



PRINCE SHRI VENKATESHWARA ARTS AND SCIENCE COLLEGE

Gowrvakkam, Chennai-600073.

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

DEPARTMENT OF ACCOUNTING & FINANCE

2020-2021

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 பல்வேறு காலச் சூழல்களை அறிகின்றனர்.
C101.4	நாற்காலிக்காரர் நாடகத்தின் வாயிலாக தேர்தல் களம் பற்றி அறிகின்றனர்.
C101.5	மொழிப்பயிற்சியின் வாயிலாகவாக்கியங்கள், இருவழக்குகள், சொல்வகைகள் ஆகியவற்றை அறிகின்றனர்.

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

NO.	COURSE OUTCOME
C102.1	To identify the theme and aims of prose lessons and functional Hindi
C102.2	To understand and summarise the theme
C102.3	To explain the ideology of literary works and writers
C102.4	To interpret the contextual meaning and differentiation
C102.5	To evaluate on the basis of elements, features and trends of prose

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

NO.	COURSE OUTCOME
C103.1	To develop the knowledge of skillful learning



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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 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 – 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

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



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C106.3	To demonstrate the Mathematical skills of the students in the areas of Combinatorial Mathematics, arithmetic, geometric and harmonic progression.
C106.4	To gain knowledge about Ratio and Proportion, differential Calculus
C106.5	To acquire knowledge in Discount Problems, Annuities, Matrices 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
C108.5	To write simple sentences without committing error of spelling or grammar

YEAR/ SEM: I/I – CC5AA – AN OVERVIEW OF ISO

NO.	COURSE OUTCOME
C109.1	To realize the importance of the significance of quality.
C109.2	To assess compliance with an organization's testing.



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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 – 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 – CLE2G – HINDI II

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



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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.

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 identify appropriate management techniques

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



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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 Integral Calculus and Matrix 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 தெரிந்து கொள்ளுதல்.
C116.5	தமிழகத்தின் விழாக்களை அறிந்து கொள்ளுதல்.

YEAR/ SEM: I/II –CC5AB – BASICS OF BUSINESS INSURANCE

NO.	COURSE OUTCOME
C117.1	To understand the basic concepts of accounting, classification of accounts, rules of debit and credit, conventions and principles of accounting
C117.2	To outline the Accounting Standards, Classification of income and expenses and Introduction to Bank Reconciliation Statement
C117.3	To evaluate the Hire Purchase System, analyze and compare the FIFO System with Weighted Average Inventory System
C117.4	To demonstrate an understanding of Final Accounts
C117.5	To know the various insurance products

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

NO.	COURSE OUTCOME
C118.1	To understand the concept of insurance and its evolution



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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 – 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
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



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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
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.



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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
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 – 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
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.



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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
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.



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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

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 objectives, scope, content and classification of auditing, and differentiate between Auditing and Accounting
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



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

NO.	COURSE OUTCOME
C302.1	To understand nature, scope and principles of Cost Accounting, Financial Accounting and Management Accounting
C302.2	To prepare Cost Sheets and calculate 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 labour and Indirect labour
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 roles, sources, and functions of Financial Management
C304.2	To analyze factors affecting Capital Structure
C304.3	To calculate cost of Equity Capital
C304.4	To assess provisions on Dividend Payment in Company Law
C304.5	To Evaluate Working Capital Operating Cycle



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YEAR/ SEM: III/V – CVG5A – 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.

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

NO.	COURSE OUTCOME
C307.1	To understand meaning, scope, importance and limitations of Management Accounting
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, its advantages and limitations and their calculations. Prepare cash flow & fund flow. Apply marginal costing in decision making



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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 meaning, importance, components of working capitals, factors influencing working capital requirements & working capital life cycle
C310.2	To acquire knowledge on different approaches of financing current assets
C310.3	To impart knowledge on cash management
C310.4	To understand credit policies, period, standards, evaluation and control
C310.5	To understand the need, importance and various techniques regarding inventory management



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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 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
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.