

Name of the Department : Commerce (R)  
 Programme : UG

| S. No.            | Course Code | Course Name                                       | Course Outcome  |
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| <b>SEMESTER I</b> |             |   |   |
| 1.                | 15UBOL11    | Part I: காப்பீடு<br>கோட்பாடுகளும்<br>நடைமுறைகளும் | <ul style="list-style-type: none"> <li>• Acquire basic understanding of the insurance mechanism.</li> <li>• Comprehend concept of insurance and how it is used to cover risk. How is transacted as a business and how the insurance market operates are also explained.</li> <li>• Recognize The relationship between insures and their terms are also listed out.</li> <li>• Assess major life insurance and general insurance products are included as well.</li> </ul>   |
| 2.                | 15UCMC11    | Core I -<br>Fundamentals of<br>Accountancy        | <ul style="list-style-type: none"> <li>• Evaluate the uses and users of accounting information;</li> <li>• Explain and apply accounting concepts, principles and conventions;</li> <li>• record basic accounting transactions and prepare annual financial statements;</li> <li>• Analyse, interpret and communicate the information contained in basic financial statements and explain the limitations of such statements.</li> <li>• Develop the ability to use the fundamental accounting equation to analyze the effect of business transactions on an organization's accounting records and financial statements.</li> <li>• Develop the ability to use a basic accounting system to create (record, classify, and summarize) the data needed to solve a variety of business problems.</li> </ul> |
| 3.                | 15UCMC12    | Core II -<br>Principles of<br>Marketing           | <ul style="list-style-type: none"> <li>• Understand the marketing concepts and its merits and demerits</li> <li>• Frame his/her own marketing technique</li> <li>• Get familiarities with the functions of marketing, to gearing up their Market</li> <li>• Learn segment the total market</li> <li>• Understand the details regarding product life</li> </ul>  |

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|                    |          |                                       | <p>cycle to can judge product situations</p> <ul style="list-style-type: none"> <li>• Gain knowledge with regards to fixation of price, factors affecting product and price and how to choose media for advertisement</li> </ul>  |
| 4.                 | 15UCMA11 | Allied I -<br>Managerial<br>Economics | <ul style="list-style-type: none"> <li>• Understand the role of managerial economics in firms</li> <li>• Analyze the demand and supply condition and assess the position of a company</li> <li>• Design competition in strategies including costing, pricing, according to the nature of products and the structure of the market</li> <li>• Acquire knowledge in analyzing the real world business problems with a systematic theoretical framework</li> </ul>   |
| 5.                 | 15UCMN11 | NME -<br>Introduction to<br>Banking   | <ul style="list-style-type: none"> <li>• Gain an insight into the basic knowledge of banking functions</li> <li>• Get acquainted with RBI regulations for smooth running of banking business in India</li> <li>• Demonstrate an understanding of credit control mechanism followed by RBI to regulate the money circulation</li> <li>• Recognize various negotiable instruments used for effecting payment transactions</li> <li>• Be trained in modern e-banking services offered by the bank</li> <li>• Acquire knowledge of various deposit schemes offered by the bank</li> </ul> |
| 6.                 | 15UCME11 | EC I - Business<br>Communication      | <ul style="list-style-type: none"> <li>• Able to Facilitate effective Business correspondence</li> <li>• Understand the effective business communication for decision making</li> <li>• Develop and deliver effective presentations</li> <li>• Acquire effective interpersonal communications</li> <li>• Get acquainted with good time management</li> </ul>  |
| <b>SEMESTER II</b> |          |                                       |   |
| 1.                 | 15UIOL21 | Part I : தொழில்<br>அமைப்பு            | <ul style="list-style-type: none"> <li>• Develop basic understanding of the industrial organisation mechanism.</li> <li>• Understand the concept of industrial</li> </ul>   |

