



PRINCE SHRI VENKATESHWARA ARTS AND SCIENCE COLLEGE

Gowrivakkam, Chennai-600073.

Affiliated to University of Madras, ISO 9001:2015 Certified Institution

Recognized by UGC under section 2(f) of UGC Act 1956

DEPARTMENT OF ACCOUNTING & FINANCE

2022-2023

COURSE OUTCOMES

YEAR/ SEM: I/ I – LA11A - TAMIL I

NO.	COURSE OUTCOME
C101.1	மரபு மற்றும் புதுக்கவிதைகளின் வாயிலாக அக்காலச் சூழல் மற்றும் சமூகச் சிக்கல்களை அறிகின்றனர்.
C101.2	நாட்டுப்புறப்பாடல்களின் வாயிலாக சமூகஅமைப்பு, வேளாண் செய்திகள் மற்றும் நீர்ப்பாசனம் போன்ற செய்திகளை அறிகின்றனர்.
C101.3	சிறுகதை மற்றும் உரைநடையின் வாயிலாகப் பல்வேறுகாலச் சூழல்களை அறிகின்றனர்.
C101.4	நாற்காலிக்காரர் நாடகத்தின் வாயிலாக தேர்தல் களம் பற்றி அறிகின்றனர்.
C101.5	மொழிப்பயிற்சியின் வாயிலாக வாக்கியங்கள், இருவழக்குகள், சொல்வகைகள் ஆகியவற்றை அறிகின்றனர்.

YEAR/ SEM: I/ I – LE11A - 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 Develop the approach of Hindi language.
C102.5	To Understand the various forms of Functional Hindi according to its area of application.



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YEAR/ SEM: I/I – LZ11A – COMMUNICATIVE ENGLISH I

NO.	COURSE OUTCOME
C103.1	To develop the knowledge of skillful learning.
C103.2	Ability to write coherent paragraphs with wide range of vocabulary.
C103.3	To teach the aspects of grammar.
C103.4	To learn word power and vocabulary skills other aspects of Communicative skill
C103.5	Ability to participate in short group conversations. Ability to use collocations, fixed and semifixed expressions

YEAR/ SEM: I/I – CZ21A – FINANCIAL ACCOUNTING

NO.	COURSE OUTCOME
C104.1	To analyze and prepare financial statement of different types of organization
C104.2	To learn the types of depreciation and method of calculating depreciation and accounting treatment for the same in insurance claims.
C104.3	To acquire the knowledge of various amendments in the single entry system.
C104.4	To recognize the circumstances providing for increased exposure to errors and frauds & BRS.
C104.5	To understand the detailed procedure in the hire purchase & install system.

YEAR/ SEM: I/I – CA21A – FINANCIAL PLANNING AND PERFORMANCE

NO.	COURSE OUTCOME
C105.1	To understand strategic planning, forecasting and budgeting
C105.2	To familiarize students to prepare an annual profits plan, analyze performance using flexible budget
C105.3	To enable the student importance and use of standard cost system.
C105.4	To know about types of responsibility centers and transfer pricing.
C105.5	To familiarize with Profitability analysis, residual income and return on investment



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YEAR/ SEM: I/I – CA31A – BUSINESS MATHEMATICS I

NO.	COURSE OUTCOME
C106.1	To acquire knowledge about the concepts of Sets, Relations and Functions.
C106.2	To gain Mathematics knowledge and develop proficiency in the application to solve Business Mathematics Problems.
C106.3	To demonstrate the Mathematical skills of the students in the areas of Combinatorial Mathematics.
C106.4	To gain knowledge about Ratio and Proportion, differential Calculus.
C106.5	To acquire knowledge in Discount Problems, Annuities and Algebra.

