

MADURAI KAMARAJ UNIVERSITY

(University with Potential for Excellence)

B.Com.(Semester)

CHOICE BASED CREDIT SYSTEM REVISED SYLLABUS

Course Outcome:

Semester - I

Subject : Vanikakaditha thodarpughal

Subject Code: UVTJL11

CO1	To provide an overview of prerequisites to business communication
CO2	To provide outline to effective organizational communication
CO3	To underline the nuances of business communication
CO4	To impart the correct practice of the strategies
CO5	To know the various types of business letters to write

Subject : Managerial Economics

Subject Code: CCRJA11

CO1	Develop an Understanding of the application of managerial Economics
CO2	To impart the knowledge of economics as a subject
CO3	To interpret regression analysis and discuss why it is employed in decision - making
CO4	To discuss optimization and utility including consumer behaviour
CO5	To Assess the relationship between short run and long run costs

Subject : Marketing

Subject Code: CCRJC11

CO1	To provide basic knowledge of concepts and principles of marketing
CO2	To identify and prioritise appropriate marketing
CO3	To provide knowledge of tools and techniques of marketing
CO4	To implement good marketing plan
CO5	To utilise information of firm's external and internal marketing environment

B

Subject : Financial Accounting – I

Subject Code : CCRJC12

CO1	To provide basic knowledge of Accounting terms and Principles
CO2	To help students to acquire conceptual knowledge of financial Accounting
CO3	To impart skills for recording various kinds of business transactions
CO4	To apply knowledge of generally accepted principles
CO5	To know accounting theories of business organisation

Subject : Value Education

Subject Code: UVEJV11

CO1	To understand the importance of value based living
CO2	To gain deeper understanding about the purpose of their life
CO3	To understand and start applying the essential step to become good leaders
CO4	To create confidence and involved learners
CO5	To become value based professionals

Subject : Communicative English

Subject Code:UCELE11

CO1	To analyse and restate the meaning of a text in English
CO2	To develop the ability to speak English language with the right way of Pronunciation
CO3	To express View points with confident English
CO4	It Improves LSRW skills
CO5	To Discuss and socialize effectively in English

Subject : Add – On - Course

Subject Code:UPDLP11

CO1	To enable to understand the basic communication skill LSRW
CO2	To able to create various mode such as communication, reading, writing and speaking
CO3	To apply it in their work place such as Presentation, official drafting, project and report writing
CO4	To evaluate correct and error free writing in their academic and work place
CO5	To apply it for practical and oral presentation purpose

Semester - II**Subject : Kapidu kotpadugalum Nadaimuraigalum****Subject Code:UVTJL21**

CO1	To explain the fundamental legal principles reflected in insurance contract, indemnity, insurable interest, subrogation and so on
CO2	To know how legal concepts of representations, concealment and warranty support the principle of utmost good faith
CO3	To describe the basic requirements for the formation of valid insurance contract
CO4	To show how the nature of insurance contracts differ from that of other contracts
CO5	To know the law of agency and how it affects the actions and duties of insurance agents

Subject : Economic Development of India**Subject Code:CCRJA21**

CO1	To understand the structure aspect of Indian Economy
CO2	To expose the economic reforms in India
CO3	To understand India and globla economy
CO4	To make use of econometrics with great precision
CO5	To establish great precision with good relationship

Subject : Principles of Management**Subject Code: CCRJC21**

CO1	To expose of the students to basic concepts of management.
CO2	To integrate management principles into management practice
CO3	To assess managerial practices and choices relative to ethical principles
CO4	To specify how the managerial tasks of planning, organising and controlling can be executed
CO5	To help in effective team building to conflict resolution

Subject : Financial Accounting – II

Subject Code:CCRJC22

CO1	To help the students to acquire the knowledge of accounting
CO2	To impart skill about different kinds of Financial Accounting methods
CO3	To prepare accurate final accounts for a specified period
CO4	To understand the method of calculating Interest
CO5	To accumulate adequate fund to replace old asset with new asset and charging of depreciation

Subject : Environmental Science

Subject Code:UESJD21

CO1	To understand and evaluate the global scale of environmental problems
CO2	To reflect critically on their roles and responsibilities of a citizen
CO3	To create identities as citizens, consumers and environmental actors in a complex , interconnected world
CO4	To gain knowledge, skill, attitude, motivations and commitment to work individually and collectively towards solutions of current problems
CO5	To develop sensitivity for the natural, physical and human resource

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Semester III

Subject : Banking Theory Law & Practices

Subject Code: CCRJC31

CO1	To impart knowledge about the basic principles of Banking
CO2	To acquire knowledge of working of Indian Banking System
CO3	To discuss the impact of government policy and regulations on the Banking industry
CO4	To elucidate the broad functions of banks
CO5	To grasp the conduct of monetary policy and its effect on the interest rate, credit availability, prices and inflation rate

