



PRINCE SHRI VENKATESHWARA ARTS AND SCIENCE COLLEGE

Gowrivaikkam, Chennai-600073.

Affiliated to University of Madras

DEPARTMENT OF ACCOUNTING & FINANCE

2018-2019

COURSE OUTCOMES

YEAR/ SEM: I/ I - CLAIL - TAMIL I

NO.	COURSE OUTCOME
C101.1	நாட்டுப்புறமக்களின் வாழ்வியல் பயன்பாடுகளை அறிகிறார்கள்;.
C101.2	புதுக்கவிதைகளின் வாயிலாகப் புதுமைக்கருத்துகளையும், சமூக;சிக்கல்களையும் உணர்கின்றனர்.
C101.3	சிறுகதைகளின் வாயிலாக; சமூகமக்களின்வாழ்க்கை நிலையை அறிகிறார்கள்.
C101.4	சந்திரஹரி நாடகம் வாயிலாக;பொய் என்றும் துன்பமே என்று அறிகிறார்கள்;.
C101.5	இலக்கியவரலாற்றின் வாயிலாக நாட்டுப்புறவியல், சிறுகதை, புதினம், நாடகம் ,கவிதை ஆகியவற்றில் உள்ள சமூகநீதிகளையும் சிறப்புகளையும் அறிகிறார்கள்.

YEAR/ SEM: I/ I - CLE1E - HINDI I

NO.	COURSE OUTCOME
C102.1	To develop Communicating, Reading and Writing skills in Hindi
C102.2	To understand the vision of Premchand about the poor people
C102.3	To learn the literary work on the basis of foundation laid by the Scholars
C102.4	To understand the meaning and concept of Functional Hindi
C102.5	To understand the various forms of Functional Hindi according to its area of application



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YEAR/ SEM: I/I - CLZ1K - ENGLISH I

NO.	COURSE OUTCOME
C103.1	To read and understand any text in English listening to the inputs given in the
C103.2	classroom.
C103.3	To make a detailed study of a few sample masterpieces of English poetry
C103.4	To write paragraphs and essays.
C103.5	To get accurate both in oral and written communication to be strong In Grammar

YEAR/ SEM: I/I – CPG1A – FINANCIAL ACCOUNTING

NO.	COURSE OUTCOME
C104.1	To understand basic concepts of accounting
C104.2	To prepare final accounts of trading concerns or balance sheets of non-trading organizations
C104.3	To classify and rectify errors and prepare a bank reconciliation statement
C104.4	To calculate depreciation and evaluate insurance claims
C104.5	To differentiate between single entry and double entry system

YEAR/ SEM: I/I – CPG1B – MARKETING

NO.	COURSE OUTCOME
C105.1	To acquire basic concepts of market, Marketing orientation, classification & its role & importance.
C105.2	To familiarize with the application of market segmentation, consumer behavior & there buying motives.
C105.3	To analyses the marketing mix, new product development, product mix & pricing policies methods.
C105.4	To gain the experience on various pricing strategies, advertising media and qualities of good salesmanship & channels of distribution.
C105.5	To impart skills of market research & to develop recent marketing skills.



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YEAR/ SEM: I/I – CDG1A – BUSINESS STATISTICS

NO.	COURSE OUTCOME
C106.1	To understand statistical application in Economics and Management
C106.2	To describe the tools and techniques used in business statistical analysis
C106.3	To study the relationship between variables.
C106.4	To study the periodic changes over components of time series.
C106.5	To study the different level of phenomenon based on base year & current year.

YEAR/ SEM: I/I – NLT1C – BASIC TAMIL

NO.	COURSE OUTCOME
C107.1	தமிழ் எழுத்துகளைத் தெரிந்து கொள்ளுதல்.
C107.2	தமிழ் ஒலியன்களை உச்சரிக்கக்கற்றுக் கொள்ளுதல்.
C107.3	எழுத்துக்களைக் கொண்டு சொற்களை உருவாக்குதல்.
C107.4	அன்றாடப் பயன்பாட்டு சொற்களைப் பயிற்றுவித்தல்.
C107.5	தமிழ் மொழியை அறிந்து கொள்ளுதல்.

