



**ARUMUGAM PILLAI SEETHAI AMMAL COLLEGE**  
(Re-accredited with B+ Grade by NAAC)  
Tiruppattur - 630 211.

**B.Com Programme**

**Programme Outcome (POs) :**

- ✓ **PO - 1:** After completing three years for Bachelors in Commerce (B.Com) program, students would gain a thorough grounding in the fundamentals of Commerce and Finance.
- ✓ **PO - 2:** The commerce and finance focused curriculum offers a number of specializations and practical exposures which would equip the student to face the modern-day challenges in commerce and business.
- ✓ **PO -3** The all-inclusive outlook of the course offer a number of value based and job oriented courses ensures that students are trained into up-to-date. In advanced accounting courses beyond the introductory level, affective development will also progress to thevaluing and organization levels.

**Programme Specific Outcome (PPOs):**

- ✓ **PSO – 1:** Students will be able to demonstrate progressive learning of various tax issues and tax forms related to individuals. Students will be able to demonstrate knowledge in setting up a computerized set of accounting books
- ✓ **PSO – 2:** Students will demonstrate progressive affective domain development of values, the role of accounting in society and business.
- ✓ **PSO – 3:** Students will learn relevant financial accounting career skills, applying both quantitative and qualitative knowledge to their future careers in business.
- ✓ **PSO – 4:** Students will learn relevant managerial accounting career skills, applying both quantitative and qualitative knowledge to their future careers in business.
- ✓ **PSO – 5:** Leaners will gain thorough systematic and subject skills within various disciplines of commerce, business, accounting, economics, finance, auditing and marketing.



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வணிகக் கடிதங்கள் **7BCO111**:

#### Course Description:

Students will also learn how to write a business letters and techniques, such as completing business applications, preparing letters of application and documents.

#### Course Objectives

- ✓ Review examples of business and friendly letters.
- ✓ Compare business and friendly letter formats.
- ✓ Write letters in response to specific writing prompts.
- ✓ Apply knowledge of language structure and conventions.
- ✓ Adjust their use of writing conventions, style, and vocabulary for a variety of audiences and purposes.

#### Course Outcome (COs)

- Understand the basic development of entrepreneurship as a profession.
- Understand business models.
- Write a business plan describing a new business venture.
- Understand marketing strategies for small businesses.
- Identify capital resources for new ventures and small businesses.
- Understand the social responsibilities of small business managers.

#### Professional English for Commerce & Management -71BEPC:

##### Course Description:

To develop strategic competence that will help in efficient communication and then to sharpen students' critical thinking skills and make students culturally aware of the target situation.

##### Course Objectives

- ✓ To develop the language skills of students by offering adequate practice in professional contexts.
- ✓ To enhance the lexical, grammatical and socio-linguistic and communicative competence of first year commerce & management students
- ✓ To focus on developing students' knowledge of domain specific registers and the required language skills.

##### Course Outcome (COs)

- ✓ Recognise their own ability to improve their own competence in using the language
- ✓ Use language for speaking with confidence in an intelligible and acceptable manner
- ✓ Understand the importance of reading for life
- ✓ Read independently unfamiliar texts with comprehension



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### B.Com Programme

Accountancy - I -7BCO1C1 :

#### Course Description:

Students will know the concept of accounting for business concerns and they understand the preparation, analysis and interpretation of business concern' financial result.

#### Course Objectives

- ✓ Understand the characteristics of basic concepts and accounting principles.
- ✓ They will know the different kinds of Depreciation accounting methods - Straight line method and Written-down-value method
- ✓ They prepare properly Final accounts of sole trading concerns - Accounts of non-trading concerns.
- ✓ Aware of accounting for bank reconciliation statement,
- ✓ They will be able to identify the various methods of Average Due Date - Calculation of interest - Account Current - Red ink interest - Forward and backward methods - Daily balance method

#### Course Outcome (COs)

- ✓ **Accounting Knowledge**, to analyses and evaluate the concepts gathered from the lecture.
- ✓ **Problem solving technique** understands clearly through narration of problems and solutions.
- ✓ To motivate the importance of **advanced accounts-II** in modern world.

