

RAJAPALAYAM RAJUS' COLLEGE, RAJAPALAYAM

DEPARTMENT OF COMMERCE (SELF FINANCE)

COURSE OUTCOMES

SYLLABUS

(Effective from the academic year 2023)

COURSE CODE	COURSE NAME	COURSE OUTCOMES
CCRPC11	Financial Accounting I	• Remember the concept of rectification of errors and Bank reconciliation statements • Apply the knowledge in preparing detailed accounts of sole trading concerns • Analyse the various methods of providing depreciation • Analyse the various methods of providing depreciation • Evaluate the methods of calculation of profit • Determine the royalty accounting treatment and claims from insurance companies in case of loss of stock.
CCRPC12	Principles of Management	• Demonstrate the importance of principles of management. • Paraphrase the importance of planning and decision making in an organization. • Comprehend the concept of various authorizes and responsibilities of an organization. • Enumerate the various methods of Performance appraisal • Demonstrate the notion of directing, co-ordination and control in the management.
CCRPT13	Business Economics	• Explain the positive and negative approaches in economic analysis • Understood the factors of demand forecasting • Know the assumptions and significance of indifference curve • Outline the internal and external economies of scale • Relate and apply the various methods of pricing
CCRPS1P	MS Office and Tools- Practical	• Acquire practical knowledge in MS Word • Construct worksheet in MS Excel using basic functions • Construct Excel sheets in MS Excel using advanced functions • Prepare presentations in MS PowerPoint using various Templates • Create a database using Power point

CCRPF11	Fundamentals of Commerce	• To make the students familiar with the basic concepts of commerce, and Management Fields. • To encourage and motivate the Students for the commerce Education • To make the students aware towards the various branches of commerce : Accounts, Commercial Law and Taxation
CCRPC21	Financial Accounting II	• To evaluate the Hire purchase accounts and Instalment systems • To prepare Branch accounts and Departmental Accounts • To understand the accounting treatment for admission and retirement in partnership • To know Settlement of accounts at the time of dissolution of a firm. • To elaborate the role of IFRS
CCRPC22	Business Law	• Explain the Objectives and significance of Mercantile law • Understand the clauses and exceptions of Indian Contract Act. • Outline the contract of indemnity and guarantee • Familiar with the provision relating to Bailment and Pledge • Explain the various provisions of Sale of Goods Act 1930
CCRPT23	International Trade	• Distinguish between the concept of internal and international trade • Define the various theories of international trade. • Examine the balance of trade and exchange rates • Appraise the role of IMF and IBRD. • Define the workings of WTO and with special reference to India.
CCRPS21	Every Day Banking	• Exhibit the skill to perform basic banking operations and distinguish between basic documents • Execute online, mobile banking and related transactions
CCRPS22	Emotional Intelligence	• Understanding Emotional intelligence and exhibiting skills for stress and anger management and develop self-empowerment • Analysing people based on personality and develop deep self- esteem, will power etc. leading to swot analysis
CCRPC31	Corporate Accounting – I	• Prepare and account for various entries to be passed in case of issue, forfeiture and reissue of shares and compute the liability of underwrites • Asses the accounting treatment of issue and

		redemption of preference shares and debentures • Construct Financial Statements applying relevant accounting treatments • Compute the value of goodwill and shares under different methods and assess its applicability • Integrate theoretical knowledge on all accounting in par with IFRS and IND AS
CCRPC32	Company Law	• Understand the classification of companies under the act • Examine the contents of the Memorandum of Association & Articles of Association • Know the qualification and disqualification of Auditors • Understand the workings of National Company Law Appellate Tribunal (NCLAT) • Analyse the modes of winding up
CCRPT32	Business Mathematics and Statistics	• Learn the basics of ratio, proportion, indices and logarithm • Familiarise with calculations of simple and compound interest and arithmetic, geometric and harmonic progressions. • Determine the various measures of central tendency • Calculate the correlation and regression coefficient. • Assess problems on time series analysis
CCRPS31	Digital Marketing	• Understand the digital marketing practices and channels of SEO, SMM and E-mail marketing.
CCRPS32	Stock Market Operations and Practices in India	• To learn the Indian stock market of BSE, NSE and SEBI regulation act, to evaluate the investment analysis, portfolio management, trading mechanism and strategies. • To understand the market regulation and compliance, and to gather the advance topics in stock market operations.
CCRPC41	Corporate Accounting – II	• Understand the accounting treatment of amalgamation, Internal and external reconstruction • Construct Profit and Loss account and Balance Sheet of Banking Companies in accordance in the prescribed format. • Synthesize and prepare final accounts of Insurance companies in the prescribed format • Give the consolidated accounts of holding companies • Preparation of liquidator's final statement of account

