




BACHELOR OF COMMERCE

PROGRAMME OUTCOMES (PO)

- After completion of the programme, the graduates will be able to
- PO 1: Utilize the specialised accounting knowledge to find the solutions of complex problems in business enterprises.
 - PO 2: Develop the practical skills to work as an accountant, tax consultant, audit assistant and other financial supporting services.
 - PO 3: Apply current technical concepts and practices in accountancy and commerce related disciplines.
 - PO 4: Integrate the knowledge, skills and attitude which enhance the functions of business environment.
 - PO 5: Create awareness of law and legislations related to commerce, business and practical orientation in the area of banking, accounting and finance.

PROGRAMME SPECIFIC OUTCOMES (PSO)

- After completion of the programme, the graduates will be able to
- PSO1: Make a strong basis on understanding of international and national standards of accounting and taxation.
 - PSO2: Develop an attitude for good practitioner in accounts, legal and other aspects of business.
 - PSO3: Analyze accounting and taxation practices by using theoretical and technical knowledge of regulatory, legal requirements, business tabulations and ICT in business environment.
 - PSO4: Improve problem solving skill by applying the concepts for making decisions in financial and economic activities.
 - PSO5: Implement the new business practices, pursue professional courses and ready for employment in different functional areas in corporate.


PRINCIPAL
K. S. Rangasamy College of Arts & Science
(Autonomous)
TIRUCHENGODE - 637 215
Namakkal-Dt. Tamil Nadu, INDIA

SEMESTER I - COURSE OUTCOMES (CO)

After completion of the course, the students will be able to


18UCOM101	CORE I: PRINCIPLES OF ACCOUNTANCY
CO1	Use a basic accounting system to create (record, classify, and summarize) the data needed to solve a variety of business problems
CO2	Evaluate financial results through examination of relevant data (i.e., trading account, profit and loss account and balance sheet)
CO3	Analysing and report preparation of bill dues.
CO4	Identify and analyze the reasons for the difference between cash book and pass book balances and determine the useful life and value of the depreciable asset
CO5	Demonstrate basic knowledge of the accounting rules for small businesses and non-profit organizations

MAPPING

	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	H	H	M	M	M	H	H	M	M	M
CO2	H	H	L	M	M	H	H	M	M	L
CO3	M	M	L	L	L	M	M	L	L	L
CO4	M	L	L	L	M	M	M	L	M	L
CO5	M	L	M	M	H	H	M	M	L	L

H-High; M-Medium; L-Low

18UCOM102	CORE II: BUSINESS ORGANISATION AND MANAGEMENT
CO1	Demonstrate the business functional areas and how these functions are leveraged in organizations
CO2	Understand the nature and purpose of different types of organisations (commercial, voluntary, public sector and so on)
CO3	Explain how managers align the planning and decision making process with company mission, vision, and values
CO4	Understand basic concepts of organisational structure and describe the main functions of a business organisation
CO5	Recognize the importance of employee motivation and how to promote it


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MAPPING

	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	L	M	M	H	M	L	M	L	H	L
CO2	L	M	H	M	L	L	H	L	M	L
CO3	M	L	M	M	M	L	H	M	H	M
CO4	L	M	L	M	H	M	M	M	H	L
CO5	L	H	M	M	H	L	H	M	M	M

H-High; M-Medium; L-Low

18UCOA101	ALLIED I: ECONOMICS
CO1	Learn economics in terms of business and describe the nature of economics in dealing with the business issues
CO2	Perform supply and demand analysis to know the impact of economic events on markets
CO3	Analyze the performance of firms under different market structures and use economic analysis to fixing the price of the product
CO4	Evaluate the macro economic issues like economic growth, national income and inflation
CO5	Aware about the international economic institutions and their objectives, functions, features and Indian trade policy

MAPPING

	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	L	M	H	H	L	L	H	L	H	L
CO2	L	H	L	M	H	L	H	L	M	L
CO3	H	L	L	L	M	L	H	L	M	L
CO4	M	M	H	M	H	M	H	M	H	M
CO5	M	M	H	M	M	L	H	M	H	M

H-High; M-Medium; L-Low

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SEMESTER II - COURSE OUTCOMES (CO)
After completion of the course, the students will be able to

