



## 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)

2021-2022

### 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 வாயிலாக வாக்கியங்கள், இருவழக்குகள், சொல்வகைகள் ஆகியவற்றை அறிகின்றனர்.

YEAR/ SEM: I/ I -CLEIE - 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
C103.2	Ability to write coherent paragraphs with wide range of vocabulary



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<b>C103.3</b>	To teach the aspects of grammar
<b>C103.4</b>	To learn word power and vocabulary skills other aspects of Communicative skill
<b>C103.5</b>	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
<b>C104.1</b>	To analyze and prepare financial statement of different types of organization
<b>C104.2</b>	To learn the types of depreciation and method of calculating depreciation and accounting treatment for the same in insurance claim.
<b>C104.3</b>	To acquire the knowledge of various amendments in single entry system.
<b>C104.4</b>	To recognize the circumstances providing for increased exposure to errors and frauds & BRS.
<b>C104.5</b>	To understand the detail procedure in hire purchase & install system.

### YEAR/ SEM: I/I – CZ21B – BUSINESS COMMUNICATION

NO.	COURSE OUTCOME
<b>C105.1</b>	To provide students with the skills and knowledge of communication in the business environment
<b>C105.2</b>	To develop interpersonal communications skills those are required for social and business interaction through business letters.
<b>C105.3</b>	To enhance the knowledge on business correspondence & its types
<b>C105.4</b>	To demonstrate the types of business reports & meeting.
<b>C105.5</b>	To know the basic techniques of the modern forms of communication.

### YEAR/ SEM: I/I – CZ31A – BUSINESS ECONOMICS

NO.	COURSE OUTCOME
<b>C106.1</b>	To enhance the students to learn about the introduction to economics wealth, welfare and scarcity
<b>C106.2</b>	To make the students to analyses about the demand and supply functions, law of demand



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<b>C106.3</b>	To make the students learn about consumer behavioral of diminishing marginal utility
<b>C106.4</b>	To inculcate the students to learn about production, produces equilibrium, economy of scale
<b>C106.5</b>	To make the students learn about product pricing, monopoly, perfect competition, oligopoly.

### YEAR/ SEM: I/I – NLT1C – BASIC TAMIL

NO.	COURSE OUTCOME
<b>C107.1</b>	தமிழ் எழுத்துகளைத் தெரிந்து கொள்ளுதல்.
<b>C107.2</b>	தமிழ் ஒலியன்களை உச்சரிக்கக் கற்றுக் கொள்ளுதல்.
<b>C107.3</b>	எழுத்துக்களைக் கொண்டு சொற்களை உருவாக்குதல்.
<b>C107.4</b>	அன்றாடப் பயன்பாட்டு சொற்களைப் பயிற்றுவித்தல்.
<b>C107.5</b>	தமிழ்மொழியை அறிந்துகொள்ளுதல்.

### YEAR/ SEM: I/I – PZ1CA – ENGLISH FOR COMMERCE AND MANAGEMENT

NO.	COURSE OUTCOME
<b>C108.1</b>	To use language for speaking with confidence in an intelligible and acceptable manner
<b>C108.2</b>	To understand the importance of reading for life
<b>C108.3</b>	To read independently unfamiliar texts with comprehension
<b>C108.4</b>	To understand the importance of writing in academic life
<b>C108.5</b>	To write simple sentences without committing error of spelling or grammar

### YEAR/ SEM: I/I – SM5AA– FUNCTIONAL MATHEMATICS I

NO.	COURSE OUTCOME
<b>C109.1</b>	To apply Mathematical methodologies to understand and to solve problems



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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 அக்கால மக்களின் 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	Ability to comprehend both the written and spoken texts. Ability to frame questions and answer them. Ability to write/speak grammatically correct sentences.
C111.2	To enroll people in our ideas, our visions, and our visions.
C111.3	To enhance listening skills
C111.4	Awareness of the art of personal letter/email writing without grammatical errors.
C111.5	To analyse crucial for effectiveness – particularly in sales or leadership roles.