YEAR/ SEM: I/I – TSSEA - ESSENTIALS OF LANGUAGE AND COMMUNICATION

NO.	COURSE OUTCOME
C108.1	To develop effective communication skills (spoken and written).
C108.2	To develop effective presentation skills.
C108.3	To conduct effective business correspondence and prepare business reports which produce results.
C108.4	Soft skills are in direct correlation with improved academic achievement.
C108.5	To develop them both for the sake of their education, and the sake of their professional careers.



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YEAR/ SEM: I/I – CNE1C – AN OVERVIEW OF ISO

NO.	COURSE OUTCOME
C109.1	To realize the importance of the significance of quality.
C109.2	Assess compliance with an organization's testing.
C109.3	To acquire the expertise to perform internal and external audits to professional criteria with confidence and provide a factual audit report.
C109.4	To Plan, develop and implement an internal audit process
C109.5	To identify the risks and opportunities and take preventative action against risks. Save time and cost through more efficient testing and calibration processes.

YEAR/ SEM: I/II – CLA2H – TAMIL II

NO.	COURSE OUTCOME
C110.1	மூவேந்தர்களின் அகம் மற்றும் புற வாழ்வு பற்றிய செய்திகளை அறிகிறார்கள்.
C110.2	சிற்றிலக்கியங்களான தமிழ்விடுதூது, குற்றாலக்குறவஞ்சி, முக்கூடற்பள்ளு வாயிலாக தமிழின் சிறப்பும் மலைவளமும், வேளாண் செய்திகளையும் அறிகிறார்கள்.
C110.3	நளவெண்பாவின் வாயிலாக; சூதாட்டத்தினால்விளையும் சீர்கேடுகளை அறிகிறார்கள்.
C110.4	சீறாப்புராணத்தின் வாயிலாக மனிதநேயத்தையும், இரக்கக்குணத்தையும் அறிகிறார்கள்.
C110.5	மொழிப்பயிற்சியின் வாயிலாக இலக்கணமுறைகளை அறிகிறார்கள்.

YEAR/ SEM: I/II – CLE2G – HINDI II

NO.	COURSE OUTCOME
C111.1	To understand the Drama and the stories based on social problems
C111.2	To develop the approach of Hindi language
C111.3	To understand the change in content and style of expression in short stories in modern period
C111.4	To develop the skills of Translation from Hindi to English by using high technical words
C111.5	To analyze the development of one act play



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YEAR/ SEM: I/II – CLZ2K – ENGLISH II

NO.	COURSE OUTCOME
C112.1	To make a detailed study of a few sample masterpieces of English poetry
C112.2	To apply critical frameworks to analyze the linguistic, cultural and historical background of texts written in English.
C112.3	To get familiar with the conventions of diverse textual genres including fiction, nonfiction, poetry, autobiography, biography, plays, etc.
C112.4	The ability to transfer information in the writing tasks.
C112.5	To perform various speaking and writing tasks, such as roleplays, debates, group discussions apart from the use of correct spelling, punctuation.

YEAR/ SEM: I/II – CPG2A – ADVANCED FINANCIAL ACCOUNTING

NO.	COURSE OUTCOME
C113.1	To prepare Branch Accounts with various adjustments of transactions that take place between the branch and head office.
C113.2	To choose the right basis for the allocation of costs to each department.
C113.3	To understand the detail procedure of hire purchase and Installment System.
C113.4	To outline procedure related to the division of profits and introduction of capital during admission, retirement, and death of partner(s).
C113.5	To enable the students to understand the dissolution of a firm & insolvency, liquidation of partners.

