



MAZHARUL ULOOM COLLEGE, AMBUR

(Recognized by UGC under section 2f and 12B, Affiliated to Thiruvalluvar University, Vellore)

DEPARTMENT OF COMMERCE FOR AY 2020 - 21 ONWARDS

Programme Objectives:

1. To enhance the knowledge of the students regarding finance, marketing and industries.
2. To encourage the students to acquire the knowledge and skills to become an entrepreneur
3. The knowledge of different specializations in Accounting, costing, banking and finance with the practical exposure helps the students to stand in organization.
4. The programme aims to nurture the students in intellectual, personal, interpersonal and social skills with a focus on Holistic Education and development to make informed and ethical decisions and equips graduates with the skills required to lead management position.
5. This program could provide Industries, Banking Sectors, Insurance Companies, Financing companies, Transport Agencies, Warehousing etc., well trained professionals to meet the requirements

Programme Educational Objectives:

1. Discuss the concepts of Auditing and taxation and the other areas of Commerce
2. Analyze financial statements to interpret organizational efficiency and apply critical thinking skills by identifying and analyzing accounting issues using the relevant accounting framework.
3. Analyze, interpret and apply concepts of Financial, Cost and Management Accounting and evaluate ethical problems that occur at all levels of business decision making
4. Execute the best practices of Accounting, taxation and Auditing and Work effectively and professionally in teams.
5. Exhibit the knowledge of entrepreneurial qualities and explore entrepreneurial opportunities.

Programme Specific Outcomes:

1. Learners venture into Managerial positions, Accounting areas, Banking Sectors, Auditing. Company Secretaryship, Teaching Profession, Stock Agents Government Employment
2. Enables learners to prove themselves in different Professional examinations like CA, CS, CAT, GRE, CMA, MPSC. UPSC etc.
3. Enables learners to demonstrate Progressive learning of various tax issues and tax forms related to individuals and businessmen and setting up their own business start-up
4. The vast syllabi cover various fields of commerce and accountancy which helps students grasp practical and theoretical knowledge.


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5. Learners will gain thorough systematic and subject skills within various disciplines of commerce, business, accounting, economics, finance, auditing and marketing
6. Learners will learn relevant financial accounting career skills, applying both quantitative and qualitative knowledge to their future careers in business.
7. Learner's will acquire the skills like effective communication, decision making, problem solving in day-to-day business affairs
8. Learners will involve in various co-curricular activities to demonstrate relevancy of foundational and theoretical knowledge of their academic major and to gain practical exposure.
9. To imbibe knowledge and develop an understanding of learning and teaching
10. Learners will be able to do higher education and advance research in the field of commerce and finance.

PROGRAMME OUTCOMES

1. To Enables learners to get theoretical and practical exposure in the commerce sector which includes Accounts, Commerce, Marketing, Management, Economics, Environment etc.
2. To Develops communication skills and build confidence to face the challenges of the corporate world.
3. To Enhances the capability of decision making at personal and professional levels.
4. To make the students industry ready and develop various managerial and accounting skills for better professional opportunities.
5. To Develops entrepreneurial skills amongst learners.
6. To strengthens their capacities in varied areas of commerce and industry aiming towards holistic development of learners.
7. To develop a thorough understanding of the fundamentals in Commerce and Finance.
8. To systematize experiences and strengthen the professional competencies of student teachers.
9. To Have critical thinking skills, which will enable them to understand, appreciate and critically.
10. Can evaluate real world developments in the field of commerce.

