



# **VIVEKANANDA COLLEGE**

**TIRUVEDAKAM WEST, MADURAI DISTRICT - 625 234, TAMIL NADU**

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## **Vision & Mission and PEOs, PSO & POs**

### **DEPARTMENT OF COMMERCE**

**Choice Based Credit System (CBCS)  
and  
Learning Outcomesbased Curriculum Framework  
(LOCF)**

## **DEPARTMENT OF COMMERCE**

### **Vision**

- To envision the Dept. of Commerce as a Research Centre of Excellence in Commerce and create professionals with ethical values.

### **Mission**

- To design the courses integrating Curriculum, Career and Community.
- To educate the students to become excellent and ethical business consultants, chartered accountants, entrepreneurs and business managers.
- To develop the students to become socially responsible and globally employable through our course structure.
- To empower the students through training and facilitation.
- To establish close linkage with industry, business, professionals and government so as to enhance the work experience of the students.

### **Programme Educational Objectives (PEOs)**

The B.Com Programme will make the graduates

<b>PEO 1</b>	To acquire and enhance accounting skills and to attain professional expertise by being competent, creative and ever ready to accept new and challenging roles in Industry and Academics.
<b>PEO 2</b>	To specialize in the courses and acquire practical exposures which would equip them to face the modern-day challenges in commerce and Industry.
<b>PEO 3</b>	To demonstrate team spirit, soft skills and values to learn and adapt changes throughout their professional career.
<b>PEO 4</b>	To imbibe the entrepreneurial traits in order to embrace innovative opportunities by Applying emerging technology, leadership in the process of startup business.
<b>PEO 5</b>	To demonstrate communicative skill and computer skill to update themselves for the competitive examinations

### **Programme Outcomes (POs)**

On completion (after three years) of B.Com Programme, the students are expected to

<b>P.No.</b>	<b>Programme Outcome</b>	<b>Description</b>
PO1	Disciplinary Knowledge and Critical Thinking	Take informed actions after identifying the assumptions that frame our thinking and actions, checking out degree to which these assumptions are accurate and valid, and looking at our ideas and decisions (intellectual, organizational, and personal) from perspectives.
PO2	Effective Communication and Digital Literacy	Speak, read, write and listen clearly in person and through electronic media in English and in one Indian language, and make meaning of the world by connecting people, ideas, books, media and technology.
PO3	Social Interaction and Problem Solving	Elicit views of others, mediate disagreements and help reach conclusions in group settings.
PO4	Effective Citizenship and Social Responsibility	Demonstrate empathetic social concern and equity centred national development, and the ability to act with an informed awareness of issues and participate in civic life through volunteering and life training.
PO5	Professional Ethics and Human Values	Recognize different value systems including your own, understand the moral dimensions of your decisions, and accept responsibility for them.
PO6	Environment and Sustainability	Understand the issues of environmental contexts and Sustainable development.

PO7	Self –directed and life – long learning	Acquire the ability to engage in independent and life – long learning in the broadest context socio- technological changes
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### Course Outcomes (Cos)

Part-III: <b>Core Theory</b>	Course Code: <b>04CT11</b>
Course Title: <b>FINANCIAL ACCOUNTING – I</b>	

At the end of the course, students would be able to

No.	Course Outcomes	Knowledge Level (According to Bloom's Taxonomy)
CO 1	Explain the fundamental concepts and conventions of accounting	K1, K2,K3
CO 2	Prepare Bank Reconciliation Statement and Rectify errors	K1, K2,K3
CO 3	Give the accounting treatment for depreciation under various methods	K1, K2,K3
CO 4	Prepare the final accounts of sole traders.	K1, K2,K3
CO 5	Prepare the final accounts of Non-Trading concerns.	K1, K2,K3

**K1- Remembering      K2 – Understanding      K3 – Applying**

Part-III: <b>Core Theory</b>	Course Code: <b>04CT12</b>
Course Title: <b>BUSINESS CORRESPONDENCE&amp; OFFICE METHODS</b>	

