



**Annai College of Arts & Science**  
Quality Education for Today & Tomorrow  
Kovilacheri, Kumbakonam. 612 503. Ph: 0435 2453007  
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## **DEPARTMENT OF COMMERCE (COMPUTER APPLICATION)**

**Programme outcome, Programme Specific outcome  
and  
Course outcome**

**HOD**

**IQAC**

**PRINCIPAL**



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## **Programme Outcome:**

**PO-1** Apply the knowledge of mathematics, Social science, accounting fundamentals and computer application business to the solution of complex accounting management problems.

**PO-2** Graduates will be able to develop strong understanding of core commerce and computer application courses.

**PO-3** Able to take up challenging career options in commerce and IT Sector.

**PO-4** Students motivated to pursue higher education.

**PO-5** Gain updated knowledge to take up employment.

**PO-6** Become ethically and socially responsible commerce graduates with computer application knowledge.

**PO-7** The students gets the knowledge for taxation, Banking, Marketing, Finance, Accounting and communication skills. And also the curriculum offered number of specializations and practical exposures to our students.

**PO-8** The outlook of the course is focused on the value based and job oriented. And ensure the students are trained in critical thinking to the current updates.

**PO-9** The students gets various skills like, Accounting Manager, Clerical administrator, Marketing manager, Sales manager, and overall administrative capabilities and also the analytical thinking of the company.



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## **Programme Specific Outcome:**

**PSO-1** After completing B.Com Degree, The students acquiring digital literacy, Skills, Abilities, and Attitudes.

**PSO-2** They are to become self learning as a Manager, Accountant, Bank Manager, Auditors, Company Secretary, Teacher, Professor, Entrepreneur, Tax Practitioner, Stock Broker.

**PSO-3** The students are ability to learn lifelong learning and to prove themselves like professional skill CA., ACS, CMA, IBPO as well other courses.

**PSO-4** The learner attain the problem solving skills, technical applications and co-curricular activities.

**PSO-5** The Students get skills to employability options as a Auditor assistance, Tax Practitioner, and other financial services industries.

**PSO-6** The learners attain financial accounting career skills to apply qualitative and quantitative to future careers.



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## Course Outcomes:

Name of the Course with Subject Code	Course Outcomes
<b>PRINCIPLES OF ACCOUNTANCY : (16CCCCA1)</b>	<p><b>CO-1</b> To understand the basic principles of accounts and its applications in Business.</p> <p><b>CO-2</b> To develop the skill of recording financial transactions and preparations of reports.</p> <p><b>CO-3</b> To equip the knowledge of accounting process and preparation final accounts.</p> <p><b>CO-4</b> Acquire conceptual knowledge of basics of accounting.</p> <p><b>CO-5</b> Identify events that need to be recorded in the accounting records.</p> <p><b>CO-6</b> Describe the role of accounting information and its limitations.</p>
<b>MARKETING : (16CCCCA2)</b>	<p><b>CO-1</b> To enable the students to gain knowledge about marketing and its promotional aspects.</p> <p><b>CO-2</b> To make them understand the important marketing terminologies.</p> <p><b>CO-3</b> To make them clear about product pitch.-</p> <p><b>CO-4</b> Get to know about various marketing functions.</p> <p><b>CO-5</b> Know about the role and various marketing systems.</p> <p><b>CO-6</b> They get a clear knowledge about product promotion and so as to create brand name.</p>



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<p><b>PC PACKAGES - I with practical's: (16CACCA1A)</b></p>	<p><b>CO-1</b> To learn about Computers and to gain practical knowledge and application in Business.</p> <p><b>CO-2</b> To understand what all the terms highlighted in bold in the text mean.</p> <p><b>CO-3</b> To understand the fundamental hardware components that make up a computer hardware and the role of each these components.</p> <p><b>CO-4</b> It enables the students to identify the principal components of a given computer systems and draw a diagram.</p>
<p><b>BUSINESS MANAGEMENT : (16CCCCA3)</b></p>	<p><b>CO-1</b> To impart knowledge on the concepts and principles of Management and application of practices in various organization.</p> <p><b>CO-2</b> To understand the importance of administration and management.</p> <p><b>CO-3</b> To learn about principles of organization and various types of organizations.</p> <p><b>CO-4</b> Understand the principles of management in traditional and modern scientific way.</p> <p><b>CO-5</b> Understand the details about planning and MBO.</p> <p><b>CO-6</b> Learn about coordination and control principles and techniques.</p>



