



## **COURSE OUTCOME**

### **BACHELOR OF COMMERCE**

#### **I YEAR**

**Subject Name: INSURANCE**

**Subject Code: U2PT1M**

#### **In this course the students will**

- CO1. have understanding and knowledge of Insurance Principles, Kinds and Advantages to the individuals, Business and society.
- CO2. know complete information about life insurance policies and its various kinds and Nomination.
- CO3. aware of and understand the rules and procedure for computation of premium, investment and surrender value of policies.
- CO4. identify the procedure in obtaining policy from life insurance companies.
- CO5. know basic information on LIC of India including its objectives and favorable and unfavorable aspects of privatization.
- CO6. have detailed understanding of nature, kinds of losses and types of marine insurance and fire insurance.

**Subject Name: MANAGERIAL ECONOMICS**

**Subject Code: U2ECA1X**

#### **In this course the students will**

- CO1:** Differentiate economics and managerial economics.
- CO2:** Basic idea of demand and the concept 'elasticity of demand' and its role price fixing.
- CO3:** Understand about various methods of demand forecasting.
- CO4:** Get the knowledge over various types of market structure and their features.
- CO5:** Get the idea on Break Even Point in profit planning of a firm.

**Subject Name: FINANCIAL ACCOUNTING –I**

**Subject Code:U2CMC11**

#### **In this course the students will**

- CO1. understand and acquaint with the basic principles of Accounting.
- CO2. know ability to prepare cash book and Bank Reconciliation statement.



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- CO3. have skill of preparing Average due date and Account current.
- CO4. understand and make adjustments during the preparation of final accounts.
- CO5. have knowledge on preparing Branch and Departmental Accounts.

**Subject Name: BUSINESS ORGANIZATION**

**Subject Code:U2CMC12**

**In this course the students will**

- CO1. have knowledge about nature and evolution of business, industry, commerce and goods and services.
- CO2. understanding of different forms of business organizations in practice.
- CO3. have knowledge on starting new Business, location along with MSME, Large enterprises.
- CO4. understand and implement the Principles authority, Responsibility and accountability.
- CO5. have Good knowledge on the types of organization of business and their application

**Subject Name: OFFICE METHODS**

**Subject Code: U2PT2M**

**In this course the students will**

- CO1. understand the concept of office, importance and organisation of office
- CO2. provide knowledge on the resources, layout, furniture and environment in office.
- CO3. understand the inward and outward mails handling routines
- CO4. Know the concepts of filing and indexing along with their types
- CO5. have the knowledge on the uses of various office machines including computers
- CO6. have understanding the nature and kinds of reports in office.
- CO7. provide basic understanding of paperless mailing including electronic mail.

**Subject Name: MONETARY ECONOMICS**

**Subject Code: U2ECA2X**

**In this course the students will**

- CO1. Get the knowledge of evolution and functions of money in an economy
- CO2. Understand the features of good monetary system
- CO3. Get the knowledge of “inflation” and the impact of instability of economy and various controlling measures



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CO4. Get idea over the functioning of commercial as well as the central bank to control the monetary matters of a country

**Subject Name: FINANCIAL ACCOUNTING – II**

**Subject Code: U2CMC21**

**In this course the students will**

- CO1. have knowledge on the accounting procedure of Non-profit organization
- CO2. have knowledge on the preparation of debtors ledger adjustment accounts, creditors ledger adjustment accounts and general ledger adjustment accounts
- CO3. have skill in the procedure for preparation of accounts from incomplete records
- CO4. know preparation of accounts of consignment transactions in the books of consignor and consignee
- CO5. provide knowledge on the different accounting methods for joint venture like maintaining separate set books and not maintaining separate set of books and co-ventures accounts.
- CO6. have understand the concept and methods of providing depreciation under important methods.

**Subject Name: PRINCIPLES OF MARKETING**

**Subject Code:U1CMC22**

**In this course the students will**

- CO1. describe 4P's of marketing- product, price, Physical distribution and promotion.
- CO2. explain the steps in new product development
- CO3. describe the various determinants of price.
- CO4. classify the different channels of distribution
- CO5. have knowledge on advertising, types and personal selling and qualities of salesman.

**BACHELOR OF COMMERCE**

**II YEAR**

**Subject Name: BANKING LAW AND PRACTICE**

**Subject Code: U2CME3**

**In this course the students will**

- CO1. have better understanding about banks and its relationship with customers.
- CO2. know complete knowledge on cheques, material alteration, crossing and endorsements
- CO3. have understanding of rights, duties of payment and collecting Bankers
- CO4. understand general principles of lending, Types of advances in business.



