



COURSE OUTCOME

BACHELOR OF COMMERCE

I YEAR

Subject Name: காப்பீடு – கோட்பாடுகளும் நடைமுறைகளும் Subject Code: U22PC11

In this course the students will

COs	CO STATEMENT
CO1	காப்பீட்டின் பொருள், அடிப்படைக் கொள்கைகள், பயன்கள், பணிகள் போன்ற கருத்தை புரிந்து கொள்வார்கள்.
CO2	ஆயுள் காப்பீடு வகைகள், ஆண்டுத் தொகை ஒப்பந்தம் குறித்த அறிவினை பெறுவார்கள்.
CO3	முனைமம் - பொருள், வகைகள், கணக்கிடுதல், செலுத்துதல், சலுகை நாட்கள், பத்திரம் உரிமை இழத்தல், நடப்பிற்கு கொண்டு வருதல் போன்றவைகளை கற்றுக் கொள்வார்கள்.
CO4	ஆயுள் பத்திரம் எடுப்பதற்குரிய நடைமுறை திறன்களை வளர்த்துக் கொள்வார்கள்.
CO5	கடல் காப்பீடு மற்றும் தீக்காப்பீடுப் பத்திரங்களின் வகைகளை அறிந்து பொருத்தமான காப்பீடு பத்திரத்தினை தேர்வு செய்யும் திறனை பெறுவார்கள்.

Subject Name: Financial Accounting – I

Subject Code: U22CMC11

In this course the students will

Cos	CO STATEMENT
CO1:	Understand the concepts and conventions of accounting and accounting framework.
CO2:	Identify and analyze the reasons for the difference between cash book and pass book balances.
CO3:	Gain knowledge of accounting process and preparation of final accounts of sole trader.
CO4:	Understand the Concept of account current and average due date.
CO5:	Determine the useful life and value of the depreciable asset.

Subject Name: Business Communication

Subject Code: U22CMC12

Cos	CO STATEMENT
CO1:	Understand the complexity of the communication process.
CO2:	Gain competency in oral communication skills.
CO3:	Development in written communication skills.
CO4:	Gain Knowledge on importance of Business letters and its writing procedures.
CO5:	Attain Knowledge on writing effective curriculum vitae and application letter.



Subject Name: Managerial Economics

Subject Code: U22ECAX11

CO1	To describe the basic concepts in managerial economics and to explain the role and responsibilities of Managerial Economist
CO2	To understand the importance of economic theories in production process
CO3	To analyze the demand forecasting using different methods of forecasting
CO4	To familiarizes the cost and cost concept and different market structure
CO5	To provide information about pricing policy and methods and profit planning with the help of Break Even analysis.

II SEMESTER

Subject Name: அலுவலக முறைகள்

Subject Code: U22PC21

COs	CO STATEMENT
CO1:	அலுவலக முறைகளின் அடிப்படை அறிவை வழங்குதல் மற்றும் கருத்துக்களை வெளிப்படுத்துதல்.
CO2:	அலுவலக தகவல் தொடர்பு மற்றும் மடலியல் பற்றி விவரித்தல்.
CO3:	பல்வேறு வகையான கோப்பீடு முறைகளை பற்றியும் முறையமைப்பு பற்றியும் , அறிந்து கொள்ளுதல்.
CO4:	நவீன அலுவலகத்தில் உள்ள எந்திரங்கள் மற்றும் சாதனங்கள் பற்றி தெரிந்து கொள்ளுதல்.
CO5:	பல்வேறு வகையான அறிக்கைகள் மற்றும் அறிக்கைகள் தயாரிக்கும் போது பின்பற்ற வேண்டிய விதிகளை புரிந்து கொள்ளுதல்.

Subject Name: Financial Accounting – II

Subject Code: U22CMC21

Cos	CO STATEMENT
CO1:	Understand the concept of Bill of Exchange.
CO2:	Understand the nuances of joint venture from accounting perspective.
CO3:	Able to prepare the branch account and departmental accounts.
CO4:	Ascertain profit or loss for the concerns adopting single entry book keeping system.
CO5:	Able to prepare the accounts of non-trading concern.

Subject Name: Principles of Marketing

Subject Code: U22CMC22

Cos	CO STATEMENT
CO1:	Identify the suitable marketing mix for different market segments.
CO2:	Understand the basic concept in new product development.
CO3:	Understand the various pricing policies, strategies and methods.
CO4:	Analyze the various types of distribution channels and functions.
CO5:	Gain knowledge on the promotional mix and types of sales promotion measures.



