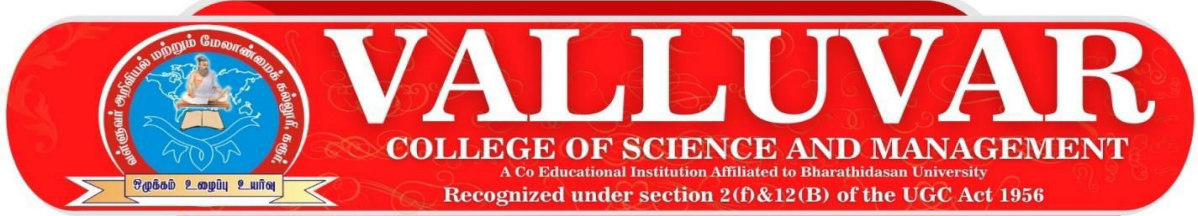




Name of the Programme: B. Com.		Semester – I	
Course Code	Name of the Course	Course Outcomes	
16CCCM1	PRINCIPLES OF ACCOUNTANCY	CO 1	Acquire the knowledge in accounting, system of maintenance of accounts, journal, ledger, bill of exchange, and account current, average due date and bank reconciliation statement.
		CO 2	Familiarize and understand the basic accounting concepts and conventions, preparation of subsidiary books and final accounts, account of Consignment, Joint venture and non- trading concerns
		CO 3	Develop the application skills to create adjusting journal entries in rectifying errors, preparation of entries in bill of exchange, consignment and joint venture, receipts and payments account, income and expenditure account of non-profit organization
		CO 4	Preparation of Accounts under Single Entry System. Calculation of Depreciation and Provisions and Reserves by using the various methods.
		CO 5	Develop the ability to use accounting information to solve a variety of business problems.
16CCCM2	MARKETING	CO 1	Familiar with the basic concepts and functions of marketing
		CO 2	Effective understanding of buyer behaviour and new product development
		CO 3	Communicate the pricing methods and services rendered by the middlemen
		CO 4	Develop knowledge in marketing research and recent trends in marketing
		CO 5	Describe how to construct a customer journey from discovery to purchase.



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16CACCM1A	BUSINESS MANAGEMENT	CO 1	To Understand the Evolution and theory of Management
		CO 2	To Understand the Evolution and theory of Management
		CO 3	To get a knowledge about various organization structure and its responsibility,
		CO 4	To examine and practice the suitable leadership pattern in organization.
		CO 5	To develop the flow of communication among the people.



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Name of the Programme: **B. Com** Recognized under section 2(D)&12(B) of the UGC Act 1956 Semester – II

Course Code	Name of the Course	Course Outcomes	
16CCCCM3	BUSINESS ACCOUNTING	CO 1	Students are familiarized with branch accounts and departmental accounts
		CO 2	Students can deal with hire purchase system and Installment purchase system
		CO 3	Become knowledgeable on self - balancing and sectional balancing ledgers and royalty account.
		CO 4	Trained to handle the Insolvency accounts and statement of affairs
		CO 5	Trained to calculate Fire insurance claims and accounting for sale or return
16CCCCM4	BANKING THEORY LAW & PRACTICE	CO 1	Acquire fundamental knowledge of the term Banker, Customer, Promissory note, Cheque, Pledge, Hypothecation.
		CO 2	Understand the concepts of Banking, Relationship between a banker and a customer, Duties of a banker, crossing, marking and endorsing cheque.
		CO 3	Develop the application skills of writing, crossing cheques, opening a bank account, Using ATM, Debit Card and a Credit card.
		CO 4	Evaluate the duties of a banker, the recent trends in Banking system.
		CO 5	To learn the importance to be updated on the developments of the banking sector and practice the same.
16CACCM1B	BUSINESS ECONOMICS	CO 1	Acquire the knowledge about the nature and scope of Business Economics, cost and revenue concepts, utility analysis and production function.
		CO 2	Develop analytical skills in analyzing the consumer's surplus, equilibrium of the firm and industry.
		CO 3	Evaluate the pricing and output decisions under different market structure and theories of factor pricing.
		CO 4	Understand the concept of demand analysis, factors of production, market – its types.
		CO 5	Analyze causes and consequences of unemployment, inflation and economic growth



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Name of the Programme: **B.Com** National Highway, Puthambur (PO), Karur - 639003, Tamil Nadu Semester – III

