

Krishnasamy College of Science, Arts & Management for Women,
Cuddalore.
2023 - 2024

B.COM.,(ODD SEMESTER)

FINANCIAL ACCOUNTING - I:

Course Outcomes:

- CO1: Remember the concept of rectification of errors and Bank reconciliation statements
- CO2: Apply the knowledge in preparing detailed accounts of sole Trading concerns
- CO3: Analyse the various methods of providing depreciation
- CO4: Evaluate the methods of calculation of profit
- CO5: Determine the royalty accounting treatment and claims From insurance companies in case of loss of stock.

Outcome Mapping

Programme Outcomes		Programme Specific Outcomes																	
CO		1	2	3	4	5	6	7	8	9	10	11	12	1	2	3	4	5	6
CO1		3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	2
CO2		3	3	3	3	3	3	3	3	3	3	2	3	3	3	3	3	3	1
CO3		3	3	3	3	3	3	3	3	3	3	1	3	3	3	3	3	3	2
CO4		3	3	3	3	3	3	3	3	3	3	2	3	3	3	3	3	3	2
CO5		3	3	3	3	3	3	3	3	3	3	2	3	3	3	3	3	3	2

*3-Strong, 2-Medium, 1-Low

PRINCIPLES OF MANAGEMENT

Course Outcomes:

CO1: Demonstrate the importance of principles of management.

CO2: Paraphrase the importance-of Planning and decision making in an organization.

CO3: Comprehend the concept of various authorizes and Responsibilities of an organization.

CO4: Enumerate the various methods of Performance appraisal

CO5: Demonstrate the notion of directing, co-coordination and control in the management.

Outcome Mapping

Programme Outcomes																			Programme Specific Outcomes					
CO	1	2	3	4	5	6	7	8	9	10	11	12	1	2	3	4	5	6						
CO1	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3						
CO2	3	3	3	3	3	3	3	3	3	3	2	3	3	3	3	3	3	3						
CO3	3	3	3	3	3	3	3	3	3	3	1	3	3	3	3	3	3	3						
CO4	3	3	3	3	3	3	3	3	3	3	2	3	3	3	3	3	3	3						
CO5	2	2	2	2	2	2	3	3	2	2	2	3	3	2	2	2	2	2						

*3-Strong, 2-Medium, 1-Low

BUSINESS ECONOMICS - I

Course Outcomes:

- CO1: Explain the positive and negative approaches in economic analysis
- CO2: Understand the factors of demand forecasting
- CO3: Know the assumptions and significance of in difference curve
- CO4: Outline the internal and external economies of scale
- CO5: Relate and apply the various methods of pricing

Outcome Mapping

Programme Outcomes		Programme Specific Outcomes																	
CO		1	2	3	4	5	6	7	8	9	10	11	12	1	2	3	4	5	6
CO1		3	3	3	3	2	2	1	2	3	2	2	1	2	2	2	1	2	2
CO2		3	3	3	3	2	2	1	2	3	2	2	1	1	2	2	1	1	1
CO3		3	3	3	3	2	1	1	2	3	2	1	1	2	2	1	1	2	2
CO4		3	3	3	3	2	2	2	2	3	2	2	2	1	2	2	2	1	2
CO5		2	2	2	2	3	1	1	2	2	3	1	1	1	3	1	1	1	2

*3-Strong, 2-Medium, 1-Low

EVEN SEMESTER

FINANCIAL ACCOUNTING-II

Course Outcomes:

- CO1: To evaluate the Hire purchase accounts and Instalment systems
- CO2: To prepare Branch accounts and Departmental Accounts
- CO3: To understand the accounting treatment for admission
And retirement in partnership
- CO4: To know Settlement of accounts at the time of dissolution of a firm.
- CO5: To elaborate the role of IFRS

Outcome Mapping

Programme Outcomes		Programme Specific Outcomes																	
CO	1	2	3	4	5	6	7	8	9	10	11	12	1	2	3	4	5	6	
CO1	3	3	3	3	2	3	3	3	3	2	2	1	2	3	2	2	2	1	
CO2	3	3	3	3	2	3	3	3	3	2	2	1	2	3	2	2	2	1	
CO3	3	3	3	3	2	3	3	3	3	2	1	1	2	3	2	1	1	1	
CO4	3	3	3	3	2	3	3	3	3	2	2	2	2	3	2	2	2	2	
CO5	2	2	2	2	3	2	2	2	2	3	1	1	2	2	3	1	1	1	