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CO5. provide basic knowledge about Internet Banking, Mobile banking, NEFT, RTGS its users and advantages.

**Subject Name: FINANCIAL ACCOUNTING – III**

**Subject Code: U2CMC31**

**In this course the students will**

- CO1. provide Knowledge on accounting for hire purchase transactions including repossession and installment purchase accounting.
- CO2. have exposure to preparation of statement of affairs and deficiency accounts of insolvency persons.
- CO3. develop an understanding about computation of royalty and its accounting treatments.
- CO4. aware about computation of fire insurance claims, on sequential loss and application of average clause.
- CO5. provide knowledge on accounting for goods sent on sale or return basis.
- CO6. understand the accounting for complete and incomplete voyages.

**Subject Name: BUSINESS CORRESPONDENCE**

**Subject Code: U2CMC32**

**In this course the students will**

- CO1. have complete understanding of qualities of business correspondence, structure and layout.
- CO2. practice of drafting career objectives, and various letter relating to application, resume, appointment order.
- CO3. familiar with drafting various business letters including quotations, purchase order, business complaint, adjustment and collection letter
- CO4. understand and make correspondence with Bank, Insurance and Agency.
- CO5. have knowledge on use of electronic media like E-mail, SMS etc. in performing business activities.

**Subject Name: SALESMENSHIP**

**Subject Code: U2CMC33**

**In this course the students will**

- CO1. know the concept of salesmanship and compare it with advertisement.
- CO2. know the features of salesmanship and characteristics of salesmen
- CO3. understand the selling approach of the salesman
- CO4. know sales budget, sales quota and territories.



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- CO5. understand various activities of sales force management
- CO6. understand various directing, motivating and compensating methods of salesman
- CO7. know salesman control and their automation.

**Subject Name: FUNDAMENTALS OF COMPUTERS**

**Subject Code: U2CMS3**

**In this course the students will**

- CO1. know the basic components of the computer and working of each device.
- CO2. understand the representation of data in computer.
- CO3. comparative knowledge on the of Assembly and High level programming Languages.
- CO4. understand the functions of Operating System.
- CO5. know the fundamentals of Computer Networking

**Subject Name: COST ACCOUNTING**

**Subject Code: U2CMC41**

**In this course the students will**

- CO1. Identify various cost classifications based on how the cost will be used.
- CO2. know the accounting methods for inventory maintenance and issues.
- CO3. understand the maintenance of inventory levels for material control including EOQ
- CO4. know the cost ascertainment of for labour cost including various incentive plans
- CO5. appropriate and apportionment of overheads for a department or activity.
- CO6. know the preparation of process cost accounting and report.
- CO7. Understand the preparation of reconciliation of cost and financial accounting.

**Subject Name: COMPANY ORGANISATION**

**Subject Code:U2CMC42**

**In this course the students will**

- CO1. know the concept of joint stock companies and their classification
- CO2. understand the procedure for the incorporation of companies and role of MCA
- CO3. know about important documents of companies such as memorandum, articles, prospectus
- CO4. know the management of companies, appointment, rights, duties of directors and MD
- CO5. understand the nature and matters discussed in different types of meetings.



**Subject Name: ADVERTISING**

**Subject Code: U2CMC43**

**In this course the students will**

- CO1. have knowledge on nature, types and importance of advertising
- CO2. understand the different kinds of advertisement media and its selection.
- CO3. know qualities of good advertisement copy and prepare effective advertisement copy
- CO4. know about the functions, types, selection and compensation of advertisement agencies.
- CO5. understand the importance and methods of measuring effectiveness of advertisement.

**Subject Name: FINANCIAL ACCOUNTING – IV**

**Subject Code: U2CMC44**

**In this course the students will**

- CO1. understand the basics of partnership accounting and maintenance of partner capital account
- CO2. understand the various accounting treatments at the time of admission of a partner
- CO3. know the various accounting treatment at the time of retirement and death of a partner
- CO4. understand accounting procedure for dissolution and amalgamation of partnership firms
- CO5. know accounting treatment at the time of Insolvency of partners.

