



Department of Computer Science

B. Com.

S.No	Course Code	Course Name	Course Outcomes
SEMESTER- I			
1.	21UMTL11	Tamil / Hindi – I: மேலாண்மைத் தத்துவங்கள்	CO1(K1): மேலாண்மைப் படிநிலை அமைப்புபயன்பாடுகளைபற்றி அடையாளம் காணமுடியும் CO2(K2): விஞ்ஞானமேலாண்மைமற்றும் திட்டமிடுதல் பற்றி தெளிவுபடுத்தமுடியும் CO3(K3): தீர்மானச் செயலின் நிர்வாகப் பிரச்சனைகளை தேர்வு செய்து ஆராயமுடியும் CO4(K4): மனிதசக்தி திட்டமிடுதல் மற்றும் தேர்ந்தெடுத்தலின் நிபந்தனைகளைபற்றி ஆராயமுடியும் CO5(K5): நேர்முறைக்கும் பணிமுறை அமைப்பிற்கும் உள்ள வேறுபாடுகளை நிரூபிக்கமுடியும்
2.	21UENL11	Communicative English – I	CO1[K1]: relate and state ideas by reading and listening to simple recorded conversations and fables CO2[K2]: demonstrate communicative skills through simple Descriptions, Requests and Instructions CO3[K3]: apply knowledge of word power and grammar rules in Formal and Informal letter writings CO4[K4]: analyze fairy tales and folk tales to develop language skills through literature CO5[K6]: construct grammatically correct and meaningful simple sentences in English
3.	21UCMC11	Core Course – I: Principles of Accounting	CO1(K1): outline the Accounting Principles CO2(K2): explain the golden rules of Accounting CO3(K3): draw the Trail Balance CO4(K4): classify the various types of Accounting Errors CO5(K5): evaluate the Financial position of business through Final Accounts
4.	21UCMC12	Core Course – II: Marketing	CO1(K1): state the importance of Market Segmentation CO2(K2): explain the concept Product Life Cycle



		Management	CO3(K3): apply various strategies in Pricing CO4(K4): analyse the Buying Behaviour of the Consumer CO5(K5): appraise the methods of Personal Selling and Sales Promotion
5.	21UCMA11	Allied Course – I: Business Economics	CO1(K1): outline the concepts of business economics CO2(K2): explain the theories of demand analysis CO3(K3): determine the cost and revenue of the firm CO4(K4): analyze the various approaches of demand forecasting for existing and new products CO5(K5): assess the pricing policy
6.	21UESR11	Ability Enhancement Compulsory Course –I: Environmental Studies	CO1[K1]: recognize the importance of environment and role of Individuals in its protection. CO2[K2]: explain the key concepts of Ecosystem, Food Web and Bio geochemical. CO3[K3]: apply the right measures for the sustainable use of natural resources. CO4[K4]: analyse the ethical, cross-cultural, and historical context of environmental issues and the links between Human and Natural Systems. CO5[K4]: examine the impact of human action on the biological environment
7.	21UCMS1P	Skill Enhancement Course - I: Practical –E-Commerce	CO1(K2): illustrate the mechanism of e-commerce activities and its applications CO2(K3): apply the basic web surfing procedure and modern computing infrastructure CO3(K4): analyze the best online payment gateway options CO4(K5): use the appropriate markup language for processing, identifying and presenting of information in web pages CO5(K6): develop the website for their business
SEMESTER- II			
8.	21UVAL21	Tamil / Hindi – II: வணிக அமைப்பு முறை	CO1(K1): தொழிலும் வணிகமும் பற்றி விவரிக்க முடியும் CO2(K2): தனிநபர் நிறுவனம் மற்றும் கூட்டுவணிக நிறுவனங்கள் உள்ள வேறுபாடுகளைப் பற்றித் தெரிந்து கொள்ள முடியும் CO3(K3): இந்து கூட்டு குடும்ப வணிகம் மற்றும் கூட்டுப் பங்குக் கம்பெனிகள் பற்றி அறிய முடியும் CO4(K4): பொதுப் பயன் நிறுவனங்களுக்கும் பிற தொழில் நிறுவனங்கள்