Course Code	Name of the Course	Course Outcomes	
16CCCM5	PARTNERSHIP ACCOUNTS	CO 1	Acquire the basic knowledge in admission of partners, retirement and death, calculation of goodwill, sacrificing ratio, gaining ratio and purchase consideration.
		CO 2	Develop the application skill in preparation of revaluation of assets and liabilities, settlement of account for retiring and death of partner, preparation of deficiency account and apportionment of shares among partners.
		CO 3	Evaluate the adjustment of goodwill through capital account, insolvency account of partners, purchase consideration – the various methods of distribution of cash among partners in dissolution.
		CO 4	Gain exposure in preparation of partnership accounts independently
		CO 5	Develop the application skills to apply Garner Vs. Murray rule at the time of insolvency of a partner, piecemeal method of distributing assets and settlement of liabilities
16CCCM6	BUSINESS LAW	CO 1	Create a valid contract and enforce their legal rights from others in an independent way.
		CO 2	Discharge their legal obligations duly as per the requirements of law.
		CO 3	Provide necessary technical skills to differentiate and apply the provisions of some special contracts
		CO 4	Acquire basic knowledge on secure electronic records and its regulatory frame work.
		CO 5	Students would learn the rules regarding the Contract of Indemnity & Guarantee, Contract of Bailment, Contract of Pledge and Contract of Agency and types of Agents.



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16CACCMIC	BUSINESS COMMUNICATION	CO 1	Acquire the knowledge of Business communication, application letters, resume writing, Testimonials and references.
		CO 2	Understand the importance, objectives, media and barriers of communication. Further to understand the types of business letter, duties of company secretary, preparation of Agenda and minutes.
		CO 3	To enrich the analytical skills on drafting letter of offers and quotations.
		CO 4	Gain confidence in the preparation of notice, agenda, minutes, reports of company meetings and write resume independently
		CO 5	Evaluation of Pro's and con's of modern communication methods
16ANMEEC1	ADVERTISEMENT MANAGEMENT	CO 1	Understand and analyze the relevant research in advertising and marketing communication.
		CO 2	Design effective visual communication for various advertising approaches that combine the use of print, online/digital, and other multimedia communication.
		CO 3	Develop advertising media buying and planning strategies.
		CO 4	Create and defend the strategy and execution of an ad campaign for a client(s).
		CO 5	Understand the role of communication in business and enterprise success



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Name of the Programme: **B.Com** National Highway, Puthambur (PO), Karur - 639003, Tamil Nadu. Semester – IV

Course Code	Name of the Course	Course Outcomes	
16CCCM7	COST ACCOUNTING	CO 1	Acquire the basic knowledge on cost accounting concepts, elements and classification of cost and overheads, levels of material control, purchase and stores control.
		CO 2	Understand the techniques of costing, preparation of cost sheet, Need for material control, control of idle time of labour, methods of calculation of labour turnover and classification of overheads.
		CO 3	Develop the application skill in drafting a cost sheet, estimation of tender, EOQ, Methods of valuing material issue.
		CO 4	Evaluate the process losses, wastage, scrap, normal and abnormal losses and reconcile the profits of Financial and Cost Accounting, Treatment of profits in Contract costing
		CO 5	Analyze the various system of wage payment and methods of operating costing.
16CCCM8	BUSINESS TOOLS FOR DECISION MAKING	CO 1	Acquire the knowledge about the basic concepts of statistics, data collection, measures of central tendency, dispersion.
		CO 2	Apply the statistical tools like mean, median, mode, geometric mean, harmonic mean, Range, Quartile deviation, mean deviations, Standard deviation, Co- efficient of variation, Correlation, Time series and probability in business, commerce and research
		CO 3	Analyze the various statistical techniques and identify their appropriateness in business and economic solutions
		CO 4	Assess the role of statistics in commerce, economics, business and industry
		CO 5	The students will acquire knowledge on Simple correlation and regression



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16CACCM1D	COMPANY LAW	CO 1	Acquire the basic knowledge on important terms and registration procedures.
		CO 2	Understand the concept of Memorandum of Association, Articles of Association, Prospectus, Doctrine of Indoor Management, Doctrine of Ultravires, Meetings.
		CO 3	Develop the application skill on the structure of company, Incorporation of a company, company meeting, preparation of agenda and minutes and procedures for winding up of a company.
		CO 4	Gain confidence to start up a new company in the modern era.
		CO 5	Analyze the role of directors and secretary, rights and liabilities of secretary, Qualification and disqualification of directors and secretary, appointment and removal of directors, powers and liabilities of directors, Director's remuneration, role and duties of company secretary.
16ANMEEC2	ECONOMICS OF TRANSPORTATION	CO 1	Understand the basic concepts of transportation of economic growth
		CO 2	Understand different methods of economic evaluation of transport infrastructure projects
		CO 3	Understand transportation policy issues such as pricing, financing, subsidies.
		CO 4	Understand the development of cost models for infrastructure and transportation services.
		CO 5	Understand the basic concepts of cost and demand with respect to Transportation.