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|    |          |   | <p>organisation and how it is used to cover risk.</p> <ul style="list-style-type: none"> <li>Analyze the relationship between employer and employee and their terms are also listed out.</li> </ul>  |
| 2. | 15UCMC21 | Core III - Financial Accounting             | <ul style="list-style-type: none"> <li>Understand the audit process from the engagement planning stage through completion of the audit, as well as the rendering of an audit opinion via the various report options.</li> <li>Apply cost accounting methods to evaluate and project business performance.</li> <li>Demonstrate an understanding of the taxation of individual income.</li> <li>Apply appropriate judgment derived from knowledge of accounting theory, to financial analysis and decision making.</li> <li>Get experience real-world learning and application of skills via their internship.</li> </ul> |
| 3. | 15UCMC22 | Core IV- Principles and Practice of Banking | <ul style="list-style-type: none"> <li>Demonstrate an understanding of banking functions</li> <li>Learn the instruments of credit control procedure followed by the RBI</li> <li>Be aware of the functions of Commercial banks and RBI</li> <li>Acquire knowledge in modern banking services offered by the banks</li> <li>Gain insight in negotiable instruments used for effecting payment transactions.</li> <li>Evaluate the relationship between banker and customer in availing banking services</li> </ul>  |
| 4. | 15UCMA21 | Allied II: Indian Economy                   | <ul style="list-style-type: none"> <li>Understand the various aspects of India's economy</li> <li>Develop a perspective on the different problems and approaches to economic planning and development in India</li> <li>Understand the role of the Indian Economy in the global context, and how different factors have affected this process</li> <li>Know the development process in India after independence</li> <li>Understand the problems and measures in their</li> </ul>  |

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|                     |          |                                | <p>contextual perspective</p> <ul style="list-style-type: none"> <li>• Identify and analyse current issues</li> </ul>  |
| 5.                  | 15UCMN21 | NME - Costing                  | <ul style="list-style-type: none"> <li>• Learn Costing at small scale level.</li> <li>• understand costing principles, techniques and apply in business.</li> </ul>  |
| 6.                  | 15UCME21 | EC II - E-Commerce             | <ul style="list-style-type: none"> <li>• Design and implement an e-commerce application with a shopping cart</li> <li>• Integrate user-centered design guidelines in developing user-friendly websites</li> <li>• Analyze real business cases regarding their e-business strategies and transformation processes and choices</li> <li>• Analyze the effectiveness of network computing policies in a multi-location organization</li> </ul>  |
| <b>SEMESTER III</b> |          |                                |  |
| 1.                  | 15UCMC31 | Core V - Higher Accountancy    | <ul style="list-style-type: none"> <li>• Evaluate the amount of depreciation from the total value of the fixed assets and its useful life.</li> <li>• Able to calculate the amount of profit from the sale/disposal of depreciable assets.</li> <li>• Learn to ascertain the profit or loss of the each and every branch.</li> <li>• Know the importance of the Insurance.</li> <li>• Make decisions in the emergency time like fire.</li> <li>• Understand the differences between cash purchase and higher purchases.</li> </ul>   |
| 2.                  | 15UCMC32 | Core VI - Secretarial Practice | <ul style="list-style-type: none"> <li>• Able to complete and follow the legal formalities to forming new company</li> <li>• Know the characteristics and various types of companies</li> <li>• Acquire knowledge about the qualifications qualities, types, duties and powers of company secretary</li> <li>• Able to become a Company Secretary, Appointment, Legal position, dismissal, liabilities and responsibilities were ensured.</li> <li>• Capable of preparing important document like MOA, AOA, Prospects.</li> <li>• Able to become a company Secretary, establish</li> </ul> |