18UCOM201	CORE III: FINANCIAL ACCOUNTING
CO1	Understand the concept of departmental accounting and learn the accounting treatment of the various aspects of departmental and branch accounting
CO2	Distinguish Hire Purchase and Installment System and to learn the methods of maintaining records under Hire Purchase and Installment System
CO3	Know the general characteristics of a partnership and method of maintaining partners capital account
CO4	Analyzing the problems in admission and death of a partner and calculating the revaluation account for smooth closing of business
CO5	Make a strong basic on accounting rules for disbursement of cash in case of liquation of firm

MAPPING

	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	H	H	H	H	L	H	H	M	H	L
CO2	H	M	M	M	M	H	H	M	M	L
CO3	H	M	M	L	M	H	M	M	L	M
CO4	H	H	L	L	H	H	H	L	M	L
CO5	H	H	M	M	L	H	H	M	M	L

H-High; M-Medium; L-Low

18UCOM202	CORE IV: EXECUTIVE BUSINESS COMMUNICATION
CO1	Exhibit the role of basic communication in business
CO2	Demonstrate a critical understanding of the importance of letter writing and impact of letters in communication
CO3	Apply the concept of letter writing in external business correspondence and the significance of persuading in the letter
CO4	Analyze the various situations in an office atmosphere and drafting the letters for conduct of meeting and making of a reports
CO5	Use the modern communication devices for writing reports effectively and efficiently



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MAPPING

	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	L	H	H	L	H	L	M	L	M	H
CO2	L	L	M	M	H	L	L	L	H	H
CO3	M	M	M	M	H	M	M	M	H	H
CO4	M	M	M	M	H	L	L	M	H	H
CO5	L	H	H	H	M	L	M	M	H	H


H-High; M-Medium; L-Low

18UCSCOA201	ALLIED II : OFFICE AUTOMATION FOR BUSINESS
CO1	Explore the fundamental components of computer devices.
CO2	Create well defined documents with various tools in MS Word.
CO3	Interpret the various formulas, functions and chart preparations in MS Excel.
CO4	Create slides, overhead transparencies, Handouts and Speaker Notes.
CO5	Gain basic knowledge of working with images.

MAPPING

	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	H	M	H	L	M	M	M	H	M	H
CO2	M	M	H	M	H	M	M	H	M	H
CO3	M	L	M	M	H	M	M	H	M	H
CO4	H	H	M	M	M	M	M	H	M	H
CO5	L	M	H	M	M	M	M	H	M	H

H-High; M-Medium; L-Low


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18UCSCOAP201	ALLIED PRACTICAL I: OFFICE AUTOMATION FOR BUSINESS
CO1	Create professional and academic documents by applying different formats and styles.
CO2	Effectively utilize the table and Mail Merge concepts.
CO3	Create, edit and enhance basic Excel spreadsheet using formula
CO4	Understand basic power point using templates, animations and slide transitions.
CO5	Design layouts for web pages, paper adverts and brochures.

MAPPING

	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	M	M	M	H	M	M	M	H	M	H
CO2	H	H	M	M	H	M	M	H	M	H
CO3	M	M	H	H	H	M	M	H	M	H
CO4	H	M	M	H	M	M	M	H	M	H
CO5	H	M	M	M	H	M	M	H	M	H

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SEMESTER III - COURSE OUTCOMES (CO)
After completion of the course, the students will be able to

18UCOM301	CORE V: CORPORATE ACCOUNTING
CO1	Evaluate the different situations of capital issue to public like issue at premium, issue at discount, forfeiture of shares etc
CO2	Understand the accounting requirements for a corporate group and familiarity with the theory underlying the methods used to account for preference shares
CO3	Gain knowledge of concepts and practices for issue of debentures in accordance with statutory requirements
CO4	Analyze critically the value of shares and goodwill and its value in the market
CO5	Solve practical problems that arise from profit prior incorporation by using the relevant accounting provisions

MAPPING

	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	H	H	M	M	M	H	M	M	L	L
CO2	M	M	H	L	L	H	H	M	L	L
CO3	M	H	H	M	M	M	H	M	L	L
CO4	H	H	M	H	M	H	H	H	M	M
CO5	M	M	M	M	M	H	H	L	L	L