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COURSE OUTCOMES

S.NO.	SEMESTER	COURSE NAME	COURSE OUTCOMES
1.	I	FINANCIAL ACCOUNTING I	.After studied unit-1, the student will be able to understand the basic fundamental of Double entry system Accounting. Unit 2 After studied unit-2, the student will be able to prepare the Final Accounts Unit 3 After studied unit-3, the student will be able to understand the depreciation accounting Unit 4 Unit 5 After studied unit-4, the student will be able to prepare the accounts in Single Entry System After studied unit-5, the student will be able to understand the importance of Tally Accounting
2.	I	BUSINESS ORGANISATION	After studied unit-1, the student will be able to gain Knowledge about business and profession. Unit2 After studied unit-2, the student will be able to understand the different forms of business Organization. Unit3 After studied unit-3, the student will be able to explore the theories of plant location and characteristics of lay out. Unit 5 After studied unit-5, the student will be able understand the basic concepts of MNC"s
3.	II	FINANCIAL ACCOUNTING II	After studied unit-1, the student will be able to understand the basic fundamentals of branch accounting Unit2 After studied unit-2, the student will be able to Understand the basic

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			<p>fundamentals of departmental accounting Unit3 After studied unit-3, the student will be able to Understand the hire purchase and installment system of accounting Unit4 After studied unit-4, the student will be able to Prepare the accounts partnership Unit 5 After studied unit-5, the student will be able to Understand the basics of tally accounting</p>
4.	II	OFFICE MANAGEMENT	<p>After studied unit-1, the student will be able to gain knowledge about nature and scope of organization. Unit2 After studied unit-2, the student will be able to gain effective knowledge about administrative arrangements and physical conditions Unit3 After studied unit-3, the student will be able to gain a knowledge of office equipments and office system Unit4 Unit 5 After studied unit-4, the student will be able to know about office correspondence After studied unit 5, the student will be able to know the role of successful supervisor.</p>
5.	III	CORPORATE ACCOUNTING I	<p>After studied unit-1, the student will be able to Understand the basic concepts relating to issue of shares and make accounting entries. Unit - II After studied unit-2, the student will be able to Make accounting entries for and redemption of preference shares. Unit - III After studied unit-3, the student will</p> <p><i>J.S.</i> 15/3/20</p>



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			<p>be able to Be acquainted with accounting treatment for acquisition of business. Unit - IV After studied unit-4, the student will be able to Understand the accounting procedures related to Profits Prior to Incorporation Unit - V After studied unit-5, the student will be able to Prepare Company Final Accounts & Company Balance Sheet.</p>
6.	III	LEGAL ASPECTS OF BUSINESS	<p>After studied unit-1, the student will be able to Know the framework of Indian Contract Act 1872. Unit - II After studied unit-2, the student will be able to Understand the other essential elements of Indian Contract 1872. Unit - III After studied unit-3, the student will be able to Aware the provisions of Special Contracts and Modes of Discharge. Unit - IV After studied unit-4, the student will be able to Acquire Knowledge of Sale of Goods Act 1930. Unit - V After studied unit-5, the student will be able to Consciousness on Consumer Protection Act 1986 .</p>
7.	III	BUSINESS CORRESPONDENCE	<p>After studied unit-1, the student will be able to The student will be able to understand</p>



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			<p>the basic concepts of business correspondence.</p> <p>Unit - II After studied unit-2, the student will be able to</p> <p>The students will be able to prepare the business letter and letter style.</p> <p>Unit - III After studied unit-3, the student will be able to</p> <p>The students will be able to know the different types of business letter's, offers, orders and complaints.</p> <p>Unit - IV After studied unit-4, the student will be able to</p> <p>The students will able to acquire the knowledge of preparing letters of application with cv, resume etc.</p> <p>Unit - V After studied unit-5, the student will be able to</p> <p>The students will be able to understand the types and characteristics of business report.</p>
7.	III	BUSINESS STATISTICS & OPERATION RESEARCH	<p>After studied unit-1, the student will be able to</p> <p>Acquired skills in analysis and interpretation of data.</p> <p>Unit-II After studied unit-2, the student will be able to</p> <p>Gained knowledge on measures of Central Tendency and their application in business</p> <p>Unit-III After studied unit-3, the student will be able to</p> <p>Learned about Correlation and Regression</p> <p>Unit-IV After studied unit-4, the student will be able to</p>