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|    |          |                                    | the activities within and beyond Act.  |
| 3. | 15UCMC33 | Core VII -Cost Accounting          | <ul style="list-style-type: none"> <li>• Gain knowledge of Cost Accounting to suit with the changing trend in price fixing of goods and services.</li> <li>• Understand the principles and techniques of cost accounting</li> <li>• Have a clear idea about the wage fixing terminology</li> <li>• Understand cost control measures in productive industries.</li> </ul>   |
| 4. | 15UCMC34 | Core VIII - Information Technology | <ul style="list-style-type: none"> <li>• Gain the rudimentary knowledge in Technology and its latest</li> <li>• Obtain history, generation and classification of computers</li> <li>• Able to know functional components of computer</li> <li>• Understand input, output, memory and storage unit functions.</li> <li>• Get acquainted with basic knowledge of computer number system and operating system to students</li> <li>• Gain Practical exposure to computer networks, topology and internet.</li> <li>• Demonstrate an understanding of five generation of programming language uses today.</li> </ul> |
| 5. | 15UCMA31 | Allied III - Business Statistics   | <ul style="list-style-type: none"> <li>• Develop an idea regarding business, marketing, finance and industry</li> <li>• Describe statistical techniques relevant to solve business problems</li> <li>• Have the skill necessary for careers on statisticians in financial institutions, insurance company and industry.</li> <li>• Develop and demonstrate knowledge, understanding skills and qualities</li> <li>• Understand the basic statistical parameters (mean, measure of dispersion, Correlation Regression).</li> <li>• Acquire knowledge to interpret the meaning of</li> </ul>                       |

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|                    |          |  | the calculated statistical indicators   |
| 6.                 | 15UCMS31 | Skill based I -<br>International<br>Marketing      | <ul style="list-style-type: none"> <li>• Understand and assess the challenges of turbulent business environments</li> <li>• Able to evaluate and design sustainable strategies in such environments either in marketing, international business and/or technology management fields and in their intersection</li> <li>• Able to apply relevant business skills</li> <li>• Able to acquire and develop relevant additional knowledge and skills to support subject-based expertise and international readiness and personal development</li> <li>• Able to conduct and report on an independent scientific research project</li> <li>• Able to utilize strong analytical skills and apply tools required for professional practices</li> <li>• Able to show a market-oriented, global, entrepreneurial and sustainable mindset</li> </ul> |
| 7.                 | 15UCMV31 | Value Based I -<br>Entrepreneurship<br>Development | <ul style="list-style-type: none"> <li>• Acquire skill to become an entrepreneur by starting up of new business</li> <li>• Develop an idea about getting financial assistance from various financial institutions</li> <li>• Able to create awareness about women entrepreneurs.</li> <li>• Be aware of project preparation relating to their business for getting funds</li> <li>• Develop the economy through entrepreneurship</li> </ul>   |
| <b>SEMESTER IV</b> |          |  |   |
| 1.                 | 15UCMC41 | Core IX -<br>Partnership<br>Accounting             | <ul style="list-style-type: none"> <li>• Understand the concept of Partnership</li> <li>• Comprehend the Journal entries for the formation of Partnership</li> <li>• Learn the method of maintaining partner's Capital A/c</li> <li>• Able to pursue higher studies and professional courses</li> <li>• Get acquainted with information regarding distribution of profit and losses among partners.</li> </ul>  |

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|    |          |                                 | <ul style="list-style-type: none"> <li>Recognize accounting treatments in various situation like partners admission, death, Retirement, Insolvency and dissolution</li> </ul>   |
| 2. | 15UCMC42 | Core X - Business Environment   | <ul style="list-style-type: none"> <li>Develop transparent ideas on licensing in case of starting of own business</li> <li>Demonstrate an understanding of the real environment scenario.</li> <li>Know the various micro and macro factors affecting the business</li> <li>Obtain clear picture about competitive situations and challenges</li> <li>Assess the role of privatization in industrial development</li> <li>Understand the contribution of MNC's in domestic business or industry</li> </ul>  |
| 3. | 15UCMC43 | Core XI - Management Accounting | <ul style="list-style-type: none"> <li>Understand the procedure of implementing management accounting system in the organization</li> <li>Develop a clear idea about various concepts and tools used for effective management of the business.</li> <li>Analyze and interpret the financial statements maintained in the business</li> <li>Understand ratio analysis for controlling the profitability of the business</li> <li>Demonstrate an understanding of CVP analysis</li> <li>Able to decide the working capital needed for the smooth survival of the business concerns</li> </ul> |
| 4. | 15UCMC4P | Core XII - Office Packages      | <ul style="list-style-type: none"> <li>Gain knowledge of Office Packages.</li> <li>Enrich the computer employment opportunities.</li> <li>Become trained in typing.</li> <li>Acquire proficiency in MS word.</li> <li>Familiar with the MS Excel formula and implement the automated calculation system in their work place.</li> <li>Train the student for preparing attractive power point presentation in MS Power point.</li> </ul>   |
| 5. | 15UCMA41 | Allied IV -                     | <ul style="list-style-type: none"> <li>Recognize simple and compound interest, trade</li> </ul>   |