Business Organisation- 7BCO1C2:

#### Course Description:

To lighting the spark in the minds of the students to increase their organizational behavior through various concept and theories.

#### Course Objectives

To understand the concepts of the business, organization and the various forms of organization and equip the students with the basic idea and introduction on organizational behavior as a concept.

#### Course Outcome (COs)

- To provide introduction about business organization
- To provide knowledge about Size of business firms
- To make them aware about different forms of business
- To make them understand of the Forms of Government regulation and its significance on Public Utilities
- To make them understand the importance of location of industry



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#### Aluvalaga Melanmai-7BCO211:

##### Course Description:

Students will also learn techniques in office management system.

##### Course Objectives

- Play a leading role in the development of ideas that shape the worlds of business and management;
- Prepare future leaders of business, education, and public service around the world by delivering the highest quality education to a large and diverse group of graduate and undergraduate students as well as to practicing executives;
- Maintain an enduring, mutually enriching and intellectually stimulating relationship with our distinguished alumni and with the community of leading management practitioners around the world; and

##### Course Outcome (COs)

- Read, understand and prepare standard types of business documents
- Possess appropriate technological skills including: word processing (including keyboarding), spreadsheets, and the Internet as a research tool
- Use appropriate office procedures as related to records information management, telephone communications, and mail management
- Understand and perform office accounting and recordkeeping functions as related to a service business, including computerized applications
- Demonstrate appropriate critical thinking



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### B.Com Programme

#### Advanced Accountancy - II -7BCO2C1 :

##### Course Description:

Students will know the concept of accounting for Various Business and they understand the preparation. Students will learn relevant financial accounting career skills, applying both quantitative and qualitative knowledge to their future careers in business.

##### Course Objectives

- ✓ Understand the characteristics of basic concepts and accounting principles.
- ✓ They will know the different kinds Bills of Exchange - Trading and Accommodation bills - Renewals - Dishonor due to insolvency - Retiring of bills.
- ✓ They prepare properly Consignment account - Normal loss - Abnormal loss - Calculation of unsold stock - Cost price, invoice price and selling price effects - Goods returned - Loading factors.
- ✓ They will be able to identify the various methods of Single entry system - methods - Net worth method - Conversion of single entry into double entry - Missing information: debtors, creditors, B/R, B/P, Capital, and Cash purchase, Sales, Stock.

##### Course Outcome (COs)

- ✓ **Accounting Knowledge**, to analyses and evaluate the concepts gathered from the lecture.
- ✓ **Problem solving technique** understands clearly through narration of problems and solutions.
- ✓ To motivate the importance of **basic advanced accounts** in modern world.

#### Marketing-7BCO2C2:

##### Course Description:

These courses covers the various concepts of the elements of marketing mix and provide basic knowledge about the concepts, principles, tools and techniques of marketing and expose the students to the latest trends in marketing.

##### Course Objectives

The objective of the course is to familiarize the students with the basic concepts and principles of marketing and to develop their conceptual and analytical skills to be able to manage marketing operations of a business firm. The objective of this course is to explore the various sectors in marketing industry and to develop entrepreneurial skills.

##### Course Outcome (COs)

- ✓ The modern marketing concepts and evaluation
- ✓ The consumer behavior
- ✓ To analyze the product and price



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#### Environmental Studies- 7BES2

**Course Description:** Evaluate and interpret various forms of evidence, including text, data, and other media about the environment.