YEAR/ SEM: I/II – CPG2B – BUSINESS ENVIRONMENT

NO.	COURSE OUTCOME
C114.1	To define the environment of business in terms of factors affecting it and to analyses the impact of such factors, determining the relationship of concurrent business environment with Strategic Management.
C114.2	To identify various types of political environment & its Indian constitutions.
C114.3	To analyze the existence of cultural heritage & social responsibilities of business.
C114.4	To describe the effects of government policy on the economic environment.



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C114.5	To analyze and evaluate global business environment in terms of Global Trade Policies by respective Institutions along with determining the impact and prospects of Technology in shaping Business
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YEAR/ SEM: I/II – CDG2A – ELEMENTS OF OPERATIONS RESEARCH

NO.	COURSE OUTCOME
C115.1	To understand the basic concepts and models of Operation Research
C115.2	To formulate Linear Programming Problem.
C115.3	To determine the feasible solution based on the given LPP.
C115.4	To understand and interpret variety of problems such as assignment and transportation
C115.5	To apply the knowledge of game theory concepts to articulate real-world decision situations

YEAR/ SEM: I/II – NLT2D – BASIC TAMIL

NO.	COURSE OUTCOME
C116.1	தமிழ் இலக்கியங்களை அறிந்து கொள்ளுதல்.
C116.2	அற இலக்கியங்களைத் தெரிந்து கொள்ளுதல்.
C116.3	திருக்குறளின் சிறப்புகளை அறிந்து கொள்ளுதல்.
C116.4	தமிழர்களின் பண்பாடு, ,நாகரிகம் போன்றவற்றைத் தெரிந்து கொள்ளுதல்.
C116.5	தமிழகத்தின் விழாக்களை அறிந்து கொள்ளுதல்.

YEAR/ SEM: I/II –CNE2B – BASICS OF BUSINESS INSURANCE

NO.	COURSE OUTCOME
C117.1	To understand the concept of insurance and its evolution.
C117.2	To understand the business operations and market condition in Insurance Companies.
C117.3	To understand the different needs of customers on insurance products.
C117.4	To understand the insurance terminologies



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C117.5	To know the various insurance products.
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YEAR/ SEM: I/II – TSSEC – ESSENTIAL OF SPOKEN AND PRESENTATION SKILLS

NO.	COURSE OUTCOME
C118.1	To develop effective communication skills (spoken and written).
C118.2	To develop effective presentation skills.
C118.3	To conduct effective business correspondence and prepare business reports which produce results.
C118.4	Soft skills are in direct correlation with improved academic achievement.
C118.5	To develop them both for the sake of their education, and the sake of their professional careers.

YEAR/ SEM: II/III – CPG3A – CORPORATE ACCOUNTING

NO.	COURSE OUTCOME
C201.1	To acquire the knowledge of different types of shares, forfeiture of shares, reissue of shares, and redemption of preference shares.
C201.2	To analyze underwriting of debentures, redemption of debentures, and acquisition of business
C201.3	To prepare final accounts, balance sheets, and managerial remuneration
C201.4	To calculate value of shares and goodwill using different methods
C201.5	To assess alteration of share capital, internal reconstruction, and reduction of share capital

YEAR/ SEM: II/III – CPG3B – BUSINESS LAWS

NO.	COURSE OUTCOME
C202.1	To understand the nature, elements, and types of contracts
C202.2	To analyze various forms of offer, valid acceptance, and consideration of contracts
C202.3	To evaluate valid contract based on capacity of parties, free consent or coercion, undue influence, fraud, and misrepresentation



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C202.4	To help the students to understand the concept of consent, free consent, classification of contracts, modes of discharge of contracts, breach of contract and remedies against the breach.
C202.5	To compare performance and discharge of contracts. Outline Sale of Goods Act based on conditions, warranty, and caveat emptor

