MANNAR THIRUMALAI NAICKER COLLEGE

A Co-educational, Autonomous and Linguistic Minority Institution
Affiliated to Madurai Kamaraj University
Re-accredited with "A" Grade by NAAC

Pasumalai, Madurai – 625 004 Tamil Nadu.

CURRICULUM RELEVANCE TO THE LOCAL, REGIONAL, NATIONAL AND GLOBAL NEEDS

NAME OF THE PROGRAMME-: B.Com (CA)   **PROGRAMME CODE: UCC**

PROGRAMME OUTCOMES

PO1: Apply the knowledge of mathematics, financial accounting, and computer specialization to the solution of commercial law & management problems.

PO2: Incorporate the right performance in personality education.

PO3: Design solutions for financial problems and design software processes to meet the specifications with consideration for the societal and environmental considerations.

PO4: Create, select, and apply appropriate techniques, resources, and modern statistical tools & software

PO5: Understand the impact of the professional accounting solutions in societal

and environmental contexts, and demonstrate the knowledge of and need for sustainable development.

PO6: Understand the impact of the professional accounting solutions in societal and environmental contexts, and demonstrate the knowledge of and need for sustainable development.

PROGRAMME SPECIFIC OUTCOMES

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PSO1: To provide quality education both in Computer skills and Business studies

PSO2: To provide various accounting courses, which enables the students to gain theoretical and problem-solving ability.

PSO3: To train the students to have knowledge in Business Software Applications like MS Office, Tally, etc…

PSO4: To facilitate the students to work effectively in IT fields, Banks, Industries, etc.. and to develop knowledge in the principles and rules of Taxation.

SL. No	Course Code	Course Name	Course Outcomes
1.	21UCCC11	FUNDAMENTALS OF ACCOUNTING	**CO1:**To familiarize with the fundamental aspects of financial accounting and prepare final accounts and balance sheets. **CO2:**To inculcate skills in preparing their application to different practical situations to gain the ability to solve the problems. **CO3:**To understand the procedures and methods of providing depreciation as per AS 06 from accounting perspective. **CO4:**To prepare the trading accounting, profit and loss account and balance sheet. **CO5:**To understand the procedures and methods of calculate the average due date and account current

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2.	21UCCC12	**BUSINESS STATISITCS**	**CO1:**To promote the skill of applying statistical techniques in business. **CO2:**To enable the students to apply the statistical tools in analysis and interpretation of data. **CO3:**To be able to calculate measures of central tendency, measures of dispersion **CO4:**To gain working knowledge on c **CO5:**To acquire skills towards solving problems in Index and time series analysis
3.	21UECA11	**BUSINESS ECONOMICS**	**CO1:** To understand the fundamental concepts of business economics. **CO2:** To identify the factors influencing elasticity of demand. **CO3:** To analyze the various approaches of demand forecasting. **CO4:**To study the Market Morphology and the Price determination. **CO5:** To make the students to understand the evaluation of break - even analysis.
4.	21UCCS11	**ACCOUNTING SOFTWARE**	**CO1:**To provide basic knowledge of computerized accounting to deserving learning mode. **CO2:**To know the preparation of budget and vouchers **CO3:**To process purchase orders, sales order and salary payment

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			CO4: To prepare the final accounts with GST **CO5:**To calculate various interest rates and to prepare financial reports.
5.	21UCCC21	**FINANCIAL ACCOUNTING - II**	**CO1:**Understand the nuances of consignment **CO2:**Understand the nuances of joint venture from accounting perspective. **CO3:**Prepare the branch accounts and departmental accounts **CO4:**Ascertain profit or loss for the concerns adopting single entry book keeping system. **CO5:**Prepare income, expenditure accounts and balance sheets of non-trading concerns.
6.	21UCCC22	**BUSINESS MATHEMATICS**	**CO1:**To enable the students to learn basic concepts in mathematics. **CO2:**Aims to expose the students on the Applications of Mathematical Techniques in Business. **CO3:**To develop skills in Mathematical tools for solving corporate issues. **CO4:**To apply the formulas & methods in mathematics. **CO5:**To understand the important role of Business Mathematics in all facets of the business World.
7.	21UECA21	**INDIAN ECONOMY**	**CO1:**To explore the students to understand the concepts **CO2:**To understand the importance of **CO3:**To give a basic