#### Course Objectives

- ❖ Recognize the interconnectedness of multiple factors in environmental challenges
- ❖ Engage constructively with diverse forms of knowledge and experience
- ❖ Identify the multiple scales, actors, and stakes of an issue
- ❖ Recognize and apply methodological approaches of the social sciences, natural sciences, and humanities
- ❖ Identify assumptions inherent in arguments and perspectives

#### Course Outcome (COs)

- ❖ Demonstrate a general understanding of the breadth and interdisciplinary nature of environmental issues.
- ❖ Demonstrate a general understanding of the qualitative and quantitative research methods to gain empirical evidence bearing on evaluation of environmentally sustainable alternatives.
- ❖ Demonstrate depth of critical analysis and writing of environmental problems that span popular, 'gray' and primary publications.

#### Principles of Insurance-7BCO3C1: Course Description:

The students understand the role of insurance intermediaries in emerging Market and enable the students to learn the computation of premium, bonus and claims about various methods of pricing of insurance products.

#### Course Objectives

The objective is to enable the students to understand various aspects of Life & General Insurance and to impart knowledge about the insurance organizations.

#### Course Outcome (COs)

- ❖ Aims to educate students about the significance and purpose of insurance to individuals and organizations and enable them to acquire skills for managing various risks in business and life.
- ❖ Calculation of policy premium with imaginary figures
- ❖ Calculation of fair claims with imaginary figures
- ❖ Preparation of list occupational hazards under life insurance



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### B.Com Programme

#### Banking Theory-7BCO3C2: Course Description:

To impart the learners the awareness recording functions & progress of banking and to make them familiar with the recent trends in banking.

#### Course Objectives

After the successful completion of the course the student should have a thorough knowledge on Indian Banking System and Acts pertaining to it.

#### Course Outcome (COs)

- The origin and classification of banks
- Studying commercial bank and its origin
- Familiarize techniques of credit creation
- To study the origin and function SBI & RBI
- To know the recent banking sector reform

#### Course Description: Business Statistics-7BCO3C3:

The course is to train the learners in the application of statistical tools for description, association, testing and interpretation of business/ economics /commercial / managerial phenomena.

#### Course Objectives

To impart the basis in Statistics to help students acquire new skills on the application of statistical tools and techniques in Business decision-making.

#### Course Outcome (COs)

- To familiarizes the concept of statistics
- To provide practical exposure on calculation of measures of average
- To provide practical exposure on calculation of correlation and regression
- To introduce the students about the concept of index number
- To provide practical exposure on calculation of trend analysis



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**Advanced Accountancy - III-7BCO3C4 Course Description:** To equip the students with skills for recording various kinds of business transactions and familiarize the students with the techniques of preparing financial statements.

#### Course Objectives

To enable the students to acquire knowledge of the Advanced accounting principles and practices.

#### Course Outcome (COs)

- To study the basic of partnership
- To know the accounting treatment for admission of part
- To know the accounting treatment for retirement of part
- To study the accounting treatment for dissolution of firm
- To study know how the accounts are settled and its method

**Secretarial Practice - I-7BCOA3: Course Description:** To include the knowledge of Company Secretary and company formation with special focus on Registration, Law and Procedure of meeting. To impart the knowledge basic secretarial practice principles and the latest application oriented methods.

#### Course Objectives

To introduce the students for Secretarial Practiceregulations and familiarize them with common issues of relevance.

#### Course Outcome (COs)

- To study the basics of Duties and responsibilities in Company secretary
- To know Company Secretary and company formation
- Familiarize the procedure for Law and Procedure of meeting
- To know the detailed study with reference to the Companies Act, 1956.
- To study the Secretarial Work.





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**Effective Employability Skills-7NME3C: Course Description:** Effective Employability Skills Strategies Students will complete assignments focused on their individual career targets, while developing successful lifetime job search skills and career management tools

#### Course Objectives

Students will also learn job search techniques, such as completing employment applications, preparing letters of application and resumes, and participation in mock interviews.

#### Course Outcome (COs)

- Understand the benefits and goals of successful career targets.
- To understand the elements of successful interviewing.
- Students will create and prepare a resume, cover letter, and employment application

#### Competitive Examination Skills -7SBS3A1

**Course Description:** *Learning goal:* Students will demonstrate knowledge of social, economic, political, intellectual and cultural contributions of women past and present.