*3-Strong, 2-Medium, 1-Low

BUSINESS LAWS

Course Outcomes:

- CO1: Explain the Objectives and significance of Mercantile law
 CO2: Understand the clauses and exceptions of Indian Contract Act.
 CO3: Explain concepts on performance, breach and discharge of contract.
 CO4: Outline the contract of indemnity and guarantee
 CO5: Explain the various provisions of Sale of Goods Act 1930

Outcome Mapping

Programme Outcomes																		Programme Specific Outcomes					
CO	1	2	3	4	5	6	7	8	9	10	11	12	1	2	3	4	5	6					
CO1	3	3	3	3	3	2	3	3	3	3	2	2	1	2	3	2	2	2					
CO2	2	3	3	3	3	2	3	3	3	3	2	2	1	2	3	2	2	2					
CO3	2	3	3	3	3	2	3	3	3	3	2	1	1	2	3	2	1	2					
CO4	2	3	3	3	3	2	3	3	3	3	2	2	2	2	3	2	2	2					
CO5	2	2	2	2	2	3	2	2	2	2	3	1	1	2	2	3	2	2					

*3–Strong, 2-Medium,1-Low

OFFICE MANAGEMENT & SECRETARIAL PRACTICE

Course Outcomes:

- CO1: To familiar with modern office management.
- CO2: To familiar with the work atmosphere
- CO3: To train the students in maintaining and running the office effectively.
- CO4: To understand and organize data records
- CO5: To gain knowledge about the role of a secretary

Outcome Mapping

CO	Programme Outcomes												Programme Specific Outcomes					
	1	2	3	4	5	6	7	8	9	10	11	12	1	2	3	4	5	6
CO1	3	2	2	1	2	3	2	2	2	1	1	2	3	2	2	1	1	2
CO2	3	2	2	1	2	3	2	2	2	1	1	2	3	2	2	1	1	2
CO3	3	2	1	1	2	3	2	1	2	1	1	2	3	2	2	1	1	2
CO4	3	2	2	2	2	3	2	2	2	1	2	2	3	2	2	1	2	2
CO5	3	2	2	1	2	3	2	2	2		1	2	3	2	2	2	1	2

*3-Strong, 2-Medium,1-Low

B.COM.CA.,(ODD SEMESTER)

FINANCIAL ACCOUNTING - I

Course Outcomes:

CO1: Remember the concept of rectification of errors and Bank reconciliation statements

CO2: Apply the knowledge in preparing detailed accounts of sole Trading concerns

CO3: Analyse the various methods of providing depreciation

CO4: Evaluate the methods of calculation of profit

CO5: Determine the royalty accounting treatment and claims

From insurance companies in case of loss of stock.

Outcome Mapping

Programme Outcomes														Programme Specific Outcomes					
CO	1	2	3	4	5	6	7	8	9	10	11	12	1	2	3	4	5	6	
CO1	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	2	
CO2	3	3	3	3	3	3	3	3	3	3	2	3	3	3	3	3	3	1	
CO3	3	3	3	3	3	3	3	3	3	3	1	3	3	3	3	3	3	2	
CO4	3	3	3	3	3	3	3	3	3	3	2	3	3	3	3	3	3	2	
CO5	3	3	3	3	3	3	3	3	3	3	2	3	3	3	3	3	3	2	

*3-Strong, 2-Medium,1-Low

PRINCIPLES OF MANAGEMENT

Course Outcomes:

CO1: Demonstrate the importance of principles of management.

CO2: Paraphrase the importance of Planning and decision making in an organization.

CO3: Comprehend the concept of various authorizes and Responsibilities of an organization.

CO4: Enumerate the various methods of Performance appraisal

CO5: Demonstrate the notion of directing, co-coordination and control in the management.

Outcome Mapping

Programme Outcomes													Programme Specific Outcomes					
CO	1	2	3	4	5	6	7	8	9	10	11	12	1	2	3	4	5	6
CO1	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3
CO2	3	3	3	3	3	3	3	3	3	3	2	3	3	3	3	3	3	3
CO3	3	3	3	3	3	3	3	3	3	3	1	3	3	3	3	3	3	3
CO4	3	3	3	3	3	3	3	3	3	3	2	3	3	3	3	3	3	3
CO5	2	2	2	2	2	2	3	3	2	2	2	3	3	2	2	2	2	2

*3–Strong, 2-Medium,1-Low

EVEN SEMESTER

FINANCIAL ACCOUNTING-II

Course Outcomes:

CO1: To evaluate the Hire purchase accounts and Instalments systems

CO2: To prepare Branch accounts and Departmental Accounts

CO3: To understand the accounting treatment for admission

And retirement in partnership

CO4: To know Settlement of accounts at the time of dissolution of a firm.