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Subject Name: MONETARY ECONOMICS

Subject Code: U22ECAX21

CO1	To describe the basic concepts in monetary economics and to understand the function and role of money in Indian Economic development
CO2	To understand the monetary standard and principles of note issues
CO3	To analyze the cause and effects of inflation and deflation in the economy
CO4	To the applications of monetary policy how control measures taken for inflation and deflation
CO5	To describe the role of RBI and commercial bank in economic development and credit creation by them



COURSE OUTCOME

SEMESTER III BUSINESS STATISTICS

Subject Code: U3CMA3

- To provide basic skills on the application of statistical tools to analyze business data.

AUDITING

Subject Code: U3CME3

- To provide the knowledge on the various concepts of auditing.

ADVANCED ACCOUNTING

Subject Code: U3CMC31

- To Provide Knowledge on Accounting for Fire Insurance Claims, Royalty, Insolvency, Contract Accounting and Hire Purchase.

BANKING LAW AND PRACTICE

Subject Code: U3CMC32

- To provide basic knowledge on the banking law and practice.

SALESMANSHIP

Subject Code: U2CMC33

- To provide knowledge of selling and sales management.

SOFT SKILLS FOR BUSINESS

Subject Code: U3CMS3

- To develop both oral and written communication skills relating to organisational and business issues.

SEMESTER IV

BUSINESS MATHEMATICS

Subject Code: U3CMA4

- To provide computational skills on sets, indices, differential calculus, integral calculus and matrices and to apply them in solving business problems.

COST ACCOUNTING

Subject Code: U3CMC41

- To provide knowledge on various elements of cost and process costing.



COMPANY ORGANISATION

Subject Code: U3CMC42

- To provide knowledge on formation and functioning of companies.

ADVERTISING

Subject Code: U2CMC43

- To provide basic knowledge on advertisements, agency, media, advertising message and evaluation.

PARTNERSHIP ACCOUNTING

Subject Code: U3CMC44

- To provide comprehensive knowledge on accounting for partnership firms.

SBE – II ELECTRONIC BUSINESS SKILLS

Subject Code: U3CMS4

- To bring knowledge on basics of electronic business, security and payment

SBE – III LAB: OFFICE DATA PROCESSING SKILLS

Subject Code: U3CMS4P

- To provide practical knowledge on using Word, Excel, Power Point and in business applications.



COURSE OUTCOME

SEMESTER V

CORPORATE ACCOUNTING

Subject Code: U3CMC51

1. Understand the accounting procedure for Issue of Equity shares, Redemption of Preference Shares and Debentures Issue and Redemption.
2. Gain knowledge on the preparation of Final Accounts of Companies.
3. Acquire capacity to prepare the accounts of Liquidation, Amalgamation and Absorption of Companies.

FINANCIAL MARKETS AND SERVICES

Subject Code: U3CMC52

1. Understand the concept and functions of financial markets.
2. Gain knowledge on money market and capital market operations.
3. Obtain knowledge on mutual fund and merchant banking concepts.

BUSINESS ENVIRONMENT

Subject Code: U3CMC53

1. Understand micro environmental factors affecting business.
2. Gain knowledge on various macro environmental factors.
3. Acquire capacity to analyze the impact of environmental factors on business practices and policies.

BUSINESS LAW

Subject Code: U3CMC54

1. Identify the fundamental legal principles behind contractual agreements.
2. Gain knowledge on various provisions of the business law.
3. Acquire capacity to understand the implication of business law in practice.

INCOME TAX

Subject Code: U3CME51

1. Understand provisions of Income Tax Act.
2. Gain knowledge on residential status and incidence of tax.
3. Acquire capacity to compute income from various heads and tax liability.

EMPLOYABILITY SKILLS

Subject Code: U1PS51

To enrich the Employability Skills by imparting Reasoning skills, Aptitude skills and General Knowledge.



NME: BUSINESS ACCOUNTING

Subject Code: U2CMN51

1. Understand basic principles of book-keeping.
2. Gain knowledge on the preparation of journal.
3. Acquire capacity to prepare subsidiary books and final accounts.

SEMESTER VI

MANAGEMENT ACCOUNTING

Subject code: U3CMC61

1. Understand the basic concepts of management accounting.
2. Get clear knowledge about the preparation of various types of budgets.
3. Gain knowledge on concepts of marginal costing.

ENTREPRENEURSHIP DEVELOPMENT

Subject Code: U3CMC62

1. Gain knowledge on the concept of entrepreneurship.
2. Understand the steps in entrepreneurship building.
3. Prepare project reports.