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			knowledge on Industrial development of India **CO4:**To realize the role of inflation in Indian Economy **CO5:**To enable the students to assess the direction and composition of India's Foreign trade.
8.	21UCCS21	**COMPUTER APPLICATION INBUSINESS**	**CO1:** To learn objective of this course is familiarizing the students with the innovations of information in computer applications in business. **CO2:**To understand the basic computer knowledge and also enable the students to appreciate the practical details of computer. **CO3:**To enable you, the user to create and edit documents. **CO4:**To create and manipulate simple slide shows with outlines. **CO5:** To construct formulas, including the use of built in functions, and relative and absolute references in Ms-Excel
9.	21UCCC31	**SPECIAL ACCOUNTING**	**CO1:**To Development the knowledge regarding accounting treatment of Royalty Accounts. **CO2:**To inculcate skills in preparing their application to different practical situations to gain the ability to solve the problems to hire purchases. **CO3:**To assimilate the system of accounting

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			followed in insolvency **CO4:**To accumulate knowledge and accounting skills required for calculating loss of stock and loss of profit **CO5:**To know the accounting skills required for self-balancing ledgers
10.	21UCCC32	**INCOME TAX LAW AND PRACTICE–I**	**CO1:**To enable the students to know the provisions of the income tax law. **CO2:** Familiarize the students with the various terminologies in Income Tax Act. **CO3:**Expose students to the provisions of the Income Tax Act 1961 **CO4:**Enable the students to understand the different heads of income **CO5:**To provide knowledge to compute the total income
11.	21UCCC33	**FINANCIAL MANAGEMENT**	**CO1:**To access the various Process of Financial Management Practice **CO2:**To understand the cost of capital in wide aspects. **CO3:**To understand the nature and evaluation of capital budgeting decision **CO4:**To make a decision long term investment proposals by using Pay-back, NPV, IRR and ARR and prepare statement of working capital requirements independently **CO5:**To familiarize the concept of dividend policy and its relevance in

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			corporate
12.	21UCCC34	**FUNDAMENTALS OF PROGRAMMING USING C**	**CO1:**To impart adequate knowledge on the need of programming languages and problem solving techniques. **CO2:**To develop an in-depth understanding of functional and logical concepts of C Programming. **CO3:**To provide exposure to problem-solving through C programming. **CO4:**To familiarize the basic syntax and semantics of C Language. **CO5:**To develop logics which will facilitate the students to generate programs, applications in C.
13.	21UCCAP1	**FUNDAMENTALS OF PROGRAMMING USING C – LAB**	**CO1:**To identify tasks in which the numerical techniques learned are applicable and apply them to write programs, and hence use computers effectively to solve the task. **CO2:**To develop the ability to analyze a problem and devise an algorithm to solve it. **CO3:**To teach the students to write programs in C and to solve the problems. **CO4:**To identify solution to a problem and apply control structures and user defined functions for solving the problem. **CO5:**To design modular programs using the concept of functions and arrays.
14.	21UCCS31	**ENTREPRENEURSHIP**	**CO1:**To enable the students to understand the concept of

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		DEVELOPMENT PROGRAMME	Entrepreneurship and to learn the professional behavior about Entrepreneurship. **CO2:**To identify significant changes and trends which create new business opportunities **CO3:**To analyze the environment for potential business opportunities. **CO4:**To provide conceptual exposure on converting ideas to an entrepreneurial firms. **CO5:**To acquaint the knowledge about various scope for Women Entrepreneurs
15.	21UCCC41	**PARTNERSHIP ACCOUNTING**	**CO1:**To gain working knowledge of the principles and procedure of partnership accounting and their application to different practical situations to gain the ability to solve the problems. **CO2:**To able to calculate and proer the journal entries for the partnership interest, the withdrawal of the partner, and the addition of a partner **CO3:**To get acquainted with the accounting treatments required for admission, retirement and death of partners in partnership firm **CO4:**To understand the accounting procedures involved in the dissolution of firms under different situations.

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			CO5: After successful completion of this course, the student should have understood basic accounting framework and also the a counting practice prevailing in partnership firms and other allied aspects.
16.	21UCCC42	**INCOME TAX LAW AND PRACTICE-II**	**CO1:**Enable the students to know gain knowledge on Clubbing of income. **CO2:**Render the students with Assessment of HUF and Companies **CO3:**Expose students to assess tax for Companies & Firms **CO4:**Provide awareness on self-assessment and refund of tax **CO5:**Develop knowledge of Tax Deducted at Source
17.	21UCCC43	**BANKING THEORY LAW AND PRACTICE**	**CO1:**To Familiarize the students with the functions of commercial banks and RBI **CO2:**To develop the skills in crossing and endorsing cheque **CO3:**To familiarize the concept of paying banker and collecting banker **CO4:**To understand the principles of sound lending and modes of creating change. **CO5:**To impart knowledge about various modern services offered by the banker