			பற்றியசட்டவிதிகளைவிவாதிக்கமுடியும் CO5(K5): சர்வதேசவாணிபப் பொதுகழகத்தின் சட்டவிதிகளைநிருபிக்கமுடியும்
9.	21UENL21	Communicative English – II	CO1(K1): relate and state ideas by reading and listening to recorded interviews and news CO2(K2): demonstrate effective speaking skills by offering suggestions, seeking permission and reporting ongoing activities CO3(K3): apply knowledge of word power and grammar rules through proverb expansion and paragraph writings CO4(K4): analyze simple poems and short stories to develop language skills through literature CO5(K6): construct grammatically correct and logically coherent paragraphs
10.	21UCMC21	Core Course - III: Business Accounting	CO1(K1): record the accounting transaction in respective business CO2(K2): differentiate the methods of accounting in various business operations CO3(K3): use the accounting procedure for various business CO4(K4): analyse the position of different business CO5(K5): evaluate the accounting information
11.	21UCMC22	Core Course - IV: Banking Theory, Law and Practice	CO1(K1): identify different types of customers operate account in banks CO2(K2): explain the contribution of banking services in economic development CO3(K3): build an idea of modes of creating charges on various securities CO4(K4): analyze practical implications of negotiable instrument and banking technology CO5(K5): appraise credit control measures of RBI
12.	21UCMA21	Allied Course – II: Indian Economy	CO1(K1): outline the Nature and Structure of Indian Economy CO2(K2): classify the Economic Policies and take part in the economic reforms in India CO3(K3): determine the role of agriculture in Indian Economy CO4(K4): analyse the Causes of Poverty and Unemployment Problems and its measures to eradicate it CO5(K4): examine the features of NitiAayog
13.	21UVED21	Ability	CO1(K1): identify the basic human values and ethics necessary for harmonious



		Enhancement Compulsory Course – II: Value Education	Human relationship CO2[K2]: explain the significance of social values and religious tolerance to live in Peace CO3[K3]: articulate the life-changing principles of brotherhood, honesty, loyalty and community solidarity CO4[K4]: analyse emotional, social, spiritual attributes to acquire well balanced Personality CO5[K4]: examine the importance of harmonious living in the multi-cultural Pluralistic society.
14.	21UCMS21	Skill Enhancement Course– II: Stock Market Operations	CO1(K1): outline the basic concept of securities market CO2(K2): classify the different segment of Stock Exchange CO3(K3): develop trading on stock market CO4(K4): analyze the legal framework of securities market CO5(K5): select DEMAT account
15.	21UDMG21	Disaster Management	CO1[K1]: outline the causes and impact of disasters. CO2[K2]: explain the features of national policy on disaster management. CO3[K3]: present the issues in rehabilitation. CO4[K4]: classify the mitigation measures. CO5[K5]: assess the role of the agencies for disaster management.
SEMESTER- III			
16.	21UCMC31	Core Course - V: Advanced Accounting	CO1(K1): draw the analytical table for the preparation of royalty accounts CO2(K2): explain the concepts of depreciation, branch, fire insurance, hire purchase and royalty accounts CO3(K3): calculate the interest under hire purchase and installment system CO4(K4): differentiate debtors system and stock and debtor system of branch accounts CO5(K5): measure the fire insurance for loss of stock and loss of profit policy
17.	21UCMC32	Core Course - VI: Cost Accounting	CO1(K1): outline the basic concepts of cost, costing and cost accounting CO2(K2): classify the overheads and its distribution under primary and secondary Distribution CO3(K3): employ the basic principles and techniques of inventory control



			<p>CO4(K4): analyze the various methods of calculating remuneration to labours</p> <p>CO5(K5): assess the transactions and preparation of accounting entries for process costing</p>
18.	21UCMC33	Core Course - VII: Business Environment	<p>CO1(K1): outline the concepts of business environment and impact of environment on business</p> <p>CO2(K2): explain the global environment affect the Indian business</p> <p>CO3(K3): apply the Corporate Social Responsibility and Ethical concepts in Business</p> <p>CO4(K4): analyzethe New Industrial Policy 1991 and privatization</p> <p>CO5(K5): examine the political and legal environment affecting the business</p>
19.	21UCMC3P	Core Course - VIII: Practical – Office Packages	<p>CO1(K1): outline the use of Office Package in day to day life</p> <p>CO2(K2): demonstrate the Mail Merge concept of MS Word</p> <p>CO3(K3): apply the various menu in MS Word, Excel, Power Point</p> <p>CO4(K4): analyse the data by using Excel Formula</p> <p>CO5(K5): create the different slide layouts in Power Point</p>
20.	21UCMA31	Allied Course - III: Business Statistics	<p>CO1(K1): identify the formula for measuring central tendency, dispersion and skewness</p> <p>CO2(K2): explain the basic concepts of statistics</p> <p>CO3(K3): develop the index number and test the adequacy of index number</p> <p>CO4(K4): analyse the relationship between the variables</p> <p>CO5(K5): predict the trend by using time series</p>
21.	21UCMN31	Non Major Elective Course –I: Business Studies	<p>CO1(K1): identify the terms Business, Commerce, Trade, Industry, Profession and Employment</p> <p>CO2(K2): explain the scope of e-Commerce activities</p> <p>CO3(K3):employ the qualities of successful businessmen</p> <p>CO4(K4): comparethe various form of business organization and analyse the suitability</p> <p>CO5(K4):examine the Non-Economic activities and Economic Activities</p>
22.	21UCMS31	Skill Enhancement Course – III: Export and Import	<p>CO1(K1): outline the registration formalities in the export and import dealings</p> <p>CO2(K2): explain the procedure in export business</p> <p>CO3(K3): employ the concept of custom clearance and export financing</p>