At the end of the course, students would be able to

No.	Course Outcomes	Knowledge Level (According to Bloom's Taxonomy)
CO 1	Learn the principles of business communication and prepare application for job.	K1, K2,K3
CO 2	Know the procedure for drafting various business letters.	K1, K2,K3
CO 3	Draft letters used in banking and insurance companies.	K1, K2,K3
CO 4	Understand the functions of an office and the importance of office equipments.	K1, K2,K3
CO 5	Maintain records and do filing in an office.	K1, K2,K3

**K1- Remembering      K2 – Understanding      K3 – Applying**

Part-III: <b>Core Theory</b>	Course Code: <b>04CT13</b>
Course Title: <b>PRINCIPLES OF MANAGEMENT</b>	

At the end of the course, students would be able to

No.	Course Outcomes	Knowledge Level (According to Bloom's Taxonomy)
CO 1	Explain the functions of management and the contributions made by management thinkers.	K1, K2,K3
CO 2	Discuss principles and functions of planning and decision making	K1, K2,K3
CO 3	Evaluate the various organizational structure and importance of delegation and decentralisation.	K1, K2,K3
CO 4	Describe the functions of staffing and communication process	K1, K2,K3

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<b>CO 5</b>	Explain the control process and importance of coordination in an organisation.	K1, K2,K3
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K1- Remembering    K2 – Understanding    K3 – Applying

Part-III: <b>Allied Theory</b>	Course Code: <b>04AT11</b>
Course Title: <b>MANAGERIAL ECONOMICS</b>	

At the end of the course, students would be able to

No.	Course Outcomes	Knowledge Level (According to Bloom's Taxonomy)
CO 1	Explain the principles of Managerial Economics and its functions	K1, K2,K3
CO 2	Discuss the law of demand and demand forecasting	K1, K2,K3
CO 3	Analyse the concepts relating to indifferent curve analysis	K1, K2,K3
CO 4	Describe the production function and laws on diminishing, increasing and constant returns	K1, K2,K3
CO 5	Explain the cost and revenue analysis and various market structures	K1, K2,K3

**K1**- Remembering    **K2** – Understanding    **K3** – Applying

Part-III: <b>Core Theory</b>	Course Code: <b>04CT21</b>
Course Title: <b>FINANCIAL ACCOUNTING – II</b>	

At the end of the course, students would be able to

No.	Course Outcomes	Knowledge Level (According to Bloom's Taxonomy)
CO 1	Prepare the accounts for joint ventures	K1, K2,K3
CO 2	Calculate profits under single entry system	K1, K2,K3
CO 3	Give the accounting treatment for preparing branch accounts	K1, K2,K3
CO 4	Prepare departmental accounts	K1, K2,K3
CO 5	Compute Fire Insurance Claims and prepare Self Balancing Ledgers.	K1, K2,K3

**K1**- Remembering    **K2** – Understanding    **K3** – Applying

Part-III: <b>Core Theory</b>	Course Code: <b>04CT22</b>
Course Title: <b>BANKING THEORY, LAW &amp; PRACTICE</b>	

At the end of the course, students would be able to

No.	Course Outcomes	Knowledge Level (According to Bloom's Taxonomy)
CO 1	Recollect the knowledge about the structure and understand the functions of commercial banks and RBI.	K1, K2,K3
CO 2	Understand the relationship between the banker and customer.	K1, K2,K3
CO 3	Apply the procedure in opening various deposit accounts.	K1, K2,K3
CO 4	Differentiate the various negotiable instruments and prepare such instruments.	K1, K2,K3
CO 5	Examine the Rights and Duties of paying and collecting bankers.	K1, K2,K3

**K1**- Remembering    **K2** – Understanding    **K3** – Applying

Part-III: <b>Allied Theory</b>	Course Code: <b>04AT21</b>
Course Title: <b>ENTREPRENEURSHIP DEVELOPMENT</b>	