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|    |          | Business Mathematics                     | <p>discounts and depreciations.</p> <ul style="list-style-type: none"> <li>• Solve business arithmetic operations with fractions to do business problems, and be able to select which math method to be used to do problems</li> <li>• Communicate the underlying business concepts and mathematics involved</li> <li>• Apply probability and describe the properties of discrete and continuous distribution functions</li> <li>• Formulate problems in the language of sets and perform set operations and will be able to apply the fundamental principle of counting, multiplication principle.</li> </ul>                        |
| 6. | 15UCMO41 | Optional I -1. Human Resource Management | <ul style="list-style-type: none"> <li>• Demonstrate the knowledge and skills needed to effectively manage human resource.</li> <li>• Describe trends in the labour force composition and how they affect human resource management.</li> <li>• Compare the common methods for recruiting and selecting human resources.</li> <li>• Summarize how to implement successful training and development programs.</li> <li>• Integrate teamwork, leadership and motivational skills to organizational scenarios and evaluate outcomes.</li> <li>• Able to identify and appreciate the significance of the ethical issues in HR.</li> </ul> |
| 7. | 15UCMO42 | 2. Financial Market and Services         | <ul style="list-style-type: none"> <li>• Gain the knowledge of overall financial system in India</li> <li>• Be aware of the various financial services offered by the financial systems</li> <li>• Comprehend various capital and money market instruments</li> <li>• Recognize the services of mutual fund companies.</li> <li>• Understand new issue market and stock exchanges.</li> <li>• Learn factoring and forfaiting services used in</li> </ul>  |



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|                   |          |  | business for collecting their debts   |
| <b>SEMESTER V</b> |          |  |   |
| 1.                | 15UCMC51 | Core XIII –<br>Corporate<br>Accounting I | <ul style="list-style-type: none"> <li>• Understand the basic accounting system followed in the company</li> <li>• Able to pursue higher studies and professional courses</li> <li>• Gain practical exposure to the students regarding the maintenance of accounts in companies</li> <li>• Develop an idea about raising the required capital for starting up of a new companies through various sources</li> <li>• Gain knowledge of the procedure of Amalgamation and absorption of Companies to maintain profitability</li> <li>• Acquire the knowledge of underwriting of shares and commission payable for such underwriting</li> </ul>  |
| 2.                | 15UCMC52 | Core XIV-<br>Business Law                | <ul style="list-style-type: none"> <li>• Analyze cases, with an understanding of ratio and obiter dictum, and a knowledge of the methods that can be used to apply and distinguish cases;</li> <li>• Comprehend some basic strategies that can be used to solve legal problems;</li> <li>• Apply statute using the appropriate methods of statutory interpretation;</li> <li>• Conduct basic legal research, including by using legal databases to research case law, legislation and scholarly journal articles;</li> <li>• Work in groups to solve problems and contribute to class discussions;</li> <li>• Use legal citation conventions in the course of legal writing.</li> </ul> |
| 3.                | 15UCMC53 | Core XV –<br>Financial<br>Management     | <ul style="list-style-type: none"> <li>• Able to arrive the rational and scientific decision making in relation to financial issue.</li> <li>• Becomes skilled in designing the capital structure decision.</li> <li>• Understand the cost of capital for each source and decide the best source.</li> </ul>  |