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18.	21UCCC44	**RELATIONAL DATABASE MANAGEMENT SYSTEM**	**CO1:**Gain Knowledge of DBMS, both in terms of use and implementation/design. **CO2:**Manipulate a database using SQL. **CO3:**Emphasize the importance of normalization in database. **CO4:**Facilitate students in Database Design. **CO5:**Elucidate the basic concepts of a relational database system.
19.	21UCCAP2	**RELATIONAL DATABASE MANAGEMENT SYSTEM LAB**	**CO1:**To afford a strong proper foundation in database concepts. **CO2:**Understand the practical applicability of database management system concepts. **CO3:**Describe the basics of QL and construct queries using SQL. **CO4:**Apply an SQL interface of a multi-user relational DBMS package to develop, maintain, and query a database. **CO5:**Illustrate data definition language (DDL) commands for creating tables and views as well as for modifying and dropping tables.
20.	21UCCS41	**MANAGERIAL SKILLS**	**CO1:**To develop the executive skills of the students for proper articulacy, social communication and business etiquettes. **CO2:**Enhance the students to improve their personality, communication skills.

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			CO3: Helps to perform job successfully. **CO4:**Ability to communicate with multi-cultural teams. **CO5:**Improves communication skill of all levels of management.
21.	21UCCC51	**COST ACCOUNTING**	**CO1:**To help the students to understand the basics of cost accounting **CO2:**To familiarize the students to know the usage of cost information's **CO3:**To Appreciate the manner in which the cost of a product or service is determined. **CO4:**To Analyze cost data and use the information derived for pricing and other management decisions. **CO5:** To Explain the characteristics of a good cost accounting system.
22.	21UCCC52	**CORPORATE ACCOUNTING – I**	**CO1:**Gain Methodical knowledge on the accounting practice prevailing in the corporate. **CO2:**Learn to implement accounting concepts to solve practical problems on Issue and Redemption of Debentures. **CO3:** To make the learners to prepare financial statements. **CO4:**To educate the learners to compute profit for pre, post incorporation period. **CO5:**To acquire knowledge on Liquidation of companies

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			&Environmental Accounting.
23.	21UCCC53	**RESEARCH METHODOLOGY**	**CO1:**Identify and demonstrate appropriate research methodologies and know when to use them. **CO2:**Students should be able to identify the overall process of designing a research study from its inception to its report. **CO3:**To select and define appropriate research problem and parameters. **CO4:**To prepare a project proposal (to undertake a project). **CO5:**To organize and conduct research (advanced project) in a more appropriate manner and to write a research report and thesis.
24.	21UCCE51	**PYTHON PROGRAMMING**	**CO1:**Recall the basic concepts of variables in Python. **CO2:**Manipulate the variables and statements using Loops, Function, Strings. **CO3:**Simplify the code by utilize the control statement and Modules. **CO4:**Choose the method to reduce source code metrics with exception. **CO5:**Create a program using OOP and additional features of Python.

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25.	21UCCE52	**PHP PROGRAMMING**	**CO1:** Discuss the introduction of HTML document structure. **CO2:**Illustrate features and advantages of PHP. **CO3:** Describe the user defined functions in PHP **CO4:** Provides an understanding of how CSS can enhance the design of a web page. **CO5:** Manipulate a database using MYSQL.
26.	21UCCE53	**MULTIMEDIA AND ITS APPLICATIONS**	**CO1:** Understand the basic components of multimedia. **CO2:** Able to work with images and audio. **CO3:** Learn video editing. **CO4:** Create animation with sound effects. **CO5:** How to compress the image, audio and video format
27.	21UCCEP1	**PYTHON PROGRAMMING – LAB**	**CO1:** Recall and understand the variable, data types and tokens. **CO2:** Identify the error and apply the exception techniques. **CO3:** Analyze the decision making statements like switch, for, while in the program **CO4:** Justify the concept of various techniques to maximize the execution speed **CO5:** Create a file to manipulate the input and output values.
28.	21UCCEP2	**PHP PROGRAMMING – LAB**	**CO1:** Understand the basic skills needed for website creation.

