



**VIVEKANANDA COLLEGE**

TIRUVEDAKAM WEST, MADURAI DISTRICT - 625 234, TAMIL NADU

**Vision & Mission and PEOs, PSO's & POs**

**DEPARTMENT OF COMMERCE  
(COMPUTER APPLICATIONS)**

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

## DEPARTMENT OF COMMERCE WITH COMPUTER APPLICATIONS

### Vision:

To promote a global centre of excellence focusing on commerce education with computer applications

### Mission:

To prepare students with academic excellence and professionals and computer skills in commerce to face global challenges.

### 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 skills and computer skills to update themselves for the competitive examinations  |

### Programme Outcomes (Pos)

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

| P.No.      | Programme Outcome                               | Description  |
|------------|---|--|
| <b>PO1</b> | 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. |
| <b>PO2</b> | 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.  |
| <b>PO3</b> | Social Interaction and Problem Solving          | Elicit views of others, mediate disagreements and help reach conclusions in group settings.  |
| <b>PO4</b> | 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.   |
| <b>PO5</b> | Professional Ethics and Human Values            | Recognize different value systems including your own, understand the moral dimensions of your decisions, and accept responsibility for them.   |
| <b>PO6</b> | Environment and Sustainability                  | Understand the issues of environmental contexts and Sustainable development.   |
| <b>PO7</b> | Self-directed and life-long learning            | Acquire the ability to engage in independent and life-long learning in the broadest context socio- technological changes   |

|   |                            |
|---|----------------------------|
| <b>PART – III : Core Theory</b>               | <b>Course Code: 11CT11</b> |
| <b>Course Title : FINANCIAL ACCOUNTING -I</b> |                            |

**Course Outcomes:**

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

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

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

|   |                            |
|---|----------------------------|
| <b>PART – III : Core Theory</b>                                   | <b>Course Code: 11CT12</b> |
| <b>Course Title : BUSINESS CORRESPONDENCE&amp; OFFICE METHODS</b> |                            |

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

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

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

|                                       |                            |
|---------------------------------------|----------------------------|
| <b>PART – III : Core Lab</b>          | <b>Course Code: 11CP13</b> |
| <b>Course Title : LAB-1:MS-OFFICE</b> |                            |

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

| <b>No.</b>  | <b>Course Outcomes(COs)</b>  | <b>Knowledge Level (According to Bloom's Taxonomy)</b> |
|-------------|--|--|
| <b>CO 1</b> | Prepare and format the word document, invitations, and greeting cards using MS Word.                 | K1, K2,K3  |
| <b>CO 2</b> | Do mail merges for preparing office communication using MS Word.                                     | K1, K2,K3  |
| <b>CO 3</b> | Write Excel program to prepare Mark Statements, Electricity Bills, Pay Bills.                        | K1, K2,K3  |
| <b>CO 4</b> | Prepare various charts and graphs for Marks details, Pay particulars, Sales and Profit details.      | K1, K2,K3  |
| <b>CO 5</b> | Design slides for Banking, Insurance, Accounting, Income Tax etc., to make Power Point Presentation. | K1, K2,K3  |

K1- Remembering

K2 – Understanding

K3 – Applying

|   |                            |
|---|----------------------------|
| <b>PART – III : Allied Theory</b>       | <b>Course Code: 11AT11</b> |
| <b>Subject Title : PROGRAMMING IN C</b> |                            |

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

| <b>No.</b> | <b>Course Outcome</b>  | <b>Knowledge Level ( According to Bloom's Taxonomy)</b> |
|------------|--|---|
| CO1        | Define the basic concepts of computers and list out computer devices | K1, K2,K3   |
| CO2        | Describe the features of C language and write C program              | K1, K2,K3   |
| C03        | Write C program using functions and arrays                           | K1, K2,K3   |
| CO4        | Write C program usingstructures                                      | K1, K2,K3   |
| CO5        | Write C program using string and processor                           | K1, K2,K3   |

