocation process.

Co2: Comprehend the concept of supply under GST law, types of invoices, distinguish between intrastate and inter-state supply, embraced with elements of supply.

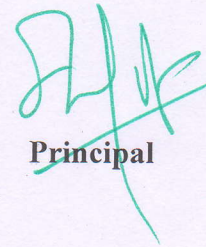
Co3: Familiarized with the concepts of input tax credit, reverse charge mechanism and compensating GST liability. The significance of generating E-way Bill and Practiced Tax liability transactions through accounting software.

Co4: Imparted knowledge about service tax, negative list, subsumed terms of GST, skill enhanced through practice on ERP.

Co5: Through training on computerized acquired knowledge of generating and uploading various returns to the GST portal.



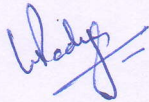
**Head
(Department of Commerce)**



Principal

Convenors:

1. K.Padmapriya.



2. G.Ramya Sree. -



OUTCOMES OF THE PROGRAM - B.Com (General)

Paper Code: DSE 101

Course : Financial Accounting

Course Objective:

- To help students in acquiring conceptual knowledge of the financial accounting and to impart skills for recording various kinds of business transactions.
- To familiarize students with the process of preparing final accounts by taking into account the necessary adjustments.
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Paper Code: DSE 102

Course: Business Organization and Management

Course Objective:

- To acquaint the students with the basics of Commerce and Business concepts, forms of Business Organization and functions of Management.
- To learn different kinds of companies incorporation stages, preparation of statutory documents.

Course Outcomes:

Co1: Learn the basics of trade and identifying various business concerns.

Co2: Understanding the advantages of different forms of organizations

Co3: Understanding the nuances of management and planning for a profitable business.

Co4: Empathizing the tools that aid management in ensuring quality service for better contribution to the society.

Paper Code: DSE 103

Course: Foreign Trade

Course Objective:

- To elucidate Indian foreign trade policies and international institutions

Course outcomes

Co1: International trade, import and export policies in the Indian economy, with required documentation are the learning result.

Co2: Acquainted with the concepts of balance of trade and payment

Co3: Concepts of current EXIM policy and foreign trade blocs are understood.

Co4: Familiarizing with International Institutions viz., International Monitoring System, World Trade Organization, IBRD, National Development Bank, Asian Infrastructure Investment Bank.

Course Code: DSE 201

Course: Financial Accounting-II

Course Objective:

- To acquire accounting knowledge of bills of exchange, Consignment, Joint Venture, Accounts from incomplete records and Non-Profit Organizations.

Course Outcomes:

Co1: Familiarizing with usage and recording of Bills of Exchange in different parties books of accounts.

Co2: Acquainting with the business records of Principal and agent. Preparation of Consignment account, calculation of stock including loading and reserves.

Co3: Get an understanding the concept of temporary partnership, maintaining the records of Joint Venture, Co-venturers.

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Course Code: DSE 202

Course: Business Laws

Course Objectives:

- To impart basic knowledge of the business legislation along with relevant justified case study.
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Course Outcomes:

Co1: The ability to understand the essentials of contract including offer, acceptance and agreements leading to valid business propositions. Recognize and distinguish modes of discharge of contract with proper application in different forms of business.

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Co3: Imparting importance of intellectual property rights including acquiring the rights.

Co4: Ability to grasp the required statutory documents prepared for a company and legal procedure for winding up.

Paper Code: DSE 203**Course: Banking and Financial Services****Course Objective:**

➤ To familiarize with Banking processes, Negotiable instruments and financial services.

Course outcomes:

Co1: Knowledge about Indian Banking system, Apex Institutions, Redressal mechanism are gained..

Co2: Empathizing the banker customer relationship

Co3: Concepts regarding Negotiable Instruments, title of Goods, Advances of Loans are gained.

Co4: The fund based and Non fund based financial services are introduced. Knowledge on Merchant banking, venture capital, Leasing, Factoring, Forfeiting is accrued.

Course Code: SEC 2**Course : Principles of Insurance****Course Objective:**

➤ To make Students to learn Principles of Insurance.

Course Outcomes:

Co1: Students are exposed to the Insurance Industry, its functioning and the principles regulating.

Co2: Enlightened with types of insurances , Operating intermediaries and risk management.

Co3:Made aware with the requirements of an insurer as expected by the society(Professionalism, Ethics, Roles and Responsibilities).