**Subject Name: MS OFFICE THEORY**

**Subject Code: U2CMS4**

**In this course the students will**

- CO1. understand different types of software used in computer and operating systems.
- CO2. understand use of word for text editing, text formatting, picture insertion, alignment, mail merging.
- CO3. provide working knowledge on excel which includes cell editing, usage of formulae and button function and drawing graphs etc.
- CO4. enable students for understanding the internet concepts, world wide web [WWW] and E-Mail



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**Subject Name: MS OFFICE LAB**

**Subject Code: U2CMS4P**

**In this course the students will**

- CO1. provide working knowledge on Word processing
- CO2. provide exposure to various utilities of spread sheet and excel
- CO3. provide knowledge on the creation of Power Point presentation

## **BACHELOR OF COMMERCE**

### **III YEAR**

**Subject Name: FINANCIAL ACCOUNTING – V**

**Subject Code: U2CMC51**

**In this course the students will**

- CO1.know the accounting for shares issue, forfeiture and reissue
- CO2.understand accounting for different methods of redemption of debentures
- CO3.know accounting for underwriting of shares
- CO4.understand the concept and accounting for profit or loss prior to incorporation and final accounts of companies.
- CO5.know different methods of valuation of good will and shares
- CO6.understand the accounting for amalgamation, absorption and internal reconstruction
- CO7.know the preparation of liquidator's final statement of accounts.

**Subject Name: FINANCIAL MARKETS AND SERVICES**

**Subject Code: U2CMC52**

**In this course the students will**

- CO1. understand financial system in India and its concept
- CO2. know the features of developed money market, have knowledge on various forms of money market instrument.
- CO3. acquaint with stock exchange and its functions.
- CO4. familiarize with merchant banking and its services including factoring and forfeiting.
- CO5. understand various forms of mutual funds, organization of the fund and Net Asset Value.



**Subject Name: AUDITING**

**Subject Code: U2CMC53**

**In this course the students will**

- CO1. explain the objectives, types and procedure for auditing.
- CO2. understanding the qualification, appointment and removal of auditor.
- CO3. provide knowledge on internal control, internal check and internal audit and their relations.
- CO4. know the auditor's duty as regards verification and valuation of assets and liabilities
- CO5. understand the concept of vouching and duties of auditor as regards vouching.
- CO6. have knowledge on the liabilities of auditor to different persons.

**Subject Name: BUSINESS LAW**

**Subject Code: U2CMC54**

**In this course the students will**

- CO1. Understand the nature, essentials and classification of contract
- CO2. knowledge on various modes of performance of contracts
- CO3. explain the rights and duties of bailor and bailee.
- CO4. knowledge on the requisites of negotiable instruments and its discharge.
- CO5. understand the Consumer Protection Council and its structure
- CO6. explain the rights and powers of Competition Commission of India.

**Subject Name: INCOME TAX**

**Subject Code: U2CME51**

**In this course the students will**

- CO1 – introduce the basic concept of Income Tax
- CO2 – familiarize the different know-how and heads of income with its components
- CO3 – build an idea about income from house property as a concept
- CO4 – discuss the various provisions relating to income from business or profession
- CO5 – make the students familiarizes with the concept of depreciation and its provisions
- CO6 – familiarize the concept of capital gain
- CO7 – enlighten the concept of income from other source





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CO8 – enabling the students to have a fair idea on set-off and carry forward of losses

CO9 – comprehend the knowledge about the concept of deductions under the section 80C to 80U

**Subject Name: NME- BUSINESS ACCOUNTING**

**Subject Code: U2CMN51**

**In this course the students will**

- CO1. Understanding the concept of book keeping and accountancy and classification of accounts.
- CO2. have knowledge on the rules of book keeping and preparation of journals entries.
- CO3. preparation of various subsidiary books including cash book.
- CO4. preparation of ledger accounts and trail balance.
- CO5. preparation of final accounts of sole traders with simple adjustments.

**Subject Name: MANAGEMENT ACCOUNTING**

**Subject Code: U2CMC61**

**In this course the students will**

- CO1. provide a basic knowledge about management accounting concepts
- CO2. understand use the different types of ratios
- CO3. describe the method of preparing the cash flow statement as per AS-7
- CO4. understand and analyze the CVP analysis for managerial decision making
- CO5. understand the basic concept of budget and its types.

**Subject Name: BUSINESS ENVIRONMENT**

**Subject Code: U2CMC62**

**In this course the students will**

- CO1. understand and explain the changing business objectives
- CO2. know the need for environmental analysis and its benefits and limitations.
- CO3. understand the internal and external factors affecting business.
- CO4. have knowledge on the different forms of foreign private investment
- CO5. understand the various the social responsibility of business
- CO6. know the impact of natural environment on business.



**Subject Name: INDUSTRIAL LAW**

**Subject Code: U2CMC63**

**In this course the students will**

- CO1. know the objective and various provisions coming under factories act 1948.
- CO2. know the occupational diseases and rules regarding workmen's compensation under the act 1923.
- CO3. Describe the responsibility of the employer in fixing wages and period of payment.
- CO4. understand terms strike, Lay-off and lock-out and how to prevent industrial disputes.
- CO5. know the ESI schemes and its applicability.