Subject : Financial Accounting – III

Subject Code: CCRJC33

CO1	To impart understanding of various aspect of fire insurance claims
CO2	To know the concept of branch accounting
CO3	To develop conceptual understanding of the fundamentals of insolvency
CO4	To get versed in hire purchasing
CO5	To help the student to acquire the knowledge, skill in financial accounting methods

Subject : Business Statistics

Subject Code: CCRJC34

CO1	To familiarize the students with the application of statistics in business Decision making
CO2	To discuss the key terminology, concepts tools and techniques by using statistical tools
CO3	To develop the students ability to deal with numerical attributes
CO4	To apply probability rules and concepts relating to discrete and continuous random variables
CO5	Helps to answer the question within a business context

Subject : Fundamentals of Computer

Subject Code: CCRJS31

CO1	To impart basic knowledge of computer and simple programs
CO2	To bridge the fundamental concepts of computers with the present level of knowledge of students
CO3	To understand binary, hexadecimal and octal number systems
CO4	To apply arithmetic methods
CO5	To understand how logic circuits and boolean algebra forms as the basics of digital computer

Subject : Cost Accounting

Subject Code: CCRJC35

CO1	To acquaint the students with basic concepts used in the cost accounting,
CO2	To know various methods involved in cost ascertainment and cost accounting book keeping system
CO3	To able to understand basics of audit function
CO4	To help the student to apply job in auditing
CO5	To reliable comparison of products and service within and outside an organisation

Subject : Fundamentals of Company Law

Subject Code: CCRJS31

CO1	To impart basic knowledge of the provisions of companies Act 2013
CO2	To become a competent and efficient company secretary
CO3	To increase emphasis on adherence to norms of good corporate
CO4	To study various case studies related to incorporation
CO5	To become doctrine of indoor and outdoor management

Subject : Auditing**Subject Code:**CCRJC41

CO1	To impart the knowledge of auditing principles and procedures.
CO2	To understand various theories, methodology of auditing
CO3	To develop an appreciation for the importance of the etical standards of certified public accounts
CO4	To help to prepare the process of audit of report
CO5	To brighten in the auditing of corporate

Subject : Business Mathematics**Subject Code:** CCRJC42

CO1	To impart the knowledge of basis of Business Mathermatics
CO2	To familiarize students with the application of mathematics in business decisionmaking
CO3	To analyse and demonstrate mathematical skills required in intensive area in Economics and Business
CO4	To integrate concept in international business concepts with functioning of global trade
CO5	To have a proper understanding of mathematical applications in Economics, finance, commerce and management

Subject : ManagementAccounting**Subject Code:** CCRJC43

CO1	To impart the knowledge of basis of Management Accounting
CO2	To impart knowledge of profit planning, decision making and give information aboutbudgeting
CO3	To enable the students to acquire sound knowledge of concepts, methods and techniques of management accounting
CO4	To identify events that need to be recorded in the accounting records
CO5	To analyse and provide recommendations to improve the operations fo organisation through the application of management

Subject : Financial Accounting – IV

Subject Code: CCRJC44

CO1	To enable students to gain expert knowledge on partnership Accounts
CO2	To understand the concept of partnership
CO3	To understand journal entries for the formation of partnership and distribution of profits
CO4	To apply balance sheet after agreeing the deed
CO5	To maintain accounts after admission and retirement and their share of profits and losses

Subject : ServicesMarketing

Subject Code: CCRJC45

CO1	To enable students to gain expert knowledge on marketing of various services
CO2	To appreciate the challenges facing the service marketing in traditional commercial marketing, e- marketing and non- commercial environments
CO3	To know the difference between marketing physical products and intangible services
CO4	To examine nature of services and distinguish between products and service
CO5	To engage students independently and collaboratively in service marketing inquiry and research development

Subject : Goods and Service Tax

Subject Code: CCRJS41

CO1	To make the students understand the basic concepts, definitions and terms related to GST
CO2	To understand the concept and the importance of goods and services tax in the Context of Indian economy.
CO3	To compute the taxable income and tax for the partnership firm
CO4	To get familiar with the technology and the flow of return filing under GST
CO5	To know place of supply rules and applicability of the same under GST

Semester - V

Subject : Financial Accounting – V

Subject Code: CCRJC51

CO1	To familiarize the students with the principles of joint stock Company Accounts
CO2	To construct the financial statements of company within the frame work of Ind AS
CO3	To develop a process for redemption of preference shares
CO4	To construct the restructuring of capital structure in the financial statements of joint stock company
CO5	To explain the implication of unethical accounting practices on the society