H-High; M-Medium; L-Low

18UCOM302	CORE VI: BUSINESS LAW
CO1	Apply the legal rules at the time of formation of the contracts
CO2	Know the persons who have capacity to enter contract and understand the methods of discharge of contract and remedies for breach of contract
CO3	Analyze the concept of contract of indemnity and guarantee and apply the legal mechanisms relating to bailment and pledge
CO4	Evaluate and specify the different circumstances for creation and cessation of agency
CO5	Recount the key elements of Sale of Goods Act including passing of property, rights of unpaid seller and consumer protection



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MAPPING

	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	M	M	M	M	M	L	M	H	H	L
CO2	M	L	H	H	H	L	L	H	M	M
CO3	L	L	H	H	M	M	L	H	H	L
CO4	M	L	M	M	M	L	M	H	H	L
CO5	M	M	M	H	L	L	M	H	M	M

H-High; M-Medium; L-Low

18UCOM303	CORE VII: INDIAN BANKING
CO1	Recall the Indian banking system and describe the role of regulatory bodies in regulating how banks manage their functions
CO2	Recognize the significance of commercial banks and reasons for nationalization of banks
CO3	Know the structure and role of RBI in measuring the credit
CO4	Understand the importance the paying and collecting banker
CO5	Apply the modern technology of banking system like internet banking, mobile banking and its real time applications

MAPPING

	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	M	M	H	M	H	L	L	H	M	L
CO2	M	H	M	H	M	L	M	H	H	M
CO3	M	M	M	M	M	L	L	H	H	L
CO4	H	M	H	M	H	M	L	H	H	M
CO5	M	L	H	H	H	L	M	H	M	M

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18UCOM304	CORE VIII: PRINCIPLES OF AUDITING
CO1	Realize the role of auditing in the modern economy and identify different types of audit testing that is used to meet the audit objectives
CO2	Reveal the internal control objectives and how they relate to different types of auditing testing
CO3	Perceive the significance of vouching, the role played by vouching in auditing and its implications
CO4	Understand the scope of auditors, qualification, appointment, the vital role played by them in auditing and accounts of the company
CO5	Know the nature, purpose and scope of Specialized audit, including its regulatory and ethical framework

MAPPING

	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	H	H	M	M	H	L	M	H	M	M
CO2	L	H	H	M	M	M	M	H	H	H
CO3	H	M	H	H	M	M	L	H	M	H
CO4	H	M	H	H	H	M	L	M	M	H
CO5	M	M	M	H	M	L	H	H	H	H

H-High; M-Medium; L-Low

18UMACOA301	ALLIED III: BUSINESS MATHEMATICS AND OPERATIONS RESEARCH
CO1	Solve problems involved in business environment
CO2	Gain knowledge on matrices and their operations
CO3	Formulate and solve real life problems through LPP
CO4	Find the optimum transportation schedule
CO5	Calculate the optimum assignment model


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MAPPING

	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	M	H	M	H	H	L	M	H	M	M
CO2	L	M	M	M	H	L	M	H	M	M
CO3	M	M	H	H	L	L	H	M	M	M
CO4	M	M	M	L	L	L	M	H	L	M
CO5	L	H	M	M	M	L	M	H	L	L

H-High; M-Medium; L-Low

18UCOSB301	SBC I: FINANCIAL SERVICES
CO1	Understand the concepts and basics of the various financial services which are in a emerging and developing phase in our country
CO2	Apply the knowledge of various methods of venture capital finance in business
CO3	Critically examine the working of mutual fund by applying the theoretical concepts in real world situation and applying the knowledge in investing mutual funds
CO4	Demonstrate a critical understanding of the various modes of lending of finance for different needs both corporate and individual
CO5	Aware the importance of credit rating and applying the concept to rating the organisations through various agencies

MAPPING

	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	M	M	M	H	M	L	L	L	H	M
CO2	M	M	M	H	L	L	M	M	H	M
CO3	M	M	H	H	M	M	M	M	H	H
CO4	L	L	H	H	M	L	L	M	M	M
CO5	H	H	M	M	H	M	M	M	H	H

H-High; M-Medium; L-Low



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SEMESTER IV - COURSE OUTCOMES (CO)