SPECIAL ACCOUNTS

Subject Code: U3CMC63

1. Understand the accounting procedure for Holding Company Account.
2. Gain knowledge on the preparation of accounts for Banking and Insurance Company.
3. Acquire capacity to prepare the accounts for various public utility concerns.

FINANCIAL MANAGEMENT

Subject code: U2CME61

1. Understand the basic concepts of financial management.
2. Get clear knowledge about the preparation capital budget and working capital statement.
3. Gain knowledge on concepts of dividend policy.

PROJECT WORK

Subject Code: U1CM6PR

1. Gain knowledge on analysing the business problems.
2. Understand the methodology of report writing.
3. Write project reports.



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LAB: BUSINESS ACCOUNTING SOFTWARE

Subject Code: U3CMS6P

1. Understand the basic concepts of Tally.
2. Get clear knowledge about the preparation of various types of Vouchers.
3. Acquire capacity to prepare the sales invoices with GST Calculation.

NME: PRINCIPLES OF MARKETING

Subject Code: U3CMN61

1. Gain knowledge on basic principles of marketing.
2. Understand the components of marketing mix.
3. Obtain information on the pricing policies and promotional tools.



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COURSE OUTCOME

SELF LEARNING

BUSINESS COMMUNICATION

Subject Code: U1CMSL51

- To prepare students to know necessary concepts and skills of effective communication.
- To equip students to present the matters efficiently.



COURSE OUTCOME

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I YEAR

Course Title: OPERATIONS RESEARCH

Subject Code: P22CMC11

CO	CO STATEMENT
CO1	Able to formulate and obtain the optimal solution for Linear Programming problems.
CO2	Able to find the optimal solution for Transportation problem.
CO3	Gain knowledge to find the optimal solution for Assignment problems.
CO4	Able to find the best strategy and value of the given game model.
CO5	Gain knowledge on designing simple models, like: CPM, PERT.

Course Title: ADVANCED FINANCIAL ACCOUNTING

Subject Code: P22CMC12

CO	CO STATEMENT
CO1:	Gain knowledge about Fire Insurance Claims, Hire Purchase Accounting and Partnership Accounting.
CO2:	Able to compute the claim for loss of stock and loss of profit.
CO3:	Able to prepare hire purchase accounts.
CO4:	Able to understand the accounting treatment under different situations in Partnership accounting.
CO5:	Gain knowledge on rules relating to the settlement of accounts of the partners.

Course Title: INDIRECT TAXES

Subject Code: P22CMC13

CO	CO STATEMENT
CO1	Able to understand the various provisions of GST Act.
CO2	Gain knowledge on various provisions of Customs Act.
CO3	Acquire knowledge on GST registration process and procedures.
CO4	Gain knowledge on various forms used under GST Act.
CO5	Able to understand the provisions concerned with payment of Tax, Interest, TCS, Refund and Returns.

Course Title: MARKETING MANAGEMENT

Subject Code: P22CMC14

CO1:	Gain Knowledge on marketing and its importance.
CO2:	Understand market, planning and its related aspects.
CO3:	Understand buyer behaviour and models of buyer behaviour.
CO4:	Able to analyse the product mix and price determination.



CO5:	Able to identify the physical distribution channels and promotional media.
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Course Title: LOGISTICS MANAGEMENT

Subject Code: P22CME11

Cos	CO STATEMENT
CO1	Understand the concept “Logistics” and Process and functions of Logistics Management.
CO2	Know how to establish a customer service strategy.
CO3	Acquaint with the knowledge of costing systems used in logistics costing.
CO4	Understand the major concepts in Global Logistics.
CO5	Understand the term “Reverse Logistics”, Process of designing an effective reverse Logistic system and the components of a reverse logistics system.

II SEMESTER

Course Title: STATISTICS FOR RESEARCH

Subject Code: P22CMC21

CO	CO STATEMENT
CO1	Able to apply correlation and regression analysis in research.
CO2	Gain knowledge on the key terminology, concepts, tools and techniques used in business statistical analysis.
CO3	Able to understand the concepts in sampling, sampling distributions and estimation.
CO4	Gain knowledge on hypothesis testing including one-sample and two-sample tests.
CO5	Able to use non-parametric tests in hypothesis testing.

