

Programme Name : B.COM ACCOUNTING & FINANCE		Programme Code: CA1
Course Code & Course Name	Course Outcomes At the end of this course the students will be able to	Cognitive Level
Cognite Level - Remember - ( R ), Understand - ( U ), Apply - ( P ), Analyse - ( A ), Evaluate - ( E ), Create - ( C )		
I Year - I Semester		
LA11A - Tamil I	CO1: இக்கால இலக்கிய வகைகளையும் இலக்கிய வரலாற்றையும் தெரிந்து கொள்வர்.	U
	CO2: இக்கால இலக்கியங்களைத் துயக்கும் முறைகளையும், உணர்த்தும் கருத்துகளையும் அறிந்து கொள்வர்.	U
	CO3: மொழியைத் திறம்படப் பயன்படுத்தும் ஆற்றலைப் பெறுவர்.	U
CLK1S - French I	CO1: Define the overview of the rich French civilisation.	R
	CO2: Infer the phrase to write the informal letters.	U
	CO3: Make use of the rules of grammar in the phrases.	P
CLE1E - Hindi I	CO1: Infer the values from the stories and relate them to real life experiences.	U
	CO2: Construct official and business correspondence using functional Hindi.	P
CLG1E - Sanskrit I	CO1: Explain the greatness of epics in Sanskrit literature.	U
	CO2: Outline the Sanskrit grammar- Lakaras, Indeclinables and Shabdasa.	U
	CO3: Explain the literary merit of Raghuvamsa of Kalidasa.	U
LZ11A - Communicative English I	CO1: Demonstrate the basics of LSRW in real life applications	U
	CO2: Classify American and British vocabulary	U
	CO3: Demonstrate the usage of grammar in written and oral form	U
CZ21A - Financial Accounting	CO1 : Analyse and prepare financial statement of different types of organization.	A
	CO2 : Aware of the various amendments in financial reporting.	U
	CO3 : Explain the different methods of depreciation and calculate the insurance claim for loss of stock.	U
	CO4 : Explain the reasons for discrepancy between pass book and cash book and prepare the bank reconciliation statement.	U
	CO5 : Show the profitability of Hire purchase transactions in case of partial and complete repossession.	U
CA31B - Business Communication	CO1: understand the concept of communication and familiarise with modern form of communication.	U
	CO2 : Identify and infer the meaning, types and barriers to communication.	U
	CO3: Interpret and prepare the different kinds of business letters.	U
	CO4 : Relate to report writing, meetings, agenda, minutes and circulars.	U
CA21A - Financial Planning & Performance	CO1 : Explain the factors and models of strategic planning.	U
	CO2 : Classify the forecasting techniques, demonstrate the budget and explain the cost and variance measures.	U
	CO3 : Outline the responsibility centers and performance measures	U

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NLT1C - Basic Tamil I	CO1: தமிழ் எழுத்துக்களின் வகைகளை எழுதவும் படிக்கவும் அறிந்து கொள்வர்.	U
	CO2: சொற்களின் வகைகளை அறிந்து கொள்வர்.	U
	CO3: வாக்கிய அமைப்பு முறை மற்றும் பிழையின்றி எழுதத் தெரிந்து கொள்வர்.	U
	CO4: தமிழ் எண்கள், உறவுப் பெயர்கள், வாழ் இடங்கள் மற்றும் பொருள்கள் பற்றித் தெரிந்து கொள்வர்.	U
	CO5: தமிழகத்தின் இயற்கை, விழாக்கள் மற்றும் உணவு முறைகளை அறிந்து கொள்வர்.	U
TLT1C - Advanced Tamil I	CO1: இக்கால இலக்கியங்கள் உணர்த்தும் கருத்துகள், துய்க்கும் முறைகளை அறிந்து கொள்வர்.	U
	CO2: இக்கால இலக்கிய வகைகள் மற்றும் வரலாற்றை தெரிந்து கொள்வர்.	U
	CO3: மொழியைத் திறம்படப் பயன்படுத்தும் ஆற்றலைப் பெறுவர்.	U
SE51B - Non Major Elective I - Office Automation	CO1: Perform documentation.	U
	CO2: Perform accounting operation.	U
	CO3: Perform presentation skills.	U
AY51A - Non Major Elective 2 - Basic Elements of Logistics Management	CO1: Explain the basic concepts of logistics, types of transportation used in logistics and functions of warehouses.	U
	CO2: Explain the nature of working in logistics and supply chain management.	U
PZ1CA - Professional English for Commerce	CO1: Demonstrate their listening skill.	U
	CO2: Illustrate the use of language skills for speaking with confidence in an intelligible and acceptable manner.	U
	CO3: Illustrate their reading skill while reading independently unfamiliar texts with comprehension.	U
	CO4: Illustrate their writing skill while writing simple sentences without committing error of spelling or grammar.	U
<b>I Year - II Semester</b>		
LA12A - Tamil II	CO1: சங்க இலக்கியம், அற இலக்கியங்களின் அமைப்பு மற்றும் இலக்கிய வரலாற்றையும் தெரிந்து கொள்வர்.	U
	CO2: சங்க இலக்கியம், அற இலக்கியங்களின் சிறப்பியல்புகள், உணர்த்தும் விழுமியங்களை அறிந்து கொள்வர்.	U
	CO3: மொழியைத் திறம்படப் பயன்படுத்தும் ஆற்றலைப் பெறுவர்.	U
CLK2T - French II	CO1: Explain the different parts of speech.	U
	CO2: Recall the short texts.	R
	CO3: Outline the culture and tradition.	U

