

**RAJAPALAYAM RAJUS' COLLEGE**

**PG DEPARTMENT & RESEARCH CENTRE IN COMMERCE**

**COURSE OUTCOMES OF M.COM & B.COM**

**M.COM**

<b>COURSE CODE</b>	<b>COURSE NAME</b>	<b>OUTCOMES</b>
TMCJC11	Financial Markets & Services	After completion of this course, the student will be able to understand the role and function of the financial system in reference to the macro economy, demonstrate an awareness of the current structure and regulation of the Indian financial services sector, evaluate and create strategies to promote financial products and services.
TMCJC12	Advanced Financial Accounting	Upon the completion of the course, the student will be able to explain the basic accounting concepts for branch, department, partnership firms and examine the rules and regulations for admission, retirement, death and insolvency of partners
TMCJC13	Auditing and Assurance	This course familiarizes the students with the principles and procedure of auditing and enable them to understand the duties and responsibilities of auditors and to undertake the work of auditing.
TMCJC14	Applied Cost Accounting	This course acquaints the students with different methods and techniques of costing and enables them to identify the methods and techniques applicable for different types of industries.
TMCJT11	Banking Technology	This course enables the students to understand the basic concepts of banking and E-banking make use of the banking products and evaluate the E- banking services.
TMCJC21	Marketing Management	This course will enable the students to understand the dynamics of marketing in business, apply the theoretical marketing concepts to the practical situations and demonstrate the ability to carry out market research projects and to communicate unique marketing mixes and selling propositions for specific products.

TMCJC22	Company Law and Corporate Governance	This course familiarizes the students with the procedure for formation of companies, raising capital, company management, winding up of companies, to evaluate the corporate governance issues involved in business and improve corporate social responsibilities in business
TMCJC23	Entrepreneurial Development and Project Financing	This course provides students with cutting edge knowledge and skills on how to successfully develop captivating products and services to solve challenging problems in a highly uncertain environment often under considerable time constraints with very limited resources.
TMCJC24	Financial Management	This course will enable the students to acquire skills such as the ability and confidence to tackle common practical financial problems of business, evaluate economic conditions and relate them to financial decision in the organization.
TMCJT21	Advanced Business Statistics	This course develops basic skills for quantitative application in business situations, imparts knowledge to the students about statistical tools and its applications and build skills for statistical inference of business data
TMCJC31	Advanced Corporate Accounting & Reporting	This course enlightens the students on the accounting procedures followed by the Companies, creates awareness on the corporate accounting in conformity with the Companies Act.
TMCJC32	Security Analysis and Portfolio Management	On the successful completion of this course, the student will be able to understand the various alternatives available for investment, learn to measure risk and return, value the equities and bonds and gain knowledge of the various strategies followed by investment practitioners.
TMCJC33	Strategic and Human Resource Management	This course enable the students to recollect and understand the fundamental terms, principles and elements of Human Resource Management , explain and summarize the role of principles and practices of Human Resource Management in business , to comprehend, analyse, and infer the various principles of structures of Human Resource Management in business organisations

TMCJT31	Applied Direct Taxation & E-filing	On the successful completion of this course, the students will be able to explain the basic concepts and principles of taxation, apply the procedure for clubbing of various incomes, analyse the tax implication on business and professional income , interpret the various heads of income and construct the tax plan for future.
TMCJN31	Insurance and Risk Management	This course enables the students to explain the concepts of insurance and its kinds , classify life insurance and non-life insurance , choose specific life insurance policy, discuss the role of Insurance Regulatory and Development Authority and assess the value of claims.
TMCJC41	Research Methodology	On the successful completion of this course, the students will be able to interpret the concepts of research methodology, identify the various steps involved in research, analyze the collection of data and sampling design and to evaluate the format of classification, tabulation and report writing.
TMCJC4R	Project	On the completion of project work the students will be able to prepare a project work and to obtain a clear idea on the emerging concepts in Commerce research fields.
TMCJC43	Computerised Accounting and Office Automation	Upon completion of the course the students will be able to outline the concepts of computers and office packages, identify the role of MS-word and computer devices, classify various menus in office packages and extend the knowledge on computerized accounting with tally
TMCJT41	Applied Indirect Taxation	Upon completion of the Course, the students will be able to explain the concepts of Goods and Services Tax apply for GST registration and demonstrate the procedures to others analyze the procedures for availing input tax credit, discuss the composition levy and to build e-way bill.
TMCJC44	Advanced Management Accounting	Upon completion of the course, the students will be able to outline the main concepts of management accounting and financial statement analysis, prepare functional, flexible, cash and master budgets and find BEP, PV ratio and margin of safety , analyze material, labour, overhead and sales variances and to recommend appropriate solutions for managerial decision making using marginal costing.