After completion of the course, the students will be able to


18UCOM401	CORE IX: ADVANCED CORPORATE ACCOUNTING
CO1	Apply the accounting procedure while two companies amalgamate and its impact on balance sheet
CO2	Perceive the basic conditions for alteration of share capital and the liquidation and final statement of winding up
CO3	Realize the accounting requirements for banking companies and familiarity with the theory and the methods used to preparing the accounts
CO4	Understand the concepts of holding companies and subsidiary companies and resultant balance sheet
CO5	Know the need and significance of accounting standards in India

MAPPING

	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	H	H	H	M	M	H	M	M	M	L
CO2	H	M	M	H	M	H	H	M	M	L
CO3	M	H	H	M	M	H	H	H	M	M
CO4	H	M	M	M	H	M	H	H	H	M
CO5	H	M	M	M	L	H	M	M	M	L

H-High; M-Medium; L-Low

18UCOM402	CORE X: COMPANY LAW
CO1	Perceive the concept of joint stock company and Companies Act, 2013
CO2	Apply the procedure for incorporating the company and allied document for running the day to day affairs of the company
CO3	Identify the documents that are required to be made by a company for raising capital i.e. shares, debentures
CO4	Recognize the procedure for appointment, powers and liabilities of director and removal of directors
CO5	Demonstrate the importance of meetings and the resolutions that has to be taken depending upon the business decisions and the procedure to be followed in winding up of the company


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MAPPING

	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	M	H	H	M	H	L	M	M	M	M
CO2	M	M	M	H	H	L	L	H	H	M
CO3	H	M	M	H	M	L	L	H	M	L
CO4	M	M	M	M	L	L	L	H	H	M
CO5	H	H	H	M	M	M	M	H	H	M


H-High; M-Medium; L-Low

18UCOM403	CORE XI: BANKING LAW & PRACTICE
CO1	Reveal the principles of banking law and its relationship to banks and customers
CO2	Ability to investigate, evaluate, synthesize and apply existing knowledge in the area of deposits in banks
CO3	Identify the concept of loans and advances and the role of bank plays in loans and advances to customers and corporate
CO4	Know the provisions of Banking Regulations Act, 1949 and its implications
CO5	Understand the role of regulatory and compliance requirements and know the important provisions of Negotiable Instruments Act

MAPPING

	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	M	M	H	M	M	L	M	M	M	M
CO2	M	H	M	H	M	L	M	H	H	M
CO3	M	H	M	M	M	L	M	H	H	H
CO4	H	M	H	H	H	L	H	H	H	L
CO5	H	M	H	H	M	L	H	H	M	M

H-High; M-Medium; L-Low


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18UCOM404	CORE XII: FINANCIAL MARKET AND OPERATIONS
CO1	Know the broad concepts and functioning of Indian financial system
CO2	Comprehend the concept of new issue market and the role of SEBI plays in issue of securities to public
CO3	Integrate relevant regulatory framework into stock exchange and practices to address the current settlement procedure of trading transactions
CO4	Describe money market efficiency in terms of operations, information and allocation
CO5	Understand the characteristics of different treasury bills such as commercial paper and certificate of deposit, and how to buy and sell these in financial market

MAPPING

	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	M	M	L	M	M	L	L	L	L	H
CO2	M	H	L	H	M	L	M	M	M	H
CO3	H	M	M	H	H	L	M	M	M	H
CO4	M	H	H	M	M	L	M	L	M	H
CO5	L	M	M	M	M	L	L	L	L	H

H-High; M-Medium; L-Low

18UMACOA401	ALLIED IV: BUSINESS STATISTICS
CO1	Learn about measures of central tendency
CO2	Understand the concepts of measures of dispersion
CO3	Gain knowledge on correlation and regression analysis
CO4	Calculate variations in prices of different commodities
CO5	Measure the seasonal variations


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MAPPING

	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	M	M	H	H	M	L	L	H	H	M
CO2	M	M	H	M	M	L	M	H	M	M
CO3	M	L	H	H	L	L	M	H	H	M
CO4	H	M	L	H	L	L	H	H	H	M
CO5	M	M	M	M	M	L	M	H	M	M


H-High; M-Medium; L-Low

18UCOSB401	SBC II: PRINCIPLES OF MARKETING
CO1	Reveal the fundamentals of marketing including marketers' perspectives and their market orientation
CO2	Know the implications of marketing mix in marketing and emerging marketing trends
CO3	Apply the concepts of product design, new product development, product life cycle for various products & services
CO4	Observe the nuances and complexities involved in pricing decisions
CO5	Demonstrate the importance and implications towards the ethical issues and concerns relating to distribution decisions.