CO5: To elaborate the role of IFRS

Outcome Mapping

Programme Outcome		Programme Specific Outcomes																	
CO	1	2	3	4	5	6	7	8	9	1	1	12	1	2	3	4	5	6	
		0 1																	
CO1	3	3	3	3	2	3	3	3	3	2	2	1	2	3	2	2	2	1	
CO2	3	3	3	3	2	3	3	3	3	2	2	1	2	3	2	2	2	1	
CO3	3	3	3	3	2	3	3	3	3	2	1	1	2	3	2	1	1	1	
CO4	3	3	3	3	2	3	3	3	3	2	2	2	2	3	2	2	2	2	
CO5	2	2	2	2	3	2	2	2	2	2	3	1	1	2	2	3	1	1	1

*3-Strong, 2-Medium, 1-Low

BUSINESS LAWS

Course Outcomes:

- CO1: Explain the Objectives and significance of Mercantile law
- CO2: Understand the clauses and exceptions of Indian Contract Act.
- CO3: Explain concepts on performance, breach and discharge of contract.
- CO4: Outline the contract of indemnity and guarantee
- CO5: Explain the various provisions of Sale of Goods Act 1930

Outcome Mapping

Programme Outcomes		Programme Specific Outcomes																	
CO	1	2	3	4	5	6	7	8	9	1	11	12	1	2	3	4	5	6	
0																			
CO1	3	3	3	3	3	2	3	3	3	3	2	2	1	2	3	2	2	2	
CO2	2	3	3	3	3	2	3	3	3	3	2	2	1	2	3	2	2	2	
CO3	2	3	3	3	3	2	3	3	3	3	2	1	1	2	3	2	1	2	
CO4	2	3	3	3	3	2	3	3	3	3	2	2	2	2	3	2	2	2	
CO5	2	2	2	2	2	3	2	2	2	2	3	1	1	2	2	3	2	2	

*3-Strong, 2-Medium, 1-Low

M.Com
2023 - 2024

Business Finance

Course Outcomes:

- CO1: Explain important finance concepts
- CO2: Estimate risk and determine its impact on return
- CO3: Explore leasing and other sources of finance for startups
- CO4: Summarise cash receivable and inventory management techniques
- CO5: Evaluate techniques of long term investment decision incorporating risk factor.

Outcome Mapping

	Programme Outcomes												Programme Specific Outcomes				
	1	2	3	4	5	6	7	8	9	10	11	12	1	2	3	4	5
CO1	3	3	1	3	1	3	3	3	1	3	3	1	3	3	3	2	2
CO2	3	3	2	3	2	3	3	3	2	3	3	2	3	3	3	3	3
CO3	2	2	1	2	1	2	2	2	1	2	2	1	2	2	2	3	2
CO4	2	2	1	2	1	2	2	2	1	2	2	1	2	2	2	2	2
CO5	3	3	2	3	2	3	3	3	2	3	3	2	3	3	3	3	3

*3– Strong, 2- Medium, 1- Low

DIGITAL MARKETING

Course Outcomes:

CO1: Explain the dynamics of digital marketing

CO2: Examine online marketing mix

CO3: Compare digital media channel

CO4: Interpret online consumer behavior

CO5: Analyse social media data

Outcome Mapping

CO	Programme Outcomes												Programme Specific Outcomes				
	1	2	3	4	5	6	7	8	9	10	11	12	1	2	3	4	5
CO1	3	3	2	3	3	3	3	3	3	3	2	3	3	3	3	3	3
CO2	3	3	2	3	3	3	3	3	3	3	2	3	3	3	3	3	3
CO3	3	3	2	2	3	2	3	3	3	3	2	2	3	2	3	3	2
CO4	3	3	2	2	3	3	3	3	3	3	2	2	3	3	3	3	3
CO5	3	3	1	3	3	2	3	3	3	3	1	3	3	2	3	3	2

*3- Strong, 2- Medium, 1- Low

BANKING AND INSURANCE

Course Outcomes:

- CO1: Relate the transformation in banking from traditional to new age
- CO2: Apply modern techniques of digital banking
- CO3: Evaluate the role of insurance sector
- CO4: Examine the regulatory mechanism
- CO5: Assess risk mitigation strategies

SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT

Course Outcomes:

- CO1: Examine investment options and structure a portfolio
- CO2 :Assess the value of Equity Shares, Preference Shares and Bonds
- CO3 :Forecast stock performance through fundamental and technical analysis
- CO4 :Examine the various Portfolio Theories.
- CO5 :Evaluate the portfolio performance.