## B.COM

<b>COURSE CODE</b>	<b>COURSE NAME</b>	<b>OUTCOMES</b>
UVTJL11	Vaniga Kaditha Thodarbugal	Upon completion of the course the students will be able to understand and demonstrate writing and speaking processes through invention, organization, drafting, revision, editing, and presentation of business documents.
CCRJC11	Marketing	On the successful completion of this course, the students will be able to understand the marketing concepts, its merits and demerits, Frame his/her own marketing technique, learn segment the total market, understand the details regarding product life cycle and to gain knowledge with regards to fixation of price, factors affecting product and price .
CCRJC12	Financial Accounting – I	Upon Completion of the Course, the students will be able to define the concepts of financial accounting, compute the ledger balances, net profit, surplus / deficit, amount of depreciation and claims for loss of stock , analyse the accounting concepts and conventions, assets and liabilities, methods of charging depreciation, income and expenditure account, fire insurance average clause and short workings and to judge the various process of preparing accounts for trading and non-trading organisations.
UVEJV11	Value Education	This course enables the students to understand the importance of value based living and to emerge as responsible citizens with clear conviction to practice values and ethics in life.
UVTJL21	Kappeedu Kotpadukalum Nadai Muraigalum	This course intends to provide a basic understanding of the insurance mechanism. It explains the concept of insurance and how it is used to cover risk. The course gives the knowledge regarding life insurance, fire insurance and marine insurance.
CCRJC21	Principles of Management	This course familiarizes the students with the basic principles of Management, makes the students learn the scientific decision making skills and problem solving techniques , educates them about the forms of organisation and organizational structure and provides an exposure of the concepts, theories and practices of management

CCRJC22	Financial Accounting - II	Upon Completion of the Course, the students will be able to explain the basic accounting concepts, solve problems on consignment, joint venture, account current, analyse the causes for the difference and prepare bank reconciliation statement and assess the different methods for providing depreciation.
UESJD21	Environmental Studies	Upon Completion of the Course, the students will be able 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 and apply understanding from various disciplines and to do independent research on human interactions with the environment.
CCRJC31	Banking Theory, Law & Practice	On the successful completion of this course, the students will be able to develop a clear understanding and knowledge about the functioning of a Commercial bank, RBI and banking systems, gain better understanding of various concepts of E-banking, explain the basis of the banker/customer relationship and analyse the rights and duties of bankers and customers.
CCRJC32	Fundamentals of Company Law	Upon Completion of the Course, the students will be able to gain knowledge on companies and its process of incorporation, acquire knowledge in different types of directors and kinds of company meetings and comprehend the modes of company's winding up.
CCRJC33	Financial Accounting – III	Upon Completion of the Course, the students will be able to explain the concepts of Hire Purchase, Instalment System, Branch accounts, Departmental Accounts, analyse the performance of branches and departments and evaluate the claims on loss of stock and loss of profit.
CCRJC34	Business Statistics	Upon the completion of the Course, the students will be able to define the concept of Mean, Median, Mode, Dispersion, Skewness, Correlation, Regression, Time series and Index numbers , compute and interpret the correlation between two variables and apply statistical tools to solve various business problems.

CCRJC35	Cost Accounting	Upon completion of the course, the students will be able to explain the basics of cost accounting, compute the EOQ, stock levels, material cost, labour cost, contract cost, job cost, process cost and account for joint and by-products, categorise the overheads and allocate, apportion and absorb overheads, prepare an appraisal of different incentive schemes and labour turnover and make up process accounts.
CCRJS31	Fundamentals of Computer	On the completion of the course the students will be able to converse in basic computer terminology, understand the concept of input and output devices of computers and possess the knowledge of basic hardware peripherals.
CCRJC41	Auditing	Upon completion of the Course, the students will be able to understand and explain the auditing concepts, prepare audit note, audit programme and audit report, plan the auditing methods , analyse the procedure for vouching and verification and evaluate the internal control.
CCRJC42	Business Mathematics	Upon completion of the Course, the students will be able to explain the concepts of matrix, determinants, set theory, commercial arithmetic, logarithm, indices and mathematics of finance, identify the axioms of a system of set theory, solve problems using indices in unfamiliar settings, evaluate the different elementary transformations on matrices and to draw venn diagrams to solve practical problems.
CCRJC43	Management Accounting	Upon completion of the course, the students will be able to outline the main concepts of management accounting, prepare functional, flexible, cash and master budgets and find BEP, PV ratio and margin of safety, analyze material, labour, overhead and sales variances and recommend appropriate solutions for managerial decision making using marginal costing.
CCRJC44	Financial Accounting – IV	Upon Completion of the course the students will be able explain the concepts of Partnership accounts, determine the optimal amount of capital of existing partners on the occasion of admission and retirement, construct accounts for admission, retirement / death of partners and dissolution of firm.

