

RAJAPALAYAM RAJUS' COLLEGE, RAJAAPALYAM
DEPARTMENT OF COMMERCE (Professional Accounting)
COURSE OUTCOMES

FIRST SEMESTER

Vanigakaditha Thodarpugal (UVTJL11)

- To demonstrate the use of basic and advanced business writing skills.
- Develop interpersonal communications skills that are required for social and business interactions.
- Enhance and deliver a proper presentation.

Financial Accounting–I (CCPKC11)

- To make the students develop the skill of preparing Final Accounts.
- To prepare BRS and record the transactions relating to bill of exchange.
- To develop the students to understand concepts and conventions and accounting standards developed by ICAI and IFRS.

Organisation and Management Fundamentals (CCPKC12)

- To provide the basic knowledge for the students to work in the companies under different culture.
- To make the students to understand the basic concepts of principles of management.
- To help the students in understanding the process of business management and its functions.

Managerial Economics (CCPKA11)

- To adopt the Managerial Economics concepts for decision making and forward planning.
- To assess the functional relationship between production and factors of production.

SECOND SEMESTER

Kapedu Kotpadugalum Nadaimuraikalum (UVTJL12)

- Recollect the concepts of Insurance.
- Gain knowledge about insurance intermediaries and law relating to agents.
- Understand the fundamental principles of life and fire insurance.

Financial Accounting II (CCPKC21)

- To help students to acquire conceptual knowledge of financial accounting and to impart skills for recording various kinds of business transactions.

- To make the students familiarize with the various aspects of consignment and branch accounting.

Marketing Management (CCPKC22)

- The main aim of this subject is to familiarize students with the basic concepts of marketing practices.
- To demonstrate effective understanding of relevant functional areas of marketing management and its application.
- To know the analytical skills in identification and resolution of problems pertaining to marketing management.

Economic Development of India (CCPKA21)

- To explain the concepts and theories in core branches of economics.
- To identify the demographic features of the Indian economy.

THIRD SEMESTER

Financial Accounting III (CCPKC31)

- To enrich analytical skill on various loss of stock in fire insurance.
- To understand the royalty and higher purchase system.

Cost Accounting (CCPKC32)

- To know the various concepts of cost and its elements.
- To examine the various kinds of wages payments.
- To ascertain overhead cost in service departments for apportionment and allocation.

Company Law (CCPKC33)

- To explain the various provisions relating to companies act.
- To classify the Forms, Clauses and contents of MOA/AOA.

Banking Theory, Law and Practice (CCPKC34)

- To understand the banking and financial System in India.
- Aware about the law relating to payment of cheques and principles of sound lending
- To know the facilities of internet Banking.

Business Statistics (CCPKA31)

- To understand the basic concepts of statistics and different types of data collection.
- Execute the correlation and regression analysis.

Human Resource Management (CCPKC34)

- To develop the understanding of the concept of human resource management and to understand its relevance in organizations.

- To develop necessary skill set for application of various HR issues.
- To integrate the knowledge of HR concepts to take correct business decisions.

FOURTHSEMESTER

Management Accounting (CCPKC41)

- To apply the management accounting and its objectives in facilitating decision making.
- To analyse the CVP techniques.
- To calculate the various accounting ratios, cash flow and fund flow statement.

Financial Accounting - IV (CCPKC42)

- To acquire the basic knowledge about the partnership accounts.
- To evaluate the adjustment of goodwill among partners.
- To develop the application skill to apply Garner vs. Murray rule.

Auditing and Assurance (CCPKC43)

- To gain the basic knowledge of auditing.
- To evaluate the methods of depreciation, rights, duties and liabilities of auditor.
- To know the various procedures for conducting electronic auditing.

Security Analysis and Portfolio Management (CCPKC44)

- To provide a theoretical and practical background in the field of investments.
- To Designing and managing the bond as well as equity portfolios in the real word.
- To measuring the portfolio performances.

Business Mathematics (CCPKA41)

- To understand the computation of set theory.
- To know the applications of matrix.
- To learn the concept of differentiation and its application in solving business problems.

Goods and Service Tax (CCPKS41)

- To know the knowledge about goods and services tax.
- To understand the structure of SGST and CGST.

FIFTHSEMESTER

Financial Accounting - V (CCPKC51)

- To discuss the fundamentals of accounting for liquidation of company.
- To understand the fundamentals of accounting for buy-back of shares.
- To solve the accounting problems for amalgamation and external reconstruction.

Business Laws -I (CCPKC52)

- Demonstrate an understanding of the Legal Environment of Business.
- Apply basic legal knowledge to business transactions.
- Communicate effectively using standard business and legal terminology.

IncomeTax Law and Practice – I (CCPKC53)

- Classify the provisions of Income Tax Act1961.
- To know the various taxable income from salary.
- To understand the concepts of profit and gain, business, profession and its computation.

Strategic Management (CCPKC54)

- To understand the strategic decisions that organisations make and have an ability to engage in strategic planning.
- To analyze and evaluate critically real life company situations and develop creative solutions, using a strategic management perspective.

Operations Research (CCPKA51)

- To develop linear programming (LP) models for shortest path, maximum flow, minimal spanning tree, critical path, minimum cost flow, and transshipment problems.
- To use CPM and PERT techniques, to plan, schedule, and control project activities.

International Trade & Export Management (CCPKS51)

- To understand the international monetary system and financial institutions.
- To apply the principles of international trade finance to the shipping industry.
- To analyse the roles and responsibilities of the parties and operators involved in shipping practice.
- To evaluate the roles of organisations overseeing shipping practice and vessel management.

Business Accounting (CCPKN51)

- To acquire the knowledge in accounting, system of maintenance of accounts, journal, ledger and different types of subsidiary books.
- To familiarise the concept of accounting equation, types of accounts, golden rules of accounting, trial balance and final accounts.
- To develop the application skills in preparation of ledger accounts and final accounts.
- To analyse the assets and liabilities in the balance sheet.

SIXTHSEMESTER

Financial Accounting - VI (CCPKC61)

- To make the students aware about accounts of banking companies.
- To introduce and develop knowledge about holding companies Accounts.
- To know the price level charges of inflation accounting.
- Develop the application skills to calculate profit and loss account, consolidated balance sheet of holding companies, preparation of balance sheet of banking and insurance companies.

Business Laws -II (CCPKC62)

- To Gain basic knowledge of the provisions of the Indian Contract Act,1872 in relation to general principles of contract and specific contracts.
- To acquire knowledge of the drafting of varied agreements and notices, affidavits, bonds and calculations of various kinds of damages under Indian Contract Act, 1872.
- To understand the laws related to the Sales of Goods Act, 1930 including performance of contract of sale.
- To Gain basic knowledge of the provisions of the Negotiable Instruments Act, 1881, types of Negotiable Instruments and the laws related to bouncing of cheques.

IncomeTax Law and Practice – II (CCPKC63)

- Compute the income from capital gains of an individual.
- To prepare the statement showing computation of income from other sources of an individual.
- Compute Gross Total Income, Total Income and the tax liability of an individual.

MS Office & Accounting Package (CCPKC64)

- To learn different application including word, PowerPoint and Excel.

- To understand the Power Point Presentation.
- To analyses and advanced features of Tally.
- To understand the various accounting software used by the company.

Auditing Practical & Apprenticeship (CCPKS61)

- To understand the practical application of auditing.
- To Familiarise the income tax filling TDS and GST filling.
- To Prepare and able to interpret different types of audit reports.

Retail Marketing (CCPKN61)

- To understand what marketing means to business executives and academics.
- To understand the ways that retailers use marketing tools and techniques to interact with their customers.