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			CO2: Provides the necessary knowledge to design and develop dynamic, database-driven web applications using PHP. **CO3:** Apply PHP language to design solutions in real life problems **CO4:** Recognize the open source technologies such as HTML, CSS. **CO5:** Build applications using PHP and MySQL.
29.	21UCCEP3	**MULTIMEDIA AND ITS APPLICATIONS – LAB**	**CO1:** To understand Basic Animation Concepts, Introduction to Flash **CO2:** To apply different type of animation like motion twinning, shape morphing etc by using animation software like Flash. **CO3:** To apply different effects on image using software like Photoshop. **CO4:** To compare heterogeneous file format. **CO5:** To practice layering concept in multimedia environment.
30.	21UCCS51	**FUNDAMENTALS OF E-COMMERCE**	**CO1:** To enable the students to gain basic knowledge of Electronic-Commerce in the area of Business and Financing decisions **CO2:** To enable the students to gain knowledge about procedures of e-commerce transactions and business practices through e-commerce activities. **CO3:** Understand the basic

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			concepts and technologies used in the field of management information systems **CO4:** Have the knowledge of the different types of management information systems **CO5:** Understand the processes of developing and implementing information systems;
31.	21UCCC61	**Management Accounting**	**CO1:** To enhance the abilities of learners to develop the concept of management accounting and its significance in the business. **CO2:** To enhance the abilities of learners to analyze the financial statements. **CO3:** To enable the learners to understand, develop and apply the techniques of management accounting in the financial decision making in the business corporates. **CO4:** To make the students develop competence with their usage in managerial decision making and control. **CO5:** To enable students to communicate financial information about an organization and its activities

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32.	21UCCC62	**CORPORATE ACCOUNTING – II**	**CO1:** To teach Accounting Methods for Amalgamation. **CO2:** To enable the students to understand the procedures of Accounting for Holding Companies. **CO3:** To enable them to develop skills in the preparation of Accounting Statements for Banking Companies. **CO4:** To impart knowledge on preparation of Annual Accounts for Insurance Companies **CO5:** To understand the methods of Accounting for Electricity Companies.
33.	21UCCPR1	**PROJECT AND VIVA - VOCE**	**CO1:** Develop the ability of the students to prepare a project. **CO2:** Give the practical exposure in the field of commerce and business **CO3:** Identify and discuss the role and importance of research in the social sciences. **CO4:** Identify and discuss the issues and concepts salient to the research process. **CO5:** Identify and discuss the concepts and procedures of sampling, data collection, analysis and reporting.

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34.	21UCCE61	**INTERNET AND WEB TECHNOLOGY**	**CO1:** Describes the concepts of World Wide Web, and the requirements of effective web design. **CO2:** Describes the importance of markup languages. **CO3:** Illustrates the features and components of HTML. **CO4:** Describes the use of VB Script in Client Side Scripting. **CO5:** Demonstrates CSS and DHTML.
35.	21UCCE62	**ANDROID MOBILE APPLICATION DEVELOPMENT**	**CO1:** To create an Android project with Android Studio and run an application. **CO2:** Learn some Android architecture and the key principles underlying its design. **CO3:** Understand of the processes that are involved in an Android developed application and familiar with Android development tools and user interface. **CO4:** To learn Picture and Menus with Views and Data Persistence **CO5:** Understanding the Messaging and Location-Based Services in Android development Application.
36.	21UCCE63	**CYBER SECURITY**	**CO1:** Provide knowledge for protecting damaged systems, protecting personal data and securing computer networks in an organization. **CO2:** Practice using academic knowledge to design and implement security solutions.

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			CO3: Understand key cryptography, governance, and compliance terms and concepts. **CO4:** Development of cyber security strategies and guidelines. **CO5:** Understand the principles of web security and keep the network secure by monitoring and analyzing the nature of attacks using cyber / computer forensics software / tools.
37.	21UCCEP4	**INTERNET AND WEB TECHNOLOGY – LAB**	**CO1:** Understand the basic skills needed for website creation. **CO2:** Provides the necessary knowledge to design and develop dynamic, database-driven web application. **CO3:** Utilize the concepts of VB Script. **CO4:** Recognize the open source technologies such as HTML, CSS and VB Script. **CO5:** Build applications using DHTML.
38.	21UCCEP5	**ANDROID MOBILE APPLICATION DEVELOPMENT -LAB**	**CO1:** Understand different mobile application models/ architectures and patterns. **CO2:** Design and develop User Interfaces for the Android platform. **CO3:** Apply a mobile development framework to the development of a mobile application. **CO4:** Practice Android application development. **CO5:** Developing and configure the Android application development

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			tools.
39.	21UCCEP6	**CYBER SECURITY – LAB**	**CO1:** Understand different mobile application models/ architectures and patterns. **CO2:** Design and develop User Interfaces for the Android platform. **CO3:** Apply a mobile development framework to the development of a mobile application. **CO4:** Practice Android application development **CO5:** Developing and configure the Android application development tools
40.	21UCCS61	**SOFT SKILL**	**CO1:** To gain knowledge on concept of soft skill and its attributes **CO2:** To understand the concept of body language Team building and group discussion **CO3:** To develop effective communication skills (spoken and written). **CO4:** To develop effective presentation skills. **CO5:** Conduct effective business correspondence by problem solving and Decision-making skills.