At the end of the course, students would be able to

No.	Course Outcomes	Knowledge Level (According to Bloom's Taxonomy)
<b>CO 1</b>	Understand the concept of entrepreneurship, and qualities of an entrepreneur.	K1, K2, K3
<b>CO 2</b>	Acquire knowledge about the talent identification and development of entrepreneurship.	K1, K2, K3
<b>CO 3</b>	Identify, formulate and appraise the project for implementation.	K1, K2, K3
<b>CO 4</b>	Explain about the institutional support for entrepreneurship development.	K1, K2, K3
<b>CO 5</b>	Prepare the project report for financial support.	K1, K2, K3

**K1**- Remembering    **K2** – Understanding    **K3** – Applying

Part-III: <b>Core Theory</b>	Course Code: <b>04CT31</b>
Course Title: <b>ADVANCED ACCOUNTING</b>	

After the completion of the course, students will be able to

No.	Course Outcomes	Knowledge Level (According to Bloom's Taxonomy)
<b>CO 1</b>	Prepare the accounts of Partnership Firms for admission and retirement	K1, K2, K3
<b>CO 2</b>	Give the accounting treatment for Joint Life Policy and dissolution of firm	K1, K2, K3
<b>CO 3</b>	Give the accounting treatment for Royalty transactions	K1, K2, K3
<b>CO 4</b>	Prepare accounts under Hire Purchase System and Instalment System	K1, K2, K3
<b>CO 5</b>	Prepare accounts in the case of Insolvency of individuals.	K1, K2, K3

**K1**- Remembering    **K2** – Understanding    **K3** – Applying

Part-III: <b>Core Theory</b>	Course Code: <b>04CT32</b>
Course Title: <b>INCOME TAX LAW &amp; PRACTICE – I</b>	

After the completion of the course, students will be able to

No.	Course Outcomes	Knowledge Level (According to Bloom's Taxonomy)
<b>CO 1</b>	Acquire knowledge about fundamental concepts and Define the important concepts of Income Tax Act.	K1, K2, K3
<b>CO 2</b>	Understand the procedure for determining the Residential status and incidence of tax	K1, K2, K3
<b>CO 3</b>	Identify the various exempted incomes.	K1, K2, K3
<b>CO 4</b>	Analyse the computation of taxable income under salary.	K1, K2, K3
<b>CO 5</b>	Determine the taxable income under Income from house property and other sources. .	K1, K2, K3

**K1**- Remembering    **K2** – Understanding    **K3** – Applying

Part-III: <b>Core Theory</b>	Course Code: <b>04CT33</b>
Course Title: <b>COMPANY LAW AND SECRETARIAL PRACTICE</b>	

After the completion of the course, students will be able to

No.	Course Outcomes	Knowledge Level (According to Bloom's Taxonomy)
<b>CO 1</b>	Explain the various stages in the formation and different types of Companies.	K1, K2, K3
<b>CO 2</b>	Identify the clauses of Memorandum of Association and provisions of Articles of Association.	K1, K2, K3
<b>CO 3</b>	Explain the procedure of conducting the different types of company meetings.	K1, K2, K3
<b>CO 4</b>	Understand the provisions for appointment and duties of various management personnel.	K1, K2, K3
<b>CO 5</b>	Apply the various rules relating to payment of Dividend.	K1, K2, K3

**K1**- Remembering    **K2** – Understanding    **K3** – Applying

Part-III: <b>Allied Theory</b>	Course Code: <b>04AT31</b>
Course Title: <b>MARKETING</b>	