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<p><b>INTERNET : (16CCCCA4)</b></p>	<p><b>CO-1</b> To learn about Internet and to gain practical knowledge and application in Business.</p> <p><b>CO-2</b> To identify relate between the principle layers of a complex communication system.</p> <p><b>CO-3</b> It enables all important telecommunications principles and equipment, protocol suites, architectures, regulatory bodies and common carrier services as well as issues of cross protocol communications.</p> <p><b>CO-4</b> Students have the skills required to install, administer and manage a local area network and able to network that LAN to other network segments over wide area links.</p>
<p><b>PC PACKAGES - II : (16CACCA1B)</b></p>	<p><b>CO-1</b> To create database and to gain practical knowledge and application in Business.</p> <p><b>CO-2</b> To give students an in-depth understanding of why computers are essential components in business education and society.</p> <p><b>CO-3</b> To understand the fundamental hardware components that make up a computer's hardware and the role of each these components.</p> <p><b>CO-4</b> It enables to utilize the internet web resources and evaluate online e-business system.</p> <p><b>CO-5</b> It enables to solve common business problems using appropriate information technology applications and systems.</p> <p><b>CO-6</b> Indentify categories of programs system software and applications organize and work with files and folders.</p>



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<p><b>FINANCIAL ACCOUNTING : (16CCCCA5)</b></p>	<p><b>CO-1</b> To make the students to understand the Accounting principles and its application in Business.</p> <p><b>CO-2</b> To understand the details about Hire purchase and Royalty accounts.</p> <p><b>CO-3</b> To make the students to understand the insurance policy and self balancing ledger accounts.</p> <p><b>CO-4</b> It enables to know about the branch accounts and departmental accounts.</p> <p><b>CO-5</b> It enables the students to prepare the final accounts for partnership firms.</p>
<p><b>BUSINESS TOOLS FOR DECISION MAKING : (16CCCCA6)</b></p>	<p><b>CO-1</b> To enable the students to know the importance of business tools and its application in decision making</p> <p><b>CO-2</b> To understand the several elements that contribute to the success any business and one of them is making right decisions.</p> <p><b>CO-3</b> To know the combining techniques required for the ideal situation.</p> <p><b>CO-4</b> Students clearly understand about the market research necessary for making a decision.</p> <p><b>CO-5</b> They get know about the decision matrix.</p> <p><b>CO-6</b> Students get aware of investigation about the situation, generate good alternatives, explore options and select best solution.</p>
<p><b>INTRODUCTION TO ORACLE AND SQL: (16CACCA1C)</b></p>	<p><b>CO-1</b> To enable the students to know about oracle and SQL with practical knowledge</p> <p><b>CO-2</b> To understand the basics of relational databases.</p> <p><b>CO-3</b> To update database content with SQL transaction handling.</p>



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	<p><b>CO-4</b> It enables to retrieve data from single or multiple tables.</p> <p><b>CO-5</b> It helps to process data with row and aggregate functions.</p> <p><b>CO-6</b> It used to manipulate data with correlated and non correlated sub queries.</p>
<p><b>COST ACCOUNTING : (16CCCCA7)</b></p>	<p><b>CO-1</b> To enable the students to know the importance of costing and to understand the basic concepts.</p> <p><b>CO-2</b> To understand the significance of cost accounting in the modern economic environment.</p> <p><b>CO-3</b> To identify the specifics of different costing methods.</p> <p><b>CO-4</b> Students can apply cost accounting methods to evaluate and project business performance.</p> <p><b>CO-5</b> Demonstrate mastery of costing systems, cost management systems, budgeting systems and performance management systems.</p>
<p><b>VISUAL PROGRAMMING : (16CCCCA8)</b></p>	<p><b>CO-1</b> To enable the students to know about the visual programming and its applications</p> <p><b>CO-2</b> Students can list the visual programming concepts, arithmetic operations.</p> <p><b>CO-3</b> It helps the student to prepare various projects by helping visual programming.</p> <p><b>CO-4</b> It enables to manage and analyze prepared project with programs.</p> <p><b>CO-5</b> It enables to interpret and report obtaining results.</p>





