



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

2021-2022

COURSE OUTCOMES

YEAR/ SEM: I/ I - KDA1E - ADVANCED CORPORATE ACCOUNTING AND ACCOUNTING STANDARDS

NO.	COURSE OUTCOME
C101.1	To analyze the accounting procedures for forfeiture of shares and debenture transactions.
C101.2	To help the students understand the techniques of restructuring and liquidating the corporate entities
C101.3	To examine the consolidated financial statement of holding and Subsidiary companies
C101.4	To develop the application skills to calculate profit and loss account, consolidated balance sheet of banking companies
C101.5	To Construct the financial statements of company within the frame work of Ind AS

YEAR/ SEM: I/ I – KDA1B - FINANACIAL MANAGEMENT

NO.	COURSE OUTCOME
C102.1	To understand basic concepts of financial management and their application in investment and financing
C102.2	To create an awareness about capital structure and theories of capital structure
C102.3	To provide knowledge about dividend policies and various dividend models
C102.4	To make them understand the cost of capital in wide aspects.
C102.5	To enable them to understand working capital management.



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YEAR/ SEM: I/I – KDA1C - ORGANIZATIONAL BEHAVIOUR

NO.	COURSE OUTCOME
C103.1	To discuss the development of the field of organizational behavior and explain the micro and macro approaches.
C103.2	To analyze and compare different models used to explain individual behavior related to motivation and rewards.
C103.3	To identify the processes used in developing communication and resolving conflicts
C103.4	To explain organizational culture and describe its dimension and to examine various organizational designs.
C103.5	To identify the progress and challenges in organizational change management

YEAR/ SEM: I/I – KDA1G - 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 – KDAEA - ACCOUNTING FOR SPECIALIZED INSTITUTION

NO.	COURSE OUTCOME
C105.1	To explore detailed information and compare between advanced accounting concepts and principles in specialized institutions.
C105.2	To Evaluate the Valuation balance sheet and final accounts of life and non-life insurance business with certain special terms associated with insurance business such as claims, premiums, reinsurance and reserve for unexpired risk
C105.3	To Acquire knowledge in electricity company accounts and to develop the skill for the preparation of final accounts of Electricity Company



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C105.4	To Estimate some particular limitations of historical cost accounting in terms of its ability to cope with various issues associated with changing prices.
C105.5	To Enrich the analytic skill for ascertain the profit or loss on unfinished voyage and finished voyage and accounting treatment of containers and packages.

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 – KDA2A - ADVANCED COST AND MANAGEMENT ACCOUNTING

NO.	COURSE OUTCOME
C107.1	To Understand the concepts of cost accounting principles and cost controlling techniques
C107.2	To describe the processing steps used in activity-based costing and JIT costing
C107.3	To acquire the knowledge in budget, budgeting and budgetary control
C107.4	To develop the application skills to estimation of cost volume profit analysis, computation of contribution, P/V ratio, break even sales and margin of safety in the process of decision-making.
C107.5	To introduce the concept of fund flow and cash flow statement, helps to give proper idea on financial statement analysis in practical point of view

YEAR/ SEM: I/II – KDA2B - QUANTITATIVE TECHNIQUES FOR BUSINESS DECISIONS

NO.	COURSE OUTCOME
C108.1	To apply the concept of probability distribution for solving problems



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C108.2	To explain the applications of statistics in business decision making
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 – KDA2C – MARKETING OF SERVICES

NO.	COURSE OUTCOME
C109.1	To demonstrate service sector and its nature, characteristics of service marketing and its implications.
C109.2	To discuss about marketing strategies for different service firms.
C109.3	To understand products support services and its importance for quality of services.
C109.4	To specify financial services nature and its marketing strategies.
C109.5	To elucidate CRM and relationship marketing for customer satisfaction.

YEAR/ SEM: I/II – KDAXA - TOTAL QUALITY MANAGEMENT

NO.	COURSE OUTCOME
C110.1	To explain the quality control applications with cost benefits
C110.2	To classify the inspection methods and value engineering concepts
C110.3	To relate the theory of sampling inspection
C110.4	To interpret the quality improvement techniques and control system.
C110.5	To illustrate the ISO model, implementation of ISO 9000, HRM and Quality circles, Environment management system and total quality control.

YEAR/ SEM: I/II – KDAEB - INCOME TAX LAW AND PRACTICE

NO.	COURSE OUTCOME
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C111.1	To collect the basic concepts and definitions of Income Tax Act 1961 & know the residential status of assesses and incomes exempted from tax
C111.2	To familiar with the computation of income from salary & acquaintance of the computation of income from house property
C111.3	To construct the gross total income, total income and tax liability of an individual.
C111.4	To identify the permissible, inter source and inter head adjustments and provisions to arrive at the total income of an assessee.
C111.5	To accustomed, the assessment of individuals & income tax authorities and their powers and duties

YEAR/ SEM: I/II – PSSEB - 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 – KDA3B - KNOWLEDGE MANAGEMENT

NO.	COURSE OUTCOME
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.



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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 impart knowledge on the basics of understanding computer & classification of computer
C204.2	To provide depth knowledge on computer software.
C204.3	To offer in depth knowledge on MS office
C204.4	To apply advanced knowledge in internet & multimedia application.
C204.5	To provide expert knowledge in accounting packages & statistical packages.

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



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C205.4	To analyses of statistical tools and make tabulation.
C205.5	To learn how to write report writing

YEAR/ SEM: II/III – KDAAD - 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 – 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 – 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.
C207.2	To introduce the basic concepts of body language for conflict management.



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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 SYSTEM

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

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

NO.	COURSE OUTCOME
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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.
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



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

NO.	COURSE OUTCOME
C213.1	To describe the generation of computers, components and classification of computers, various input and output devices.
C213.2	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
C213.3	To understanding the importance of file management, back up of files and folders, renaming of files and folders, basics of PowerPoint are covered.
C213.4	Operations on spreadsheet, creation, tabulation, formatting, mathematical functions, chart creation are covered.
C213.5	Students are introduced to basic networking topologies, surfing of internet, bookmarking, how to create email account, printing web page.

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