



Department of Commerce

B. Com.

S.No.	Course Code	Course Name	Course Outcomes
SEMESTER- I			
1.	18UKAL11	Part - I: Kappedu - Arimugam	<ol style="list-style-type: none">1. காப்பீட்டின் பயன்பாடுகளை பற்றி அறிந்து கொள்ள முடியும்.2. காப்பீடு பற்றிய ஒருங்கிணைந்த கோட்பாடுகள் மற்றும் இடர் ஏற்றல் பற்றி அறிதல்.3. காப்பீடு எடுக்கும் முறைகளை பற்றி தெரிந்து கொள்ள முடியும்.4. இந்திய ஆயுள் காப்பீட்டுக் கழகத்தின் பணிகளை பற்றி தெரிந்து கொள்ள முடியும்.5. பொது காப்பீடு ஒப்பந்தத்தின் நிபந்தனைகளை பற்றி தெரிந்து கொள்ள முடியும்.
2.	18UCMC11	Core - I: Foundation Core Course - Financial Accounting - I	<ol style="list-style-type: none">1. Evaluate the uses and users of accounting information.2. Explain and apply accounting concepts, principles and conventions.3. Record basic accounting transactions and prepare annual financial statements.4. Analyse, interpret and communicate the information contained in basic financial statements and explain the limitations of such statements.5. 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.6. Develop the ability to use a basic accounting system to create



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			(record, classify, and summarize) the data needed to solve a variety of business problems. 7. Develop the ability to prepare the bank reconciliation statement and also clarifying the errors.
3.	18UCMC12	Core Course - II: Principles of Marketing	1. Understand the marketing concepts and its merits and demerits. 2. Frame his/her own marketing technique. 3. Get familiarities with the functions of marketing, to gearing up their market. 4. Learn segment the total market. 5. Understand the details regarding product life cycle to can judge product situations. 6. Gain knowledge with regards to fixation of price, factors affecting product and price and how to choose media for advertisement.
4.	18UCMA11	Allied Course - I: Business Economics	1. Understand the role of managerial economics in firms. 2. Analyze the demand and supply condition and assess the position of a company. 3. Design competition in strategies including costing, pricing, according to the nature of products and the structure of the market. 4. Acquire knowledge in analyzing the real world business problems with a systematic theoretical framework. 5. The students can understand demand and profit forecasting.



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5.	18UCMN11	Non- Major- Elective Course - I: Principles of Commerce	<ol style="list-style-type: none">1. Gain an insight into the basic knowledge of Commerce.2. Develop basic understanding of the industrial organisation mechanism.3. Understand the various aspects of Business ethics.
6.	18UCME11	Enrichment Course - I: Business Correspondence	<ol style="list-style-type: none">1. Able to facilitate effective Business correspondence.2. Understand the effective business communication for decision making.3. Acquire effective interpersonal communication.
SEMESTER- II			
7.	18UAML21	Part - I: Aluvalaga Muraihal	<ol style="list-style-type: none">1. நவீன அலுவலகத்தில் அறிக்கை தயாரித்தலின் நொக்க“களை பஜரிந்துக் டிகாள்ள முழுகிறது.2. மாறிவரும் அலுவலக இயந்திரங்“களின் பயன்களை டிதரிந்து டிகாள்ள முழயஜம்.3. நவீன அலுவலகத்தின் அன்றாடு நடுவழக்கைகளை பஜரிந்து டிகாள்ள முழுகிறது.4. கொப்பிடுதலையஜம்: கொப்பீடுதலின் நொக்க“கள் பற்றியஜம் பஜரிந்து டிகாள்ளலாம்.5. அலுவலகத்தின் இடு அமைப்பை அறிந்து டிகாள்ள முழுகிறது.
8.	18UCMC21	Core Course- III: Financial Accounting - II	<ol style="list-style-type: none">1. Understand the procedure to calculating average due date.2. Apply the methods of calculating accounting current interest.3. Demonstrate an understanding the accounting procedure for single entry system.4. Apply the accounting rules in finding out profit in single entry system.5. Describe the basic concepts in consignment account.6. Develop to Prepare ledger accounts of joint venture with or without joint banktransactions.