K1- Remembering

K2 – Understanding

K3 – Applying

|   |                            |
|---|----------------------------|
| <b>PART – III : Core Theory</b>                 | <b>Course Code: 11CT21</b> |
| <b>Course Title : FINANCIAL ACCOUNTING – II</b> |                            |

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

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

K1- Remembering

K2 – Understanding

K3 – Applying

|  |                            |
|--|----------------------------|
| <b>PART – III : Core Theory</b>                          | <b>Course Code: 11CT22</b> |
| <b>Course Title : BANKING THEORY, LAW &amp; PRACTICE</b> |                            |

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

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

K1- Remembering

K2 – Understanding

K3 – Applying

|  |                            |
|--|----------------------------|
| <b>PART – III : Core Theory</b>                            | Course Code: <b>11AT21</b> |
| Course Title : <b>OBJECT ORIENTED PROGRAMMING WITH C++</b> |                            |

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

| No. | Course Outcome   | Knowledge Level (According to Bloom's Taxonomy) |
|-----|--|---|
| CO1 | Explain the features of object oriented programming                                  | K1, K2,K3                                       |
| CO2 | Write various programs in C++ using classes and functions                            | K1, K2,K3                                       |
| CO3 | Draft different types of programs in C++ using constructors and operator overloading | K1, K2,K3                                       |
| CO4 | Design various programs in C++ using inheritance extending classes                   | K1, K2,K3                                       |
| CO5 | Construct programs in C++ using pointers, virtual functions and polymorphism         | K1, K2,K3                                       |

K1- Remembering

K2 – Understanding

K3 – Applying

|   |                            |
|---|----------------------------|
| <b>PART – III : Core Theory</b>           | Course Code: <b>11CT31</b> |
| Course Title : <b>ADVANCED ACCOUNTING</b> |                            |

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

| No.         | Course Outcomes(COs)  | 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

|   |                            |
|---|----------------------------|
| <b>PART – III : Core Theory</b>                         | Course Code: <b>11CT32</b> |
| <b>Course Title : INCOME TAX LAW &amp; PRACTICE – I</b> |                            |

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

| <b>No.</b>  | <b>Course Outcomes(COs)</b>   | <b>Knowledge Level (According to Bloom's Taxonomy)</b> |
|-------------|---|--|
| <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

|  |                            |
|--|----------------------------|
| <b>PART – III : Allied Theory</b>                            | Course Code: <b>11AT31</b> |
| <b>Course Title : RELATIONAL DATA BASE MANAGEMENT SYSTEM</b> |                            |

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

| <b>No.</b> | <b>Course Outcome</b>  | <b>Knowledge Level (According to Bloom's Taxonomy)</b> |
|------------|--|--|
| CO1        | Gain a good understanding of the about various Information processing and Secondary Storage Devices    | K1, K2, K3   |
| CO2        | Obtain the knowledge regarding DBMS and file structure.  | K1, K2, K3   |
| C03        | Familiarize with the various SDLC and DDLC processing and optimization techniques used in RDBMS.       | K1, K2, K3   |
| CO4        | Provide information regarding various entity relationships modeling and data normalization used RDBMS. | K1, K2, K3   |
| CO5        | Understand the oracle data types and aggregate function  | K1, K2, K3   |

K1- Remembering

K2 – Understanding

K3 – Applying

|  |                            |
|--|----------------------------|
| <b>PART – III : Core Theory</b>            | Course Code: <b>11CT41</b> |
| <b>Course Title : CORPORATE ACCOUNTING</b> |                            |

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

| No.         | Course Outcomes(COs)   | Knowledge Level<br>(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

|   |                            |
|---|----------------------------|
| <b>PART – III : Core Theory</b>                         | Course Code: <b>11CT42</b> |
| <b>Course Title: INCOME TAX LAW &amp; PRACTICE – II</b> |                            |

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

| No.         | Course Outcomes(COs)  | Knowledge Level<br>(According to Bloom's Taxonomy) |
|-------------|---|--|
| <b>CO 1</b> | Compute the 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 the various deductions from Gross Total Income.                               | K1, K2, K3   |
| <b>CO 4</b> | Assess the income of individuals and firms.   | K1, K2, K3   |
| <b>CO 5</b> | Explain the powers of various income tax authorities and assessment procedure.      | K1, K2, K3   |