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			<p>Get familiarized about Index Numbers and Time series</p> <p>Unit-V</p> <p>After studied unit-5, the student will be able to</p> <p>Solved challenging problems by using appropriate statistical tools.</p>
8.	III	COMPUTER APPLICATIONS IN BUSINESS	<p>After studied unit-1, the student will be able to</p> <p>Gained basic knowledge about computer concept and terminology</p> <p>Unit - II After studied unit-2, the student will be able to</p> <p>Acquired skills to produce word processing documents</p> <p>Unit - III After studied unit-3, the student will be able to</p> <p>Demonstrated basic skills involving MS excel sheet</p> <p>Unit - IV After studied unit-4, the student will be able to</p> <p>Acquired skills on data base</p> <p>Unit - V After studied unit-5, the student will be able to</p> <p>Enhanced knowledge on business presentation by using presentation software.</p>
9.	III	GENERAL COMMERCIAL KNOWLEDGE (NON MAJOR)	<p>After studied unit-1, the student will be able to</p> <p>To gain knowledge about Commerce, Trade, Industry.</p> <p>Unit - II After studied unit-2, the student will be able to</p> <p>To learn about Forms of Business organization.</p> <p>Unit - III After studied unit-3, the student will be able to</p>


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			<p>To acquire knowledge about Company.</p> <p>Unit - IV After studied unit-4, the student will be able to</p> <p>To know about Stock Exchange</p> <p>Unit - V After studied unit-5, the student will be able to</p> <p>To impart effective knowledge about Trade association and Chamber of commerce</p>
10.	IV	CORPORATE ACCOUNTING II	<p>After studied unit-1, the student will be able to</p> <p>Impart the knowledge of valuing shares and goodwill of the company.</p> <p>Unit - II After studied unit-2, the student will be able to</p> <p>Understand the accounting procedures related to Alteration of share capital and Internal Reconstruction.</p> <p>Unit - III After studied unit-3, the student will be able to</p> <p>Be acquainted with accounting procedures for Mergers and acquisitions.</p> <p>Unit - IV After studied unit-4, the student will be able to</p> <p>Prepare consolidated financial statements of Holding company and its subsidiary companies.</p> <p>Unit - V After studied unit-5, the student will be able to</p> <p>Know the accounting procedures related to preparation of bank accounts.</p>
11.	IV	BUSINESS MANAGEMENT	<p>After studied unit-1, the student will be able to</p>

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			<p>Knowledge pertaining to Fundamentals of management Unit - II After studied unit-2, the student will be able to Knowledge pertaining to develop planning Unit - III After studied unit-3, the student will be able to Understand organising and staffing. Unit - IV After studied unit-4, the student will be able to Knowledge pertaining to motivation structures. Unit - V After studied unit-5, the student will be able to Advanced Programming techniques using control and coordination</p>
12.	IV	COMPANY LAW	<p>After studied unit-1, the student will be able to To learn about Nature, Scope and Kinds of Company Unit - II After studied unit-2, the student will be able to To gain effective knowledge about Formation of a Company Unit - III After studied unit-3, the student will be able to To effectively impart knowledge about Prospectus of company Unit - IV After studied unit-4, the student will be able to To know about Members of Company Unit -V After studied unit-5, the student will be able to To learn about Directors of Company and</p>



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			Winding up of Company
13.	IV	MODERN BANKING	<p>After studied unit-1, the student will be able to The students will be able to acquire the knowledge of different types of banking.</p> <p>Unit - II After studied unit-2, the student will be able to The students will be able to know the measures and methods of credit control in central bank.</p> <p>Unit - III After studied unit-3, the student will be able to The students will be able to understand the concept of SBI.</p> <p>Unit - IV After studied unit-4, the student will be able to The students will be able to study the different types of development banking in India.</p> <p>Unit - V After studied unit-5, the student will be able to The students will be able to acquire the new concepts of E-Banking.</p>
14.	IV	E-COMMERCE	<p>After studied unit-1, the student will be able to To understand the knowledge of E-Commerce.</p> <p>Unit - II After studied unit-2, the student will be able to Gaining knowledge on E-Marketing.</p> <p>Unit - III After studied unit-3, the student will be able to Know the E-Payment systems.</p> <p>Unit - IV After studied unit-4, the student will</p>