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			7. Develop to Prepare final accounts of trading concerns and non - trading concerns.
9.	18UCMC22	Core Course - IV: Principles and Practices of Banking	<ol style="list-style-type: none">1. Demonstrate an understanding of banking functions.2. Learn the instruments of credit control procedure followed by the RBI.3. Be aware of the functions of Commercial banks and RBI.4. Acquire knowledge in modern banking services offered by the banks.5. Gain insight in negotiable instruments used for effecting payment transactions.6. Understand the E-commerce paying channel.
10.	18UCMA21	Allied Course - II: Indian Economy	<ol style="list-style-type: none">1. Understand the various aspects of India's economy.2. Develop a perspective on the different problems and approaches to economic planning and development in India.3. Understand the role of the Indian Economy in the global context, and how different factors have affected this process.4. Know the development process in India after independence. Understand the problems and measures in their contextual perspective
11.	18UCMN21	Non-Major-Elective Course - II: Introduction to Banking	<ol style="list-style-type: none">1. Gain an insight into the basic knowledge of banking functions.2. Get acquainted with RBI regulations for smooth running of banking business in India.3. Demonstrate an understanding of credit control mechanism followed by RBI to regulate the money circulation.
12.	18UCME2P	Enrichment Course - II: E-Commerce - Practical	<ol style="list-style-type: none">1. Develop the ability to work with online procedure.



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			<ol style="list-style-type: none">Gain online practical exposure to learn on e-mail facilities.Gain online practical exposure of various forms used in business organization and banks.
SEMESTER- III			
13.	18UCMC31	Core Course - V: Financial Accounting - III	<ol style="list-style-type: none">Evaluate the amount of depreciation from the total value of the fixed assets and its useful life.Able to calculate the amount of profit from the sale/disposal of depreciable assets.Learn to ascertain the profit or loss of the each and every branch.Know the importance of the Insurance.Make decisions in the emergency time like fire.Understand the differences between cash purchase and higher purchases.Able to calculate the interest involved in the installment amount.
14.	18UCMC32	Core Course - VI: Secretarial Practice	<ol style="list-style-type: none">Able to complete and follow the legal formalities to forming new company.Know the characteristics and various types of companies.Know the official documents of joint stock companies.Acquire knowledge about the qualifications qualities, types, duties and powers of company secretary.Able to become a Company Secretary, Appointment, Legal position, dismissal, liabilities and responsibilities were



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			ensured. 6. Capable of preparing important document like MOA, AOA, Prospectus. 7. Able to become a company Secretary, establish the activities within and beyond Act.
15.	18UCMC33	Core Course- VII: Cost Accounting	1. Gain knowledge of Cost Accounting to suit with the changing trend in price fixing of goods and services. 2. Understand the principles and techniques of cost accounting. 3. Have a clear idea about the wage fixing terminology. 4. Understand cost control measures in productive industries. 5. Get an idea about preparation of Stores ledger. 6. Enhance the knowledge regarding labour turnover. 7. Equipping knowledge regarding the calculation of process cost.
16.	18UCMC3P	Core Course - VIII: Office Packages – Practical	1. Gain knowledge of Office Packages. 2. Enrich the computer employment opportunities. 3. Become trained in typing. 4. Acquire proficiency in MS word. 5. Familiar with the MS Excel formula and implement the automated calculation system in their work place. 6. Train the student for preparing attractive power point presentation in MS Power point.
17.	18UCMA31	Allied Course - III: Business Statistics	1. Describe statistical techniques relevant to solve business problems. 2. Have the skill necessary for careers on statisticians in financial institutions, insurance company and industry.



