



G.VENKATASWAMY NAIDU COLLEGE (Autonomous), KOVILPATTI.

Affiliated to Manonmaniam Sundaranar University – Tirunelveli.

(Re-Accredited with 'A' Grade by NAAC)

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(Under the Management of The Kuppasamy Naidu Charity Trust for Education and Medical Relief, Coimbatore-37)

Programme Outcomes - Department of Commerce (UG)

GPO No.	Programme Outcomes
PO1	Equip the students in getting practical exposure regarding the recent trends in accounting and business practices adopted in the organizations.
PO2	Enhancement in developing the decision-making capability of the students.
PO3	Inculcate students to become an entrepreneur and intrapreneur.
PO4	Nurture the students in coping up with the changing business environment
PO5	Prepare the students to identify, scrutinize and grasp the opportunities available in the business and marketing practices.
PO6	Edify the students to face the contemporary challenges in commerce.
PO7	Initiate the students to adapt the concept of e-commerce in their business entities.



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Programme Specific Outcomes - Department of Commerce (UG)

PSO No.	Intended Programme Specific Outcomes
PSO1	Familiarize the students in adopting the new trends of accounting and finance in their career.
PSO2	Inspire the students to start a new business and create employment opportunities in the society at large that leads to economic development of our nation.
PSO3	Recognize the Students in adapting the ethical values and principles in their business.



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Course Outcome - Department of Commerce

B.Com.

FIRST SEMESTER

Core – 1

Financial Accounting – I (U20CO101)

CO No.	Course Outcome
CO1	Describe the fundamental concepts of financial accounting.
CO2	classify the methods of depreciation and single entry system of accounting.
CO3	prepare the financial statements of final accounts, bank reconciliation statement, depreciation, bill of exchange and single entry system.
CO4	compare and contrast book keeping and accounting, cash book and passbook, double entry system and single entry system, statement of affairs and balance sheet.
CO5	evaluate the financial position of the business.

Core -2

Business Organization and Environment (U20CO102)

CO No.	Course Outcome
CO1	define the basic terms and concepts of business environment.
CO2	discuss the consumer protection mechanism
CO3	determine the factors affecting business environment.
CO4	examine the principles of organization.
CO5	Evaluate the types of business organizations.



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Elective Generic-1 Computer Applications in Business (U20CO1A1)

CO No.	Course Outcome
CO1	describe the overview of MS-Office Applications.
CO2	Examine the mathematical functions in MS-Excel.
CO3	Analyse the features of MS-Word, MS-Excel and MS-PowerPoint.
CO4	evaluate the scores by quiz conduction using google forms.
CO5	create tables, charts, powerpoint slides, google forms, google slides and e-certificates.

Elective Generic-1 Lab Computer Applications in Business (U20CO1AP)

CO No.	Course Outcome
CO1	Define the basic terms and concepts of MS-Office features.
CO2	classify the mathematical functions in MS-Excel.
CO3	Examine the different types of charts in MS-Excel.
CO4	evaluate the usage of google forms.
CO5	Create google forms, e-Certificates and presentation slides.



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Second Semester

Core – 3

Financial Accounting –II (U20CO203)

CO No.	Course Outcome
CO1	define the fundamental concepts of consignment, non-profit concern, self-balancing ledger and fire insurance claim.
CO2	compare and contrast consignment and sales, recurring and non-recurring expenses, abnormal and normal loss, capital and revenue expenditure, capital and revenue receipts.
CO3	Prepare the accounts relating to consignment, non-profit concern, self-balancing ledger and fire insurance claim.
CO4	analyze the loss of stock in fire insurance claims.
CO5	evaluate the normal loss, abnormal loss, average due date, interest and fire-insurance claims.

Core-4

Economics for Managerial Decisions (U20CO204)

CO No.	Course Outcome
CO1	Define the fundamental concepts of managerial economics.
CO2	classify the costs, theories of profit, methods of pricing.
CO3	determine the price and output under perfect, monopoly, monopolistic and oligopoly competition.
CO4	examine the concepts of short run and long run, cost function, consumer surplus, economies of scale, profit maximization and break even analysis.
CO5	summarize the New Pricing policy under Perfect Competition Monopoly. determine the cost, theories of profit



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Core Elective – 1 Retail Management (U20CO2E1A)

CO No.	Course Outcome
CO1	Describe the basic and fundamental concepts of retailing, retail pricing, branding in retailing, information technology in retailing and online retailing.
CO2	discuss the retail pricing strategies.
CO3	analyse the application of information technology in retailing.
CO4	summarize the advantages and disadvantages of information technology in retailing and online retailing.
CO5	create the concepts of branding, brand loyalty and brand positioning.

Core Elective – 1 International Business and Foreign Trade (U20CO2E1B)

CO No.	Course Outcome
CO1	State the nature and scope of international trade.
CO2	discuss the export promotion measures adopted in international trade.
CO3	Examine the regulatory and legal framework of international business.
CO4	analyse the trends in international business environment.
CO5	evaluate the functions of WTO, World Bank and IMF.



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Third Semester

Core-5 Advanced Financial Accounting (U20CO305)

CO No.	Course Outcome
CO1	define the fundamental concepts of financial accounting.
CO2	compare and contrast the branch and departmental accounts, hire purchase and installment system, revaluation and realization, sacrificing and gaining ratio.
CO3	apply the principles of branch and departmental accounts, hire purchase and installment system, royalty accounts.
CO4	analyze the profit or loss of branch and revaluation profit and insolvent partner.
CO5	evaluate the problems in accounting and helps to make judgments in managerial decision making.