CCRPC42	Principles of Marketing	• Develop an understanding on the role and importance of marketing • Apply the 4p's of marketing in their venture • Identify the factors determining pricing • Use the different Channels of distribution of industrial goods • Understand the concept of E-marketing and E-Tailing
CCRPT43	Operations Research	• Frame a linear programming problem for quantitative decisions in business planning. • Optimise economic factors by applying transportation and assignment problems. • Apply the concept of game theory and simulation for optimal decision making. • Analyse and manage inventories to meet the changes in market demand. • Construct networks including PERT, CPM for strategic management of business projects.
CCRPS4P	Basics of FinTech	• Practical knowledge about the basic of Fintech role in modern finance, block chain technology and its applications. • In finance and regulatory challenges and opportunities in Fintech and its future trends and challenges.
CCRPS4Q	AI Tools for Businessmen	• Practical knowledge using various forms of AI tools and technologies and implementing AI solutions. • To understanding a data management for AI – driven decision making, and ethical and legal consideration in AI adoption.
UESPD41	Environmental Studies	• To recognize the physical, chemical, and biological components of the earth's systems and show how they function, to critically examine all sides of environmental issues. • Apply understanding from various disciplines and to do independent research on human interactions with the environment
CCRPC51	Cost Accounting - I	• Remember and recall the various concepts of cost accounting • Demonstrate the preparation and reconciliation of cost sheet. • Analyse the various valuation methods of issue of materials. • Examine the different methods of calculating labour cost. • Critically evaluate the apportionment of Overheads.
CCRPC52	Banking Law and Practice	• Aware of various provision of Banking Regulation Act 1949 applicable to banking companies including cooperative banks • Analyse the evolution of Central Banking

		concept and prevalent Central Banking system in India and their roles and function • Gain knowledge about the Central Bank in India, its formation, nationalizing its organization structure, role of bank to government, role in promoting agriculture and industry, role in financial inclusion • Evaluate the role of capital fund of commercial banks, objectives and process of Asset securitization etc • Define the practical banking systems relationship of bankers and customers, crossing of cheques, endorsement etc.
CCRPC53	Income Tax Law and Practice – I	• Demonstrate the understanding of the basic concepts and definitions under the Income Tax Act. • Assess the residential status of an assessee & the incidence of tax • Compute income of an individual under the head salaries • Ability to compute income from house property. • Evaluate income from a business carried on or from the practice of a Profession.
CCRPC54	Auditing and Corporate Governance	• Define auditing and its process. • Compare and contrast essence of internal check and internal control • Identify the role of auditors in companies. • Define the concept of Corporate Governance. • Appraise the implications of Corporate Social Responsibility
CCRPT51	Financial Management	• Recall the concepts in financial management. • Apply the various capital structure theories. • Apply capital budgeting techniques to evaluate investment proposals. • Determine dividend pay-outs. • Estimate the working capital of an organization.
CCRPT53	Human Resource Management	• Examine the role of HRM in the new age organisation and plan man power requirements and implement techniques of job design. • Formulate action plans for employee Recruitment and Selection. • Choose appropriate methods of Training • Estimate, defend and handle legal compliance in HRM involving trade union disputes and employee retention. • Formulate strategies for employee welfare.

UVEPV51	Value Education	• To understand the importance of value based living and to emerge as responsible citizens with clear conviction to practice values and ethics in life
CCRPC61	Cost Accounting – II	• Remember and recall standards in cost accounting • Apply the knowledge in contract costing • Analyze and assimilate concepts in process costing • Understand various bases of classification cost and prepare operating cost statement. • Set up standards and analyse variances.
CCRPC62	Management Accounting	• Remember and recall basics in management accounting • Apply the knowledge of preparation of Financial Statements • Analyse the concepts relating to fund flow and cash flow • Evaluate techniques of budgetary control • Formulate criteria for decision making using principles of marginal costing.
CCRPC63	Income Tax Law and Practice – II	• Remember and recall provisions on capital gains • Apply the knowledge about income from other sources • Analyse the set off and carry forward of losses provisions • Learn about assessment of individuals • Apply procedures learnt about assessment procedures.
CCRPT61	Entrepreneurial Development	• Identify the various traits of an entrepreneur • Turn ideas into business opportunities • Do feasibility study before starting a project • Identify the sources of funds for funding a project • Develop an understanding about the Government schemes available for women entrepreneurs
CCRPT64	Spreadsheet for Business	• Develop And Apply Fundamental Spread Sheet Skills. • Understanding Various Tools Used In Ms-Excel. • Knowledge on Various Statistical Tests in Ms-Excel. • Demonstrate Proficiency in Using Complex Spread Sheet Tools Such as Formulas and Functions. • Develop Trending Application Using MS-Excel

CCRPS61	General Awareness for Competitive Examination	• Develop board knowledge of the different components in polity • Understand the Geographical features across countries and in India • Acquire knowledge on the aspects of Indian Economy • Understand the significance of India's Freedom Struggle • Gain knowledge on Ecology and Environment
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