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			<ol style="list-style-type: none">3. Develop and demonstrate knowledge, understanding skills and qualities.4. Understand the basic statistical parameters (mean, measure of dispersion, CorrelationRegression).5. Acquire knowledge to interpret the meaning of the calculated statistical indicators.
18.	18UCMS31	Skill Based Course - I: International Marketing	<ol style="list-style-type: none">1. Able to evaluate and design sustainable strategies in such environments either in marketing, international business and/or technology management fields and in their intersection.2. Able to show a market-oriented, global, entrepreneurial and sustainable mindset.3. 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.4. Understand major recent developments in the world trading system and comment critically on their effects on individual economies and on the wider international community.
19.	18UCMV31	Value Based Course - I: Entrepreneurship Development	<ol style="list-style-type: none">1. Acquire skill to become an entrepreneur by starting up of new business.2. Develop an idea about getting financial assistance from various financial institutions.3. Be aware of project preparation relating to their business for getting funds.
SEMESTER- IV			



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20.	18UCMC41	Core Course - IX: Financial Accounting - IV	<ol style="list-style-type: none">1. Understand the concept of Partnership.2. Comprehend the Journal entries for the formation of Partnership.3. Learn the method of maintaining partner's Capital A/c.4. Able to pursue higher studies and professional courses.5. Get acquainted with information regarding distribution of profit and losses among partners.6. Recognize accounting treatments in various situations like partners admission, death, and Retirement.7. Identify accounting treatment in the situation of Insolvency and dissolution.
21.	18UCMC42	Core Course - X: Business Environment	<ol style="list-style-type: none">1. Develop transparent ideas on licensing in case of starting of own business.2. Demonstrate an understanding of the real environment scenario.3. Know the various micro and macro factors affecting the business.4. Obtain clear picture about competitive situations and challenges.5. Assess the role of privatization in industrial development.6. Understand the contribution of MNC's in domestic business or industry.
22.	18UCMC43	Core Course - XI: Management Accounting	<ol style="list-style-type: none">1. Understand the procedure of implementing management accounting system in the organization.2. Develop a clear idea about various concepts and tools used for effective management of the business.3. Know about the computation of Ratios of different items for having effective control.4. Analyze and interpret the financial statements maintained in the business.



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			<ol style="list-style-type: none">5. Understand ratio analysis for controlling the profitability of the business.6. Demonstrate an understanding of CVP analysis.7. Able to decide the working capital needed for the smooth survival of the business concerns.
23.	18UCMC44	Core Course - XII: Principles of Auditing	<ol style="list-style-type: none">1. Gain analytical mind to verify.2. Develop the knowledge on internal and external check procedures.3. Comprehend the professionalism of audit.4. Survey in the field of auditing using procedures for audit the transaction.5. Understand the rights, duties and responsibilities of an auditor.6. Understand the scope of auditing.
24.	18UCMA41	Allied Course - IV: Business Mathematics	<ol style="list-style-type: none">1. Recognize simple and compound interest, trade discounts and depreciations.2. Solve business arithmetic operations with fractions to do business problems, and be able to select which math method to be used to do problems.3. Communicate the underlying business concepts and mathematics involved.4. Apply probability and describe the properties of discrete and continuous distribution functions.5. Formulate problems in the language of sets and perform set operations and will be able to apply the fundamental principle of counting, multiplication principle.
25.	18UCMO41	Elective Course I: Consumer	<ol style="list-style-type: none">1. The learners know about the need for consumer protection and the



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		Affairs	areas covered by consumer protection law 2. Learners will have a clear idea on legislative controls on unconscionable conduct, misleading or deceptive conduct, false or misleading representations and other unfair practices 3. The learners know the legal obligations of a supplier of goods or services 4. The learners know the obligations of manufacturers and the rights of consumers to compensation 5. The learners know the bodies available to protect the rights of the consumer and discuss their operations
26.	18UCMO42	Elective Course - I: Principles of Management	1. Students know the rudimentary principles of management. 2. They know how to make a plan and to carry it out by facing the obstacles. 3. They become well versed with the principles of organizing which will bring effective management. 4. Students understand the significance of directing and how it helps to accomplish management objectives. 5. Students are facilitated to understand the vital need for decision making and how it brings success to leading executives of management
SEMESTER- V			
27.	18UCMC51	Core Course - XIII: Financial Accounting - V	1. Understand the basic accounting system followed in the company. 2. Able to pursue higher studies and professional courses. 3. Gain practical exposure to the students regarding the maintenance of accounts in companies.