YEAR/ SEM: II/III – CPG3C – BANKING THEORY, LAW AND PRACTICE

NO.	COURSE OUTCOME
C203.1	To recollect the history of banking the and development of the Indian banking system
C203.2	To analyze origin, framework, features, and functions of Reserve Bank of India
C203.3	To evaluate the evolution, initiatives, opportunities, services, security issues, merits and demerits of e-banking sector
C203.4	To differentiate between savings and current account
C203.5	To assess the nature, components and types of endorsements, banker's duty, customer grievance, and Banking Ombudsman

YEAR/ SEM: II/III – CPG3D – ENTREPRENEURIAL DEVELOPMENT

NO.	COURSE OUTCOME
C204.1	To recognize core concepts, types, and functions of entrepreneurship
C204.2	To evaluate the role of public and private banks, funding agencies, and developmental agencies for entrepreneurial development
C204.3	To apply business idea generation techniques and identify business opportunities
C204.4	To evaluate the relevance and achievements of Entrepreneurial Development Programmes (EDP).
C204.5	To assess strategic approaches (like networking, niche play, franchising or dealership), micro-financing, financial inclusion, government schemes like Pradhan Mantri Jan-Dhan Yojana.

YEAR/ SEM: II/III – CDG3B – BUSINESS MATHEMATICS I

NO.	COURSE OUTCOME
C205.1	To acquire knowledge about the concepts of Sets, Relations and Functions.
C205.2	To gain Mathematics knowledge and develop proficiency in the application to solve Business Mathematics Problems



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C205.3	To demonstrate the Mathematical skills of the students in the areas of Combinatorial Mathematics
C205.4	To gain knowledge about Ratio and Proportion, differential Calculus.
C205.5	To Acquire knowledge in Discount Problems, Annuities & Algebra.

YEAR/ SEM: II/III – TSSEG – PERSONALITY ENRICHMENT LEVEL I

NO.	COURSE OUTCOME
C206.1	To develop and exhibit an accurate sense of self.
C206.2	To demonstrate knowledge of personal beliefs and values and a commitment to continuing personal reflection and reassessment
C206.3	To evaluate and improve upon personal leadership strengths and weaknesses
C206.4	To build self-awareness, personal development, and life skills.
C206.5	To assert strengthened personal character and further, an enhanced ethical sense.

YEAR/ SEM: II/IV – CPG4A – ADVANCED CORPORATE ACCOUNTING

NO.	COURSE OUTCOME
C207.1	To describe the accounting treatment in amalgamation, absorption & external reconstruction. Calculation of purchase consideration and preparation of company.
C207.2	To prepare Consolidated Final Statement of Holding Companies
C207.3	To analyze and prepare Bank Accounts
C207.4	To apply the proper accounting treatment liquidation of a business entity & calculation of liquidator's remuneration.
C207.5	To know the accounting price level changes & computerized HRA.

YEAR/ SEM: II/IV – CPG4B – FINANCIAL SERVICES

NO.	COURSE OUTCOME
C208.1	To impart knowledge regarding the components of Indian Financial System



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C208.2	To provide in depth understanding of different avenues of financial system viz. capital markets, merchant banking, insurance, mutual funds & other related services
C208.3	To describe the role & functioning of regulatory bodies in financial sector
C208.4	To equip the students with skills required to operate in competitive environment in the leasing service.
C208.5	To understand the venture capital and asset classes aimed at achieving business goals.

YEAR/ SEM: II/IV – CPG4C – PRINCIPLES OF MANAGEMENT

NO.	COURSE OUTCOME
C209.1	To identify appropriate management techniques
C209.2	It evaluates the global context for taking managerial actions of planning.
C209.3	To assess global situation, including opportunities and threats that will impact management of an organization.
C209.4	To integrate management principles in authority & responsibility.
C209.5	To analyses effective decision on direction & control in optimal managerial decisions

YEAR/ SEM: II/IV – CPG4D – BUSINESS COMMUNICATION

NO.	COURSE OUTCOME
C210.1	To remember basic principles and barriers for effective communication and business letters.
C210.2	To classify business letters into application letter, appointment order, enquiries, sales order, and complaint letter
C210.3	To analyze bank, insurance, and agency correspondence along with correspondence with shareholders and directors
C210.4	To demonstrate the use of basic reports & meetings for advanced business writing skills.
C210.5	To evaluate use of modern forms of communication like fax, email, and video conferencing.