MAPPING

	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	M	M	L	L	L	L	L	L	L	M
CO2	M	L	L	M	M	L	L	M	L	M
CO3	M	M	M	L	H	L	M	H	M	H
CO4	L	M	M	H	L	L	H	H	H	M
CO5	M	H	H	H	M	L	H	H	H	H

H-High; M-Medium; L-Low


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SEMESTER V - COURSE OUTCOMES (CO)

After completion of the course, the students will be able to

18UCOM501	CORE XIII: COST ACCOUNTING
CO1	Recall the meaning of cost accounting and how to prepare the cost sheet
CO2	Recognize the importance of pricing of material issues
CO3	Apply the methods of remuneration and incentives for calculating wages
CO4	Gain the knowledge of overheads and its importance in business
CO5	Know the purpose of preparing process accounting

MAPPING

	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	M	M	L	M	L	M	M	L	M	M
CO2	L	H	M	H	M	M	H	M	H	M
CO3	M	H	L	H	M	L	H	M	H	H
CO4	L	M	H	L	L	M	M	H	H	L
CO5	M	L	M	M	M	M	M	H	M	M

H-High; M-Medium; L-Low

18UCOM502	CORE XIV: INDIRECT TAXATION
CO1	Understand the basic concepts of indirect tax system in India
CO2	Know the basics of GST, CGST, IGST
CO3	Recognize the provisions of supply in GST
CO4	Identify the procedure for registration and assessment under GST
CO5	Analyze the customs act and its procedures

MAPPING

	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	L	L	M	M	M	M	M	M	M	M
CO2	M	H	M	M	M	H	H	H	M	M
CO3	H	L	L	M	H	M	M	M	M	H
CO4	L	H	H	L	L	M	H	H	H	M
CO5	M	M	M	H	M	M	M	M	M	M

H-High; M-Medium; L-Low



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18UCOM503	CORE XV: INCOME TAX I
CO1	Know the basic concepts of income tax act, 1961
CO2	Understand the perception of residential status of individual
CO3	Familiar with the procedure of calculating the salary income
CO4	Aware of calculating the income from house property
CO5	Learn the procedure for calculating the profits and gains of business and profession

MAPPING

	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	M	M	H	M	M	M	M	H	M	M
CO2	H	L	L	L	L	H	H	M	M	M
CO3	H	M	M	H	M	H	H	M	H	M
CO4	M	L	H	L	H	H	M	H	M	H
CO5	L	H	H	M	M	M	H	H	M	M


H-High; M-Medium; L-Low

18UCOM504	CORE XVI: ACCOUNTING PACKAGE FOR COMMERCE
CO1	Comprehend the basic concepts of company creation in accounting package.
CO2	Implement the functions of groups, ledgers, vouchers and orders.
CO3	Acquire the knowledge of implementing the inventory voucher.
CO4	Understand reusability concept of different reports.
CO5	Gain knowledge in the implementation of tax ledger in IGST, CGST and SGST.

MAPPING

	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	L	M	L	L	L	M	L	L	L	L
CO2	H	H	M	M	M	H	H	M	M	H
CO3	L	L	H	H	M	L	M	H	M	L
CO4	M	M	M	M	L	L	L	M	L	M
CO5	M	M	H	M	H	M	M	H	M	H

H-High; M-Medium; L-Low


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18UCOMP501	CORE PRACTICAL I: ACCOUNTING PACKAGE FOR COMMERCE
CO1	Know the procedure for create the company in accounting package.
CO2	Understand the process of groups, ledgers and vouchers.
CO3	Gain the practical knowledge of inventory and accounting voucher.
CO4	Create and display the statement of accounts and inventory.
CO5	Prepare the of tax ledger like IGST, CGST and SGST.