#### Course Objectives

- To know the pattern of Various Examinations
- To get the information about the exams conducted for the entry into jobs
- To become aware about the various soft skills
- To use the time effectively
- To become aware about the goals of life

#### Course Outcome (COs)

- **Assessment for Improvement**

In this report, we discuss the shift from accountability-based assessment to improvement-based assessment.

- **Expanding Skills are Higher Education**

In this report, we discuss shifts in cognitive and noncognitive skills expected of college graduates in response to new educational and occupational demands.

- **Student - level Assessment**

In this report, the author discusses an increasing need to understand individual students rather than whole institutions. Previous models of assessment, which focused on comparability and accountability, made inferences at the group level, often comparing one institution to a group of similar institutions.



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#### Executive Skills-7SBS3A2

**Course Description:** The Programme is a career-enhancing experience that builds your understanding of management. It is targeted for developing general management skills apart from functional competencies. It will equip the participant with the foundations of strategy, finance, marketing, operations and people management skills and the way these functions integrate for organizational success, helping in quicker decision-making and employing an integrated approach to managing your business.

#### Course Objectives

The Executive Programme in Business Management is designed to provide managers and professionals with a broad overview of the key concepts, tools and techniques needed to successfully meet the challenges of today's global business environment.

#### Course Outcome (COs)

An executive program help to enhance new skills and potential of the professionals and target to maximize their latent talents. It also increases the efficiency and help them grow in their field of work. Executive education helps a professional to confidently pursue new ideas, think creatively and improve the time management of his/her work.

#### Extension Activities-7BEA3:

**Course Description:** The students understand the role of Practice national integration and social harmony.

#### Course Objectives

- Utilize their knowledge in finding practical solution to individual and community problems
- Develop competence required for group-living and sharing of responsibilities
- Gain skills in mobilizing community participation
- Acquire leadership qualities and democratic attitude

#### Course Outcome (COs)

- Identify visual strengths and weaknesses to promote aesthetic resolution and clear intentions in works of art and/or design.
- Distinguish between subjective and objective assessment through critique of art/design work.
- Demonstrate inventiveness through the use of problem-defining and problem-solving processes and skills.



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#### Principles of Management-7BCO4C1

**Course Description:** This course aims to develop analytical knowledge on the business Management and to make the students to understand the elements of effective Management. The objective of the course is to impart knowledge on Principles of Management and various laws relating to business.

#### Course Objectives

To enable the students to know the theories/concepts about management. This course includes functions of Planning, Organization, Directing, and Controlling of business Management. On successful completion of this course, the students will get an opportunity to examine and apply appropriate theories/concepts about managing in business effectively

#### Course Outcome (COs)

- ❖ To develop knowledge about evolution of management thoughts
- ❖ To better understanding of planning and decision making
- ❖ To give an idea about organisation structure and different types of organisation
- ❖ To make them familiarize with Principles of Direction and Theories.

#### Course Description:

**Banking Law and Practice-** To impart the learners the awareness recording functions & progress of banking and to make them familiar with the recent trends in banking.

#### Course Objectives

After the successful completion of the course the student should have a thorough knowledge on Indian Banking System and Acts pertaining to it.

#### Course Outcome (COs)

- The origin and classification of banks
- Studying commercial bank and its origin
- Familiarize techniques of credit creation
- To study the origin and function SBI & RBI
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Business Mathematics- 7BCO4C3:

#### Course Description:

The course is to train the students with the basic concepts and application of Business Mathematics.