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|    |          |   | <ul style="list-style-type: none"> <li>• Describe the capital budgeting decision</li> <li>• Learn to use the business fiancé in the proper manner.</li> <li>• Identify and determine the working capital requirement for the company.</li> </ul>   |
| 4. | 15UCMC54 | Core XVI –<br>Income Tax Law<br>and Practice I            | <ul style="list-style-type: none"> <li>• Identify and apply fundamental concepts of income tax act</li> <li>• Demonstrate knowledge of the concepts, principles, and rules of taxation of individuals and small businesses;</li> <li>• Prepare tax forms for individuals and sole proprietorships;</li> <li>• Recognize and recommend appropriate tax-saving strategies for decision making;</li> <li>• Investigate and analyze current income tax information and uses pertinent to the act</li> <li>• Gain knowledge of various sources of income and assess their income for income tax</li> <li>• Know the taxable and non-taxable income and then apply the loophole, they can avoid the tax without evasion</li> <li>• Understand various exempted income</li> </ul> |
| 5. | 15UCMO51 | Optional II –1.<br>Techniques in<br>Operation<br>Research | <ul style="list-style-type: none"> <li>• Identify and develop operational research models from the verbal description of the real system.</li> <li>• Understand the mathematical tools that are needed to solve optimisation problems.</li> <li>• Use mathematical techniques to solve the proposed models.</li> <li>• Develop a suitable queuing model and the solving queuing problems</li> <li>• Design the Network for a complex problems</li> </ul>   |
| 6. | 15UCMO5P | 2. Fundamentals of<br>Internet and<br>HTML                | <ul style="list-style-type: none"> <li>• Acquire the computer knowledge.</li> <li>• Create the web page for company as well as to the individual needs</li> <li>• Get acquainted with the using techniques for downloading the documents.</li> <li>• Gain knowledge in relation to email sending and receiving.</li> </ul>   |

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|    |          |   | <ul style="list-style-type: none"> <li>• Able to establish the Browsing centre with low investment.</li> <li>• It increases the knowledge about the online form submission related work.</li> </ul>  |
| 7. | 15UCMS51 | Skill based II -<br>International Trade<br>Organisation | <ul style="list-style-type: none"> <li>• Understand the major models of international trade and compare and contrast them.</li> <li>• Understand the principle of comparative advantage, including its formal expression.</li> <li>• Analyze the linkages between trade, labor and capital movements, international fragmentation of production, economic well-being and the income distribution.</li> <li>• Apply equilibrium models to analyze the economic effects of policy interventions including tariffs, quotas, export subsidies, anti-dumping duties, countervailing duties and the creation of preferential trading agreements.</li> <li>• Analyze policy interventions in terms of their costs and benefits, including their implications for economic well-being, performance and competitiveness.</li> <li>• Understand major recent developments in the world trading system and comment critically on their effects on individual economies and on the wider international community.</li> </ul> |
| 8. | 15UCMS52 | Skill based III –<br>Commerce<br>Practicals             | <ul style="list-style-type: none"> <li>• Gain practical exposure of various forms used in business organization and banks</li> <li>• Familiar with forms used in filing up of income tax return</li> <li>• Get acquainted with the fundamental documents which are needed to set up the business firm.</li> <li>• Be aware of format to maintain statement of accounts</li> <li>• Learn ordering and stocking of goods in the business</li> </ul>  |
| 9. | 15UVED51 | Value based II –<br>Value Education                     | <ul style="list-style-type: none"> <li>• Develop intrinsic moral and human value among the students, so he/she go with right way.</li> </ul>   |