After the completion of the course, students will be able to

No.	Course Outcomes	Knowledge Level (According to Bloom's Taxonomy)
<b>CO 1</b>	Explain the concepts, features and importance of marketing.	K1, K2, K3
<b>CO 2</b>	Explain the various functions of marketing	K1, K2, K3
<b>CO 3</b>	Understand the various facilitating functions of marketing and scope of marketing risks	K1, K2, K3
<b>CO 4</b>	Evaluate the components of marketing mix, product life cycle and channels of distribution	K1, K2, K3
<b>CO 5</b>	Apply the various promotional activities such as advertisement media, copy, types and identify the qualities of a salesman	K1, K2, K3

**K1**- Remembering    **K2** – Understanding    **K3** – Applying

Part-III: <b>Core Theory</b>	Course Code: <b>04CT41</b>
Course Title: <b>CORPORATE ACCOUNTING</b>	

After the completion of the course, students will be able to

No.	Course Outcomes	Knowledge Level (According to Bloom's Taxonomy)
<b>CO 1</b>	Give accounting treatment for issue of equity shares, issue and redemption of preference shares and debentures	K1, K2, K3
<b>CO 2</b>	Calculate the Pre-Incorporation Profit and prepare financial statements of companies	K1, K2, K3
<b>CO 3</b>	Compute the value of Goodwill and Shares of companies.	K1, K2, K3
<b>CO 4</b>	Give the accounting treatment for Amalgamation and Reconstruction of Companies.	K1, K2, K3
<b>CO 5</b>	Prepare the Liquidator's final statement of account, statement of affairs and deficiency or surplus account.	K1, K2, K3

**K1**- Remembering    **K2** – Understanding    **K3** – Applying



Part-III: <b>Core Theory</b>	Course Code: <b>04CT42</b>
Course Title: <b>INCOME TAX LAW &amp; PRACTICE – II</b>	

After the completion of the course, students will be able to

No.	Course Outcomes	Knowledge Level (According to Bloom's Taxonomy)
<b>CO 1</b>	Computethe profits and gains from business / profession and capital gains.	K1, K2, K3
<b>CO 2</b>	Apply the provisions of clubbing of income and set-off and carry forward of losses.	K1, K2,K3
<b>CO 3</b>	Apply thevarious deductions from Gross Total Income.	K1, K2, K3
<b>CO 4</b>	Assessthe income of individuals and firms.	K1, K2, K3
<b>CO 5</b>	Explain the powers ofvarious income tax authorities and assessment procedure.	K1, K2, K3

**K1-** Remembering    **K2** – Understanding    **K3** – Applying

Part-III: <b>Core Theory</b>	Course Code: <b>04CT43</b>
Course Title: <b>COMMERCIAL LAW</b>	

After the completion of the course, students will be able to

No.	Course Outcomes	Knowledge Level (According to Bloom's Taxonomy)
<b>CO 1</b>	Explain the essential elements of a contract and kinds of contracts.	K1, K2, K3
<b>CO 2</b>	Analyzethe discharge and breach of contract, contract of indemnity and guarantee.	K1, K2,K3
<b>CO 3</b>	Examine the various aspects of special contracts –bailment and pledge	K1, K2, K3
<b>CO 4</b>	List out various kinds of agency and enumerate the duties and liabilities of agents	K1, K2, K3
<b>CO 5</b>	Describe the various provisions of Sale of Goods Act.	K1, K2, K3

**K1-** Remembering    **K2** – Understanding    **K3** – Applying

Part-III: <b>Allied Theory</b>	Course Code: <b>04AT41</b>
Course Title: <b>BUSINESS STATISTICS</b>	

After the completion of the course, students will be able to

No.	Course Outcomes	Knowledge Level (According to Bloom's Taxonomy)
<b>CO 1</b>	Explain the characteristics of Statistics and collection, classification and presentation of statistical data	K1, K2, K3
<b>CO 2</b>	Compute the various measures of central tendency	K1, K2, K3
<b>CO 3</b>	Calculate the various measures of dispersion and correlation coefficient	K1, K2, K3
<b>CO 4</b>	Apply the various components of time series.	K1, K2, K3
<b>CO 5</b>	Construct the various index numbers	K1, K2, K3