#### Course Objectives

Students completing the course will be able to **Impact the basis in Mathematics and to help the students acquire new knowledge on the application of mathematical tools and techniques.**

#### Course Outcome (COs)

- ❖ Aimed to familiarize the concept of mathematics.
- ❖ Helps to gather knowledge on commercial arithmetic set theory.
- ❖ To provide practical exposure on calculation of logarithms.
- ❖ To introduce the concept of theory of probability and theoretical distribution

Advanced Accountancy - IV-7BCO4C4:

#### Course Description:

The course is to introduce the concept and contours of Contract accounts, Insolvency accounts, Hire purchase, Royalties and Departmental accounting.

#### Course Objectives

The objective of this subject is to acquaint students with the accounting concepts, tools and techniques influencing Business.

#### Course Outcome (COs)

- ❖ Collection of transactions relating to any branch and prepare a branch account.
- ❖ List out the basis of Allocation of Departmental Expenses.
- ❖ Preparation of Insolvency accounts and Royalties
- ❖ Preparation of Departmental accounting and Hire purchase accounting



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#### Secretarial Practice - II-7BCOA4:

##### Course Description:

To include the knowledge of Company Secretary and company formation with special focus on Registration, Law and Procedure of meeting. To impart the knowledge basic secretarial practice principles and the latest application oriented methods.

##### Course Objectives

To introduce the students for Secretarial Practiceregulations and familiarize them with common issues of relevance.

##### Course Outcome (COs)

- To study the basics of Duties and responsibilities in Company secretary
- To know Company Secretary and company formation
- Familiarize the procedure for Law and Procedure of meeting
- To know the detailed study with reference to the Companies Act, 1956.
- To study the Secretarial Work.

#### Accounting Skills-7SBS4B1:

##### Course Description:

Students will know the concept of accounting for business concerns and they understand the preparation, analysis and interpretation of business concern' financial result.

##### Course Objectives

- ❖ Understand the characteristics of basic concepts and accounting principles.
- ❖ They will know the different kinds of Depreciation accounting methods - Straight line method and Written-down-value method
- ❖ They prepare properly Final accounts of sole trading concerns - Accounts of non-trading concerns.
- ❖ Aware of accounting for bank reconciliation statement.

##### Course Outcome (COs)

- ❖ **Accounting Knowledge**, to analyses and evaluate the concepts gathered from the lecture.
- ❖ **Problem solving technique** understands clearly through narration of problems and solutions.



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#### Emergency and Medical Lab Skills-7SBS4B2:

##### Course Description:

To aware of first aid like, fracture , fire and drowning and snake animal, rodent bites and diarrhoea, dysentery and heat stroke.

##### Course Objectives

To build a sense of awareness among students through proper guidance about various emergency in order to motivate students for prospective career in injuries to assess requirements for emergency medical care

##### Course Outcome (COs)

- To recognize the nature and seriousness of the patient's condition or extent of Injuries to assess requirements for emergency medical care
- Administer appropriate emergency medical care based on assessment findings of the patient's condition
- To Perform safely and effectively the expectations of the job.

#### Value Education-7BVE4:

##### Course Description:

To help students understand the significance of ethics and values in business. To understand ethical issues and not to fall prey to unethical practices and to be socially responsible.

##### Course Objectives

- ❖ To understand the source of religion and its effect on humanity
- ❖ To learn the differences between religion and spirituality
- ❖ Thoughts for Life

##### Course Outcome (COs)

- ❖ Soft-Skills
- ❖ Inquiry based learning
- ❖ Emotional Intelligence



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#### Manavalakalai Yoga-7BMY4:

##### Course Description:

Ability to apply knowledge learned in this curriculum and in previous yoga teacher trainings to assess the needs of clients, to design and implement effective programs, and to assess the effectiveness of these programs.

##### Course Objectives

- Knowledge of classical and theoretical foundations of the field of Yoga Therapy
- Knowledge of biomedical systems from an integrative and holistic perspective, as needed for the practice of Yoga Therapy

##### Course Outcome (COs)

- Critical thinking skills and science-based literacy to advance the evolution of Yoga Therapy as an integrative health practice

#### Woman Studies -7BWS4:

##### Course Description:

Students will demonstrate knowledge of social, economic, political, intellectual and cultural contributions of women past and present.