### 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 procedure 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 analyses effective decision on direction & control in optimal managerial decisions

### YEAR/ SEM: I/II – CZ32A – INDIAN ECONOMY

NO.	COURSE OUTCOME
C115.1	To acquaintance the differentiate between economic growth and economic development



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C115.2	To identify the demographic features of the Indian economy & major problems of Indian economy.
C115.3	To understand about agriculture sector & its development.
C115.4	To analyses large- & small-scale industries importance & its role for economic development.
C115.5	To elaborate the Five-year plans and Niti Aayog policies and programs

### 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 –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 MANAGEMENT

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





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<b>C118.2</b>	To understand the business operations and market condition in Insurance Companies
<b>C118.3</b>	To understand the different needs of customers on insurance products
<b>C118.4</b>	To understand the insurance terminologies
<b>C118.5</b>	To know the various insurance products

### YEAR/ SEM: II/III – CZ23A – CORPORATE ACCOUNTING

NO.	COURSE OUTCOME
<b>C201.1</b>	To acquire the knowledge of different types of shares, forfeiture of shares, reissue of shares, and redemption of preference shares.
<b>C201.2</b>	To analyse underwriting of debentures, redemption of debentures, profit prior to incorporation.
<b>C201.3</b>	To prepare final accounts, balance sheets, and managerial remuneration
<b>C201.4</b>	To calculate value of shares and goodwill using different methods
<b>C201.5</b>	To Acquire the knowledge in preparation of final account of life insurance.

### YEAR/ SEM: II/III – CZ23B – BUSINESS LAWS

NO.	COURSE OUTCOME
<b>C202.1</b>	To understand the nature, elements, and types of contracts
<b>C202.2</b>	To analyze various forms of offer, valid acceptance, and consideration of contracts
<b>C202.3</b>	To evaluate valid contract based on capacity of parties, free consent or coercion, undue influence, fraud, and misrepresentation
<b>C202.4</b>	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.
<b>C202.5</b>	To compare performance and discharge of contracts. Outline Sale of Goods Act based on conditions, warranty, and caveat emptor



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### 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	Acquire fundamental knowledge on the concepts of Banking, Relationship between a banker and a customer, Duties of a banker, crossing, marking and endorsing cheque. Gain practical knowledge in the process of online banking.

### 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.





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<b>C205.4</b>	To study the periodic changes over components of time series.
<b>C205.5</b>	To study the different level of phenomenon based on base year & current year.

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

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

### YEAR/ SEM: II/IV – CZ24A – ADVANCED CORPORATE ACCOUNTING

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

### YEAR/ SEM: II/IV – CZ24B – COMPANY LAW

NO.	COURSE OUTCOME
<b>C208.1</b>	To develop the basic knowledge of the provisions of the Companies Act, 2013 in relation to types of companies, Memorandum of Association, Articles of Association, Administration of Company Law
<b>C208.2</b>	To Comprehend the classification of Directors, key managerial personnel, Meetings of Companies and the Committees connected with the affairs of a Company



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<b>C208.3</b>	To Describe Different types of Meeting and Types of committees, resolutions
<b>C208.4</b>	To describe the various Modes of Winding up
<b>C208.5</b>	To make an acquaintance of types of directors and directors identification number

### YEAR/ SEM: II/IV – CZ24C – FINANCIAL SERVICES

NO.	COURSE OUTCOME
<b>C209.1</b>	To impart knowledge regarding the components of Indian Financial System
<b>C209.2</b>	To provide in depth understanding of different avenues of financial system viz. capital markets, merchant banking, insurance, mutual funds & other related services
<b>C209.3</b>	To describe the role & functioning of regulatory bodies in financial sector
<b>C209.4</b>	To equip the students with skills required to operate in competitive environment in the leasing service.
<b>C209.5</b>	To understand the venture capital and asset classes aimed at achieving business goals.

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

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

### YEAR/ SEM: II/IV – CZ34A – ELEMENTS OF OPERATIONAL RESEARCH

NO.	COURSE OUTCOME
<b>C211.1</b>	To understand the basic concepts and models of Operation Research
<b>C211.2</b>	To formulate Linear Programming Problem.



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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
C211.5	To apply the knowledge of game theory concepts to articulate real-world decision situations

### 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– PERSONALILTY VENRICHMENT

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 – CPZ5A – ELEMENTS OF COST ACCOUNTING

NO.	COURSE OUTCOME
C301.1	To understand the nature, scope, and principles of cost accounting, financial accounting, and management accounting
C301.2	To prepare cost sheets and calculate the reconciliation of cost and financial accounts



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<b>C301.3</b>	To analyze material control, purchase of materials, and stock level maintenance
<b>C301.4</b>	To differentiate between direct labor and indirect labor
<b>C301.5</b>	To evaluate overheads costing, prepare distribution statement, and compute machine hour rate.

