



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 COMMERCE(GENERAL)

M.COM

2022-2023

COURSE OUTCOMES

YEAR/ SEM: I/ I – KD21A - ADVANCED CORPORATE ACCOUNTING AND ACCOUNTING STANDARDS

NO.	COURSE OUTCOME
C101.1	To explain how funds are raised and redeemed through accounting treatment.
C101.2	To demonstrate the processes of acquiring, amalgamating, and reconstructing (internal & external) companies
C101.3	To create final accounts for joint stock companies
C101.4	To explain how to prepare statements for liquidating companies
C101.5	To provide a summary of the accounting rules that are mandated by Generally Accepted Accounting Principles and Practices (GAAP) that are recommended by the ICAI and Mandatory Accounting Standards (AS) issued by the ICAI (U).

YEAR/ SEM: I/ I – KD21B - FINANCIAL MANAGEMENT

NO.	COURSE OUTCOME
C102.1	To extend the scope of financial management to include functional areas of business and corporate.
C102.2	To address issues related to capital structure and leverage in order to make financial decisions.
C102.3	To determine the cost of capital and choose the proper dividend theories to deal with market conditions
C102.4	To evaluate a variety of investment alternatives and make investment choices.
C102.5	To examine the elements of working capital management in order to manage short-term finances efficiently.



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YEAR/ SEM: I/I – KD21C - ORGANIZATIONAL BEHAVIOUR

NO.	COURSE OUTCOME
C103.1	To determine the needs and approaches for organizational behavior in a global context.
C103.2	To pinpoint the progress and challenges in managing organizational change, as well as the significance of politics.
C103.3	To provide a description of organizational communication and stress management techniques.
C103.4	To evaluate the effectiveness of the organizational culture
C103.5	To showcase the system approach to change, the intervention strategy model and total project management model are used to manage organizational change.

YEAR/ SEM: I/I – KD21D - MANAGERIAL ECONOMICS

NO.	COURSE OUTCOME
C104.1	To trace out the scope of managerial economics in managerial decision-making in critical situation like risk and uncertainty.
C104.2	To analyze law of demand, demand forecasting, law of supply and consumer behavior
C104.3	To describe the concepts of resource allocation, cost analysis and capital investment analysis
C104.4	To make decisions about of price and quantity competition in various market structures
C104.5	To understand the measurement of economic concentration and different types of pricing approaches for monopoly.

YEAR/ SEM: I/I – KD41A - ACCOUNTING FOR SPECIALIZED INSTITUTION

NO.	COURSE OUTCOME
C105.1	To Infer the balance sheet preparation procedure for banking companies.
C105.2	To Identify the accounting treatment for insurance companies.
C105.3	To Summarize the details relating to the Double Account system.
C105.4	To Interpret the concepts of price level changes, social responsibility and human resource accounting.



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C105.5	To Construct the final accounts of electricity companies, educational institutions and voyage.
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YEAR/ SEM: I/I – PSSEA – LANGUAGE AND COMMUNICATION

NO.	COURSE OUTCOME
C106.1	Develop effective verbal communication skills to express ideas clearly and persuasively in various contexts.
C106.2	Enhance active listening and comprehension abilities to better understand and respond to others' messages.
C106.3	Demonstrate proficiency in written communication by composing clear and coherent documents, such as emails, reports, and presentations.
C106.4	Cultivate intercultural communication competence to interact sensitively and respectfully with diverse individuals and groups.
C106.5	Acquire critical thinking and problem-solving skills to analyze and resolve communication challenges in professional and personal settings.

YEAR/ SEM: I/II – KD22A - ADVANCED COST AND MANAGEMENT ACCOUNTING

NO.	COURSE OUTCOME
C107.1	To Outline the concepts of cost accounting principles and cost control techniques.
C107.2	To Apply the accounting procedure of product costing and process costing to prepare the accounts of the manufacturing industries.
C107.3	To Apply the techniques of marginal costing & Cost volume profit analysis in Business decision making
C107.4	To Analyze the standard cost and variance in cost estimation and control
C107.5	To Apply costing techniques and interpret financial statements for making financial decisions

YEAR/ SEM: I/II – KD22B - QUANTITATIVE TECHNIQUES FOR BUSINESS DECISIONS

NO.	COURSE OUTCOME
C108.1	To apply the concept of probability distribution for solving problems
C108.2	To explain the applications of statistics in business decision making



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C108.3	To choose appropriate statistical methods for data analysis
C108.4	To analyze the data using descriptive and inferential statistics
C108.5	To interpret the statistical results to make meaningful decisions.

YEAR/ SEM: I/II – KD22C - CORPORATE LAWS

NO.	COURSE OUTCOME
C109.1	To elaborate on the concepts of corporate governance, CSR, and its consequences.
C109.2	To evaluate and contrast governance principles across various industries.
C109.3	To identify the functional procedures that companies use to comply with SEBI regulations.
C109.4	To analyze the legal structures of the Competition Act 2002 and the Foreign Exchange Management Act 1999.
C109.5	To understand the legal frameworks of the Information Technology Act of 2000.