**Subject Name : FINANCIAL MANGEMENT**

**Subject Code: U2CME61**

**In this course the students will**

- CO1. understand the concept of financial management, functions and role of financial manager.
- CO2. know nature, principles and techniques of preparing capital budget.
- CO3. understand the concept of working capital and computation of working capital.
- CO4. find the overall cost of capital and cost of capital for each sources of capital.
- CO5. have knowledge on dividend policies, Classification, theories of dividend decisions.

**Subject Name: TALLY**

**Subject Code: U2CMS61**

**In this course the students will**

- CO1. know the basics of tally and importance of tally in today's computerized environment
- CO2. create a company using tally and functions keys and short cut keys.
- CO3. Understand F11 : Features
- CO4. Understand F12 : Configure.
- CO5. know about Accounting and Inventory vouchers
- CO6. know about godown creation.
- CO7. Prepare final accounts, stock summary, cost category, day book in tally



**Subject Name: TALLY LAB**

**Subject Code: U2CMS6P**

**In this course the students will**

- CO1. create a company using tally and functions keys and short cut keys.
- CO2. enter ledger accounts and various vouchers
- CO3. work with inventory records.
- CO4. create cost centre cost category
- CO5. prepare final accounts

**Subject Name: NME - PRINCIPLES OF MARKETING**

**Subject Code: U2CMN61**

**In this course the students will**

- CO1. understand 4P's of marketing- product, price, Physical distribution and promotion.
- CO2. know about the steps in the development of new product
- CO3. know the determinants of pricing and methods of pricing.
- CO4. know the different kinds of channels of distribution and their uses
- CO5. have a comparative knowledge on advertising and personal selling.

## **BACHELOR OF COMMERCE WITH COMPUTER APPLICATION I YEAR**

**Subject Name: INSURANCE**

**Subject Code: U2PT1M**

**In this course the students will**

- CO7. have understanding and knowledge of Insurance Principles, Kinds and Advantages to the individuals, Business and society.
- CO8. know complete information about life insurance policies and its various kinds and Nomination.
- CO9. aware of and understand the rules and procedure for computation of premium, investment and surrender value of policies.
- CO10. identify the procedure in obtaining policy from life insurance companies.
- CO11. know basic information on LIC of India including its objectives and favorable and unfavorable aspects of privatization.



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CO12. have detailed understanding of nature, kinds of losses and types of marine insurance and fire insurance.

**Subject Name: FUNDAMENTALS OF COMPUTERS**

**Subject Code: U2CCA1**

**In this course the students will**

- CO1. have complete knowledge of evolution, nature, classification of computer system.
- CO2. understand of the components of computer system including hardware, software, netware.
- CO3. have conceptual knowledge about the computer systems and information technology.
- CO4. understand about the input, output and storage devices, types of software and different types of programming languages.
- CO5. know the basic knowledge on various Input Output devices contained in computer system.
- CO6. have detailed understanding of different forms of storage devices, both internal and external.
- CO7. understand about the various nature and types of computer networks and network topology.

**Subject Name: FINANCIAL ACCOUNTING –I**

**Subject Code: U2CCC1**

**In this course the students will**

- CO6. understand and acquaint with the basic principles of Accounting.
- CO7. know ability to prepare cash book and Bank Reconciliation statement.
- CO8. have skill of preparing Average due date and Account current.
- CO9. understand and make adjustments during the preparation of final accounts.
- CO10. have knowledge on preparing Branch and Departmental Accounts.



**Subject Name: DTP- LAB**

**Subject Code: UICCC1P**

**In this course the students will**

- CO1. create personal and/or business publications following current professional and/or industry standards using Page Maker and Photoshop.
- CO2. develop critical thinking skills to independently design and create publications.
- CO3. create fliers, brochures, and multiple page documents.
- CO4. create supporting pages for multi-page documents, such as index or table of contents.
- CO5. use of various colors appropriately and effectively in publication.
- CO6. create and use template documents.
- CO7. prepare and package documents for professional printing or exporting.

**Subject Name: OFFICE METHODS**

**Subject Code: U2PT2M**

**In this course the students will**

- CO8. understand the concept of office, importance and organisation of office
- CO9. provide knowledge on the resources, layout, furniture and environment in office.
- CO10. understand the inward and outward mails handling routines
- CO11. Know the concepts of filing and indexing along with their types
- CO12. have the knowledge on the uses of various office machines including computers
- CO13. have understanding the nature and kinds of reports in office.
- CO14. provide basic understanding of paperless mailing including electronic mail.