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16RSBE7:1	INTRODUCTION TO OFFICE MANAGEMENT	CO 1	Identify skills and competencies of an office manager.
		CO 2	Describe different forms of organizations.
		CO 3	Develop processes for office operations.
		CO 4	Identify components of office management roles and procedures and team dynamics.
		CO 5	Communicate finding using business software applications (MS Office: Word, Excel, and PowerPoint).



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Name of the Programme: **B.Com** National Highway, Puthambur (PO), Karur - 639003, Tamil Nadu Semester – V

Course Code	Name of the Course	Course Outcomes	
16CCCM9	CORPORATE ACCOUNTING	CO 1	Acquire the knowledge in company accounts such as meaning of a company, characteristics of a company, definition of shares, debentures, underwriting and goodwill, types of shares, bonus share, right share and underwriting, liquidation
		CO 2	Understand the accounting treatment in issue of shares at par premium and discount, issues of debenture, managerial remuneration, calculation of goodwill and shares and liquidator's statement of affairs
		CO 3	Evaluate the techniques for redemption of preference share, valuation of goodwill and shares, deficiency account in liquidation.
		CO 4	Gain confidence in preparation of company accounts in new format, various methods for calculating good will and shares, and preparation of liquidator's final statement accounting
		CO 5	Develop the procedure involved in Absorption of companies
16CCCM10	AUDITING	CO 1	Acquire the basic knowledge of auditing, objectives of auditing, audit program, audit note book, working paper, voucher, vouching, verification, valuation, reserves & provisions, audit report & investigation.
		CO 2	Understand the importance and limitations of the auditing, internal control, internal check, various modes of appointment of an auditor, qualities of an auditors, qualification and disqualification of an auditor, significance of vouching, causes & reasons for depreciation, reserves & provisions, objectives of investigation.
		CO 3	Evaluate the methods of depreciation, Rights, duties & liabilities of an auditor, various types of auditing
		CO 4	Gain practical exposure in preparation of audit programme, audit report & procedures for conducting electronic auditing and acquire the jobs in auditor office.
		CO 5	Students would restate the objectives, basic principles establishing internal audit and its usefulness.



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16CCCCM11T & 16CCCCM11P	COMPUTER APPLICATION IN BUSINESS (THEORY AND PRACTICAL)	CO 1	To create students to understand the basic concepts in computer applications
		CO 2	To know in-depth knowledge of documentation through MS – Words.
		CO 3	To practiced data storing, access and analysing through MS – Excel.
		CO 4	To create them proficient to apply various accounting procedures through TALLY software.
		CO 5	To make the students make aware of the payroll information and vouchers
16CCCCM12	MANAGEMENT ACCOUNTING	CO 1	To understand the basic concepts of management accounting
		CO 2	To understand the analysis of financial statements by using various methods
		CO 3	To enable the students to understand different ratios used for analyzing financial Statements
		CO 4	To helps the students to prepare fund flow statement for the business organization
		CO 5	To helps the students to prepare the cash flow statement required for the business
16MBECM1	ENTREPRENEURIAL DEVELOPMENT	CO 1	Acquire the fundamental knowledge of entrepreneurs, entrepreneurship, micro, medium and small enterprises, project, finance and industries
		CO 2	Understand the concept of Intrapreneurs, women entrepreneurs, and objectives of Entrepreneurship Development Programme, industrial estate, incentives, subsidies and growth strategies.
		CO 3	Familiarize about Entrepreneurship Development Programme, steps involved in starting small industry, District Industries Canters (DIC), Export Credit Guarantee Corporation (ECGC), Small Industries Development Bank of India (SIDBI) and other financial institutions
		CO 4	Evaluate the phases of Entrepreneurship Development Programme, establishing entrepreneurial system, selection of a good project, various sources of finance and Rehabilitation of industrial sickness
		CO 5	Analyze the development of women, strategies for women empowerment and the five-year development plans.