YEAR/ SEM: I/II – KD42A INDUSTRIAL RELATIONS & LABOUR WELFARE

NO.	COURSE OUTCOME
C110.1	To explain the role of management and unions in advancing industrial relations
C110.2	To give an overview of the significant causes and consequences of industrial disputes, and how they are resolved.
C110.3	To demonstrate the legal structure of labor laws, as well as the characteristics of welfare and wage legislation.
C110.4	To investigate labor welfare programs and social security policies in accordance with labor regulations.
C110.5	To understand the various labor, financial assistance, and social security classifications.

YEAR/ SEM: I/II – KD32A – TOTAL QUALITY MANAGEMENT

NO.	COURSE OUTCOME
C111.1	To enumerate the cost advantages of quality control applications.



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C111.2	To categorize inspection methods and value engineering concepts.
C111.3	To discuss the theory of sampling inspection.
C111.4	To comprehend quality improvement methods and control systems.
C111.5	To demonstrate how to implement ISO 9000, HRM and Quality Circles, Environment Management System, and Total Quality Control.

YEAR/ SEM: I/II – PSSEB-SOFT SKILL - SPOKEN AND PRESENTATION SKILLS

NO.	COURSE OUTCOME
C112.1	Develop effective verbal communication techniques to deliver clear, engaging, and persuasive presentations in various settings.
C112.2	Enhance public speaking confidence and reduce speaking anxiety to deliver presentations with poise and self-assurance.
C112.3	Master the art of structuring presentations to ensure coherent and organized delivery of ideas and information.
C112.4	Acquire skills in using visual aids and technology to enhance the impact and effectiveness of presentations.
C112.5	Receive constructive feedback and self-assessment to continuously improve and refine spoken communication and presentation abilities.

YEAR/ SEM: II/III – KDAAC - ACCOUNTING FOR DECISION MAKING

NO.	COURSE OUTCOME
C203.1	To analyze the different methods of decision-making process.
C203.2	To study the various concepts in cost in decision making.
C203.3	To Validate and communicate the outcomes of the capital investment decision-making process.
C203.4	To articulate and devise the concept of transfer pricing and performance measurement.
C203.5	To understand the Activity based costing and Target costing.

YEAR/ SEM: II/III – KDA3B - KNOWLEDGE MANAGEMENT

NO.	COURSE OUTCOME
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C201.1	To use a framework and a clear language for knowledge management concepts
C201.2	To define the different knowledge types and explain how they are addressed by knowledge management.
C201.3	To describe how valuable individual, group and organizational knowledge is managed throughout the knowledge management cycle.
C201.4	To describe the knowledge culture enablers and communities of practice.
C201.5	To identify some of the key tools and techniques used in knowledge management Applications & Identify and evaluate major KM issues such as ethics, knowledge ownership vs. Authorship, copyright, intellectual property and knowledge sharing incentives.

YEAR/ SEM: II/III – KDAXB - BUSINESS ETHICS AND CORPORATE GOVERNANCE & SOCIAL RESPONSIBILITY

NO.	COURSE OUTCOME
C202.1	To understand the Business Ethics and to provide best practices of business ethics
C202.2	To learn the concepts of ethics in advertisement and environment.
C202.3	To develop various corporate social Responsibilities and practice in them Professional life
C112.4	To improve the ethical issues in corporate governance and to adhere to the ethical codes.
C202.5	To describe the formation of Birla committee report and its recommendation.

YEAR/ SEM: II/III – KDA31 - FUNDAMENTALS OF INFORMATION TECHNOLOGY

NO.	COURSE OUTCOME
C204.1	To describe the generation of computers, components and classification of computers, various input and output devices.
C204.2	Basic functions like opening, saving and closing a file are being taught. Creating tables in word, inserting pictures from excel, formatting of documents, mail merge concepts are taught
C204.3	To understand the importance of file management, back up of files and folders, renaming of files and folders, basics of PowerPoint are covered.



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C204.4	Operations on spreadsheet, creation, tabulation, formatting, mathematical functions, chart creation are covered.
C204.5	Students are introduced to basic networking topologies, surfing of internet, bookmarking, how to create email account, printing web page.