### YEAR/ SEM: III/V – CPZ5B – PRACTICAL AUDITING

NO.	COURSE OUTCOME
<b>C302.1</b>	To understand the objectives, scope, content, and classification of auditing, and differentiate between Auditing and Accounting
<b>C302.2</b>	To analyze trading transactions, vouching of cash receipts and payments, and valuation of assets and liabilities
<b>C302.3</b>	To compare different types of audits - Statutory, Concurrent, Stock Audit, Cost Audit, Secretarial Audit, and CAG Audit
<b>C302.4</b>	To evaluate qualifications, appointment, duties, powers, removal, or resignation and remuneration of auditors
<b>C302.5</b>	To research recent trends in auditing e.g., EDP Audit, computerization of auditing, and online auditing

### YEAR/ SEM: III/V – CPZ5C – ENTREPRENEURIAL DEVELOPMENT

NO.	COURSE OUTCOME
<b>C303.1</b>	To recognize core concepts, types, and functions of entrepreneurship
<b>C303.2</b>	To evaluate the role of public and private banks, funding agencies, and developmental agencies for entrepreneurial development
<b>C303.3</b>	To apply business idea generation techniques and identify business opportunities
<b>C303.4</b>	To evaluate the relevance and achievements of Entrepreneurial Development Programmes (EDP).
<b>C303.5</b>	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: III/V – CPZ5D – FINANCIAL MANAGEMENT

NO.	COURSE OUTCOME
<b>C304.1</b>	To remember the roles, sources, and functions of Financial Management
<b>C304.2</b>	To analyze factors affecting Capital Structure



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<b>C304.3</b>	To calculate the cost of Equity Capital
<b>C304.4</b>	To assess provisions on Dividend Payment in Company Law
<b>C304.5</b>	To Evaluate Working Capital Operating Cycle

### YEAR/ SEM: III/V – CVZ5A – INCOME TAX LAW AND PRACTICE - I

NO.	COURSE OUTCOME
<b>C305.1</b>	To collect the basic concepts and definitions of Income Tax Act 1961.
<b>C305.2</b>	To understand the allowances, deduction from salary, gratuity, pension, and provident funds.
<b>C305.3</b>	To make the acquaintance of the computation of income from house property.
<b>C305.4</b>	To evaluate income, profit, tax exemption, from business or profession
<b>C305.5</b>	To Perform e-filing and submission of returns following income tax provisions.

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

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

### YEAR/ SEM: III/VI – CPZ6A – ADVANCED COST ACCOUNTING

NO.	COURSE OUTCOME
<b>C307.1</b>	To explore tenders, quotations, batches, and various other methods of costing and to prepare contract account and various necessities of contract costing.
<b>C307.2</b>	To enumerate the features of process costing and preparation of process account



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C307.3	To commutate operating costs and their contents
C307.4	To gain insights into marginal costing and the decision-making components
C307.5	To enable the students to learn the various methods of standard costing.

### YEAR/ SEM: III/VI – CPZ6B – MANAGEMENT ACCOUNTING

NO.	COURSE OUTCOME
C308.1	To understand the meaning, scope, importance, and limitations of Management Accounting
C308.2	To Know the types of financial analysis
C308.3	To analyze and interpret financial statements
C308.4	To Acquire knowledge about various ratios, their advantages, limitations, and their calculations. Prepare cash flow & fund flow. Apply marginal costing in decision making
C308.5	To Know the usage of Capital budgeting and applying marginal costing.

### YEAR/ SEM: III/VI – CPZ6C – BUSINESS ENVIRONMENT

NO.	COURSE OUTCOME
C309.1	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.
C309.2	To identify various types of political environment & its Indian constitutions.
C309.3	To analyze the existence of cultural heritage & social responsibilities of business.
C309.4	To describe the effects of government policy on the economic environment.
C309.5	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

### YEAR/ SEM: III/VI – CVZ6A– INCOME TAX LAW AND PRACTICE II

NO.	COURSE OUTCOME
C310.1	To familiar with the computation of capital gain





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<b>C310.2</b>	To make the acquaintance of the computation of income from other sources
<b>C310.3</b>	To know about the aggregation of income & set off & carry forward.
<b>C310.4</b>	To accustomed, and deduction u/s 80C to 80U & assessment of individuals
<b>C310.5</b>	To outline functions of CBDT & powers of IT authorities.

### YEAR/ SEM: III/VI – CVZ6B – HUMAN RESOURCE MANAGEMENT

NO.	COURSE OUTCOME
<b>C311.1</b>	To aiming to enable the students in Human Resources Management
<b>C311.2</b>	To describe about the placement and training
<b>C311.3</b>	To provide an idea about different remuneration policies & social security measures.
<b>C311.4</b>	To facilitate the knowledge about industrial disputes & settlement.
<b>C311.5</b>	To integrate the knowledge of HR audit concepts to take correct business decisions.

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

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