		Procedure	CO4(K4): examine the principle of import procedure and documentation CO5(K4): analyse the documentation in export trade
SEMESTER- IV			
23.	21UCMC41	Core Course - IX: Partnership Accounting	CO1(K1): outline the basic concepts of partnership accounts CO2(K2): trace the problems related to partnership firm CO3(K3): apply the accounting treatments relating to admission, retirement and death of partners CO4(K4): differentiate partnership and limited liability partnership (LLP) CO5(K5): defend the principles of Garner vs. Murray in cases of Insolvency of Partners
24.	21UCMC42	Core Course - X: Management Accounting	CO1(K1): describe the concepts, tools and techniques of management accounting CO2(K2): interpret the position of business through financial statement analysis CO3(K3): compute the results of profitability, liquidity, solvency and efficiency levels in the business CO4(K4): examine the uses of fund flow and cash flow statements CO5(K5): evaluate CVP analysis through marginal costing technique
25.	21UCMC43	Core Course - XI: Secretarial Practice	CO1(K1): describe the knowledge about Formation, Nature and Classification of Joint Stock Companies CO2(K2): explain the Mode and Method of Appointment / Removal / Powers / Duties of (KMP) Director and Company Secretary CO3(K3): apply the various legal Provisions to be complied with in conducting various types of Company Meetings, Resolution, agenda, minutes and Proceeds CO4(K4): analyse the process and mode of Winding up of Joint Stock Companies and Powers of NCLT CO5(K4): classify the various Documents required to bring the Company into Existence
26.	21UCMC44	Core Course - XII: Entrepreneurial Development	CO1(K1): describe the basic concepts of entrepreneurship CO2(K2): explain the role and importance of women entrepreneur in economic development CO3(K3): develop personal creativity in preparation of project report



			<p>CO4(K4): analyse the key steps in business ideas</p> <p>CO5(K5): evaluate the functions of financial institutions</p>
27.	21UCMA41	Allied Course - IV: Business Mathematics	<p>CO1(K1): describe the various mathematical application in business</p> <p>CO2(K2): explain the operations of set theory and matrix</p> <p>CO3(K3): use indices and logarithm rules to simplify the problem</p> <p>CO4(K4): compare arithmetic and geometric progression</p> <p>CO5(K5): choose the appropriate the mathematical formulas related to finance</p>
28.	21UCMM41	Self-paced Learning (Swayam Course):1. Consumer Behaviour	<p>CO1[K1]: identify the background and the key words in Consumer Behaviour</p> <p>CO2[K2]: demonstrate independent and self-paced learning for clear understanding of the concept</p> <p>CO3[K3]: develop computer and communication skills to broaden their knowledge in the course</p> <p>CO4[K3]: use high quality reading resources, communication tools and technology to send assignments and to take up test</p> <p>CO5[K4]: analyse critically and apply technical skills to comprehend the ideas or theories in the video lectures</p>
29.	21UCMM42	Self-paced Learning (Swayam Course): 2. Sales and Distribution Management	<p>CO1[K1]: identify the background and the key words in Sales and Distribution Management</p> <p>CO2[K2]: demonstrate independent and self-paced learning for clear understanding of the concept</p> <p>CO3[K3]: develop computer and communication skills to broaden their knowledge in the course</p> <p>CO4[K3]: use high quality reading resources, communication tools and technology to send assignments and to take up test</p> <p>CO5[K4]: analyse critically and apply technical skills to comprehend the ideas or theories in the video lectures</p>
30.	21UCMN41	Non Major Elective Course – II:	<p>CO1(K1): identify the business ideas and opportunities</p> <p>CO2(K2): explain the business proposal</p>