YEAR/ SEM: II/III – KDA3A - RESEARCH METHODOLOGY

NO.	COURSE OUTCOME
C205.1	To understand types of research and learn how to formulate research problem.
C205.2	To learn formulation of hypothesis and make sample size.
C205.3	To Know the methods of data collection
C205.4	To analyses of statistical tools and make tabulation.
C205.5	To learn how to write report writing

YEAR/ SEM: II/III – KDAAE - INDIRECT TAXES

NO.	COURSE OUTCOME
C206.1	To understand the concepts of Indirect taxes and powers of union and state government.
C206.2	To know about central exercise duty, procedures for assessment and registration
C206.3	To describe genesis of service tax, exception list, assessment and registration.
C206.4	To identify and analyze the factors for levy of custom duty, types of custom duty, assessment and its drawback
C206.5	To describe the value added tax, procedures for assessment, composition scheme and movements towards GST.

YEAR/ SEM: II/III – PSSEC - SOFT SKILL: LIFE AND MANAGERIAL SKILLS

NO.	COURSE OUTCOME
C207.1	To understand the the mechanism of stress particularly negative emotions such as anxiety, anger and depression for effective management.



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C207.2	To introduce the basic concepts of body language for conflict management.
C207.3	To give inputs on some of the important interpersonal skills such as group decision making, negotiation and leadership skills.
C207.4	To make students learn and practice the steps involved in time management.
C207.5	To impart training for empowerment thereby encouraging the students to become successful entrepreneurs.

YEAR/ SEM: II/IV – PSSEQ - INTERNSHIP

NO.	COURSE OUTCOME
C208.1	To construct the company profile by compiling the brief history, management structure, products / services offered, key achievements and market performance for his / her organization of internship
C208.2	To determine the challenges and future potential for his / her internship organization in particular and the sector in general
C208.3	To apply various soft skills such as time management, positive attitude and communication skills during performance of the tasks assigned in internship organization
C208.4	To analyze the functioning of internship organization and recommend changes for improvement in processes.
C208.5	To able to assess its Strengths, Weaknesses, Opportunities and Threats (SWOT).

YEAR/ SEM: II/IV – KDA4A - MANAGEMENT INFORMATION SYSTEMS

NO.	COURSE OUTCOME
C209.1	To describe the need and strategic role of management information system.
C209.2	To introduce the fundamental principles of data base management systems and its recent trends.
C209.3	To understand the various approaches for developing information system.
C209.4	To provide a knowledge about office automation systems and artificial intelligence and expert system.
C209.5	To study the concept of functional information system and its control & audit



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YEAR/ SEM: II/IV – KDA4G – SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT

NO.	COURSE OUTCOME
C210.1	To provide a theoretical and practical background in the field of investments.
C210.2	To create awareness about risk and return of different investments.
C210.3	To enlighten the evolution of securities and derivatives.
C210.4	To make them understand the investment decisions and portfolio performance.
C210.5	To apply the theories relating to portfolio management and portfolio risk and return.

YEAR/ SEM: II/IV – KDA4C - MERCHANT BANKING & FINANCIAL SERVICES

NO.	COURSE OUTCOME
C211.1	To understand the nature and management of merchant banking
C211.2	To analyze various functions of securities issue and its methods
C211.3	To evaluate the laws related to management and SEBI guidelines for merchant bankers
C211.4	To study the mechanism of underwriting and capital market instruments.
C211.5	To describe depository receipt mechanism and stock exchange functions.

YEAR/ SEM: II/IV – KDAA1 - COMPUTERIZED ACCOUNTING

NO.	COURSE OUTCOME
C212.1	To introduce the students to Basic of Accounts and the usage of Tally for accounting purpose.
C212.2	To help students to work with well- known accounting software i.e., Tally ERP.9. Tally is an accounting package which is used for learning to maintain accounts
C212.3	Students will learn to create company, enter accounting voucher entries including advance voucher entries, do reconcile bank statement, do accrual adjustments, and also print financial statements, etc. in Tally ERP.9 software.



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C212.4	Demonstrate an understanding of various predefined inventory vouchers to suit the various business requirements and flexibility to create unlimited stock items, use simple to complex conversion units and generate invoices with the required information and dimensions.
C212.5	Demonstrate an understanding of how to maintain a payroll register and VAT, TDS, service tax

YEAR/ SEM: II/IV – PSED – COMPUTING SKILLS

NO.	COURSE OUTCOME
C213.1	To impart knowledge on the basics of understanding computer & classification of computer
C213.2	To provide depth knowledge on computer software.
C213.3	To offer in depth knowledge on MS office
C213.4	To apply advanced knowledge in internet & multimedia application.
C213.5	To provide expert knowledge in accounting packages & statistical packages.

YEAR/ SEM: II/IV – KDA4Q - PROJECT

NO.	COURSE OUTCOME
C214.1	To acquire the ability to make links across different areas of knowledge and to generate, develop and evaluate ideas and information so as to apply these skills to the project task.
C214.2	To acquire the skills to communicate effectively and to present ideas clearly and coherently to specific audience in both the written and oral forms.
C214.3	To analyses data and synthesize research findings.
C214.4	To demonstrate a capacity to communicate research results clearly, comprehensively and persuasively
C214.5	To produce a coherent, literary document