Course Code: DSE 301**Course: Advanced Accounting****Course Objectives:**

➤ To acquire accounting knowledge of partnership firms and joint stock companies

- To make aware the students about the valuation of shares and Goodwill
- To impart accounting processes, procedures for the issuance of shares, debentures, and bonus shares.
- To teach company's final accounts and profit prior to incorporation.

Course Outcomes:

Co1: Students acquire detailed knowledge about Partnership firms, its functioning, preparation of accounts for admission; retirement, death and insolvency of partner.

Co2: They gain knowledge about issuing and allotment of shares, issue of debentures, Underwriting and Bonus shares.

Co3: Practicing Joint Stock Companies maintenance of books of accounts, concept of Goodwill, preparation of final accounts.

Co4: Familiarizing with methods of valuation of goodwill and shares.

Paper Code: DSE 303

Course: Financial Institutions and Markets

Course Objective :

- To give awareness on various Financial Institutions and Markets.

Course Outcomes:

Co1: Learner can understand Indian Financial system and happenings of recent developments.

Co2: More clarity is given on types of commercial banking, functions, Merchant Banking, Venture Capital,

Hire purchase, Leasing and Non-Banking Financing Companies.

Co3: Introduced to functions of money market, dealers in Money Market, Liquidity Adjustment Facility), MSF (Marginal Standing Facility) Repo, Reverse Repo, Monetary Policy Committee, Structure and Functions.

Government Securities, and Monetary Policy etc.

Co4: The will have clarity on debt markets in India, Instruments and players.

Co5: Knowledge about Equity market, methods of IPO, Primary and Secondary market, SEBI in India, Recent developments, objectives and functions is acquired.

Course Code: SEC 4

Course: Principles of Life and General Insurance

Course Objectives:

- The course aims to impart knowledge about the basic principles of Life insurance and General Insurance.

Course Outcomes:

Co1: Understanding various types of insurance policies, insurers and concept of Underwriting.

Co2: Provide students with the knowledge of calculating premiums along required policy documents.

Co3: Giving knowledge about settlement of claims risk & underwritings and financial planning including tax planning.

Course code: DSE 401**Course: Income Tax****Course Objectives:**

- To acquire conceptual and legal knowledge about Income Tax provisions of the Income-Tax Law.
- To educate computation procedure for individuals taxable total income.

Course Outcomes:

Co1: The conceptual knowledge of Indian Tax structure, History and Basic concepts are imparted

Co2: It enables to assess incidence of tax, residential status and computation of tax liability through total Income.

Co3: The applicability of various provisions to compute taxable income under the Head salaries.

Co4: Ability of computing taxable income under the heads Income from House property, Business or Profession, capital gains and Income from other sources.

Paper Code: DSE 403**Course: Corporate Accounting****Course Objective:**

- To impart knowledge on Accounting standard -14
- To familiarize with accounting procedure for banking and insurance companies

Course outcomes:

Co1: Concepts and accounting process on company liquidation are acquired

Co2: Hands on experience on accounting treatment given on AS-14 (Amalgamation) in nature of merger and Purchase

Co3: Practiced accounting treatment in preparation of final statements with internal reconstruction, debtors and creditors taking over along with maintenance of books of accounts.

Co4: Professional practice on maintaining and finalising accounts of Banking and Insurance Companies.

Co5: Concepts, significance of different Performance Appraisal and evaluation processes are accrued.

their domain.

Course Code: GE

Course: Business Economics

Course Objectives:

- The course aims to acquaint with fundamentals of economic theories and impact on pricing, demand, supply, production, and cost concepts.
- To gain understanding of economic ideas and techniques in order to apply them to business practices.

Course Outcomes:

Co1: Have knowledge about forces that control markets- Supply and Demand.

Co2: Acquainted with the knowledge of consumer behaviour at a micro level and understanding to the aspects of the market.

Co3: Empathizing production analysis through the understanding the concepts of Economies and Diseconomies of Scale..

Co4: Knowledge of distinguishing short run and long run cost curves through various approaches.

Co5: Enables to identify various markets in the economy and also in selecting appropriate strategies for the success of the entity.

Course Code: DSE 501

Course: Cost Accounting

Course Objectives:

- To introduce to a branch of accounting evolved for manufacturing concerns.
- To acquire the knowledge of cost accounting methods and various cost estimation methodologies in diverse situations.
- To educate students how to calculate unit costs, total production costs, and prepare cost statements.
- To teach cost estimation under the areas of job costing, process costing, and contract costing.