MAPPING

	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	M	L	M	L	M	M	L	L	L	L
CO2	H	H	M	H	M	H	H	M	M	H
CO3	M	H	M	M	L	L	M	H	M	L
CO4	L	L	H	M	L	L	L	M	L	M
CO5	M	H	M	L	M	M	M	H	M	H


H-High; M-Medium; L-Low

18UCOEL501	Elective I: ENTREPRENEURIAL DEVELOPMENT
CO1	Know about the entrepreneur and entrepreneurship
CO2	Understand to make a business idea and project formulations
CO3	Identify that how to make market survey and preparation of report
CO4	Comprehend the functions of financial institutions for entrepreneur
CO5	Learn the role of entrepreneurship development programmes in India

MAPPING

	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	M	M	M	L	M	L	L	M	M	M
CO2	L	H	M	M	H	L	M	H	M	H
CO3	M	H	M	H	M	M	M	H	H	H
CO4	H	H	M	L	H	M	H	M	H	M
CO5	L	M	M	H	M	L	M	H	M	H

H-High; M-Medium; L-Low


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18UCOEL502	Elective I: HUMAN RESOURCE MANAGEMENT
CO1	Know the basic concept of Human Resource Management
CO2	Understand the concept of Recruitment, Tests and Training Methods
CO3	Know the purpose of performance appraisal and methods
CO4	Understand the concept of career planning and absenteeism
CO5	Know the motivational factors for job satisfaction

MAPPING

	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	L	M	H	M	L	L	H	M	H	L
CO2	H	M	M	L	H	M	M	M	M	M
CO3	M	H	L	H	M	M	H	H	M	M
CO4	M	M	H	H	L	M	M	M	M	L
CO5	L	M	H	M	H	L	M	H	H	M

H-High; M-Medium; L-Low

18UCOSB501	SBC III: BUSINESS RESEARCH METHODS
CO1	Recognize and distinguish between the different kinds of research.
CO2	Understand research problem and selection of sampling
CO3	Know the methods of data collection.
CO4	Identify the steps involved in data preparation.
CO5	Aware of various types of research report, the steps in report writing and the factors in organizing a research report.

MAPPING

	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	L	M	H	M	H	L	M	M	M	M
CO2	M	L	M	H	H	L	L	M	H	H
CO3	M	H	M	H	M	M	M	H	M	H
CO4	L	H	H	M	H	L	M	H	H	M
CO5	L	H	H	M	H	L	M	M	M	M

H-High; M-Medium; L-Low



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SEMESTER VI - COURSE OUTCOMES (CO)

After completion of the course, the students will be able to

18UCOM601	CORE XVII: MANAGEMENT ACCOUNTING
CO1	Understand the nature and scope of management accounting
CO2	Know the importance of ratio analysis in management decisions
CO3	Understand the concept of funds flow statement and its purpose
CO4	Know the uses of preparing the budget in organizations
CO5	Know the practical applications for preparing marginal costing

MAPPING

	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	M	L	L	M	M	M	M	M	L	L
CO2	M	H	L	M	L	M	H	M	M	L
CO3	H	M	L	M	L	H	M	H	M	M
CO4	M	H	M	H	H	M	H	H	H	M
CO5	M	H	M	H	M	M	H	M	H	H


H-High; M-Medium; L-Low

18UCOM602	CORE XVIII: FINANCIAL MANAGEMENT
CO1	Know the basic concept of Finance and function of financial manager
CO2	Understand about calculation of cost of capital and importance of capital budgeting
CO3	Learn the concept of working capital and its needs
CO4	Recognize the significance of leverage of business enterprises
CO5	Know the capital structure theories and its approaches in business

MAPPING

	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	M	H	M	M	H	M	H	M	L	H
CO2	M	L	H	H	M	M	M	H	H	L
CO3	H	H	H	M	H	H	H	H	M	H
CO4	M	M	L	M	L	L	M	L	M	M
CO5	L	M	M	L	M	M	L	M	L	M

H-High; M-Medium; L-Low


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18UCOM603	CORE XIX: INCOME TAX II									
CO1	Identify the methods of calculating capital gain									
CO2	Understand how to calculate income from other sources									
CO3	Realize the procedure for set off and carry forward of losses									
CO4	Identify the process of calculating the tax liability of individual									
CO5	Comprehend the various procedure for assessment of incomes									

MAPPING

	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	M	M	H	M	M	M	H	H	M	H
CO2	H	L	L	L	L	M	H	M	M	M
CO3	H	M	M	H	M	M	H	H	M	H
CO4	M	L	H	L	H	H	M	M	H	M
CO5	L	H	H	M	M	M	M	H	M	H