**K1**- Remembering    **K2** – Understanding    **K3** – Applying

Part-III: <b>Core Theory</b>	Course Code: <b>04CT51</b>
Course Title: <b>COST ACCOUNTING</b>	

After the completion of the course, students would be able to

No.	Course Outcomes	Knowledge Level (According to Bloom's Taxonomy)
<b>CO 1</b>	Recall the various concepts and elements of cost.	K1, K2, K3
<b>CO 2</b>	Summarise the purchasing procedure and various methods of issuing materials.	K1, K2, K3
<b>CO 3</b>	Apply the skills to Allocate, Apportion and Absorption of the overhead charges.	K1, K2, K3
<b>CO 4</b>	Familiarize the various methods of Job and Contract costing.	K1, K2, K3
<b>CO 5</b>	Compute the cost through Process Costing.	K1, K2, K3

**K1**- Remembering    **K2** – Understanding    **K3** – Applying

Part-III: <b>Core Theory</b>	Course Code: <b>04CT52</b>
Course Title: <b>GOODS AND SERVICES TAX LAW</b>	

After the completion of the course, students would be able to

No.	Course Outcomes	Knowledge Level (According to Bloom's Taxonomy)
<b>CO 1</b>	Recollect the provisions of GST Law & Practice	K1, K2, K3
<b>CO 2</b>	Apply the provisions regarding Levy of and Exemption from GST	K1, K2, K3
<b>CO 3</b>	Initiate the procedure for registration of dealers and claim Input Tax Credits under GST	K1, K2, K3
<b>CO 4</b>	Fill and file the various returns for dealers under GST	K1, K2, K3
<b>CO 5</b>	Make the payment of GST, claim refund of GST and maintain accounts under GST.	K1, K2, K3

**K1**- Remembering    **K2** – Understanding    **K3** – Applying

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Part-III: Elective Course	Course Code: 04EP1A
Course Title: E-COMMERCE	

After the completion of the course, students would be able to

No.	Course Outcomes	Knowledge Level (According to Bloom's Taxonomy)
CO 1	Remember the basics of Internet.	K1, K2, K3
CO 2	Discuss the knowledge of e-commerce, its types, merits and demerits.	K1, K2, K3
CO 3	Explain the infrastructure for e-commerce.	K1, K2, K3
CO 4	Examine the Applications of EDI to Business.	K1, K2, K3
CO 5	Evaluate the various methods of e-payment system.	K1, K2, K3

**K1**- Remembering    **K2** – Understanding    **K3** – Applying

Part-III: Elective Course	Course Code: 04EP1B
Course Title: INCOME TAX LAW AND PRACTICE III	

After the completion of the course, students would be able to

No.	Course Outcomes	Knowledge Level (According to Bloom's Taxonomy)
CO 1	Summarise the Assessment of HUF and Companies.	K1, K2, K3
CO 2	Recall the provisions of Tax Deducted at Source and Advance Tax.	K1, K2, K3
CO 3	Identify the components of self assessment and the provisions of filing returns.	K1, K2, K3
CO 4	Familiarize with the procedures for claiming refund and the provisions of penalties.	K1, K2, K3
CO 5	Explain the various components of tax planning.	K1, K2, K3

**K1**- Remembering    **K2** – Understanding    **K3** – Applying

Part-III: <b>Elective Course</b>	Course Code: <b>04EP2A</b>
Course Title: <b>ADVANCED CORPORATE ACCOUNTING</b>	

After the completion of the course, students would be able to

No.	Course Outcomes	Knowledge Level (According to Bloom's Taxonomy)
<b>CO 1</b>	Discriminate with the accounting treatment of holding companies.	K1, K2, K3
<b>CO 2</b>	Assess the method of preparing the final accounts of banking companies..	K1, K2, K3
<b>CO 3</b>	Apply the methods of preparing final accounts of life insurance companies	K1, K2, K3
<b>CO 4</b>	Evaluate the procedure for preparing final accounts of general insurance companies	K1, K2, K3
<b>CO 5</b>	Recall the procedure for preparing accounts under double account system	K1, K2, K3