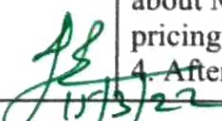
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			<p>be able to Knowledge on Electronic Data Interchanges (EDI) Unit - V After studied unit-5, the student will be able to Conceive an idea of legal framework for E-Commerce.</p>
15.	IV	ADVERTISEMENT & SALESMANSHIP (NON MAJOR)	<p>After studied unit-1, the student will be able to Impart knowledge on advertising Unit - II After studied unit-2, the student will be able to Get familiarized about advertising agencies Unit - III After studied unit-3, the student will be able to Get familiarized about recent trends in advertising Unit - IV After studied unit-4, the student will be able to Acquired knowledge on fundamental concept of salesmanship Unit - V After studied unit-5, the student will be able to Impart knowledge on duties & responsibilities of salesmanship</p>
16.	V	COST ACCOUNTING I	<p>After studied unit-1, the student will be able to understand the Nature and Scope of Cost Accounting, and Computation of Cost Sheet and Tenders. 2. After studied unit-2, the student will be able to learn the preparation of Material Purchase and Control. 3. After studied unit-3, the student will be able to impart knowledge about Methods of pricing of Material Issues. 4. After studied unit-4, the student</p>


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			<p>will be able to study about preparation of Labour Cost Control.</p> <p>5. After studied unit-5, the student will be able to gain knowledge about Distribution of Overheads.</p>
17.	V	PRACTICAL AUDITING	<p>After studied unit-1, the student will be able to acquire the basic concepts of auditing.</p> <p>2. After studied unit-2, the student will be able to learn the meaning and importance of internal audit, internal check and control.</p> <p>3. After studied unit-3, the student will be able to understand the verification of vouchers and vouching.</p> <p>4. After studied unit-4, the student will be able to study the auditor's appointment, removal, qualification and disqualification.</p> <p>5. After studied unit-5, the student will be able to identify the auditor's reports and its kinds.</p>
18.	V	MANAGEMENT ACCOUNTING	<p>After studied unit-1, the student will be able to learn the preparation of Financial Statement Analysis.</p> <p>2. After studied unit-2, the student will be able to gain effective knowledge about Ratio Analysis</p> <p>3. After studied unit-3, the student will be able to impart knowledge about Fund Flow and Cash Flow Analysis.</p> <p>4. After studied unit-4, the student will be able to study about Marginal Costing techniques.</p> <p>5. After studied unit-5, the student will be able to know about the preparation of Budget and Budgetary Control</p>
19.	V	INCOME TAX LAW & PRACTICE I	<p>After studied unit-1, the student will be able to understand the basic level of Income tax Act.</p>


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			<p>2. After studied unit-2, the student will be able to know the tax calculation on house property income</p> <p>3. After studied unit-3, the student will be able to achieve knowledge on tax calculation of salaried people.</p> <p>4. After studied unit-4, the student will be able to obtain knowledge on income tax of business/ professional income.</p> <p>5. After studied unit-5, the student will be able to understand the administrative set up of income tax department and their powers</p>
20.	V	ENTREPRENEURIAL DEVELOPMENT	<p>After studied unit-1, the student will be able to understand the basic concepts and theories of entrepreneurship.</p> <p>2. After studied unit-2, the student will be able to exemplify knowledge on course contents, curriculum and constraints of EDP.</p> <p>3. After studied unit-3, the student will be able to conceive business ideas and convert them into business projects.</p> <p>4. After studied unit-4, the student will be able to become familiar with institutions support various forms of assistances and subsidies.</p> <p>5. After studied unit-5, the student will be able to learn the MSMEs schemes provided to budding entrepreneurs</p>
21.	V	PRINCIPLES OF MARKETING	<p>After studied unit-1, the student will be able to know the basic principles and practices of marketing.</p> <p>2. After studied unit-2, the student will be able to be aware of the importance of products, standards of branding, packing and quality management.</p> <p>3. After studied unit-3, the student</p>

