



RAJAPALAYAMRAJUS' COLLEGE, RAJAPALAYAM

(A Linguistic Minority Co-Educational Institution, Affiliated to Madurai Kamaraj University)

(Re-Accredited with 'B++' Grade (3rd Cycle) CGPA 2.93/4.00 by NAAC)

PG DEPARTMENT OF COMMERCE WITH COMPUTER APPLICATION

PROGRAMME AND COURSE OUTCOMES

PROGRAMME OUTCOMES – B.COM (COMPUTER APPLICATION)

PO1: Disciplinary Knowledge:

Capable of demonstrating comprehensive knowledge and understanding of one or more disciplines that form a part of an undergraduate programme of study.

PO2: Communication Skills:

Ability to express thoughts and ideas effectively in writing and orally; Communicate with others using appropriate media; confidently share one's views and express herself/himself; demonstrate the ability to listen carefully, read and write analytically, and present complex information in a clear and concise manner to different groups.

PO3: Critical thinking:

Capability to apply analytic thought to a body of knowledge; analyse and evaluate evidence, arguments, claims, beliefs on the basis of empirical evidence; identify relevant assumptions or implications; formulate coherent arguments; critically evaluate practices, policies and theories by following scientific approach to knowledge development.

PO4: Problem solving:

Capacity to extrapolate from what one has learned and apply their competencies to solve different kinds of non-familiar problems, rather than replicate curriculum content knowledge; and apply one's learning to real life situations.

PO5: Analytical reasoning:

Ability to evaluate the reliability and relevance of evidence; identify logical flaws and holes in the arguments of others; analyze and synthesize data from a variety of sources; draw valid conclusions and support them with evidence and examples, and addressing opposing viewpoints.

PO6: Research-related skills:

A sense of inquiry and capability for asking relevant/appropriate questions, problem arising, synthesizing and articulating; Ability to recognise cause-and-effect relationships define problems, formulate hypotheses, test hypotheses, analyse, interpret and draw conclusions from data, establish hypotheses, predict cause-and-effect relationships; ability to plan, execute and report the results of an experiment or investigation.

PO7: Cooperation/Team work:

Ability to work effectively and respectfully with diverse teams; facilitate cooperative or coordinated effort on the part of a group, and act together as a group or a team in the interests of a common cause and work efficiently as a member of a team.

PO8: Scientific reasoning:

Ability to analyse, interpret and draw conclusions from quantitative/qualitative data; and critically evaluate ideas, evidence and experiences from an open-minded and reasoned perspective.

PO9: Reflective thinking:

Critical sensibility to lived experiences, with self awareness and reflexivity of both self and society.

PO10 Information/digital literacy:

Capability to use ICT in a variety of learning situations, demonstrate ability to access, evaluate, and use a variety of relevant information sources; and use appropriate software for analysis of data.

PO 11 Self-directed learning:

Ability to work independently, identify appropriate resources required for a project, and manage a project through to completion.

PO 12 Multicultural competence:

Possess knowledge of the values and beliefs of multiple cultures and a global perspective; and capability to effectively engage in a multicultural society and interact respectfully with diverse groups.

PO 13: Moral and ethical awareness/reasoning:

Ability to embrace moral/ethical values in conducting one's life, formulate a position/argument about an ethical issue from multiple perspectives, and use ethical practices in all work. Capable of demonstrating the ability to identify ethical issues related to one's work, avoid unethical behaviour such as fabrication, falsification or misrepresentation of data or committing plagiarism, not adhering to intellectual property rights; appreciating environmental and sustainability issues; and adopting objective, unbiased and truthful actions in all aspects of work.

PO 14: Leadership readiness/qualities:

Capability for mapping out the tasks of a team or an organization, and setting direction, formulating an inspiring vision, building a team who can help achieve the vision, motivating and inspiring team members to engage with that vision, and using management skills to guide people to the right destination, in a smooth and efficient way.

PO 15: Lifelong learning:

Ability to acquire knowledge and skills, including „learning how to learn“, that are necessary for participating in learning activities throughout life, through self-paced and self-directed learning aimed at personal development, meeting economic, social and cultural objectives, and adapting to changing trades and demands of work place through knowledge/skill development/reskilling.

Programme Specific Outcomes**PSO1 – Placement:**

To prepare the students who will demonstrate respectful engagement with others' ideas, behaviors, beliefs and apply diverse frames of reference to decisions and actions.

PSO 2 - Entrepreneur:

To create effective entrepreneurs by enhancing their critical thinking, problem solving, decision making and leadership skill that will facilitate startups and high potential organizations.