Subject : Business Laws

Subject Code: CCRJC52

CO1	To gain broad knowledge in business laws in management
CO2	To impart basic Knowledge of the important business legislations
CO3	To help to understand various Indian context and carrying foreign trade and transfer of ownership
CO4	To understand legal principles governing the operation of business
CO5	To describe the structure of courts of ugnada

Subject : Income Tax Law and Practice –I

Subject Code: CCRJC53

CO1	To provide the basic knowledge and equip students with application of principles and provisions of income tax Act 1961 and latest relevant Rules.
CO2	To know the basic of residential status
CO3	To prepare the income tax of individual
CO4	To understand the difference between long term and short term gain
CO5	To discuss the deduction applicable to individuals

Subject : Entrepreneurship Development

Subject Code: CCRJC54

CO1	To orient the learner towards entrepreneurship as a career option and creative thinking and behaviour
CO2	To advance skill in customer development
CO3	To utilize design thinking and process tools to evaluate in real world problem
CO4	To help in design, plan and prepare project proposals and report
CO5	To distinguish between entrepreneurship and a small business finder

Subject : Business Environment

Subject Code: CCRJA52

CO1	To provide the knowledge about different kinds of environment which affect business
CO2	To evaluate legal, social and economic environments of business
CO3	To demonstrate sensitivity towards ethical and moral issues
CO4	Ability to address them in the course of business activities
CO5	To apply decision-support tools to business decision

Subject : Business Accounting(NME)

Subject Code: CCRJN51

CO1	To help to the students to know the basic accounting principles
CO2	To impart basic skill to record the business transactions
CO3	To apply quantitative skills to help analyze and solve business problems
CO4	To take advantage of business opportunities
CO5	To apply oral and written communication skills

Subject : Export Import Documentation and Procedures

Subject Code:CCRJS51

CO1	To impart basic knowledge on Export and import documentation and procedures.
CO2	To understand and create documents required for completing export and import transactions
CO3	To understand the procedure for export import clearance
CO4	To understand the role of key government organization like customs and excise duty
CO5	To examine the foreign trade policy framework to best utilize the opportunities available to organization

Semester - VI

Subject : Industrial Relations and Labour Laws

Subject Code: CCRJC61

CO1	To impart the basic Knowledge of the important labour legislations.
CO2	To elaborate the concept of Industrial Relations
CO3	To illustrate a role of trade union in the industrial setup
CO4	To able to outline the important causes and impact of industrial disputes
CO5	To elaborate industrial dispute settlement procedures

Subject : Income Tax Law and Practice II

Subject Code: CCRJC62

CO1	To acquaint students to know the latest income tax law
CO2	To enable them to file income tax returns.
CO3	To acquire knowledge of taxing procedure for all 5 heads
CO4	To apply tax returns in online
CO5	To calculate the current and deferred tax provision

Subject : Retail Marketing

Subject Code: CCRJA62

CO1	To acquire the knowledge of various functions, principles associated with Retail marketing.
CO2	To promote their physical store, product and service
CO3	To have responsible for marketing and selling the goods they have purchased
CO4	To make deal with wholesalers and retailers
CO5	To manage the customer for new product

Subject : Human Resource Management

Subject Code: CCRJA63

CO1	To impart knowledge on the concepts and principles of HRM
CO2	To followin different types of organization.
CO3	To demonstrate competence in development and proble solving in the area of HR in management
CO4	To provide inovate solutions to problem in the fields of HRM
CO5	To able to identify and appreciate the significance of the ethical issues in HR

Subject : Advertising and Salesmanship(NME)

Subject Code:CCRJN61

CO1	To familiarize the students with fundamentals of advertising and Salesmanship
CO2	To describe different types of advertisement
CO3	To identify key players in advertising industry
CO4	To discuss ethics in Advertising and salesmanship
CO5	To identify and make decision regarding the most feasible advertising appeal and media mix

Subject : MS - Office and Tally (Theory)

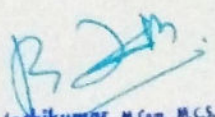
Subject Code:CCRJS61

CO1	To provide computer skill and knowledge for commerce students
CO2	To help them to understand the usefulness of M.S. Office and Tallyprograms
CO3	To get familiar with some advanced office function including mail merge
CO4	To understand to use word, excel, and powerpoint applying in variety of professional and education
CO5	To able the professional with tally knowledge

Subject : Commerce Practical

Subject Code: CCRJC6P

CO1	To provide computer skill and knowledge for commerce students basic forms
CO2	To enable the students to have practical knowledge of using various forms.
CO3	To learn about the bank forms like account opening form, Demand draft and so on
CO4	To know about debit and credit card details and their usages
CO5	To verse in all the forms regarding accountancy and income tax


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