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			<ol style="list-style-type: none">4. Develop an idea about raising the required capital for starting up of new companies through various sources.5. Know about the Preparation of final accounts of Companies.6. Gain knowledge of the procedure of Amalgamation and absorption of Companies to maintain profitability.7. Acquire the knowledge of underwriting of shares and commission payable for such underwriting.
28.	(18UCMC52)	Core Course - XIV: Business Law	<ol style="list-style-type: none">1. Develop to know the structure of the Indian contract Act.2. Develop to know the essential elements of the Law of Contract.3. Apply to Enter into and discharge contracts.4. Develop the ability to follow the laws related to bailment procedure.5. Understand the various types of agency.6. Describe current law, rules, and regulations related to settling business disputes.7. Comprehend some basic strategies that can be used to solve business legal problems.
29.	18UCMC53	Core Course - XV: Income Tax Law and Practice - I	<ol style="list-style-type: none">1. Identify and apply fundamental concepts of income tax act.2. Demonstrate knowledge of the concepts, principles, and rules of taxation of individuals and small businesses.3. Understand various exempted income.4. Recognize and recommend appropriate tax-saving strategies for decision making.5. Investigate and analyze current income tax information and uses



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			<p>pertinent to the act.</p> <ol style="list-style-type: none">6. Gain knowledge of various sources of income and assess their income for income tax.7. Know the taxable and non-taxable income and then apply the loophole, they can avoid the tax without evasion.
30.	18UCMC54	Core Course - XVI: Financial Management	<ol style="list-style-type: none">1. Able to arrive the rational and scientific decision making in relation to financial issue.2. Learn to use the business fiancé in the proper manner.3. Becomes skilled in designing the capital structure decision.4. Understand the cost of capital for each source and decide the best source.5. Describe the capital budgeting decision.6. Able to arrive the rational and scientific decision making in relation to capital project proposal.8. Identify and determine the working capital requirement of the company
31.	18UCM051	Elective Course - II: Techniques in Operation Research	<ol style="list-style-type: none">1. Identify and develop operational research models from the verbal description of the real system.2. Understand the mathematical tools that are needed to solve optimization problems.3. Use mathematical techniques to solve the proposed models.4. Develop a suitable queuing model and the solving queuing problems.5. Design the Network for a complex problems.
32.	18UCM052	Elective Course - II:	<ol style="list-style-type: none">1. Understand the procedure of implementing management



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		Accounting for Decision Making	<p>accounting system in the organization.</p> <ol style="list-style-type: none"> 2. Develop a clear idea about various concepts and tools used for effective management of the business. 3. Analyze and interpret the financial statements maintained in the business. 4. Understand ratio analysis for controlling the profitability of the business. 5. Able to decide the working capital needed for the smooth survival of the business concerns.
33.	18UCMS51	Skill Based Course - II: EXIM Documentation	<ol style="list-style-type: none"> 1. Understand the documents required for completing export and import transactions. 2. Understand the procedure for export and import clearance. 3. Understand the role of key government organizations in facilitating export transactions.
34.	18UCMS5P	Skill Based Course - III: Commerce Practical	<ol style="list-style-type: none"> 1. Gain practical exposure of various forms used in business organization and banks. 2. Familiar with forms used in filing up of income tax return. 3. Get acquainted with the fundamental documents which are needed to set up the business firm.
SEMESTER- VI			
35.	18UCMC61	Core Course - XVII: Financial Accounting - VI	<ol style="list-style-type: none"> 1. Get acquainted with the terms of performing and nonperforming asset. 2. Know about the liquidation procedure of companies. 3. Understand the different business in which the banking



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			<p>company, may engage and the area they are prohibited to trade.</p> <ol style="list-style-type: none">Gain knowledge regarding the preparation of Final accounts of Banking and Insurance companies.Understand the accounting requirements for a corporate group and familiarity with the theory underlying the method used to account for inter company investment.Obtain the ability to prepare consolidated accounts for a corporate group.Acquire the knowledge of the advanced issues in accounting for assets and liabilities and owners equity.
36.	18UCMC62	Core Course - XVIII: Industrial Law	<ol style="list-style-type: none">Recognize the different industrial relations systems.Able to distinguish the procedure concerning worker participation and participatory institutions and instruments of trade union representation.Classify the authorized services and agencies for employment.Distinguish employee rights and obligations according to the scope of employment.Defend employ rights before supervisory and control institutions.Analyze the field of labor relations in an interdisciplinary manner
37.	18UCMC63	Core Course - XIX: Income Tax Law and Practice - II	<ol style="list-style-type: none">Gain knowledge of preparing Income Tax.Understand the Taxable Income.Learn to avail many deductions as per sec. 80C to 80U.Demonstrate an understanding of the various types of returns and grouping of Income.