PSO3 – Research and Development:

Design and implement HR systems and practices grounded in research that comply with employment laws, leading the organization towards growth and development.

PSO4 – Contribution to Business World:

To produce employable, ethical and innovative professionals to sustain in the dynamic business world.

PSO 5 – Contribution to the Society:

To contribute to the development of the society by collaborating with stakeholders for mutual benefit.

SEMESTER	COURSE CODE	SUBJECT NAME	SUBJECT OUTCOMES
I	CCAPC11	Financial Accounting - I	Remember the concept of rectification of errors and Bank reconciliation Statements.
			Apply the knowledge in preparing detailed accounts of sole trading concerns.
			Analyse the various methods of providing depreciation.
			Evaluate the methods of calculation of profit.
			Determine the royalty accounting treatment and claims from Insurance Companies in case of loss of stock.
	CCAPC12	Principles of Management	Demonstrate the importance of principles of management.
			Paraphrase the importance of planning and decision making in an organization.
			Comprehend the concept of various authorizes and responsibilities of an organisation.
			Enumerate the various methods of Performance appraisal.
			Demonstrate the notion of directing, co-coordination and control in the management.
	CCAPT1Q	Python Programming Lab	To understand the problem solving approaches
			To learn the basic programming constructs in Python
			To practice various computing strategies for Python-based solutions to real world problems
			To use Python data structures - lists, tuples, dictionaries.
	CCAPS11	MS- Office Tools (SEC)	Acquire practical knowledge in MS Word.
			Construct worksheet in MS Excel using basic functions.
			Construct Excel sheets in MS Excel using advanced functions.
			Prepare presentations in MS PowerPoint using various Templates.
			Create a database using Power point.
	CCAPF11	Fundamentals of Commerce (FC)	To make the students familiar with the basic concepts of commerce, and Management Fields.
			To encourage and motivate the Students for the commerce Education.
			To make the students aware towards the various branches of commerce : Accounts, Commercial Law and Taxation .
II	CCAPC21	Financial Accounting - II	To evaluate the Hire purchase accounts and Instalment systems.
			To prepare Branch accounts and Departmental Accounts.
			To understand the accounting treatment for admission and retirement in partnership.
			To know Settlement of accounts at the time of dissolution of a firm.
			To elaborate the role of IFRS.
	CCAPC22	Business Law	Explain the Objectives and significance of Mercantile law.
			Understand the clauses and exceptions of Indian Contract Act.
			Outline the contract of indemnity and guarantee.
			Familiar with the provision relating to Bailment and Pledge.
			Explain the various provisions of Sale of Goods Act 1930.

II	CCAPT2Q	Programming in C++ Lab	Design and create classes. Implement Stream I/O as appropriate.
			Design appropriate data members and member functions.
			Implement functions, friend functions, static members, constructors and compile-time polymorphism.
			Implement inheritance, run-time polymorphism and destructors.
			Implement templates and exceptions. Use STL class library. Implement File I/O.
	CCAPS21	Everyday Banking (SEC 2)	Exhibit the skill to perform basic banking operations and distinguish between basic documents.
			Execute online, mobile banking and related transactions.
	CCAPS22	Emotional Intelligence (SEC 3)	Understanding Emotional intelligence and exhibiting skills for stress and anger management and develop self-empowerment.
			Analysing people based on personality and develop deep self-esteem, willpower etc. leading to swot analysis.

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III	CCAPC31	Corporate Accounting - I	Prepare and account for various entries to be passed in case of issue, forfeiture and reissue of shares and compute the liability of underwrites
			Asses the accounting treatment of issue and redemption of preference shares and debentures
			Construct Financial Statements applying relevant accounting treatments
			Compute the value of goodwill and shares under different methods and assess its applicability
			Integrate theoretical knowledge on all accounting in par with IFRS and IND AS
	CCAPC32	Business Mathematics & Statistics	Learn the basics of ratio, proportion, indices and logarithm
			Familiarise with calculations of simple and compound interest and arithmetic, geometric and harmonic progressions.
			Determine the various measures of central tendency
			Calculate the correlation and regression co-efficient.
			Assess problems on time series analysis
	CCAPT3P	Programming in Java & Lab	Code, debug and execute Java programs to solve the given problems
			Implement multi-threading and exception-handling
			Implement functionality using String and String Buffer classes
	CCAPS31	Digital Marketing	Introduction to Digital Marketing
			Website and Content Marketing
			Social Media Marketing (SMM)
			Email Marketing and Marketing Automation
			Digital Marketing Analytics and Strategy
	CCAPS32	Stock Market Operations and Practices in India	Introduction to the Indian Stock Market
			Investment Analysis and Portfolio Management
			Trading Mechanisms and Strategies
			Market Regulations and Compliance
			Advanced Topics in Stock Market Operations