**K1**- Remembering    **K2** – Understanding    **K3** – Applying

Part-III: <b>Core Theory</b>	Course Code: <b>04EP2B</b>
Course Title: <b>AUDITING</b>	

After the completion of the course, students would be able to

No.	Course Outcomes	Knowledge Level (According to Bloom's Taxonomy)
<b>CO 1</b>	Recall the Objectives of Auditing, Auditor's Qualification and Disqualification, Duties, Rights, Status, Appointment and the components of audit programme..	K1, K2, K3
<b>CO 2</b>	Identify the system of internal control including internal check.	K1, K2, K3
<b>CO 3</b>	Examine the various aspects of vouchers and vouching of cash and Credits transactions.	K1, K2, K3
<b>CO 4</b>	Evaluate the components of verification and valuation of Assets and Liabilities	K1, K2, K3
<b>CO 5</b>	List out the provisions of liabilities of an auditor under various circumstances.	K1, K2, K3

**K1**- Remembering    **K2** – Understanding    **K3** – Applying

Part-III: <b>Core Theory</b>	Course Code: <b>04CT61</b>
Course Title: <b>AUDITING</b>	

After the completion of the course, students would be able to

No.	Course Outcomes	Knowledge Level (According to Bloom's Taxonomy)
<b>CO 1</b>	Recall the Objectives of Auditing, Auditor's Qualification and Disqualification, Duties, Rights, Status, Appointment and the components of audit programme..	K1, K2, K3
<b>CO 2</b>	Identify the system of internal control including internal check.	K1, K2, K3
<b>CO 3</b>	Examine the various aspects of vouchers and vouching of cash and Credits transactions.	K1, K2, K3
<b>CO 4</b>	Evaluate the components of verification and valuation of Assets and Liabilities	K1, K2, K3
<b>CO 5</b>	List out the provisions of liabilities of an auditor under various circumstances.	K1, K2, K3

**K1**- Remembering    **K2** – Understanding    **K3** – Applying

Part-III: <b>Elective Theory</b>	Course Code: <b>04EP3A</b>
Course Title: <b>MANAGEMENT ACCOUNTING</b>	

After the completion of the course, students would be able to

No.	Course Outcomes	Knowledge Level (According to Bloom's Taxonomy)
<b>CO 1</b>	Recall the various concepts of management accounting and financial statement analysis.	K1, K2 & K3
<b>CO 2</b>	Prepare cash flow statement.	K1, K2 & K3
<b>CO 3</b>	Evaluate the applications of marginal costing techniques.	K1, K2 & K3
<b>CO 4</b>	Solve the problems based on standard costing techniques	K1, K2 & K3
<b>CO 5</b>	Prepare the various budgets.	K1, K2 & K3

**K1**- Remembering    **K2** – Understanding    **K3** – Applying

Part-III: <b>Elective Theory</b>	Course Code: <b>04EP3B</b>
Course Title: <b>FINANCIAL SERVICES</b>	

After the completion of the course, students would be able to

No.	Course Outcomes	Knowledge Level (According to Bloom's Taxonomy)
<b>CO 1</b>	Recall the features, functions of financial service industry and merchant banking services.	K1, K2 & K3
<b>CO 2</b>	Identify the various components of leasing and hire purchase system.	K1, K2 & K3
<b>CO 3</b>	Evaluate the concept, features and other ingredients of Credits rating.	K1, K2 & K3
<b>CO 4</b>	Assess the mechanism of venture capital and depository system..	K1, K2 & K3
<b>CO 5</b>	Summarize the working of mutual fund industry in India	K1, K2 & K3

**K1**- Remembering    **K2** – Understanding    **K3** – Applying

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