YEAR/ SEM: II/IV – CDG4B – BUSINESS MATHEMATICS II

NO.	COURSE OUTCOME
C211.1	To gain maths knowledge and develop proficiency in the application to solve Business maths problems



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C211.2	To solve the Interpolation problems.
C211.3	To solve Analytical Geometry problems
C211.4	To acquire knowledge in arithmetic, geometric and harmonic progression.
C211.5	To use commercial enterprises to record and manage business operations. To manage problems in Integral Calculus and Matrix Algebra.

YEAR/ SEM: II/IV – ENV4B – ENVIRONMENTAL STUDIES

NO.	COURSE OUTCOME
C212.1	To know the scope and importance of environmental studies and to create public awareness for environmental protection
C212.2	To Elucidate the problems created by the over utilization of resources and to suggest alternate energy to meet our energy crisis/demand
C212.3	To give a neat sketch explanation of ecosystem, ecological succession, ecological pyramid, food chain and food web
C212.4	To know the different methods of biodiversity conservation
C212.5	To analyse the effects of pollution and the role of individual for pollution control programme

YEAR/ SEM: II/IV – TSSEH – PERSONALITY ENRICHMENT LEVEL II

NO.	COURSE OUTCOME
C213.1	To develop the strategies to work with others to achieve specific goals
C213.2	To learn to manage conflict
C213.3	To understand and appropriately apply the skills of problem-solving, conflict management, and resolution
C213.4	To learn how personal values connect to motivation to serve to benefit teamwork
C213.5	To contribute to an inclusive and engaging environment

YEAR/ SEM: III/V – CPG5A – PRACTICAL AUDITING

NO.	COURSE OUTCOME
C301.1	To understand the objectives, scope, content, and classification of auditing, and differentiate between Auditing and Accounting



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C301.2	To analyze trading transactions, vouching of cash receipts and payments, and valuation of assets and liabilities
C301.3	To compare different types of audits - Statutory, Concurrent, Stock Audit, Cost Audit, Secretarial Audit, and CAG Audit
C301.4	To evaluate qualifications, appointment, duties, powers, removal, or resignation and remuneration of auditors
C301.5	To research recent trends in auditing e.g., EDP Audit, computerization of auditing, and online auditing

YEAR/ SEM: III/V – CPG5B – ELEMENTS OF COST ACCOUNTING

NO.	COURSE OUTCOME
C302.1	To understand the nature, scope, and principles of Cost Accounting, Financial Accounting, and Management Accounting
C302.2	To prepare Cost Sheets and calculate the reconciliation of Cost and Financial Accounts
C302.3	To analyze Material Control, Purchase of Materials, and Stock Level Maintenance
C302.4	To differentiate between Direct labor and Indirect labor
C302.5	To evaluate overheads Costing, prepare distribution statement, and compute machine hour rate.

YEAR/ SEM: III/V – CPG5C – INCOME TAX – LAW AND PRACTICE I

NO.	COURSE OUTCOME
C303.1	To collect the basic concepts and definitions of Income Tax Act 1961.
C303.2	To understand the allowances, deduction from salary, gratuity, pension, and provident funds.
C303.3	To make the acquaintance of the computation of income from house property.
C303.4	To evaluate income, profit, tax exemption, from business or profession
C303.5	To Perform e-filing and submission of returns following income tax provisions.