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 – PZ1CA – ENGLISH FOR COMMERCE AND MANAGEMENT

NO.	COURSE OUTCOME
C108.1	To use language for speaking with confidence in an intelligible and acceptable manner
C108.2	To understand the importance of reading for life
C108.3	To read independently unfamiliar texts with comprehension
C108.4	To understand the importance of writing in academic life



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C108.5	To write simple sentences without committing error of spelling or grammar
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YEAR/ SEM: I/I – SM5AA – FUNCTIONAL MATHEMATICS I

NO.	COURSE OUTCOME
C109.1	To apply Mathematical methodologies to understand and to solve problems
C109.2	To understand brief description of learning objective
C109.3	To understand Quantitative Reasoning
C109.4	To understand Quantitative reasoning, mental alertness
C109.5	To arithmetic ability in problems solving and mathematical skills. Important measure for a prospective Business executive ability

YEAR/ SEM: I/II – LA12A – TAMIL II

NO.	COURSE OUTCOME
C110.1	சங்க இலக்கியங்களின் வாயிலாக அக்காலமக்களின் வாழ்வியலை அறிகின்றனர்.
C110.2	புறநானூற்றின் வாயிலாக மன்னர்களின் போர்ச் சமூக அமைப்பை அறிகின்றனர்.
C110.3	முல்லைப்பாட்டின் வாயிலாக முல்லைநிலமக்களின் வாழ்வியல், பண்பாடு ஆகியவற்றை அறிகின்றனர்.
C110.4	திருக்குறள் மற்றும் நாலடியார் வாயிலாக ஈகை மற்றும் ஒழுக்கத்தை அறிகின்றனர்.
C110.5	மொழிப்பயிற்சி வாயிலாக தமிழைப் பிழையில்லாமல் எழுதவும் பேசவும் அறிகின்றனர்.

YEAR/ SEM: I/II – LE12A – HINDI II

NO.	COURSE OUTCOME
C111.1	To understand the Drama and the stories based on social problems.
C111.2	Understand the change in content and style of expression in short stories in modern period
C111.3	Develop the skills of Translation from Hindi to English by using high technical



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	words
C111.4	Analyse the development of one act play.
C111.5	Understand the meaning concept of Functional Hindi

YEAR/ SEM: I/II – LZ12A – COMMUNICATIVE ENGLISH II

NO.	COURSE OUTCOME
C112.1	Ability to comprehend both the written and spoken texts. Ability to frame questions and answer them. Ability to write/speak grammatically correct sentences.
C112.2	To enroll people in our ideas, our visions, and our visions.
C112.3	To enhance listening skills
C112.4	Awareness of the art of personal letter/email writing without grammatical errors.
C112.5	To analyse crucial for effectiveness – particularly in sales or leadership roles

YEAR/ SEM: I/II – CZ22A – 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 outline procedures related to the division of profits and introduction of capital during admission, retirement, and death of partner(s).
C113.4	To enable the students to understand the dissolution of a firm & insolvency, liquidation of partners.
C113.5	To familiarize the students with knowledge about financial reporting standards.



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YEAR/ SEM: I/II – CZ22B – PRINCIPLES OF MANAGEMENT

NO.	COURSE OUTCOME
C114.1	To identify appropriate management techniques
C114.2	It evaluates the global context for taking managerial actions of planning.
C114.3	To assess global situation, including opportunities and threats that will impact management of an organization.
C114.4	To integrate management principles in authority & responsibility.
C114.5	To analyses effective decision on direction & control in optimal managerial decisions

YEAR/ SEM: I/II – CA32A –BUSINESS MATHEMATICS II

NO.	COURSE OUTCOME
C115.1	To gain maths knowledge and develop proficiency in the application to solve Business maths problems
C115.2	To solve the Interpolation problems.
C115.3	To solve Analytical Geometry problems
C115.4	To acquire knowledge in arithmetic, geometric and harmonic progression.
C115.5	To use commercial enterprises to record and manage business operations. To manage problems in Simple & compound interest, Integral Calculus, Matrix and Algebra.

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



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	தெரிந்து கொள்ளுதல்.
C116.5	தமிழகத்தின் விழாக்களை அறிந்து கொள்ளுதல்.

YEAR/ SEM: I/II –SM5AB – FUNCTIONAL MATHEMATICS II

NO.	COURSE OUTCOME
C117.1	To make mathematics functional in everyday life
C117.2	To include recognizing and being able to solve Mensuration problems
C117.3	To understand and evaluate problems in Time, Work and Distance
C117.4	To have a grasp of stock and shares
C117.5	To make effective use in better understanding the world and in meeting its challenges

YEAR/ SEM: I/II – PZ1CB – ENGLISH FOR COMMERCE AND MANAGEMNT SKILLS-II

NO.	COURSE OUTCOME
C118.1	To understand the concept of insurance and its evolution
C118.2	To understand the business operations and market condition in Insurance Companies
C118.3	To understand the different needs of customers on insurance products
C118.4	To understand the insurance terminologies
C118.5	To know the various insurance products

YEAR/ SEM: II/III – CZ23A – 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.