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			<ol style="list-style-type: none">5. Understand the computational procedure of Tax liability.6. Know about the Powers and duties of Income tax authorities.7. Able to provide consultation to the tax payers.
38.	18UCMC6P	Core Course - XX: Accounting Automation – Practical	<ol style="list-style-type: none">1. Gain knowledge of accounting automation software.2. Enrich the computer employment opportunities.3. Acquire proficiency in voucher entries in accounting software.4. Familiar with the inventory ledger creation and invoice preparation with inventory details.5. Implement the automated calculation techniques in the interest, discount calculation, final account preparation in the accounting field. Acquire proficiency in GST ledger creation and GST report generation
39.	(18UCMO61)	Elective Course - III: Financial Market and Services	<ol style="list-style-type: none">1. Gain the knowledge of overall financial system in India.2. Aware of the various financial services offered by the financial systems.3. Comprehend various capital and money market instruments.4. Recognize the services of mutual fund companies.5. Learn factoring and forfaiting services used in business for collecting their debts.
40.	(18UCMO62)	Elective Course - III: Human Resource Management	<ol style="list-style-type: none">1. Demonstrate the knowledge and skills needed to effectively manage human resource.2. Describe trends in the labour force composition and how they affect human resource management.3. Compare the common methods for recruiting and selecting human



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			resources. 4. Summarize how to implement successful training and development programs. Integrate teamwork, leadership and motivational skills to organizational scenarios and evaluate outcomes
41.	(18UCMS61)	Skill Based Course - IV: Goods and Services Tax	1. We will have rudimentary knowledge in GST. 2. We could know the details of the IGST, SGST and CGST. 3. To have the thorough knowledge on GST council and its functions. 4. To know the procedures for registration through GST portal.
42.	(18UCMV61)	Value Based Course - II: Soft Skill Development	1. Know to behave and become a performer. 2. Acquire good body language. 3. Gain knowledge on resume/curriculum vitae/bio-data and where it must be used by the applicant.
43.	(18UCMEX1)	Extra Credit Course - I: Fundamentals of Retailing	1. Understand the retail management techniques 2. Acquire knowledge in analyzing the real world retail business problems with a systematic theoretical framework 3. Identify and understand the various types of retailer. 4. Identify the key retailing environment 5. Understand and apply the appropriate marketing strategy. 6. Acquire the knowledge about the e-retailing techniques
44.	(18UCMEX2)	Extra Credit Course - I: Retail Management	1. Students can enrich their knowledge about the process involved in the management of retail business. 2. They come to know about the basic idea of supply chain management



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			<ol style="list-style-type: none">3. Students are widening their thinking about the various factors influencing in theselection of retail location.4. They are motivated to start the retail business by knowing various entry strategies ofretail business at global level.5. Students can improve their knowledge about the concept of merchandising
45.	(18UCMEXP)	Extra Credit Course - II: CorelDRAW Graphics X6	<ol style="list-style-type: none">1. Learn how to Draw a Picture into CorelDraw Graphic X62. Design, create and edit a Design using CorelDraw Graphic X63. Import & Export images, objects & photos into CorelDraw Graphic X64. Capture and work with colorful designs5. Color Separation using CorelDraw Graphic X66. Expand and enrich your design using Creativity Fun packs
46.	18UCMEXQ	Extra Credit Course - II: Photo Graphics Design	<ol style="list-style-type: none">1. Learn how to Draw a Picture into Photoshop CC2. Design, create and edit a Design using Photoshop CC3. Import and Export images, objects and photos into Photoshop CC4. Capture and work with colorful designs5. Color Separation using Photoshop CC6. Expand and enrich your design using Creativity Fun packs