##### Course Objectives

- Describe the social, economic, political, intellectual or cultural contributions of one or more women
- Analyze scholarship, literature, art, music, dance, theatre, or film created by or performed by one or more women

##### Course Outcome (COs)

- Explain diversity and difference in women's experiences due to race, ethnicity, and class.
- Identify ways in which gender is a social construct.
- Analyze how women are represented in language and culture.



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### B.Com Programme

#### Corporate Accounting-7BCO5C1:

##### Course Description:

Students will know the concept of accounting for companies and they understand the preparation, analysis and interpretation of companies financial result.

##### Course Objectives

- Understand the characteristics of limited companies
- They will know the different types and kinds of Debentures.
- They are able to prepare properly balance sheet of a limited company.
- Aware of accounting for amalgamation, absorption, External and Internal reconstruction and preparation of consolidated balance sheets.
- They will be able to identify the various methods of valuation of goodwill and shares and liquidation of companies.

##### Course Outcome (COs)

- **Accounting Knowledge**, to analyse and evaluate the concepts gathered from the lecture.
- To motivate the importance of **company accounts** in modern world.

#### Costing-7BCO5C2:

##### Course Description:

To familiarize students with the basic concepts of cost and various methods and techniques of costing.

##### Course Objectives

- Understand the characteristics of cost accounting
- They will know the differences of cost and financial accounts.
- They aware of Purchase procedures and Maintenance of stores like minimum level, maximum level, reorder level and Economic Ordering quantity
- Develop the knowledge about remuneration and incentives.

##### Course Outcome (COs)

- Aimed to familiarize the concept of cost accounting
- Helps to gather knowledge on preparation of cost sheet in its practical point of view
- To introduce the concept of overhead cost
- To facilitate the idea and meaning of material control with pricing methods





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#### Commercial Law-7BCO5C3

##### Course Description:

Students will know the concept of business law and they understand the corporate regulations

##### Course Objectives

To help the students to understand the basic laws related with business and corporate.

##### Course Outcome (COs)

- Make the students understand about business and corporate law
- Develop knowledge on contract and various types of contracts
- To help the students to understand the concept of bailment and pledge
- Make the students understand about law of agency
- To equip the students with proper knowledge about sale of goods

#### Income Tax - I- 7BCOE1A:

##### Course Description:

This subject is to make the students to understand the computation of Taxable Income and Tax Liability of individuals.

##### Course Objectives

To impart basic knowledge and equip students with application of principles and provisions Income-tax Act, 1961 amended up-to-date.

##### Course Outcome (COs)

- Update the current finance tax planning
- To know the provisions of Income tax act
- To introduce the basic concept of Income Tax
- Study various heads of incomes
- In order to familiarize the different know-how and heads of income with its components
- It helps to build an idea about income from house property and salary income.



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**M.S Office-7BCOE1B:**

#### Course Description:

Indicate the names and functions of the Word interface components.

#### Course Objectives

- Create, edit, save, and print documents to include documents with lists and tables.
- Format text and to use styles.

#### Course Outcome (COs)

- Demonstrates correct keyboard fingering techniques independently. Achieves typing speed goal with accuracy.
- Demonstrate practical knowledge and use of the Windows XP operating system. Demonstrate best practices in file management procedures.
- Demonstrate the mechanics of creating a Word document.

#### Course Description:

**Entrepreneurial Development Skills-7SBS5A3:** To enrich the students towards the knowledge of entrepreneurial skills and to make the students understand the approaches to attain the goals of the business.

#### Course Objectives

- Understand the In-depth of functions and qualities of an entrepreneur.
- They will know how to start the business and analysis of land, building, water and power, raw material, machinery, power and other infrastructural facilities.
- They know properly DIC, SIDCO, NSIC, SISI and Institutional finance to entrepreneurs.

