

GOVERNMENT ARTS COLLEGE FOR MEN
(Autonomous)
NANDANAM, CHENNAI – 600 035.



DEPARTMENT OF COMMERCE

COURSE OUTCOME FOR
B.Com. Degree Course

Semester System (Three Year Degree Course)

CHOICE BASED CREDIT SYSTEM

Effective from the Academic Year

2020 - 2021

GOVERNMENT ARTS COLLEGE FOR MEN (AUTONOMOUS), CHENNAI - 600005.
COURSE: B.Com (G) English

PART	COURSE	SUBJECT CODE	TITLE	OUTCOME
SEMESTER I				
I	Part-I	193301	Tamil- Paper I	
II	Part- II	193805	English – Paper I	
III	Major I	193001	Financial Accounting I	To enable the students to learn principles and concepts of Accountancy. Students are enabled with the Knowledge in the practical applications of accounting
III	Major-II	193002	Business Management	To understand the concept & functions and importance of management and its application. To make the student understand principles, functions and different management theories.
IV	Allied- I	191371	Business Economics	To get acquainted with the basic concepts in Economics To identify the applications and limitations of basic concepts To be able to scan the economic environment in the context of real world business situations
IV	NMEC-I	193041	Consumer Rights and Protection	To give a broad based and intensive understanding about the consumers rights and protection. To provide comprehensive insights into understanding the laws affecting consumer protection.
IV	SS-I	194006	Essential of Languages and Communication	
SEMESTER II				
I	Part-I	193302	Tamil- Paper II	
II	Part- II	193806	English – Paper II	
III	Major III	193003	Financial Accounting II	To provide an overview of the use of accounting in business To give an understanding of the practical applications of the branches of accounting To understand the accounting procedure for different kinds of businesses
III	Major-IV	193004	Business Communication	To make the students aware about the business communication. To understand the process and

				<p>importance of communication.</p> <p>To develop awareness regarding new trends in business communication, various media of communication and communication devices.</p> <p>To extend business communication skills through the application and exercises</p>
iv	Allied- II	191372	International Economics	
iv	NMEC-II	193042	Fundamentals of Insurance	<p>To give a broad based and intensive understanding about the insurance and IRDA.</p> <p>To provide comprehensive insights into understanding of the types of policies.</p>
iv	SS-II	194007	Essentials of Spoken and Presentation Skills	
I	Major V	193005	Corporate Accounting I	<p>To provide an overview of the use of corporate accounting in business</p> <p>To give an understanding of the applications of the issue of shares and redemption of shares.</p> <p>To enable students to read and understand the basic corporate accounting schemes and the implications of valuation of goodwill.</p>
II	Major-VI	193006	Commercial Law	<p>To give an exposure of some of the important commercial laws</p> <p>To enable the students to understand and deal with various contracts in his day to day life, be it for his business or profession.</p> <p>To provide an overview of the various legal provisions that have a bearing on the business scenario</p>
III	Major VII	193007	Business Statistics –I	<p>To develop skills in analysis & interpretation of data</p> <p>Handle challenging problems using appropriate analysis tools</p>
III	Major-VIII	193008	Banking Theory Law and Practice	<p>To familiar the students with the fundamentals of banking and thorough knowledge of banking operations.</p> <p>To build up the capability of students for knowing banking concepts and operations. To make the students aware of banking business and practices.</p> <p>To make understandable to the students regarding the new concepts introduced in the banking system.</p>
III	Allied- III	191373	Indian Economy – Problems	

			and Policies -I	
iv	SS-III	194008	Personality Enrichment Computing Skills	
I	Major IX	193009	Corporate Accounting II	This course aims to enlighten the students on the accounting procedures followed by the Companies. Student's skills about accounting standards will be developed. To make aware the students about the valuation of shares. To impart knowledge about holding company accounts, amalgamation, absorption and reconstruction of company..
II	Major X	193010	Company Law	To make the students understand the significant provisions of the Companies Act 2013, by far, the most significant and all pervasive amongst the various corporate legislation. To familiarize students with company secretarial duties relating to the Issue of Bonus Shares and company secretary with regard to allotment
III	Major XI	193011	Business Statistics –II	To Understand the concepts of Statistics. Identify distinct philosophies of recruiting and understand implications of each on employee hiring. Understand the nature of Wage and Salary Administration and identify the Financial and Non-financial incentives.
III	Elect -I	193021	Human Resource Management	To Understand the concepts of HRM and its system Identify distinct philosophies of recruiting and understand implications of each on employee hiring. Understand the nature of Wage and Salary Administration and identify the Financial and Non-financial incentives.
III	Allied- IV	191374	Indian Economy – Problems and Policies -II	
iv	SS-IV	194009	Computing Skills	
III	Major XII	193012	Cost Accounting	To expose the students to the cost accounting and to help them to prepare cost sheet, tenders and quotations. To enable the students to understand

				the concept of labour, overhead and to reconcile cost with financial accounting.
III	Major-XIII	193013	Business Environment	Understand the concept and nature of the Business Environment Understand the significance of the Business Environment on individual Decision – Making units Scan and analyse the Business Environment in terms of the political, economic, social, legal and financial ramification
III	Major XIV	193014	Business Taxation	To enable students to get an overview of the framework of taxation legislation applicable in India To give insight into the GST administration procedures applicable in India To provide adequate knowledge to the students about the concept and principles of GST
III	Major-XV	193015	Financial Services	To help the students to understand about the financial environment and to know the avenues for Investment. To understand the markets available for trading such Investment in Indian Context
III	Elect – II	193022	Income Tax Law and Practice I	To enable students to get an overview of the framework of taxation legislation applicable in India To provide a broad understanding of the calculation of Salaries , Income from House Property and Income from Business or Profession, the provisions and their applicability
III	EVS	194001	Environmental Studies	To furnish awareness about environmental problems among people. Impart basic knowledge about the environment and its allied problems. Developing an attitude of concern for the environment. Acquiring skills to help the concerned individuals in identifying and solving environmental problems.
SEMESTER VI				
III	Major XVI	193016	Management Accounting	To understand the importance of management accounting and to help them to prepare analytical statements. To enable the students to understand the concept of Funds, cash and its

				flow.
iii	Major-XVII	193017	Auditing	To understand the role and importance of auditor. Identify the factors influencing audit procedure and audit programme. To understand how vouching can help internal audit and internal check.
iii	Major XVIII	193018	Entrepreneurial Development	To make the students aware about the Business and Business Environment. To develop entrepreneurial awareness among students. To motivate students to make their mind set for thinking entrepreneurship as career
iii	Major-XIX	193019	Marketing	To understand the role and importance of marketing. To Identify the factors influencing consumer behavior and purchase decision To understand how pricing can help position a product in relation to other competing products.
iii	Elect - III	193023	Income Tax Law and Practice II	To enable students to get an overview of the Income under Capital Gains applicable in India To provide a broad understanding of the calculation of Income from Other Sources ,Clubbing of Income, and their applicability To give an insight into the Permissible Deduction from gross total income and assessment of tax procedures applicable in India
iii	Val.Edn.	194002	Value Education	
v	Extn. Act.		NSS/NCC/YRC/RRC	