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			<p>will be able to understand the pricing mechanism of marketing.</p> <p>4. After studied unit-4, the student will be able to know the basic aspects of the channels of distribution and buyers' behaviours.</p> <p>5. After studied unit-5, the student will be able to articulate sales Promotional techniques used in modern marketing.</p>
22.	VI	COST ACCOUNTING II	<p>After studied unit-1, the student will be able to taught the Computation of Job, Batch, Contract Costing</p> <p>2. After studied unit-2, the student will be able to learn the preparation of Process Costing.</p> <p>3. After studied unit-3, the student will be able to impart knowledge about calculation of Operating Costing</p> <p>4. After studied unit-4, the student will be able to study about preparation of Standard Costing.</p> <p>5. After studied unit-5, the student will be able to gain knowledge about Reconciliation of Cost and Financial Accounts.</p>
23.	VI	INCOME TAX LAW & PRACTICE II	<p>After studied unit-1, the student will be able to know the calculation of taxes for gain on capital asset.</p> <p>2. After studied unit-2, the student will be able to know the tax on other source and its calculation.</p> <p>3. After studied unit-3, the student will be able to know the adjustment of carry forward Income/Expenditure.</p> <p>4. After studied unit-4, the student will be able to expertise in preparation of total income of individual/ firm etc.</p> <p>5. After studied unit-5, the student will be able to gain knowledge on</p>

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			filing of income tax returns.
24.	VI	FINANCIAL MANAGEMENT	<p>After studied unit-1, the student will be able to understand the basic Principles and practices of Financial management.</p> <p>2. After studied unit-2, the student will be able to determine the amount of Capital, Organization and Structure. Reduce cost of Capital and Operating Risks</p> <p>3. After studied unit-3, the student will be able to have the knowledge and practice of arriving financial Decision makings</p> <p>4. After studied unit-4, the student will be able to acquire practical knowledge on Calculation of working capital</p> <p>5. After studied unit-5, the student will be able to gain knowledge on leverage and portfolio management</p>
25.	VI	INNOVATION MANAGEMENT	<p>After studied unit-1, the student will be able to perceive the basics of innovation</p> <p>2. After studied unit-2, the student will be able to appreciate the value of creativity</p> <p>3. After studied unit-3, the student will be able to gain exposure to various theories of innovation</p> <p>4. After studied unit-4, the student will be able to apprehend the innovation process.</p> <p>5. After studied unit-5, the student will be able to inculcate the shade of innovation for the success of business</p>
26.	VI	FINANCIAL SERVICES	<p>After studied unit-1, the student will be able to gain knowledge about Financial Services, Capital and Money Markets</p> <p>2. After studied unit-2, the student will be able to gain effective knowledge about leasing.</p> <p>3. After studied unit-3, the student</p>

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			<p>will be able to impart knowledge about Factoring.</p> <p>4. After studied unit-4, the student will be able to know about Venture capital.</p> <p>5. After studied unit-5, the student will be able to learn about Mutual funds.</p>
27.	VI	HUMAN RESOURCES MANAGEMENT	<p>After studied unit-1, the student will be able to understand the basics of Human Resource Management.</p> <p>2. After studied unit-2, the student will be able to get the ability to plan Human resource.</p> <p>3. After studied unit-3, the student will be able to attain knowledge about leadership qualities through Recruitment and Selection.</p> <p>4. After studied unit-4, the student will be able to know Comprehension about Training and Development.</p> <p>5. After studied unit-5, the student will be able to get awareness about Performance and Potential Appraisal.</p>

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