#### Course Outcome (COs)

- To aiming to develop students about Entrepreneurship development
- To create an awareness on various Entrepreneurship Development Programme
- To enable them to understand project formulation
- To familiarize the students with EDP schemes and women entrepreneurship.



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#### Heritage and Tourism-7SBS5A5:

##### Course Description:

The Students for understand the definitions, terminology and concepts of cultural heritage and its relationships with tourism.

##### Course Objectives

The objective is to provide basic knowledge of heritage tourism ethics and values and its relevance in modern context.

##### Course Outcome (COs)

- To Understand heritage tourism supply by examining different categories of heritage attractions and the contexts within which heritage exists and additional perspectives on scale from the supply perspective
- To understand the role of interpretation in cultural heritage sites and the relevance of such interpretation approaches to visitors.
- Provide a framework to plan, design, and assess interpretation programs for tourists

#### Marketing and Sales Management-7SBS5A6:

##### Course Description:

Apply foundation business knowledge and skills to develop competent decisions in the areas of accounting, economics, finance, information systems, management and marketing.

##### Course Objectives

- Obtain, understand and apply information from the liberal arts, sciences, business and discipline-specific courses to organized issues and situations.
- Explain how ethical, legal, political, regulatory, social, global, environmental and technological issues influence business decisions.
- Analyze a business problem by incorporating diverse perspectives.

##### Course Outcome (COs)

- Employ digital tools to analyze the effectiveness of a marketing campaign.
- Formulate a marketing plan including marketing objectives, marketing mix, strategies, budgetary considerations and evaluation criteria.
- Write a business plan for an entrepreneurial start-up venture.
- Develop pricing strategies that take into account perceived value, competitive pressures and corporate objectives.



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#### Special Accounts-7BCO6C1:

##### Course Description:

Students will know the concept of special accounting for banking and Insurance companies, Public utility undertakings, holding company, voyage and farm accounts and they understand the preparation, analysis and interpretation of financial result.

##### Course Objectives

- They will know the different kinds of Insurance and method of calculating balance sheet of Insurance companies.
- They prepare properly revenue account, net revenue account and general balance sheet of public utility undertakings.
- Aware of accounting for holding company and subsidiary company and preparation of consolidated balance sheets.
- They will be able to identify the format of voyage accounts and farm accounts.

##### Course Outcome (COs)

- **Accounting Knowledge**, to analyse and evaluate the concepts gathered from the lecture.
- To **motivate** the importance of banking and Insurance companies, Public utility undertakings, holding company, voyage and farm accounts

#### Management Accounting -7BCO6C2:

##### Course Description:

To introduce students to the various tools and techniques of management Accounting. To enlighten students on Financial Statement Analysis with the emphasis on the preparation of fund flow and cash flow statement.

##### Course Objectives

- They prepare Fund Flow and Cash Flow Analysis
- Aware of budgetary control and preparation of various types of budgets.
- They will be able to prepare standard costing and variance analysis.

##### Course Outcome (COs)

- Helps to give proper idea on financial statement analysis in practical point of view.
- To provide knowledge about budget control keeping in mind the scope of the concept.
- To develop the know-how and concept of marginal costing with practical problems.



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#### Industrial Law-7BCO6C3:

##### Course Description:

Students will know the concept of industrial law and they understand the industrial regulations

##### Course Objectives

To help the students to understand the basic laws related with industries and various benefits of workers.

##### Course Outcome (COs)

- Make the students understand about The Factories Act, 1948
- Develop knowledge on types of offences and penalties' and trade unions act
- To help the students to understand the concept of minimum wages act 1948 and employees insurance act 1948
- Make the students understand about The Workmen's Compensation Act, 1923
- To equip the students with proper knowledge about The Employees' Provident Funds Act, 1952

#### Income Tax - II-7BCOE2A:

##### Course Description:

To introduce students to the basic concepts in Income-Tax and to help them to apply the provisions and complete incomes under various heads and it enables the students to know the basics of Income Tax Act and its implications.