		Business Development	<p>CO3(K3): formulate a well-conceived Business Plan</p> <p>CO4(K4): compare various government schemes and getting financial assistance</p> <p>CO5(K4): examine entrepreneurial skill by starting up of new business</p>
31.	21UCMS41	Skill Enhancement Course – IV: International Marketing	<p>CO1(K1): identify the opportunity for international marketing</p> <p>CO2(K2): differentiate the functions of different financial institutions supporting international marketing</p> <p>CO3(K3): choose foreign market entry strategy</p> <p>CO4(K4): examine the overall conditions in international market</p> <p>CO5(K4): classify the barriers in international marketing</p>
32.	-	Extension	<p>CO1 [K1]: recognize the importance of community service through training and education</p> <p>CO2 [K2]: interpret ecological concerns, consumer rights, gender issues & legal protection</p> <p>CO3 [K3]: develop team spirit, verbal/non verbal communication and organizational ethics by participating in community service</p> <p>CO4 [K4]: examine the necessity of professional skills & community-oriented services for a holistic development</p> <p>CO5 [K6]: create awareness on human rights, legal rights, First Aid, Physical fitness and wellbeing</p>
SEMESTER- V			
33.	21UCMC51	Core Course - XIII: Company Accounts	<p>CO1(K1): draw the reconstructed balance sheet after Internal Reconstruction</p> <p>CO2(K2): explain the accounting procedure of issue and redemption of shares and debentures.</p> <p>CO3(K3): present the final accounts of a joint stock company</p> <p>CO4(K4): separate profit prior to incorporation and post incorporation</p> <p>CO5(K5): evaluate the valuation methods of valuation of shares and goodwill</p>
34.	21UCMC52	Core Course - XIV: Income Tax - I	<p>CO1(K1): outline the provisions relating to Income tax act 1961</p> <p>CO2(K2): explain the important Definitions u/s 2(7), 2 (9), 2(24), 2(31), 3 of the Income tax</p>



			Act CO3(K3): calculate the Income from salary and House property CO4(K4): classify the Income under the head Capital gain and other sources of an assessee CO5(K5): assess the Income under the head Income from Business or Profession
35.	21UCMC53	Core Course - XV: Financial Management	CO1(K1): outline the functions and scope of financial management CO2(K2): estimate the cost of different forms of capital and overall cost of capital CO3(K3): determine the optimum capital structure with using the different theories and working capital CO4(K4): examine the determinants and dividend decisions CO5(K5): evaluate Capital Budgeting Appraisal Methods
36.	21UCMC54	Core Course - XVI: Mercantile Law	CO1(K1): describe the procedure for formation of contract CO2(K2): explain the remedies for breach and discharge of contract CO3(K3): utilize the terms and conditions of indemnity, guarantee, bailment, pledge & agency CO4(K4): examine the features of Foreign Exchange of Management Act 1999 CO5(K4): analyse the provisions of sale and carriage of goods Act
37.	21UCM051	Major Elective Course – I: 1. Research Methodology	CO1(K1): describe the methods of collecting data CO2(K2): explain the significance of Research and Research Methodology CO3(K3): select Research Problem and Research Design CO4(K4): determine the sample size in consonance with the research problem and research design CO5(K5): conclude the research report with right findings
38.	21UCM052	Major Elective Course – I: 2. Accounting for Decision Making	CO1(K1): outline the concepts of relevant cost and differential cost CO2(K2): classify the different kinds of Budget CO3(K3): compute the different types of Variances CO4(K4): differentiate standard costing from budgetary control CO5(K5): appraise company annual reports



39.	21UCM053	Major Elective Course – I: 3. Operations Research	CO1(K1): outline the operations research techniques CO2(K2): illustrate the various techniques of analyzing feasibility CO3(K3): formulate the linear programming problem CO4(K4): analyse the PERT and Critical Path Method CO5(K5): select the suitable strategy in game theory
40.	21UCM054	Major Elective Course – II: 1. Services Marketing	CO1(K1): identify the differences between the marketing of services and the marketing of manufactured goods CO2(K2): explain the key issues concerning the management and measurement of service quality and customer satisfaction CO3(K3): determine the role of service personnel in service marketing CO4(K4): analyse the various components of the services marketing mix CO5(K4): examine the factors to be considered in designing service process
41.	21UCM055	Major Elective Course – II: 2. Retail Marketing	CO1(K1): describe the basic concepts of retailer, retailing and E-retailing CO2(K2): specify 6 P's in retail marketing mix CO3(K3): determine the location to improve the sales volume of the retail business CO4(K4): compare the effects of different pricing, promotional methods used in retail business CO5 (K4): analyse the factors affecting retail consumer buying decisions
42.	21UCM056	Major Elective Course – II: 3. Advertising and Salesmanship	CO1(K1): outline the nature and scope of advertising and salesmanship CO2(K2): explain the activities in advertising agencies CO3(K3): make decisions regarding most feasible advertisement CO4(K4): differentiate advertising and salesmanship CO5(K5): evaluate the knowledge of product and customer
43.	21UCMS51	Skill Enhancement Course – V: Personality Development	CO1(K1): state the significance of soft skills CO2(K2): visualize the good behavior and becoming a performer in interview. CO3(K3): develop good communication and body language CO4(K4): clarify the use of resume/curriculum vitae/bio-data and where it must be used by