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16RSBE7:2	OFFICE MANAGEMENT TOOLS	CO 1	Acquire the basic knowledge of computer and its parts, various types of computer, programming and its tools,
		CO 2	Understand the characteristics of computer, role of input and output devices, processing units, hardware, software and its uses
		CO 3	Possess the required skill to independently operate the various options of MS Word for office administration.
		CO 4	Possess the required skill set of working in MS Excel spreadsheet and use various formulas for calculation.
		CO 5	To enable the students to master in Ms Powerpoint 2013
16RSBE7:3	COMMUNICATION & INTERPERSONAL SKILLS	CO 1	Describe and critically analyze the components of effective interpersonal communication skills.
		CO 2	Use self-analysis and reflection to examine personal communication styles and the attitudes, beliefs and values that underline them.
		CO 3	Employ interpersonal communication skills to establish and enhance personal and work-based relationships characterized by open and honest communication and effective conflict resolution.
		CO 4	Utilize effective communication skills appropriate to the purpose, audience and situation.
		CO 5	Describe how good communication with other can influence our working relationships
RUGSDC	SOFT SKILLS DEVELOPMENT	CO 1	Learning to connect and work with others to achieve a set task
		CO 2	Assessing the requirements of a task, identifying the strengths within the team, utilizing the diverse skills of the group to achieve the set objective, awareness of risk/safety
		CO 3	Demonstrating clear briefing and listening skills, not being afraid to ask for help and support when necessary
		CO 4	For one's self, learning self-reliance and independence
		CO 5	Raising awareness of one's place and role within a community through volunteering and conservation opportunities



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Course Code	Name of the Course	Course Outcomes	
16CCCM13	FINANCIAL MANAGEMENT	CO 1	Acquire the basic knowledge of the terms finance, financial management, capital structure, capital gearing, leverage, cost of capital, dividend, bonus shares, scrip dividend, gross working capital, networking and core working capital.
		CO 2	Understand the features of financial management, sound capital structure, difference between financial leverage and operating leverage, types of dividend policy, retained earnings and concepts of working capital.
		CO 3	Familiarize the dividend decisions and functions, composition of security mix, calculation of specific cost of capital, dividend distribution and retained earnings, various report on working capital financing
		CO 4	Gain practical exposure to become a financial management consultant.
		CO 5	Evaluate the factors determining financial decision making, capital structure, dividend policy and working capital management.
16CCCM14	INCOME TAX THEORY LAW & PRACTICE	CO 1	Acquire the knowledge about the basic principles and concepts of Income tax.
		CO 2	Understand the rules and provisions of income tax under five heads of income namely, Income from Salaries, Income from House Property, Profits and Gains of Business or Profession, Capital Gains and Income from other sources.
		CO 3	Familiarize with the computation of income tax for an individual
		CO 4	Gain practical knowledge in computing tax liability of an individual and the filing of Income tax returns.
		CO 5	Analyze and apply the permissible exemptions and deductions from income under Income tax Ac



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16CCCM15	FINANCIAL SERVICES	CO 1	To enable the learners to acquaint themselves with the emerging scenario of Indian financial products and services.
		CO 2	Develop the skill in using innovative financial instruments and understand the role of merchant banker, lessor or lessee, parties involved in hire purchase and instalment.
		CO 3	Evaluation of financial products such as mutual fund scheme, factoring, for facting
		CO 4	To give exposure to the learners to acquire employment in financial service sector.
		CO 5	To impart knowledge regarding the components of Indian Financial System
16MBECM4	SERVICE MARKETING	CO 1	Understand the theory and concepts pertaining to Services marketing.
		CO 2	Define the role of Services marketing, discuss its core concepts, and explain the relationship among customer value, satisfaction, productivity and quality
		CO 3	Understand how to develop effective service marketing strategies that emphasizes the value exchange between suppliers and their customers
		CO 4	Discuss how marketing managers go about developing profitable customer relationships in the Services marketing area.
		CO 5	Understand the features of service marketing, marketing strategy, marketing mix, product life cycle, sales promotion, personal selling
16MBECM6	INVESTMENT MANAGEMENT	CO 1	Understand the fundamentals of Investment & Investor.
		CO 2	Analyze and understand Risk & Return Factors.
		CO 3	Apply and critically evaluate finance and investment theory with particular reference to the operation of financial markets.
		CO 4	Operate ethically as financial intermediaries.
		CO 5	Analyze the sources of investment and analyze the investment diversification.