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|                    |          |   | <ul style="list-style-type: none"> <li>• Able to become a role model.</li> <li>• Gain knowledge of different religion philosophy</li> <li>• Understand history of freedom struggle.</li> </ul>  |
| <b>SEMESTER VI</b> |          |   |   |
| 1.                 | 15UCMC61 | Core XVII –<br>Corporate<br>Accounting II       | <ul style="list-style-type: none"> <li>• Get acquainted with the terms of performing and nonperforming asset</li> <li>• Understand the different business in which the banking company, may engage and the area they are prohibited to trade</li> <li>• Understand the accounting requirements for a corporate group and familiarity with the theory underlying the method used to account for inter company investment</li> <li>• Obtain to ability to prepare consolidated accounts for a corporate group</li> <li>• Acquire the knowledge of the advanced issues in accounting for assets and liabilities and owners equity.</li> </ul>                      |
| 2.                 | 15UCMC62 | Core XVIII –<br>Industrial Law                  | <ul style="list-style-type: none"> <li>• Recognize the different industrial relations systems</li> <li>• Able to distinguish the procedure concerning worker participation and participatory institutions and instruments of trade union representation</li> <li>• Classify the authorized services and agencies for employment</li> <li>• Distinguish employee rights and obligations according to the scope of employment</li> <li>• Defend employ rights before supervisory and control institutions.</li> <li>• Analyze the field of labor relations in an interdisciplinary manner.</li> <li>• Synthesize proposals for legislative initiatives</li> </ul> |
| 3.                 | 15UCMC63 | Core XIX –<br>Income Tax Law<br>and Practice II | <ul style="list-style-type: none"> <li>• Gain knowledge of preparing Income Tax</li> <li>• Understand the Taxable Income</li> <li>• Learn to avail many deductions as per sec. 80C to 80U</li> <li>• Demonstrate an understanding of the various</li> </ul>   |

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|    |          |  | <p>types of returns and grouping of Income</p> <ul style="list-style-type: none"> <li>• Able to provide consultation to the tax payers</li> </ul>   |
| 4. | 15UCMC64 | Core XX - Auditing                     | <ul style="list-style-type: none"> <li>• Gain analytical mind to verify</li> <li>• Develop the knowledge on internal and external check procedures</li> <li>• Comprehend the professionalism of audit</li> <li>• Survey in the field of auditing using procedures for audit the transaction</li> <li>• Understand the rights, duties and responsibilities of an auditor</li> <li>• Understand the scope of auditing</li> <li>• Learn to draft the audit reports</li> </ul>  |
| 5. | 15UCMO61 | Optional III – 1. Research Methodology | <ul style="list-style-type: none"> <li>• Understand some basic concepts of research and its methodologies</li> <li>• Identify appropriate research topics</li> <li>• Able to select and define appropriate research problem and parameters</li> <li>• Prepare a project proposal(to undertake a project)</li> <li>• Organize and conduct research(advanced project) in a more appropriate manner</li> <li>• Write a research report and thesis</li> </ul>                   |
| 6. | 15UCMO62 | 2. Accounting for Decision Making      | <ul style="list-style-type: none"> <li>• Capable of making a decision with regard to make or buy the product</li> <li>• Gain knowledge for preparing budget for anything</li> <li>• Able to comparative analysis for choosing best one</li> <li>• Able to draft the report for any case</li> </ul>  |
| 7. | 15UCMS61 | Skill based IV – EXIM Documentation    | <ul style="list-style-type: none"> <li>• Understand and create the documents required for completing export and import transactions</li> <li>• Understand the procedure for export and import clearance</li> <li>• Understand the role of key government organizations like Customs and Excise, RBI, etc. in facilitating export transactions</li> <li>• Examine the foreign trade policy framework to best utilize the opportunities available to organizations</li> </ul> |

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| 8. | 15UCMV61 | Valued based III –<br>Soft Skill<br>Development | <ul style="list-style-type: none"><li>• Know to behave and become a performer</li><li>• Acquire good body language</li><li>• Gain knowledge on resume/curriculum vitae/bio-data and where it must be used by the applicant</li><li>• Face the interview panel members in right way</li></ul> |
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