Core - 6 Business Mathematics and Statistics (U20CO306)

CO No.	Course Outcome
CO1	define the basic concepts of statistical techniques.
CO2	Outline the various concept of central tendency, correlation and regression and matrices.
CO3	examine the regression analysis to estimate the relationship between two variables and to user frequency distribution for taking decisions.
CO4	analyze the elements of set theory, estimating trend analysis and probability conditions.
CO5	evaluate the problems of the business by the application of matrices in business data.



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Core - 7

Business Law (U20CO307)

CO No.	Course Outcome
CO1	define the formation of contract, performance of contract, indemnity, guarantee, bailment, pledge and contract of sale of goods.
CO2	discuss the elements of valid contract and modes of discharge.
CO3	examine the discharge and breach of contracts, special contracts and contract of agency.
CO4	assess the duties of bailor and bailee and rights of unpaid seller.
CO5	compare the sale and agreement to sell and hire purchase, price conditions and warranties and rights and duties of buyer and seller.

Core – 8

Income Tax Law and Practice (U20CO308)

CO No.	Course Outcome
CO1	understand the fundamentals of Indian Income Tax Act.
CO2	identify the residential status of assesses and various tax exemptions.
CO3	computation of Income under the Head Business/Profession and capital Gains.
CO4	analyse the salary and house property income of individual.
CO5	evaluate the tax liability of Individual and Firm.



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Core Elective - 2 Principles of Auditing (U20CO3E2A)

CO No.	Course Outcome
CO1	understand the basic concepts of Auditing.
CO2	Explain the vouching procedure of cash and credit transactions, internal check and audit.
CO3	Examine the duties of an auditor regarding the verification and valuation of assets and liabilities.
CO4	appraise the norms of appointment and removal of an auditor and the conduct of audit in limited companies.
CO5	evaluate the audit report, working papers and internal control

Core Elective - 2 Logistics and supply chain management (U20CO3E2B)

CO No.	Course Outcome
CO1	define the key concepts applied in logistics and supply chain management.
CO2	outline the importance of all activities of the supply chain management.
CO3	examine the supply chain networks, procedures and code of ethics in procurement and e-payment technologies.
CO4	analyze the procurement policies and various technologies.
CO5	evaluate the processing sources and procurement strategies.



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Employability Enhancement-I Insurance and Risk Management (U20CO3EEA)

CO No.	Course Outcome
CO1	understand the basic concepts of insurance.
CO2	outline the structure of Indian insurance industry, contract of insurance and management of various risks.
CO3	examine the various policy conditions and tools for controlling risks.
CO4	analyze the types of insurance contracts and risk management.
CO5	evaluate the Indian industry regulations and schemes of insurance contracts.

Employability Enhancement-I Consumer Awareness (U20CO3EEB)

CO No.	Course Outcome
CO1	define the basic concepts of consumerism.
CO2	Summarize the modes of exploitation of consumers, consumers protections and rights.
CO3	examine the consumer responsibilities and format of complaints with reference to goods and services.
CO4	Analyze the consumer protection mechanism and consumer related cases.
CO5	evaluate the Consumer Protection Act and various need for consumer protection.



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Fourth Semester

Core -9

Management Accounting (U20CO409)

CO No.	Course Outcome
CO1	define the fundamental concepts of Management Accounting.
CO2	Illustrate the various ratios and capital budgeting techniques.
CO3	prepare the schedule of changes in working capital and funds flow statement.
CO4	examine the statement of cash from operations and cash flow statement.
CO5	evaluate the methods of capital budgeting.

Core - 10

Industrial Law (U20CO410)

CO No.	Course Outcome
CO1	define the fundamental concepts relating to Industrial Law..
CO2	express the scope and coverage of Workmen's compensation Act 1923.
CO3	explain the nature and scope of Industrial disputes Act 1947 and Trade Union Act 1926.
CO4	analyze the features of Trade Union Act 1926 and The Employees' State Insurance Act 1948.
CO5	evaluate the features of The Tamil Nadu Shops and Establishment Act, 1947, The Minimum Wages Act, 1948 and The Payment of Bonus Act, 1965.



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Core -11

Cost Accounting (U20CO411)

CO No.	Course Outcome
CO1	describe the fundamentals of cost accounting and preparation of cost sheet.
CO2	illustrate the process and standard costing
CO3	prepare the marginal cost statement and classification of budgets.
CO4	analyze the break even analysis and labour and material variances.
CO5	solve the problems of standard costing and budgeting techniques.

Core - 12

Indirect taxation (U20CO412)

CO No.	Course Outcome
CO1	define the basic concepts of Indirect Taxation
CO2	explain the Customs Act 1962 and Goods and Services Tax.
CO3	examine the Methodology, Structure and Councils of Goods and Services Tax (GST).
CO4	analyze the benefits and registration procedures of Goods and Services Tax (GST).
CO5	evaluate the valuation of goods in customs act and Input Tax Credit in GST.



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Elective Generic – 2

Accounting Package – TALLY (U20CO4A2)

CO No.	Course Outcome
CO1	identify the fundamental knowledge on Tally.ERP 9.
CO2	explain the preparation of Accounting and Inventory Masters in Tally.ERP 9.
CO3	examine the voucher type, go down and GST forms creation.
CO4	evaluate goods and Services Tax (GST) in Tally.ERP 9.
CO5	assess the accounting groups and books and reports in Tally.ERP 9.

Elective Generic - Lab 2

Accounting Package – TALLY Lab (U20CO4AP)

CO No.	Course Outcome
CO1	Identify the creation of a new company, Alter a company and Shut a Company using Tally.ERP 9.
CO2	Illustrate the Accounting Masters in Tally.ERP 9.
CO3	Illustrate the Inventory masters in Tally.ERP 9.
CO4	Prepare Goods and Service Tax (GST) in Tally.ERP 9.
CO5	Create Accounting Books and Reports in Tally.ERP 9