CCRJC45	Services Marketing	Upon Completion of the course the students will be able to outline the concept of Services marketing, determine the marketing mix in services and discuss the various sector services such as Health, Tourism, Professional/Consultancy services, Telecommunication etc.,
CCRJS41	Goods and Services Tax	Upon completion of the Course, the students will be able to explain the concepts of Goods and Services Tax, apply for GST registration and demonstrate the procedures to others and analyse the procedures for availing input tax credit.
CCRJC51	Financial Accounting – V	Upon completion of the course, the students will be able to explain the concepts of issue and redemption of shares and debentures, valuation of goodwill and shares, profit prior to incorporation and final accounts of companies, make use of accounting treatment for issue and redemption of shares and debentures, prepare the final accounts of joint stock companies and appraise various methods of valuation of goodwill and shares.
CCRJC52	Business Laws	On the successful completion of this course, the students will be able to gain basic knowledge about law relating to business transaction, develop an awareness of the legal framework within which business operates in India, know about the essentials of a valid contract, identify the contract of sale of goods, create awareness about the consumer protection act and understand the central and state protection council.
CCRJC53	Income Tax Law & Practice – I	Upon completion of the course, the students will be able to summarize the various aspects of income tax, analyse the residential status of various persons, identify the exempted items and create statement of income under various heads.

CCRJC54	Entrepreneurship Development	Upon completion of the Course, the students will be able to understand the concepts of entrepreneurship and its importance to Indian economy, demonstrate the role of EDPs and MSMEs, analyse the necessary qualities to become an entrepreneur and device strategies to overcome the problems of women and rural entrepreneurs, appraise the need of assistance rendered by the various institutions to entrepreneurs.
CCRJA51	Operations Research	Upon Completion of the course the students will be able to demonstrate the concept of game theory to solve decision making problem, utilize Assignment problem and Transportation problem in project management, assume classical optimization methods to solve real-life problems, assess linear programming and nonlinear programming to solve real-life applications and to solve optimization problems using linear and transportation methods.
CCRJN51	Business Accounting	This course familiarizes the students with the basic accounting principles and enhances their skill to record business transactions.
CCRJS51	Export – Import Procedures and Documentation	Upon completion of the Course, the students will be able to evaluate and justify the various documents for processing export and import orders, understand the implications of foreign trade policy, evaluate the legal implications in the area of exports and imports, assess the various terms and conditions of export finance and to understand the role of government & semi-government organizations.
CCRJC61	Industrial Relations and Labour Laws	Upon Completion of the course, the students will be able to elaborate the rules regarding various industrial laws, analyse the methods of calculation of wages, decide the appropriate bonus, understand and apply the rules relating to gratuity and maternity benefit.
CCRJC62	Income Tax Law & Practice – II	Upon completion of the Course, the students will be able to explain the procedures for clubbing of incomes, set-off losses, assessment of individuals, HUF, firm, AOP and companies, apply the concepts of TCS and TDS, compute the tax liability of individuals, HUF, firm, AOP and companies and examine the procedure for assessment of tax.



CCRJA61	Financial Accounting – VI	Upon Completion of the course the students will be able to list out the concepts of corporate accounting, identify the procedure for preparing holding company and subsidiary company accounts, banking and insurance accounts, analyse the principles used to prepare electricity company accounts and accounting for price level changes.
CCRJA64	Financial Markets and Services	After completion of this course, the student will be able to understand the role and function of the financial system in reference to the macro economy, demonstrate an awareness of the current structure and regulation of the Indian financial services sector, evaluate and create strategies to promote financial products and services.
CCRJN61	Advertising and Salesmanship	Upon the completion of the course the students will be able to explain the use of advertising and salesmanship as a marketing tool, select appropriate advertising media and describe advertising and sales promotion appeals.
CCRJS61 & CCRJS6P	MS Office and Tally – Theory & Lab	Upon Completion of the course the students will be able to outline the concepts of computers and office packages, identify the role of MS-word and computer devices, classify various menus in office packages, evaluate the applications of MS-Excel and MS-Power Point and discuss the importance of database.
CCRJS6Q	Commerce Practicals	This course enables the students to have practical knowledge of using various forms such as money order form, bank account opening form, cheque, pay-in-slip, withdrawal form, to prepare cost sheet, advertisement copies and to publish the products in the market.