Outcome Mapping

CO	Programme Outcomes												Programme Specific Outcomes				
	1	2	3	4	5	6	7	8	9	10	11	12	1	2	3	4	5
CO1	3	3	1	3	2	3	3	3	3	3	2	3	2	2	3	3	3
CO2	3	3	1	3	2	3	3	3	3	3	2	3	2	3	2	3	3
CO3	3	3	2	3	2	3	3	3	3	3	2	2	2	3	2	3	2
CO4	2	3	1	3	2	2	3	3	3	3	2	2	2	3	2	3	3
CO5	3	3	1	3	2	2	3	3	3	3	1	3	2	3	2	3	2

*3– Strong, 2- Medium, 1- Low

ADVANCED FINANCIAL ACCOUNTING

Course Outcomes:

- CO1: Resolve partnership accounting issues related to partner admission
- CO2: Resolve partnership account issues related to partnership dissolution and sale
- CO3: Practice accounting problems involving Branch and Departmental Accounts.
- CO4: Solve the accounting problems relating to Hire Purchase and Installment System
- CO5: Recognize developing areas of Specialized Accounting

Outcome Mapping

CO	Programme Outcomes												Programme Specific Outcomes				
	1	2	3	4	5	6	7	8	9	10	11	12	1	2	3	4	5
CO1	1	3	3	2	1	3	3	3	3	3	2	3	1	1	3	3	3
CO2	1	3	3	2	1	3	3	3	3	3	2	3	1	1	3	3	3
CO3	1	3	3	3	1	3	3	3	3	3	2	2	1	1	3	3	2
CO4	1	3	3	3	2	3	3	3	3	3	2	2	2	1	3	3	3
CO5	1	3	3	3	1	3	3	3	3	3	1	3	1	1	3	3	2

*3– Strong, 2- Medium, 1- Low

EVEN SEMESTER

STRATEGIC COST MANAGEMENT

Course Outcomes:

- CO1: Discuss strategic cost management and QC
- CO2: Choose the appropriate technique for cost control
- CO3: Utilise activity based costing in practice
- CO4: Adopt transfer pricing methods
- CO5: Build cost structure for Agriculture and IT sector

Outcome Mapping

CO	Programme Outcomes												Programme Specific Outcomes				
	1	2	3	4	5	6	7	8	9	10	11	12	1	2	3	4	5
CO1	3	3	3	3	3	3	3	3	3	3	2	3	3	3	3	3	3
CO2	3	3	2	3	3	3	3	3	3	3	2	3	3	3	3	3	3
CO3	3	3	2	3	3	3	3	3	3	3	2	2	3	3	3	3	2
CO4	3	3	2	3	3	3	3	3	3	3	2	2	3	2	3	3	3
CO5	3	3	1	3	3	3	3	3	3	3	1	3	3	3	3	3	2

*3– Strong, 2- Medium, 1- Low

CORPORATE ACCOUNTING

Course Outcomes:

- CO1: Prepare Financial Statements of Companies as per Schedule III of Companies
- CO2: Apply the provisions of IRDA Regulations, 2002 in the preparation of final accounts of Life and Insurance Companies.
- CO3: Prepare Consolidated Financial Statements of Holding Companies in accordance with AS21
- CO4: Assess contemporary accounting methods
- CO5: Examine Financial Reporting based on appropriate Accounting Standards and provisions of Companies Act 2013 with respect to Corporate Social Responsibility.