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<p><b>BUSINESS LAW: (16CACCA1D)</b></p>	<p><b>CO-1</b> To enable the students to gain knowledge about mercantile law and its importance.</p> <p><b>CO-2</b> To demonstrate and understanding of the legal environment of business.</p> <p><b>CO-3</b> To demonstrate recognition of the requirements of the contract agreement.</p> <p><b>CO-4</b> Understanding of contract, consideration and capacity.</p> <p><b>CO-5</b> Understanding of legality and statute of frauds in contracts.</p> <p><b>CO-6</b> Students can identify contract remedies.</p>
<p><b>CORPORATE ACCOUNTING: (16CCCCA9)</b></p>	<p><b>CO-1</b> To enable the students to know about accounting procedure in corporate accounting</p> <p><b>CO-2</b> To understand the regulatory environment in which the companies are formed and operate.</p> <p><b>CO-3</b> To Understand the treatment regarding issue of bonus shares and treatment of prior period profits.</p> <p><b>CO-4</b> Have a solid foundation in accounting and reporting requirements of the companies act and relevant Indian accounting standards.</p> <p><b>CO-5</b> Have a comprehensive understanding of the advanced issues in accounting for assets, liabilities and owner's equity.</p> <p><b>CO-6</b> Account for mergers and amalgamations.</p> <p><b>CO-7</b> Value goodwill and shares under various methods.</p>



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<p><b>AUDITING:</b> <b>(16CCCCA10)</b></p>	<p><b>CO-1</b> To provide students an understanding about the principles and practice of Auditing.</p> <p><b>CO-2</b> To understand the environment and types relating to the auditing functions.</p> <p><b>CO-3</b> To identify the steps needed to prepare for an audit.</p> <p><b>CO-4</b> To understand general audit terminology.</p> <p><b>CO-5</b> Plan an audit taking into account concepts of evidence, risk and materiality.</p> <p><b>CO-6</b> Know the steps for performing an audit.</p> <p><b>CO-7</b> Apply auditing practices to different nature of concerns.</p> <p><b>CO-8</b> Equipped to draft business reports and letters.</p>
<p><b>ENTREPRENEURIAL DEVELOPMENT:</b> <b>(16CCCCA11)</b></p>	<p><b>CO-1</b> To enable the students to understand the conceptual and applied knowledge about entrepreneurship.</p> <p><b>CO-2</b> To understand the development of entrepreneurial as a field of study and profession.</p> <p><b>CO-3</b> To understand the entrepreneurial process.</p> <p><b>CO-4</b> It helps to understand the business decisions involved in starting a new business.</p> <p><b>CO-5</b> Students can understand the role of government in promoting entrepreneurship.</p> <p><b>CO-6</b> It helps to know about the importance of business standards and ethics.</p>
<p><b>WEB DESIGNING:</b> <b>(16CCCCA12)</b></p>	<p><b>CO-1</b> To enable the students to understand the conceptual and applied knowledge about web designing.</p> <p><b>CO-2</b> Students will discover how does the web works really what makes websites work.</p> <p><b>CO-3</b> Simple and impressive design techniques from basics till</p>