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C201.2	To analyse underwriting of debentures, redemption of debentures, profit prior to incorporation.
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 Acquire the knowledge in preparation of final account of life insurance.

YEAR/ SEM: II/III – CA23A – FINANCIAL REPORTING

NO.	COURSE OUTCOME
C202.1	To read, understand, interpret and analyze general purpose financial reports
C202.2	To understand differing accounting policies and their impact on financial statements
C202.3	To evaluate different types of performance measurement systems in accounting and commonly used financial control systems
C202.4	To demonstrate knowledge of management accounting concepts and techniques
C202.5	To make sound financial decisions in real world settings.

YEAR/ SEM: II/III – CZ23C – BANKING THEORY, LAW AND PRACTICE

NO.	COURSE OUTCOME
C203.1	To help to gather knowledge on banking and financial system in India.
C203.2	To Acquiring knowledge of Central bank and RBI its objectives and governing roles and role of Narasimhan Committee I & II prudential norms.
C203.3	Acquire the basic knowledge of E-Banking transactions, Electronic Fund transfer (EFT), mobile banking. Findings on security and E-builder solutions. Analysis the different types of loans and advances available to a customer, the function of banking system and the recent development in Banking.
C203.4	To understand fundamental knowledge of the term Banker, Customer, Promissory note, Cheque, Pledge, Hypothecation and to know types of bank account and account opening procedures.
C203.5	To Acquire fundamental knowledge on the concepts of Banking, Relationship between a banker and a customer, Duties of a banker, crossing, marking and



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	endorsing cheque. Gain practical knowledge in the process of online banking.
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YEAR/ SEM: II/III – CZ23D – MARKETING

NO.	COURSE OUTCOME
C204.1	To acquire basic concepts of market, Marketing orientation, classification & its role & importance.
C204.2	To familiarize with the application of market segmentation, consumer behavior & there buying motives.
C204.3	To analyses the marketing mix, new product development, product mix & pricing policies methods.
C204.4	To gain the experience on various pricing strategies, advertising media and qualities of good salesmanship & channels of distribution.
C204.5	To impart skills of market research & to develop recent marketing skills.

YEAR/ SEM: II/III – CZ33A – BUSINESS STATISTICS

NO.	COURSE OUTCOME
C205.1	To understand statistical application in Economics and Management
C205.2	To describe the tools and techniques used in business statistical analysis
C205.3	To study the relationship between variables.
C205.4	To study the periodic changes over components of time series.
C205.5	To study the different level of phenomenon based on base year & current year.

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

NO.	COURSE OUTCOME
C206.1	To develop and exhibit and accurate sense of self.
C206.2	To demonstrate knowledge of personal beliefs and values and a commitment to continuing personal reflection and reassessment



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C206.3	To learn 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 – CZ24A – ADVANCED CORPORATE ACCOUNTING

NO.	COURSE OUTCOME
C207.1	To describe the accounting procedure in alteration of share capital.
C207.2	To understand preparation of Insurance Accounts; retrieve principles related to Journal entries of Amalgamation, Absorption, and external Reconstruction
C207.3	To enable the students to gain an idea of liquidator's final statement of accounts
C207.4	To apply the proper accounting treatment in holding and subsidiary company.
C207.5	To develop the application skills to calculate profit and loss account, balance sheet of banking companies.

YEAR/ SEM: II/IV – CA24A – CORPORATE AND BUSINESS LAW

NO.	COURSE OUTCOME
C208.1	To learn the basics of Laws governing commercial contracts and nuances of competency to contract, rules of Consideration and objects of contracts with case laws
C208.2	To understand the Forms of offer, Acceptance, consideration.
C208.3	To learn the rules regarding the consent and free consent, offer, acceptance
C208.4	To learn the basics of laws governing accompany, concepts and features of companies.
C208.5	To know the lifting of Corporate Veil, Memorandum of Association Articles of Association, Common procedure for Incorporation of company, Prospectus and Private Placement



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YEAR/ SEM: II/IV – CA24B – WORKING CAPITAL MANAGEMENT

NO.	COURSE OUTCOME
C209.1	To understand meaning, importance, components of working capitals, factors influencing working capital requirements & working capital life cycle
C209.2	To acquire knowledge on different approaches of financing current assets
C209.3	To impart knowledge on cash management
C209.4	To understand credit policies, period, standards, evaluation and control
C209.5	To understand the need, importance and various techniques regarding inventory management.