Outcome Mapping

CO	Programme Outcomes												Programme Specific Outcomes				
	1	2	3	4	5	6	7	8	9	10	11	12	1	2	3	4	5
CO1	3	3	2	3	3	3	3	3	3	3	2	3	3	3	3	3	3
CO2	3	3	3	3	2	3	3	3	3	3	2	3	2	3	3	3	3
CO3	3	3	2	3	3	3	3	3	3	3	2	2	3	3	3	3	2
CO4	3	3	3	3	3	3	3	3	3	3	2	2	3	3	3	3	3
CO5	3	3	3	3	3	3	3	3	3	3	1	3	3	3	3	3	2

*3- Strong, 2- Medium, 1- Low

SETTING UP OF BUSINESS ENTITIES

Course Outcomes:

- CO1: Assess the various avenues of acquiring finance to setup a business entity
- CO2: Recall the legal requirements for Section 8 Company
- CO3: Examine the proceedings for LLP and joint venture
- CO4: Describe the registration and licensing procedure
- CO5: Examine the compliance of regulatory framework

Outcome Mapping

CO	Programme Outcomes												Programme Specific Outcomes				
	1	2	3	4	5	6	7	8	9	10	11	12	1	2	3	4	5
CO1	2	2	1	2	1	3	3	3	3	3	2	3	1	1	2	3	3
CO2	2	3	2	3	1	1	3	3	3	3	2	3	1	1	2	3	3
CO3	2	2	3	2	1	3	3	3	3	3	2	2	1	2	3	3	2
CO4	3	3	3	3	3	3	3	3	3	3	2	2	3	2	3	3	3
CO5	2	2	3	3	3	3	3	3	3	3	1	3	2	1	3	3	2

*3– Strong, 2- Medium, 1- Low

LOGISTICS AND SUPPLY CHAIN MANAGEMENT

Course Outcomes:

- CO1: Recall the concepts and features of SCM
- CO2: Assess global and Indian perspectives of SCM
- CO3: Examine changing logistics environment pertaining to materials management, warehousing and distribution
- CO4: Assess strategic warehousing for SCM including global level
- CO5: Assess the role of internet in SCM

Outcome Mapping

CO	Programme Outcomes												Programme Specific Outcomes				
	1	2	3	4	5	6	7	8	9	10	11	12	1	2	3	4	5
CO1	3	3	1	3	2	2	3	3	3	3	2	3	3	1	2	2	1
CO2	2	2	3	2	3	3	3	3	3	3	2	3	2	2	1	2	1
CO3	2	1	2	3	2	2	3	3	3	3	2	2	3	3	3	2	1
CO4	1	3	1	2	1	1	3	3	3	3	2	2	2	2	2	3	3
CO5	3	2	2	2	2	2	3	3	3	3	1	3	1	1	1	3	3

*3– Strong, 2- Medium, 1- Low

ORGANISATIONAL BEHAVIOUR

Course Outcomes:

CO1: Identify the effect of OB models and organizational learning on human behaviour.

CO2: Assess theories of motivation and their impact on job satisfaction.

CO3: Examine effective communication tools for better organisational climate.

CO4: Analyse interpersonal transactions at workplace.

CO5: Evaluate the various OB models for change management and development in the organization.

Outcome Mapping

CO	Programme Outcomes												Programme Specific Outcomes				
	1	2	3	4	5	6	7	8	9	10	11	12	1	2	3	4	5
CO1	3	3	2	3	3	3	3	1	2	2	1	3	3	2	3	2	2
CO2	3	3	2	3	3	3	2	2	1	1	3	2	3	2	3	1	1
CO3	3	3	2	3	3	3	3	3	3	3	2	1	3	2	3	3	3
CO4	3	3	2	3	3	3	2	2	2	2	1	3	3	2	3	2	2
CO5	3	3	2	3	3	3	1	1	1	2	3	2	3	2	3	1	2

*3– Strong, 2- Medium, 1- Low

GOODS AND SERVICES TAX

Course Outcomes:

CO1: Comprehend the fundamentals of indirect tax and need for GST

CO2: Understand the structure of GST and their schemes in practice

CO3: Disseminate various modes of registration of GST

CO4: Familiarize themselves with the adjustment of debit and credit notes

CO5: Understand and apply the e-filing of GST in practice

Outcome Mapping

Programme Outcomes		Programme Specific Outcomes																	
CO	1	2	3	4	5	6	7	8	9	10	11	12	1	2	3	4	5	6	
CO1	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	
CO2	3	3	3	3	3	3	3	3	3	3	2	3	3	3	3	3	3	3	
CO3	3	3	3	3	3	3	3	3	3	3	1	3	3	3	3	3	3	3	
CO4	3	3	3	3	3	3	3	3	3	3	2	3	3	3	3	3	3	3	
CO5	2	2	2	2	2	2	3	3	2	2	2	3	3	2	2	2	2	2	

*3–Strong, 2-Medium,1-Low