IV	CCAPC41	Corporate Accounting -II	Understand the accounting treatment of amalgamation, Internal and external reconstruction
			Construct Profit and Loss account and Balance Sheet of Banking Companies in accordance in the prescribed format.
			Synthesize and prepare final accounts of Insurance companies in the prescribed format
			Give the consolidated accounts of holding companies
			Preparation of liquidator's final statement of account
	CCAPC42	Company Law	Understand the classification of companies under the act
			Examine the contents of the Memorandum of Association & Articles of Association
			Know the qualification and disqualification of Auditors
			Understand the workings of National Company Law Appellate Tribunal (NCLAT)
			Analyse the modes of winding up
	CCAPT4P	Relational Database Management System Practical	Describe basic concepts of database system
			Design a Data model and Schemas in RDBMS
			Competent in use of SQL
			Analyse functional dependencies for designing robust Database
	CCAPS4P	Basics of Fintech	Introduction to FinTech
			FinTech Ecosystem
			Technologies Powering FinTech
			Regulatory Environment and Compliance
			Future Trends and Challenges
	CCAPS4Q	AI Tools for Businessmen	Introduction to AI for Business
			Practical Applications of AI in Business
			Implementing AI Solutions
			Data Management for AI-driven Decision Making
			Ethical and Legal Considerations in AI Adoption
	UESPD41	Environmental Studies	Earth and its Environment
			Ecology and Ecosystem concepts
			Biodiversity and India
			Pollution and Global Issues
			Development and disaster management

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V	CCAPC51	Cost Accounting – I	Remember and recall the various concepts of cost accounting.
			Demonstrate the preparation and reconciliation of cost sheet.
			Analyse the various valuation methods of issue of materials.
			Examine the different methods of calculating labour cost.
			Critically evaluate the apportionment of Overheads.
	CCAPC52	Banking Law and Practice	Aware of various provision of Banking Regulation Act 1949 applicable to banking companies including cooperative banks.
			Analyse the evolution of Central Banking concept and prevalent Central Banking system in India and their roles and function.
			Gain knowledge about the Central Bank in India, its formation, nationalizing its organization structure, role of bank to government, role in promoting agriculture and industry, role in financial inclusion.
			Evaluate the role of capital fund of commercial banks, objectives and process of Asset securitization etc.
			Define the practical banking systems relationship of bankers and customers, crossing of cheques, endorsement etc.
	CCAPC53	Income Tax Law and Practice – I	Demonstrate the understanding of the basic concepts and definitions under the Income Tax Act.
			Assess the residential status of an assessee & the incidence of tax.
			Compute income of an individual under the head salaries.
			Ability to compute income from house property.
			Evaluate income from a business carried on or from the practice of a Profession.
	CCAPC54	Auditing and Corporate Governance	Define auditing and its process.
			Compare and contrast essence of internal check and internal control.
			Identify the role of auditors in companies.
			Define the concept of Corporate Governance.
			Appraise the implications of Corporate Social Responsibility.
	CCAPT52	Indirect Taxation	Acquaintance with Indirect tax laws.
			Exposed to the overview of GST.
			Apply provisions of CGST and IGST.
			Summarise procedures of GST.
			Discuss aspects of Customs Duty in India.
	CCAPT53	Software Engineering and UML Lab	students must be able to analyse and design the problem at hand.
			students should be able to use UML tools for the designing the software and test the correctness and soundness of their software through testing tools.
	CCAPS5P	Internship / Industrial Training	It helps the students to gain real world experience related to their field of study. It helps them to develop skills, knowledge and work experience.