YEAR/ SEM: II/IV – CZ24D – INDIRECT TAXATION

NO.	COURSE OUTCOME
C210.1	To know about history of taxation in India, different types of taxes & powers of union & state to levy taxes.
C210.2	To comprehend the principles of taxations, overview on GST & its concepts, types of GST & taxable events.
C210.3	To describe the GST taxation & assessment proceedings.
C210.4	To know about GST audit, demand & recovery, national anti-profiteering authorities' practitioner's eligibility criteria & career opportunities.
C210.5	To understand the concepts of duty-free zones & export incentive schemes.

YEAR/ SEM: II/IV – CZ34A – ELEMENTS OF OPERATIONS RESEARCH

NO.	COURSE OUTCOME
C211.1	To understand the basic concepts and models of Operation Research
C211.2	To formulate Linear Programming Problem.
C211.3	To determine the feasible solution based on the given LPP.
C211.4	To understand and interpret variety of problems such as assignment and transportation



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C211.5	To apply the knowledge of game theory concepts to articulate real-world decision situations
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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-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/IV – CZ25B – 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 analyse 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, green auditing and online auditing.

YEAR/ SEM: III/V – CZ25A – 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 analyse material control, purchase of materials, and stock level maintenance
C302.4	To differentiate between direct labour and indirect labour
C302.5	To evaluate overheads costing, prepare distribution statement, and compute machine hour rate.

YEAR/ SEM: III/V – CA25A – 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.



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YEAR/ SEM: III/V – CZ25D – FINANCIAL MANAGEMENT

NO.	COURSE OUTCOME
C304.1	To remember the roles, sources, and functions of Financial Management
C304.2	To analyse factors affecting Capital Structure & to calculate the cost of Equity Capital
C304.3	To assess provisions on Dividend Payment in Company Law
C304.4	To Evaluate Working Capital Operating Cycle
C304.5	To assist students in describing the process and types of capital budgeting.

YEAR/ SEM: III/V – CA45A – PORTFOLIO MANAGEMENT

NO.	COURSE OUTCOME
C305.1	To understand 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 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 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.



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YEAR/ SEM: III/VI – CZ26B – MANAGEMENT ACCOUNTING

NO.	COURSE OUTCOME
C307.1	To understand the meaning, scope, importance, and limitations of Management Accounting
C307.2	To Know the types of financial analysis
C307.3	To analyse and interpret financial statements.
C307.4	To acquire knowledge about various ratios, their advantages, limitations, and their calculations & to prepare cash flow & fund flow. Apply marginal costing in decision making
C307.5	To Know the usage of Capital budgeting and applying marginal costing.

YEAR/ SEM: III/VI – CZ26A – 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 – CA26A – 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.



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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 – CA46A – ENTREPRENEURIAL DEVELOPMENT

NO.	COURSE OUTCOME
C310.1	To recognize core concepts, types, and functions of entrepreneurship
C310.2	To provide conceptual exposure on converting idea to a successful entrepreneurial firm.
C310.3	To identify significant changes and trends which create business opportunities and to analyse the environment for potential business opportunities.
C310.4	To enable the students to understand the concept of business planning process.
C310.5	To analyse the significant changes and trends in funding system.

YEAR/ SEM: III/VI – CA46B – CAPITAL MARKETS

NO.	COURSE OUTCOME
C311.1	To understand financial markets and instruments
C311.2	To regulations regarding Indian capital markets
C311.3	To have knowledge about 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
C311.1	Improvement in the erudition of green Environment
C311.2	Recognizing suitable project to save earth from pollution.



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C311.3	Accretion in the awareness level.
C311.4	Actively participating in fieldwork.
C311.5	Developing ideas to keep clean environment.