Course Outcomes:

Co1: Practice of identifying, analyzing and assessing costs of manufacturing, to fix price for the products.

Co2: Trained on maintenance of stores ledger under various methods.

Co3: Fixing wages in scientific methods are practiced under Labour, skills in distribution of indirect expenses to production cost are acquired.

Co4: Competed in preparation of cost statements, quotations and tenders.

Co5: Proficiency in divergent costing methods adopted in versatile industries are accrued.

Course Code: DSE 502

Course: Computerized Accounting

Course Objectives:

- To train the students with accounting software

Course Outcomes:

Co1: Need of the hour to learn office automation techniques imparted through concepts of computerized accounting

Co2: Practical training on maintaining books of accounts, inventory management, including preparation of financial statements is given.

Co3: Maintenance of Accounts payable and Receivable management is trained using ERP

CO4: Significance of Management Information System and generating customized reports used by stakeholders are trained.

Paper Code: DSE 503

Course: Auditing

Course Objective:

- To divulge significance and importance of auditing and auditor

Course Outcomes:

Co1 : Meaning, importance, objectives, types of audit are elucidated

Co2: Knowledge on procedure for appointment, process of auditing are acquired.

Co3:Significance and process of Internal check and internal control are accrued.

Co4:Training imparted on vouching, valuation of assets and understanding audit reports.

Course Code: PR

Course: Research Methodology and Project Report

Course Objectives:

- To introduce the basics of conducting research in social sciences.
- To help students develop research skills and write project reports based on empirical evidence.

Course outcomes:

Co1: Students will learn the importance of research and research methodology, as well as to analyse the issues that arise during social science research.

Co2: Learn to identify research problem and plan a research design.

Co3: Knowledge of determining sample size, data sources based on the research problem

Co4: Imparted framing hypothesis and relevant statistical tools to be applied for authentication of the study.

Co5: Skills for writing project report are acquired.

Course code: DSE 601

Course: Cost Control and Management Accounting

Course Objectives:

- The course aims to impart knowledge about the use of financial, cost and other information for managerial planning, control and decision making.
- To acquaint with Cost Control techniques, Managerial Accounting decision making techniques and reporting methods.
- To analyse operating and financial performance of organizations by applying appropriate tools.

Course Outcomes:

Co1: Knowledge on concepts of managerial accounting, marginal costing, and approaches for managerial decision-making process

Co2: Learnt to forecast budgets, compare budgeted and actual, practiced budgetary control through variances.

Co3: Practiced techniques and applied ratios to determine the financial performance of the business.

Co4: The importance of working capital management, flow of cash through various sources and applications are imparted and practiced.

Co5: Practice of financial statement analysis

Course code: DSE 602

Course: Theory and Practice of Goods and Service Tax

Course Objective:

- To make understand concepts of taxation, tax purpose, incidence and their influence in a market-oriented economy,
- To acquaint with the components of GST and skill enhancement vide using accounting software.

Course outcomes:

Co1: Understand the origin of goods and services tax (GST), the constitutional change to implement GST in India, the composition, and functions of the GST council along with Registration and Revocation process.

Co2: Comprehend the concept of supply under GST law, types of invoices, distinguish between intrastate and inter-state supply, embraced with elements of supply.

Co3: Familiarized with the concepts of input tax credit, reverse charge mechanism and compensating GST liability. The significance of generating E-way Bill and Practiced Tax liability transactions through accounting software.

Co4: Imparted knowledge about service tax, negative list, subsumed terms of GST, skill enhanced through practice on ERP.

Co5: Through training on computerized acquired knowledge of generating and uploading various returns to the GST portal.

Paper Code: DSE 603

Course: Accounting Standards

Course Objective:

- To induce the importance of standardizing accounting reports.
- To make understand and acquire knowledge of accounting standards and financial reporting

Course outcomes:

Co1: Deeper incense of accounting theory in imparted

Co2: Knowledge on specific Accounting Standards is accrued.

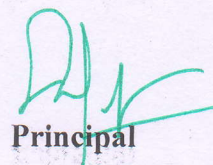
Co3: Guidance on certain financial statement items is given and practiced.

Co4: Accustomed to the standards relating to business acquisitions and consolidations.

Co5: Acquired knowledge in concepts of financial Reporting through GAAP of various countries, along with recent trends in corporate reporting.

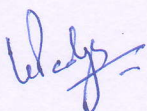


**Head
(Department of Commerce)**


Principal

Convenors:

1. K.Padmapriya.



2. G.Ramya Sree.