	UVEPV51	Value Education	It helps students understand the importance of honesty, respect, kindness, responsibility, discipline and guides them to become good human beings in society.
VI	CCAPC61	Cost Accounting - II	Remember and recall standards in cost accounting.
			Apply the knowledge in contract costing.
			Analyze and assimilate concepts in process costing.
			Understand various bases of classification cost and prepare operating cost statement.
			Set up standards and analyse variances.
	CCAPC62	Management Accounting	Remember and recall basics in management accounting.
			Apply the knowledge of preparation of Financial Statements.
			Analyse the concepts relating to fund flow and cash flow.
			Evaluate techniques of budgetary control.
			Formulate criteria for decision making using principles of marginal costing.
	CCAPC63	Income Tax Law & Practice -II	Remember and recall provisions on capital gains.
			Apply the knowledge about income from other sources.
			Analyse the set off and carry forward of losses provisions.
			Learn about assessment of individuals.
			Apply procedures learnt about assessment procedures.
	CCAPT62	Human Resource Management	Examine the role of HRM in the new age organisation and plan man power requirements and implement techniques of job design.
			Formulate action plans for employee Recruitment and Selection.
			Choose appropriate methods of Training.
			Estimate, defend and handle legal compliance in HRM involving trade union disputes and employee retention.
			Formulate strategies for employee welfare.
	CCAPT63	R Language	To understand the problem solving approaches.
			To learn the basic programming constructs in R Programming.
			To practice various computing strategies for R Programming -based solutions to real world problems.
			To use R Programming data structures - lists, tuples, dictionaries.
			To do input/output with files in R Programming.
	CCAPS61	General Awareness for Competitive Examination	Develop board knowledge of the different components in polity
			Understand the Geographical features across countries and in India
			Acquire knowledge on the aspects of Indian Economy
			Understand the significance of India's Freedom Struggle
			Gain knowledge on Ecology and Environment

PROGRAMME OUTCOMES – M.COM (COMPUTER APPLICATION)

PO1: Problem Solving Skill:

Apply knowledge of Management Theories and Human Resource Practices to solve business problems through research in global context.

PO2: Decision Making Skill:

Foster analytical and critical thinking abilities to enable decision-making based on data.

PO3: Ethical Value:

Incorporate quality, ethical and value-based legal perspectives in all organisational activities.

PO4: Employability Skill:

Develop business acumen to enhance employability skills in the competitive environment.

PO5: Entrepreneurial Skill:

Equip with skills and competencies to become an entrepreneur.

PO6: Contribution to Society:

Succeed in career endeavors and contribute significantly to society.

PO7: Communication Skill:

Develop communication, managerial and interpersonal skills.

PO8: Individual and Team Leadership Skill:

Lead oneself and the team to achieve organizational goals.

PO 9: Multicultural competence:

Demonstrate knowledge of the values and beliefs of multiple cultures to address issues in the global scenario

PO 10: Moral and ethical awareness/reasoning:

Embrace moral and ethical values in one's life,

PO 11: Leadership readiness qualities:

Demonstrate to take up leadership mapping out the tasks and formulating an inspiring vision and mission

PO 12: Lifelong learning:

Acquire knowledge and skills, including “learning how to learn”,

Programme Specific Outcomes

PSO 1 - Entrepreneurship:

Exhibit entrepreneurial ability by enhancing critical thinking, problem solving, decision making and leadership skills that will facilitate startups and high potential organisations.

PSO2 – Research and Development:

Design and implement accounting, marketing, finance and HR systems and practices grounded in research that comply with mercantile laws, leading the organisation towards growth and development.

PSO 3 – Contribution to the Society:

Contribute to the development of the society by collaborating with stakeholders for mutual benefit.

PSO4 - Placement:

Demonstrate respectful engagement with others' ideas, behaviors, beliefs and apply in diverse frames of decisions and actions.

PSO5 - Contribution to Business World:

Facilitate production of employable, ethical and innovative professionals to sustain in the dynamic business world.

M.COM (COMPUTER APPLICATIONS) – PROGRAMME CODE : TCAP

I M.Com(CA)

SEMESTER	COURSE CODE	SUBJECT NAME	SUBJECT OUTCOMES
I	TCAPC11	Business Finance	Explain important finance concepts.
			Estimate risk and determine its impact on return.
			Explore leasing and other sources of finance for startups.
			Summarise cash receivable and inventory management techniques.
			Evaluate techniques of long term investment decision incorporating risk factor.
	TCAPC12	Digital Marketing	Explain the dynamics of digital marketing.
			Examine online marketing mix.
			Compare digital media channels.
			Interpret online consumer behavior.
			Analyse social media data.
	TCAPC13	Banking and Insurance	Relate the transformation in banking from traditional to new age.
			Apply modern techniques of digital banking.
			Evaluate the role of insurance sector.
			Examine the regulatory mechanism.
			Assess risk mitigation strategies.
	TCAPT11	Introduction to Industry 4.0	Discuss on the change from industry 1.0 to 4.0.
			Discover the challenges and future prospects of applying artificial intelligence.
			Apply big data for industrial growth and development.
			Apply IoT in various sectors like Manufacturing, Healthcare, Education, Aerospace and Défense.
			Appraise why education has to be aligned with industry 4.0.
	TCAPT14	Database Management Systems(DBMS)	Identify models and schemas in DBMS and LINUX.
			Demonstrate Queries in SQL.
			Discuss handling files and databases.
			Apply skills on functions and operators in RDBMS.
			Apply constraints and locks in SQL.
II	TCAPC21	Strategic Cost Management	Discuss strategic cost management and QC.
			Choose the appropriate technique for cost control.
			Utilise activity based costing in practice.
			Adopt transfer pricing methods.
			Build cost structure for Agriculture and IT sector.