			the applicant CO5(K5): assess the qualities require for getting jobs
44.	21UCMJ51	Internship	CO1(K1): identify the professional requirements to be successful in the field CO2(K2): demonstrate the application of knowledge and skill sets acquired from the course and workplace in the assigned job function CO3(K3): develop work habits and attitudes necessary for job success. CO4(K4): distinguish between management and administration CO5(K5): assess interests and abilities in their field of study
SEMESTER- VI			
45.	21UCMC61	Core Course - XVII: Corporate Accounting	CO1(K1): outline the accounts of banking companies CO2(K2): explain the concept of liquidation of companies CO3(K3): draw the consolidated balance sheet of holding company CO4(K4): compare single account and double account system CO5(K5): appraise the revenue account of Insurance companies
46.	21UCMC62	Core Course - XVIII: Income Tax - II	CO1(K1): outline the procedure for assessment and the provisions relating to filing of return of Income CO2(K2): explain the provisions relating to aggregation of Income, Set-off and carry forward of losses to determine the Gross Total Income CO3(K3): compute the taxable income and tax liability of Individual, HUF, and Firm CO4(K4): analyse the provisions under section 115JB of Income tax act 1931 relating to company CO5(K5): choose the avenues of investment with intent to reduce tax liabilities
47.	21UCMC63	Core Course - XIX: Auditing	CO1(K1): outline the meaning, objective, features of Auditing and Audit Assurance and Standards CO2(K2): explain the different types of audit CO3(K3): employ the different tools of Auditing CO4(K4): analyze the internal control, Vouching and Audit Risk



			CO5(K5): classify the different types of auditor’s Report
48.	21UCMJ61	Core Course - XX: Project	CO1(K1): outline the project and the methods of collecting data. CO2(K2): defend the significance of project. CO3(K3): select current scenario for research. CO4(K4): classify the sample size and research design. CO5(K5): justify the project with its findings and suggestions.
49.	21UCMC6P	Core Course - XXI: Practical - Accounting Package	CO1(K2): illustrate the mechanism of accounting accounting procedures CO2(K3): apply the basic procedure for various voucher entries, sale orders and purchase orders CO3(K4): analyze the bill wise procedure and various price list CO4(K5): assess the accounting with GST procedure CO5(K6): prepare the inventory operations and budget in accounting package
50.	21UCM061	Major Elective Course – III: 1. Human Resource Management	CO1(K1): outline the role and functions of human resource manager CO2(K2): explain the concept of Job analysis, Job design and Job evaluation CO3(K3): apply the selection process in recruitment CO4(K4): analyse the need for transfer of employee CO5(K5): appraise the performance of employee through different method
51.	21UCM062	Major Elective Course – III: 2. Customer Relationship Management	CO1(K1): outline the concept and benefits delivered by CRM CO2(K2): explain the challenges in implementing CO3(K3): apply CRM strategies in value chain organisation CO4(K4): analyse the changing role of CRM in an organisation CO5(K4): examine the application of CRM in Indian Service Business
52.	21UCM063	Major Elective Course – III: 3. Co-operative Management	CO1(K1): describe the distinct features of co-operative management CO2(K2): explain the duties and power of registrar of co-operations CO3(K3): apply the strategies for sustainable development of co-operatives CO4(K4): analyse the process of control in co-operatives CO5(K4): examine the need and importance of co-operative Audit



53.	21UCMS61	Skill Enhancement Course – VI: Goods and Services Tax	CO1(K1): outline the feature of GST Act CO2(K2): explain the concept of Supply under GST Act CO3(K3): choose appropriate GST Returns among various types of returns CO4(K4): analyse the benefits of GST CO5(K5): classify the different types of GST
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