YEAR/ SEM: III/V – CPG5D – FINANCIAL MANAGEMENT

NO.	COURSE OUTCOME
C304.1	To remember the roles, sources, and functions of Financial Management



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C304.2	To analyze factors affecting Capital Structure
C304.3	To calculate the cost of Equity Capital
C304.4	To assess provisions on Dividend Payment in Company Law
C304.5	To Evaluate Working Capital Operating Cycle

YEAR/ SEM: III/V – CVG5A – PORTFOLIO MANAGEMENT

NO.	COURSE OUTCOME
C305.1	To understand the characteristics of financial assets such as bonds, stocks, and other money market instruments.
C305.2	To analyze concepts of portfolio diversification
C305.3	To assess the importance of portfolio management in our economy
C305.4	To analyze and apply different securities valuation
C305.5	To Evaluate various securities and manage their investment risks

YEAR/ SEM: III/V – VAE5Q – VALUE EDUCATION

NO.	COURSE OUTCOME
C306.1	To understand the importance and of value education
C306.2	To learn about salient values for life and problem-solving and decision-making skills
C306.3	To know the importance of human rights & social values
C306.4	To know the importance of environment and ecological balance
C306.5	To learn about social evils and how to tackle them.

YEAR/ SEM: III/VI – CPG6A – MANAGEMENT ACCOUNTING

NO.	COURSE OUTCOME
C307.1	To understand the meaning, scope, importance, and limitations of Management Accounting



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C307.2	To Know the types of financial analysis
C307.3	To analyze and interpret financial statements
C307.4	To Know the tools of analysis
C307.5	To Acquire knowledge about various ratios, their advantages, limitations, and their calculations. Prepare cash flow & fund flow. Apply marginal costing in decision making

YEAR/ SEM: III/VI – CPG6B – ADVANCED COST ACCOUNTING

NO.	COURSE OUTCOME
C308.1	To explore tenders, quotations, batches, and various other methods of costing and to prepare contract account and various necessities of contract costing.
C308.2	To enumerate the features of process costing and preparation of process account
C308.3	To commutate operating costs and their contents
C308.4	To gain insights into marginal costing and the decision-making components
C308.5	To enable the students to learn the various methods of standard costing.

YEAR/ SEM: III/VI – CPG6C – INCOME-TAX – LAW AND PRACTICE II

NO.	COURSE OUTCOME
C309.1	To familiar with the computation of capital gain
C309.2	To make the acquaintance of the computation of income from other sources
C309.3	To know about the aggregation of income & set off & carry forward.
C309.4	To accustomed, and deduction u/s 80C to 80U & assessment of individuals
C309.5	To outline functions of CBDT & powers of IT authorities.

YEAR/ SEM: III/VI – CPG6D – WORKING CAPITAL MANAGEMENT

NO.	COURSE OUTCOME
C310.1	To understand the meaning, importance, components of working capital, factors influencing working capital requirements & working capital life cycle



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C310.2	To acquire knowledge on different approaches to financing current assets
C310.3	To impart knowledge on cash management
C310.4	To understand credit policies, periods, standards, evaluation, and control
C310.5	To understand the need, importance, and various techniques regarding inventory management

YEAR/ SEM: III/VI – CVG6A – CAPITAL MARKETS

NO.	COURSE OUTCOME
C311.1	To understand financial markets and instruments
C311.2	To regulations regarding Indian capital markets
C311.3	To know the stock exchange, primary markets, and OTCEI
C311.4	To List the various speculators and the speculative activities
C311.5	To describe various types of derivatives

YEAR/ SEM: III/VI – CES6Q-EXTENSION ACTIVITIES

NO.	COURSE OUTCOME
C312.1	Improvement in the erudition of green Environment
C312.2	Recognizing suitable project to save earth from pollution.
C312.3	Accretion in the awareness level.
C312.4	Actively participating in fieldwork.
C312.5	Developing ideas to keep clean environment.