II	TCAPC22	Corporate Accounting	Prepare Financial Statements of companies as per schedule III of Companies Act, 2013.
			Apply the provisions of IRDA Regulations, 2002 in the preparation of final accounts of Life Insurance and General Insurance Companies.
			Prepare Consolidated Financial Statements of Holding Companies in accordance with AS 21.
			Assess contemporary accounting methods.
			Examine Financial Reporting based on appropriate accounting standards and provisions of companies act 2013 with respect of corporate social responsibility.
	TCAPC23	Setting up of Business Entities	Build a startup and acquire finance.
			Comply with the legal requirements for Section 8 Company.
			Initiate the proceedings for LLP.
			Illustrate the registration and licensing procedure.
			Examine the compliance of regulatory framework.
	TCAPS21	Export and Import Procedures and Documentation (Skill Based)	Learn Export – Import policies.
			Understand Export procedures.
			Prepare Export documentation.
			Understand Import procedures.
			Prepare Import documentation.
	TCAPT21	Data Mining and Data warehousing	Explain the basic concepts, principles and need of data warehousing.
			Appraise data warehouse architecture, modeling and its implementation.
			Choose various steps in implementing data mart and its dimensions.
			Recall the features and types of data mining.
			Apply various data mining tools and techniques.
	TCAPT23	Management Information System	Identify the basic concept of Information system.
			Discuss the importance of MIS.
			Explain the functional MIS.
			Describe the role of system analyst.
			Apply the concept of Enterprise resource planning.

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III	TCAPC31	Taxation	Estimate taxable income
			File returns and plan taxes
			Illustrate the nuances of international business taxation
			Apply the provisions of GST
			Assess the provisions of Customs Act
	TCAPC32	Research Methodology	Recall the research concepts and recognize the research problem
			Formulate research hypothesis and determine the sample size
			Select appropriate method for data collection
			Make inferences based on statistical tests
			Draft a research report avoiding plagiarism
	TCAPS31	Retail Marketing	Learn concepts of Retail marketing
			Learn management services and quality in retailing
			Learn concept of Retail pricing and Retail Promotion
			Understand Methods and approaches to retail market planning
			Understand Consumerism and ethics in retailing

III	TCAPC33	International Business	Recall the concepts of International Business and International Business Environment
			Analyze different theories of International Business
			Evaluate the legal procedures involved in International Business.
			Explain the different types of economic integrations.
			Identify the operations of MNCs through real case assessment
	TCAPC3P	Computer Applications in Business	Create data file in SPSS
			Examine Means of samples
			Conduct non-parametric tests
			Create a company, form groups and get automated financial statements
			Automate inventory management and GST filing
	TCAPS3P	Internship/ Industrial Activity	Students learn about the company and submit our report
	TCAPT31	Applied Data Analytics and Machine Learning	Demonstrate data analysis with apt knowledge in foundational concepts of Python
			Demonstrate getting, cleaning and manipulation of data using NumPy and Pandas
			Use Python for Statistical Data analysis
			Use Sicker-Learn for advanced Data analysis
			Explain advanced machine learning techniques
IV	TCAPC41	Corporate and Economic Laws	Recall important provisions of FEMA
			Evaluate the provisions of the Competition Act, 2002 and Consumer Protection Act to govern commercial competition and protect a consumer
			Recall the process relating to obtaining copyrights and patents.
			Examine the provisions of Money Laundering Act
			Analyse the provisions relating to regulation of real estate.
	TCAPC42	Human Resource Analytics	Examine the concept of human resource analytics
			Apply the HR tools and techniques in decision making
			Examine the different types of HR metrics and their relative merits
			Collect and transform data leading to HR reporting
	TCAPC4P	Project with Viva - Voce	Build models for predictive analysis
			Students can create Software in business
	TCAPG4A	Extension Activity	Students involved in Extension Activities i.e NCC, NSS, YRC Physical Education etc.,
	TCAPT42	E- Commerce	Understand the hardware and software of a system
			Apply the functions of Windows operating system
			Apply the advance functions of MS word
			Apply the functions of MS excel
			Understand the concept of E-Commerce and Electronic Payments
	TCAPS4P	Advanced MS-Excel	Learn to use worksheet and workbook
			Understand to import external data and to create table
			Understand to import external data and to create table
			Learn custom auto filter
			Prepare various financial statements