K1- Remembering

K2 – Understanding

K3 – Applying



|   |                            |
|---|----------------------------|
| <b>PART – III : Allied Theory</b>         | Course Code: <b>11AT41</b> |
| Course Title : <b>BUSINESS STATISTICS</b> |                            |

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

| No.         | Course Outcomes(COs)  | Knowledge Level<br>(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

|                                       |                            |
|---------------------------------------|----------------------------|
| <b>PART – III : Core Theory</b>       | Course Code: <b>11CT51</b> |
| Course Title : <b>COST ACCOUNTING</b> |                            |

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

| No.         | Course Outcomes(COs)  | Knowledge Level<br>(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

|  |                            |
|--|----------------------------|
| <b>PART – III : Core Theory</b>                  | <b>Course Code: 11CT52</b> |
| <b>Course Title : GOODS AND SERVICES TAX LAW</b> |                            |

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

| <b>No.</b>  | <b>Course Outcomes(COs)</b>  | <b>Knowledge Level<br/>(According to Bloom's Taxonomy)</b> |
|-------------|--|--|
| <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

|  |                            |
|--|----------------------------|
| <b>PART – III : Core Theory</b>        | <b>Course Code: 11EP1A</b> |
| <b>Course Title : JAVA PROGRAMMING</b> |                            |

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

| <b>No.</b> | <b>Course Outcomes</b>                                   | <b>Knowledge Level<br/>( According to Bloom's Taxonomy)</b> |
|------------|--|---|
| CO1        | Define the basic concepts of Object oriented programming | K1,K2,K3  |
| CO2        | Describe the Class fundamental and its objects           | K1,K2,K3  |
| C03        | Explain use of Inheritance and Exception handling        | K1,K2,K3  |
| CO4        | Describe the importance of Multithreaded programming     | K1,K2,K3  |
| CO5        | Explain the concept of String handling methods           | K1,K2,K3  |

K1-Remembering

K2 – Understanding

K3 – Apply

|                                 |                            |
|---------------------------------|----------------------------|
| <b>PART – III : Core Theory</b> | <b>Course Code: 11CT61</b> |
| <b>Course Title : AUDITING</b>  |                            |

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

| <b>No.</b>  | <b>Course Outcomes</b>  | <b>Knowledge Level (According to Bloom's Taxonomy)</b> |
|-------------|---|--|
| <b>CO 1</b> | Recall the Objectives, 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 credit 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 – Apply

|   |                            |
|---|----------------------------|
| <b>PART – III : Core Theory</b>             | <b>Course Code: 11CT62</b> |
| <b>Course Title : MANAGEMENT ACCOUNTING</b> |                            |

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

| <b>No.</b>  | <b>Course Outcomes</b>   | <b>Knowledge Level (According to Bloom's Taxonomy)</b> |
|-------------|--|--|
| <b>CO 1</b> | Recall the various concepts of management accounting and financial statement analysis. | K1, K2, K3   |
| <b>CO 2</b> | Prepare the various statements under funds flow and cash flow analysis.                | 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> | Summarize the various budgets.   | K1, K2, K3   |

K1-Remembering

K2 – Understanding

K3 – Apply

|                                     |                            |
|-------------------------------------|----------------------------|
| PART – III : <b>Elective Theory</b> | Course Code: <b>11EP2A</b> |
| <b>Course Title : WEB DESIGNING</b> |                            |

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

| No. | Course Outcome  | Knowledge Level (According to Bloom's Taxonomy) |
|-----|---|---|
| CO1 | Define the basic concepts, History and generations of HTML Tags | K1,K2.K3  |
| CO2 | List out the various HTML tags and Image format                 | K1,K2.K3  |
| CO3 | Design the table using HTML tags                                | K1,K2.K3  |
| CO4 | Create frameset using frameset concepts                         | K1,K2.K3  |
| CO5 | Design the DHTML and Style sheets                               | K1,K2.K3  |

K1-Remembering

K2 – Understanding

K3 – Apply