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	At the end of this course the students will be able to	
<b>CLE2G - Hindi II</b>	CO1: Understand and explain the one act plays and make students get a good opportunity to get acquainted with the situation of the society which helps in making the girl students self-reliant.	U
	CO2: Summarize the author's experience in the story.	U
	CO3: Infer the phrase and translate the passages.	U
<b>CLG2G - Sanskrit II</b>	CO1: Explain the merits of Gadya kavyas in Sanskrit literature.	U
	CO2: Explain Sanskrit grammar-Lakaras and Shabdhas.	U
	CO3: Summarize the moral derived from the stories.	U
<b>LZ12A - Communicative English II</b>	CO1: Demonstrate the learnt LSRW skills to communicate their ideas	U
	CO2: Find the correct vocabulary to use in the given context	R
	CO3: Demonstrate the right usage of grammar	U
<b>CZ22A - Advanced Financial Accounting</b>	CO1: Understand the preparation of financial statements for business units other than corporate undertaking and their utility.	U
	CO2: Explain accounting procedure to prepare branch accounts under various methods and compute the profit earned by dependent and independent branches.	U
	CO3: Summarise integrated departmental profit and loss account by computing the profits earned by departments after allocation of common expenses to various departments.	U
	CO4: Show a new balance sheet of a partnership firm after reconstitution.	U
	CO5: Explain dissolution of partnership and prepare the final settlement to partners through application of Garner Vs Murray rule.	U
<b>CZ22B - Principles of Management</b>	CO1: Understand the basic concepts and significance of management in business.	U
	CO2: Explain & summarise the functions of planning , organization , authority and responsibility , direction , co ordination & control.	U
<b>CA32B - Financial Analytics and Control</b>	CO1: Summarize the Accounting information systems, data governance, technology-enabled finance transformation and the application of data analytics and visualization.	U
	CO2: Classify the costing system and the types of costs.	U
	CO3: Outline the supply chain management and business process improvement.	U
	CO4: Explain the security measures for internal control system.	U
<b>PZ1CB - Professional English for Commerce</b>	CO1: Illustrate interview skills with boldness and confidence.	U
	CO2: Show adaptability in the workplace context, having become efficient listeners and readers.	U
	CO3: Demonstrate their skills to apply to the Research & Development organisations/sections in companies and offices with winning proposals.	U
<b>AY52B - Non Major Elective 3 - Fundamentals of Insurance</b>	CO1 :Understand the basic concept of Insurance, their development and growth and the Functions of an Insurance sector.	U
<b>SE522 - Non Major Elective 4 - Office Automation - Lab</b>	CO1: Demonstrate the ability to apply application software in an office environment.	U