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	<p>advanced to focus on goal oriented and user centric designs.</p> <p><b>CO-4</b> It enables setting up page layout color schemes contract typography in the designs.</p>
<p><b>E-COMMERCE:</b> <b>(16MBECA1)</b></p>	<p><b>CO-1</b> To make the students to know about e-commerce and its applications.</p> <p><b>CO-2</b> To demonstrate an understanding of analyzing branding and pricing strategies.</p> <p><b>CO-3</b> Analyze the impact of e-commerce on business models and strategy.</p> <p><b>CO-4</b> Describe internet trading relationships including business to consumer, business to business intra organizational.</p>
<p><b>MANAGEMENT ACCOUNTING:</b> <b>(16CCCCA13)</b></p>	<p><b>CO-1</b> To enable the students to know the importance of management accounting and its concepts.</p> <p><b>CO-2</b> Apply management accounting and its objectives in facilitating decision making.</p> <p><b>CO-3</b> Apply and analyze different types of activity-based management tools through the preparation of estimates.</p> <p><b>CO-4</b> Analyze cost-volume-profit techniques to determine optimal managerial decisions.</p> <p><b>CO-5</b> Perform cost variance analysis and demonstrate the use of standard costs in flexible budgeting.</p> <p><b>CO-6</b> It helps to prepare analyses of various special decisions, using relevant management techniques.</p> <p><b>CO-7</b> It helps to calculate various accounting ratios, reports and relevant data.</p>



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<p><b>INCOME TAX THEORY, LAW &amp; PRACTICE : (16CCCCA14)</b></p>	<p><b>CO-1</b> To enable the students to know the provisions of income tax.</p> <p><b>CO-2</b> Acquire the complete knowledge of basic concepts of income tax.</p> <p><b>CO-3</b> Understand the concept of exempted incomes.</p> <p><b>CO-4</b> Understand the provisions of agricultural income.</p> <p><b>CO-5</b> Students can calculate the residential status of a person.</p> <p><b>CO-6</b> It helps to compute the income under head "Income from Salary".</p> <p><b>CO-7</b> It helps to compute the income under head "Income from House Property"</p> <p><b>CO-8</b> It helps to compute the income under head "Income from Business or Profession"</p>
<p><b>COMPUTERISED ACCOUNTING: (16CCCCA15)</b></p>	<p><b>CO-1</b> To make the students to learn about the application of computers in accounting.</p> <p><b>CO-2</b> To develop their understanding the role of computerized accounting software in the business environment to a high level.</p> <p><b>CO-3</b> It helps to competence and expertise and expertise to an advanced level using different accounting software package in maintaining data and providing user information.</p> <p><b>CO-4</b> It helps to ability compare and contrast the advantages and disadvantage of different accounting software packages.</p>
<p><b>INVESTMENT MANAGEMENT: (16MBECA3)</b></p>	<p><b>CO-1</b> To enable the students to know the nature and types of investments.</p>



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	<p><b>CO-2</b> Students will know how to apply different valuation models to evaluate fixed income securities stocks and how to use different derivative securities to manage the investment risky.</p> <p><b>CO-3</b> To provide students to know and evaluate the various sources of investments</p> <p><b>CO-4</b> Students will understand the characteristics of financial assets such as money market instruments, bonds and stocks and how to buy and sell these assets in financial markets.</p> <p><b>CO-5</b> Students will understand the benefit of diversification of holding a portfolio assets and the importance played by the market portfolio.</p>
<p><b>HUMAN RESOURCE MANAGEMENT: (16MBECA5)</b></p>	<p><b>CO-1</b> To know about HRM and its functions.</p> <p><b>CO-2</b> To understand the job evaluation and job analysis.</p> <p><b>CO-3</b> To familiarize the theories of motivation and leadership styles.</p> <p><b>CO-4</b> To understand the recruitment and selection policy of an organization.</p> <p><b>CO-5</b> To know the training and development and performance appraisal.</p> <p><b>CO-6</b> Aware of development, implementation and evaluation of employee recruitment, selection and retention plans and process.</p> <p><b>CO-7</b> They get to know about the behavior and attitudes to be followed within the organization.</p> <p><b>CO-8</b> Enhance their leadership qualities.</p> <p><b>CO-9</b> Induce motivation and other skills required for personnel development.</p>

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