H-High; M-Medium; L-Low

18UCOMP601	Core Practical II: COMMERCE PRACTICAL									
CO1	Know how to prepare the invoice, receipts and other documents									
CO2	Understand the drawing, endorsing and crossing of cheques									
CO3	Learn the procedure for filling up of various application forms									
CO4	Prepare the agenda and minutes of company meetings									
CO5	Identify the procedure for filling up income -tax returns and application for permanent account number									

MAPPING

	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	M	M	L	M	M	M	M	M	M	M
CO2	L	M	H	M	M	M	M	H	H	M
CO3	M	L	H	M	M	L	H	M	M	M
CO4	L	M	H	M	M	L	M	H	H	H
CO5	M	H	M	H	H	M	H	H	M	M

H-High; M-Medium; L-Low



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18UCOEL601	Elective II: BUSINESS ENVIRONMENT
CO1	Understand the concept, significance and changing dimensions of Business Environment
CO2	Gain insights on role of government on economic, culture and its impact on business.
CO3	Learn the functions of economic environment and technological developments in Business Environment
CO4	Know the emerging dimensions in globalisation and its concepts
CO5	Realize the importance of privatisation and the problems of public sector

MAPPING

	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	L	M	H	M	L	L	M	H	M	L
CO2	M	L	M	H	L	L	M	H	M	L
CO3	L	H	M	M	M	L	H	H	H	M
CO4	M	H	H	H	H	L	H	H	H	M
CO5	L	M	H	H	M	L	M	H	H	M

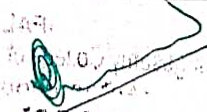
H-High; M-Medium; L-Low

18UCOEL602	Elective II: BUSINESS ETHICS
CO1	Know the basic concept of ethics used in business
CO2	Understand the ethics followed by corporate Governance and CSR
CO3	Understand the ethics used in environmental Pollution of business
CO4	Know the purpose of ethics followed in Work place
CO5	Know the importance of ethics and used in Marketing, advertising and Consumer protection

MAPPING

	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	H	H	M	L	M	H	H	M	L	M
CO2	M	M	M	M	L	L	H	H	M	L
CO3	M	L	M	M	M	M	L	M	H	H
CO4	M	M	H	H	H	L	M	L	H	M
CO5	M	L	L	L	M	H	L	M	L	H

H-High; M-Medium; L-Low



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18UCOSB601	SBC IV: LABOUR LAWS
CO1	Know the objectives and provisions of factories act
CO2	Understand the procedure for settlement of disputes among workers
CO3	Know the importance of trade unions and its functions
CO4	Understand the procedure for compensation to workers
CO5	Understand the basic concept of payment of wages act and minimum wages act

MAPPING

	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	M	H	H	M	M	M	H	H	M	M
CO2	H	H	M	H	L	H	H	M	H	M
CO3	L	M	H	L	M	L	M	M	M	L
CO4	L	L	M	M	H	M	L	L	M	H
CO5	M	L	H	L	M	M	M	H	L	H

H-High; M-Medium; L-Low


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Advanced Learners Course

18UCOAL401	Advanced Learners Course: PRINCIPLES OF INSURANCE
CO1	Demonstrate knowledge of insurance contracts and provisions, and the principles of insurance
CO2	Know the meaning of life insurance and its various products
CO3	Explain the concept of fire insurance policy and procedure for claim
CO4	Differentiate the meaning of double insurance and reinsurance and marine policy
CO5	Explain the uses of personal accident insurance, motor vehicle insurance, agricultural and cattle insurance

MAPPING

	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	L	M	H	M	M	L	M	H	M	M
CO2	L	M	H	M	H	L	M	H	M	H
CO3	M	M	M	H	M	L	M	M	M	H
CO4	L	L	H	M	M	L	M	H	M	M
CO5	L	M	M	M	M	L	M	M	M	M

H-High; M-Medium; L-Low

18UCOAL402	Advanced Learners Course: ORGANIZATIONAL BEHAVIOUR
CO1	Understand the importance and elements of organisational behaviour
CO2	Analyse the importance of perception and learning to the development of organisation
CO3	Know the impact of personality and attitude in organisation
CO4	Identify the classification of group and factors influencing group cohesiveness
CO5	Recognize the reasons for resistance to change and how it should be overcome