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NLT2D- Basic Tamil II	CO1: நீதி இலக்கியங்கள் உணர்த்தும் அறங்களை அறிந்து கொள்வர்.	U
	CO2: நீதி கதைகள் உணர்த்தும் அறங்களைத் தெரிந்து கொள்வர்.	U
	CO3: தமிழ் இலக்கியம், தமிழக வரலாறு மற்றும் அலுவலகப் பெயர்கள் பற்றித் தெரிந்து கொள்வர்.	U
	CO4: பழமொழிகள் உணர்த்தும் விழுமியங்களை அறிந்து கொள்வர்.	U
TLT2D - Advanced Tamil II	CO1: கட்டுரைகளின் வழி சமுதாயச் சூழல்களை, மாறுபாடுகளை அறிந்து கொள்வர்.	U
	CO2: சங்க இலக்கியங்கள், பக்தி, காப்பிய இலக்கியங்கள் உணர்த்தும் விழுமியங்களை அறிந்து கொள்வர்.	U
	CO3: சங்க இலக்கியம், பக்தி, காப்பிய இலக்கியம், கட்டுரை இலக்கிய வரலாறுகளைத் தெரிந்து கொள்வர்.	U
	CO4: மொழியைத் திறம்படப் பயன்படுத்தும் ஆற்றலைப் பெறுவர்.	U
<b>II Year - III Semester</b>		
CZ23A - Corporate Accounting	CO1: Understand the accounting procedures of corporate undertaking and their financial statement preparations.	U
	CO2: Interpret issue and forfeiture of shares, redemption of preference shares.	U
	CO3: Infer issue and redemption of debentures, underwriting and profit prior to incorporation.	U
	CO4: Outline valuation of shares and goodwill.	U
	CO5: Explain Insurance accounts and profit determination of life insurance.	U
CA23A - Financial Reporting	CO1: Explain the preparation of various financial statements as per US GAAP and IFRS.	U
	CO2: Outline the various approaches of revenue recognition and specific arrangements.	U
	CO3: Explain the treatment of current assets and current liabilities and the valuation of assets and liabilities under US GAAP and IFRS.	U
	CO4: Relate the equity transactions as per US GAAP and IFRS.	U
CZ23C - Banking Theory Law and Practice	CO1: Understand the growth of Indian Banking Systems and their Modern Day Development.	U
	CO2: Outline the functions of SBI and the key reforms of the banking sector.	U
	CO3: Explain the role of collecting banker and paying banker in relation to cheques and demonstrate the usage of financial instruments.	U
CZ23D - Marketing	CO1: Understand the basic concepts of Marketing, Market Segmentation, Marketing Mix and Recent trends in Marketing.	U
	CO2: Describe a distribution channel and promotional strategy for a business.	U

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	At the end of this course the students will be able to	
<b>CZ33A-Business Statistics</b>	CO1: Enable the students to understand the statistics and its Applications.	U
	CO2: Summarize the meaning & definition of statistics, concept of collection, tabulation and presentation of statistical data.	U
	CO3: illustrate the concept of measures of central tendency and measures of variation.	U
	CO4: Relate variables by finding the coefficient of correlation and regression.	U
	CO5: Compare the cause of variation in data using time series and Index numbers.	U
<b>TSSEB - Essentials of Language and Communication Skills</b>	CO1: Interpret the process and concepts pertaining to listening, speaking and reading	U
	CO2: Demonstrate their writing skills to fulfill the requirements for employment	U
	CO3: Demonstrate their ability to use Business correspondences and its types	U
<b>II Year - IV Semester</b>		
<b>CZ24A - Advanced Corporate Accounting</b>	CO1: Understand the procedures of corporate restructuring and to prepare the various accounting statements.	U
	CO2: Classify the accounts of holding and subsidiary company.	U
	CO3: Summarize and prepare the schedules of banking companies.	U
<b>CA24A - Corporate &amp; Business Laws</b>	CO1: Explain the provisions of law governing the General Contracts.	U
	CO2: Outline the significant provisions of the Companies Act, 2013.	U
<b>CZ24D - Indirect Taxation</b>	CO1: Understand the concepts of Indirect taxation, types and Assessment procedures.	U
	CO2: Outline the legal framework of GST audit and custom duty.	U
<b>CA24B - Working Capital Management</b>	CO1: Explain the working capital mechanism.	U
	CO2: Outline the calculations and financing of various current assets like cash, receivables and inventory.	U
<b>CZ34A - Elements of Operation Research</b>	CO1: Understanding of the concept of operations research and to help students to understand the various techniques of solving problems.	U
	CO2: Explain the basic terminologies of Operations Research.	U
	CO3: Illustrate how to construct a linear programming model for a real life situation.	U
	CO4: Demonstrate the methods of graphical and algebraic procedure to obtain optimal solution for a linear programming problem.	U
	CO5: Explain how to solve the assignment and transportation problems using various techniques.	U
	CO6: Find the value of a game by using different strategies.	R