##### Course Objectives

The aim of this course is to familiarize the student with major latest provisions of the Income tax laws and related judicial pronouncements pertaining to corporate enterprises having implications for various aspects of income tax planning with a view to derive maximum possible tax benefits admissible under the law.

##### Course Outcome (COs)

- The computation of total income
- The assessment of individual HUF
- The authorities and powers of I.T. act
- Table of rates of Tax deducted at source.
- Filing of IT returns of individuals.
- List of Enclosures for IT returns.
- Computation of Income Tax and the Slab Rates.
- Enabling the students to have a fair idea on set-off and carry forward of losses.



## ARUMUGAM PILLAI SEETHAI AMMAL COLLEGE

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Tiruppattur - 630 211.

### B.Com Programme

#### Auditing-7BCOE3A:

##### Course Description:

To impart the knowledge basic auditing principles and the latest application oriented in accounting methods.

##### Course Objectives

- Describe the effect that objectives have on findings and message formulation
- Design a report to solve the problem of multiple audiences
- Write objectives for process-oriented and results-oriented audits that identify performance aspects and finding elements to be developed
- Apply general guidelines for selecting appropriate visual aids

##### Course Outcome (COs)

- Acquire knowledge about general aspects of business operations.
- Describe the role of accounting information system and its limitations.
- Explain the concepts and procedures of financial reporting, including income statement, statement of retained earnings, balance sheet, and statement of cash flows.
- Identify the basic economic events most common in business operations and be able to report the events in a generally accepted manner, including the impacts of alternative accounting methods on financial statements.

#### Entrepreneurship Development-7BCOE3B:

##### Course Description:

To enrich the students towards the knowledge of entrepreneurial skills and to make the students understand the approaches to attain the goals of the business.

##### Course Objectives

- Understand the In-depth of functions and qualities of an entrepreneur.
- They will know how to start the business and analysis of land, building, water and power, raw material, machinery, power and other infrastructural facilities.

##### Course Outcome (COs)

- Understand the In-depth of functions and qualities of an entrepreneur.
- They will know how to start the business and analysis of land, building, water and power, raw material, machinery, power and other infrastructural facilities.



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#### Basic Internet and Office Automation Lab-7SBS6B3:

##### Course Description:

The course will have a professional computer skill and practical oriented.

##### Course Objectives

- Understand how to navigate using a browser
- Use bookmark/favorites
- Understand simple search terms/conventions
- Locate web address
- Understand concept of hyperlink

##### Course Outcome (COs)

- Distinguish, identify and relate between the principal layers of a complex communications system.
- Know all important telecommunications principles and equipment, protocol suites, architectures, regulatory bodies and common carrier services as well as issues of cross-protocol communications.
- Have the skills required to install, administer and manage a Local Area Network (LAN) and be able to network that LAN to other network segments over wide area links.

#### Fruit, Vegetable Preservation Skills-7SBS6B4

##### Course Description:

: Distributing gratis fruit and vegetables at students may be a viable component of a more inclusive approach for improving students' nutrition attitudes and behaviors. More program emphasis is needed on ways to promote vegetable consumption.

##### Course Objectives

- ❖ Categorize major needs of the vegetable and fruit industry and form interdisciplinary teams.
- ❖ Encourage the visibility of existing research programs and develop new programs.
- ❖ Develop new technology in vegetable and fruit research programs.

##### Course Outcome (COs)

Diets rich in fruit and vegetables are connected with better health status. A number of school-based programs have shown positive effects on children's dietary behaviors; some have listening carefully broadly on nutrition, physical activity, and heart health whereas others have focused more specifically on fruit and vegetable consumption. Despite these successes, consumption of fruit and vegetables among adolescents is generally below recommended levels, supporting a need to identify effective strategies for promoting fruit and vegetable consumption, among other healthful dietary patterns.