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MAPPING

	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	L	M	H	H	H	L	M	H	M	H
CO2	L	M	H	M	H	L	M	H	H	H
CO3	M	L	M	H	H	L	M	H	H	H
CO4	L	M	H	M	M	L	L	H	M	H
CO5	M	L	M	H	H	L	M	H	M	H

H-High; M-Medium; L-Low

18UCOAL501	ALC II: BUSINESS FINANCE
CO1	Understand the scope of and content of modern finance functions
CO2	Know the steps in formulation of financial plan effective
CO3	Gain the knowledge of various sources of finance
CO4	Understand the causes and remedies of capitalization in organizations
CO5	Know the importance of project management in companies

MAPPING

	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	M	H	M	M	H	H	M	M	H	H
CO2	M	L	H	H	M	M	H	H	H	L
CO3	H	H	H	M	H	H	M	L	M	M
CO4	M	M	L	M	L	M	L	M	L	M
CO5	L	M	M	L	M	L	M	H	M	H

H-High; M-Medium; L-Low

18UCOAL502	ALC II: MARKETING RESEARCH
CO1	Know the importance of marketing research and its different processes
CO2	Understanding the process of marketing research
CO3	Recognize a new product development
CO4	Learn the importance of advertising research for promoting the products
CO5	Apply the concept of sales promotion activates by forecasting and analyzing the sales.



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MAPPING

	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	M	M	L	L	L	L	M	H	M	L
CO2	M	L	L	M	M	L	M	H	H	M
CO3	M	M	M	L	H	M	H	H	H	M
CO4	L	M	M	H	L	L	M	M	H	M
CO5	M	H	H	H	M	L	M	H	H	M

H-High; M-Medium; L-Low

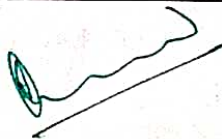
Add on Course

18UCOAC301	Add on Course I: INVESTMENT MANAGEMENT
CO1	Recognize the characteristics of different financial assets, factors favouring investment and investment objectives etc.,
CO2	Identify the various instruments of money market and their features
CO3	Analyze the process of dematerialisation and rematerialisation
CO4	Explain what options and futures are and their use as hedging instruments
CO5	Know the objectives, powers and role of SEBI in investors protection

MAPPING

	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	M	M	H	H	M	M	M	H	H	M
CO2	M	L	H	M	H	L	M	H	H	M
CO3	L	M	M	H	M	L	M	M	M	M
CO4	L	L	L	L	H	L	L	H	H	L
CO5	L	M	M	M	M	L	M	H	L	L

H-High; M-Medium; L-Low



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18UCOAC401	Add on Course II: SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT
CO1	Explain the concept of fundamental analysis for portfolio management
CO2	Understand the theory relevant to determining technical aspects of investment
CO3	Measure the risk, return and find the relationship between risk and return
CO4	Know the benefit of diversification of holding assets and the importance played by the portfolio management
CO5	Identify the process, importance and responsibilities of portfolio and manager

MAPPING

	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	L	M	H	H	M	L	M	H	H	M
CO2	M	L	M	H	L	L	M	H	H	L
CO3	M	M	H	H	M	L	M	H	H	L
CO4	L	H	M	M	L	L	H	M	H	M
CO5	L	M	H	H	M	L	M	H	M	M

H-High; M-Medium; L-Low

NMEC subjects for other department students in THIRD and FOURTH semester

18UCONM301	NMEC I: ELEMENTS OF INSURANCE
CO1	Know the principles of the insurance and the objectives of IRDA
CO2	Understand how to choose life insurance policies based on their needs
CO3	Learn the legal procedure for governing the fire insurance claim.
CO4	Comprehend the differences between double insurance and reinsurance
CO5	Recognize the characteristics and the benefits of miscellaneous vehicle insurance to individuals and the economy



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18UCONM401	NMEC II: OFFICE ADMINISTRATION
CO1	Know the role and responsibilities of office manager
CO2	Identify the factors influencing location of office and office layout
CO3	Recognize the office systems and its uses to efficient functioning of an office
CO4	Learn the modern office equipments and handling procedure
CO5	Develop filling skills to use in simulated office.



HoD

HEAD

DEPARTMENT OF COMMERCE

K. S. Rangasamy College of Arts & Science

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Principal

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