Course Title: ACCOUNTING FOR BUSINESS DECISIONS

Subject Code: P22CMC22

CO	CO STATEMENT
CO1	Able to understand the concepts of Financial statement, Cash Flow Statement, Marginal Costing, Budgetary Control and Standard Costing.
CO2	Aquaint with the types of Ratios, Cash Flow Activities, budgets.
CO3	Gain knowledge to analyse the financial position of a business, Cash Flow, Cost / Volume / Profit, Master Budget.
CO4	Able to interpret the results of Ratios, Cash Flow activities, Contribution, Functional Budget and Standard Costing.
CO5	Able to solve the Managerial Problems by adopting the techniques of Management Accounting.



Course Title: PRODUCTION MANAGEMENT

Subject Code: P22CMC23

CO	CO STATEMENT
CO1	Able to understand the overall process of Production Management.
CO2	Able to analyze the Production system and methods.
CO3	Understand the production routing and scheduling.
CO4	Gain Knowledge on production dispatch and orientation on the follow up.
CO5	Understand the system of maintenance management.

Course Title: BANKING OPERATIONS AND TECHNOLOGY

Subject Code: P22CMC24

COs	CO STATEMENT
CO1	Gain knowledge on Retail banking product and services.
CO2	Understand the features of various Wholesale banking products and services
CO3	Gain knowledge on various types of banking services using Information Technology.
CO4	Gain knowledge on various fund transfers using Information Technology.
CO5	Understand the privacy, security and cyber issues in online banking.

Course Title: RESEARCH METHODOLOGY

Subject Code: P22CMC25

COs	CO STATEMENT
CO1	Understand the conceptual framework of research design.
CO2	Analyse the sampling design and procedure.
CO3	Gain knowledge on sources and methods of data collection.
CO4	Able to understand the various techniques of research.
CO5	Gain knowledge on designing and preparation of research report.

Course Title: MARKETING MANAGEMENT

Subject Code: P22CMN21

COs	CO STATEMENT
CO1	Able to understand the concepts of marketing management, various elements of marketing mix.
CO2	Gain knowledge on marketing functions and various marketing mix strategies.
CO3	Able to understand the issues in marketing and make decisions on product, price and promotion.
CO4	Gain knowledge on the pricing methods, promotion and select the suitable distribution channel.
CO5	Able to select the appropriate market segment and evaluate the product positioning, branding and packaging.



COURSE OUTCOME

SEMESTER III

DIRECT TAXES - I

Subject Code: P19CMC31

To provide knowledge on the provisions of Income tax law and to provide skills on the computation of the taxable income.

RETAIL MANAGEMENT

Subject Code: P19CMC32

To provide the student with knowledge on the basic concepts, principles and management of retail business.

INDIRECT TAXES

Subject Code: P19CMC33

To provide basic knowledge on the various taxes and cannons of taxation and laws including GST and Customs.

STRATEGIC MANAGEMENT

Subject Code: P19CMC34

To provide knowledge on an important functional areas of strategic management and to prepare the students for the top level management.

CORPORATE ACCOUNTING

Subject Code: P19CME31

To provide practical knowledge on the financial accounting for corporates including Banking and Insurance companies.

SEMESTER IV

FINANCIAL MANAGEMENT

Subject Code: P19CMC41

To provide skills and knowledge to the students on the various financial management functions such as capital budgeting, working capital management, capital structure decisions and dividend policy decision making.

DIRECT TAXES – II

Subject Code: P19CMC42

To provide skills on the computation of taxable income and tax liability of individuals, HUF, firms and companies, and to provide basic knowledge on TDS & TCS and Wealth Tax provisions.



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BUSINESS ETHICS AND CORPORATE GOVERNANCE

Subject code: P19CMC43

To enhance the students' knowledge on ethical values of business and concepts and dimensions of corporate governance and IPR.

PROJECT

Subject Code: P19CM4PV

To provide practical exposure Social Science Research to Students.



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COURSE OUTCOME

SELF LEARNING

ENTREPRENEURSHIP DEVELOPMENT

Subject Code: P19CMSL31

- To provide knowledge on entrepreneurship, enterprise building and facilities organizations.



COURSE OUTCOMES

UNDERGRADUATE

III - Year

V - Semester

Employability Skills

Subject Code: U1PS51

In this course, the students will

CO1:	Enrich them with the employability skills like reasoning skills and aptitude skills.
CO2:	Get adequate exposure to various types of competitive examinations.
CO3:	Get enough training in OMR based answer sheet.



COURSE OUTCOMES

UNDERGRADUATE

I - Semester

Value Education

Subject Code: U1VE11

In this course, the students will

CO1:	Learn to choose their own personal moral and spiritual values.
CO2:	Learn to become responsible citizens.
CO3:	Get sensitized to value formation.