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ENV4B - Environmental Studies	CO1: Explain the concepts of ecosystem and biodiversity	U
	CO2: Explain the environmental problems, policies and practices.	U
TSSE1 - Computing Skills	CO1: Understand the fundamentals of Operating systems & Networking.	U
	CO2: Understand the basic features in Ms Word, Ms Excel & Ms Power Point.	U
<b>III Year - V Semester</b>		
CZ25A - Elements of Cost Accounting	CO1: Understand the basic elements of costing.	U
	CO2: Explain costing principles to prepare cost sheet and prepare a reconciliation statement to find out the reasons for the difference in the net profit/net loss as per cost and financial records.	U
	CO3: Classify and assess Material cost,labour cost and overhead to ensure effective utilization of Materials and labour.	U
CZ25B - Practical Auditing	CO1: Gain insights of auditing practices prevailing in the present scenario.	U
	CO2: Understand the general approach of audit in EDP environment.	U
	CO3: Explain the roles and responsibilities of Auditors.	U
CZ25D - Financial Management	CO1: Understand the basics of financial management, investing, financing and dividend decisions.	U
	CO2: Interpret the various approaches to business Investment.	U
CA25A - Income Tax Law & Practice I	CO1: Understand the concepts of Income tax, Types of filing and computation of tax from various head.	U
	CO2: Interpret various provisions of Income Tax Act.	U
VAE5Q - Value Education	CO1: Understand the basic conceptof values in life.	U
	CO2: Acquire the values oriented to education in life.	U
CA45A - Portfolio Management	CO1: Understand the basic concepts of Portfolio Management and the techniques of Portfolio Management.	U
CZ45B - Visual Basic Programming	CO1 :Describe the fundamentals of VB programming language and write simple VB programs.	U
	CO2 :Explain the VB functions and procedures.	U
	CO3 :Describe the different event handling methods, MDI forms and DAO.	U
<b>III Year - VI Semester</b>		
CZ26A - Advanced Cost Accounting	CO1: Understand the concepts of cost accounting, methods and its usage in decision making.	U
	CO2: Explain the various methods of costing such as Contract costing, Process and Job costing to estimate the actual cost/costs for the future periods for similar jobs.	U
	CO3: Interpret the accounting procedure of service sector costing.	U

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<b>CZ26B - Management Accounting</b>	CO1: Understand the primary purpose of management accounting namely financial statement analysis and budgetary control.	U
	CO2: Explain budget for planning and controlling purpose and interpret the managerial decisions through application of marginal costing techniques.	U
	CO3: Interpret Fund flow and cash flow statements.	U
<b>CA46C - Financial Services</b>	CO1: Understand the various financial services.	U
<b>CA26A - Income Tax Law &amp; Practice II</b>	CO1: Understand the procedure for computing taxable income from different heads, clubbing of income, Setoff and carry forward of losses and Deductions applicable to an individual.	U
	CO2: Outline the relevance and significance of Income Tax authorities and assessment procedure.	U
<b>CZ461 - Visual Basic Programming-Lab</b>	CO1 : Write simple VB programs using Data types and Loops.	U
	CO2 : Write VB program using functions and Procedures.	U
	CO3 : Implement event handling using MDI forms and DAO.	U
<b>CA46B - Capital Markets</b>	CO1: Understand the regulatory framework of Indian capital markets.	U
<b>CA46A - Entrepreneurial Development</b>	CO1: Understand on the basic concepts of entrepreneurship and business opportunities to familiar with knowledge about business and project reports for starting a new ventures on team based.	U