**Subject Name: C PROGRAMMING**

**Subject Code: U2CCA2**

**In this course the students will**

- CO1. have understanding the fundamentals of C programming.
- CO2. choose the loops and decision making statements to solve the problem.
- CO3. have implement different Operations on arrays.
- CO4. use functions to solve the given problem.
- CO5. understand pointers, structures and unions.
- CO6. implement file Operations in C programming for a given application.



**Subject Name: FINANCIAL ACCOUNTING – II**

**Subject Code: U2CCC2**

**In this course the students will**

- CO7. have knowledge on the accounting procedure of Non-profit organization
- CO8. have knowledge on the preparation of debtors ledger adjustment accounts, creditors ledger adjustment accounts and general ledger adjustment accounts
- CO9. have skill in the procedure for preparation of accounts from incomplete records
- CO10. know preparation of accounts of consignment transactions in the books of consignor and consignee
- CO11. provide knowledge on the different accounting methods for joint venture like maintaining separate set books and not maintaining separate set of books and co-ventures accounts.
- CO12. have understand the concept and methods of providing depreciation under important methods.

**Subject Name: C PROGRAMMING LAB**

**Subject Code: U2CCC2P**

**In this course the students will**

- CO1. develop logics which will help them to create programs, applications in C.
- CO2. Implement Programs with arrays, perform arithmetic, and use the pre-processor.

**BACHELOR OF COMMERCE WITH COMPUTER APPLICATION  
II YEAR**

**Subject Name: DBMS**

**Subject Code: U2CCE3**

**In this course the students will**

- CO1. have understanding of fundamental concepts of database design, data models and different database languages
- CO2. knowledge on database systems, data model, constraints, keys, design issues and so on.
- CO3. understand the relational model, relational algebra and SQL concepts.
- CO4. understand and apply the principles of data modeling using Entity Relationship and develop a good database design.
- CO5. understand the use of Structured Query Language (SQL) and its syntax.
- CO6. Apply Normalization techniques to normalize a database



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- CO7. provide knowledge with the basic concepts of SQL.
- CO8. have enhanced knowledge and understanding of Database analysis and design.
- CO9. enhanced knowledge of the processes of Database Development and Administration using SQL and PL/SQL.

**Subject Name: FINANCIAL ACCOUNTING – III**

**Subject Code: U2CCC31**

**In this course the students will**

- CO7. provide Knowledge on accounting for hire purchase transactions including repossession and installment purchase accounting.
- CO8. have exposure to preparation of statement of affairs and deficiency accounts of insolvency persons.
- CO9. develop an understanding about computation of royalty and its accounting treatments.
- CO10. aware about computation of fire insurance claims, on sequential loss and application of average clause.
- CO11. provide knowledge on accounting for goods sent on sale or return basis.
- CO12. understand the accounting for complete and incomplete voyages.

**Subject Name: BUSINESS CORRESPONDENCE**

**Subject Code: U2CCC32**

**In this course the students will**

- CO6. have complete understanding of qualities of business correspondence, structure and layout.
- CO7. practice of drafting career objectives, and various letter relating to application, resume, appointment order.
- CO8. familiar with drafting various business letters including quotations, purchase order, business complaint, adjustment and collection letter
- CO9. understand and make correspondence with Bank, Insurance and Agency.
- CO10. have knowledge on use of electronic media like E-mail, SMS etc. in performing business activities.



**Subject Name: ORACLE LAB**

**Subject Code: U1CCC3P**

**In this course the students will**

- CO1. competent in use of Structured Query Language SQL
- CO2. create programmed solutions using the PL/SQL procedural language.
- CO3. populate and query a database using SQL DML/DDI commands
- CO4. Declare and enforce integrity constraints on a database using a state-of-the-art RDBMS
- CO5. use the Relational model and how it is supported by SQL and PL/SQL.
- CO6. use the PL/SQL code constructs of IF-THEN-ELSE and LOOP types as well as syntax and command functions.
- CO7. Solve Database problems using Oracle 8i SQL and PL/SQL. This will include the use of Procedures, Functions, Packages, and Triggers.
- CO8. know programming with PL/SQL including stored procedures, stored functions, cursors, packages.

**Subject Name: MULTIMEDIA LAB**

**Subject Code: U1CCS3P**

**In this course the students will**

- CO1. understand the concept of multimedia and its techniques
- CO2. prepare the system to work with Adobe flash professional to create basic animations.
- CO3. understand tool and GUI features like stage, timeline, properties panel and tools
- CO4. understand the different kind of shapes
- CO5. understand the concept of symbol, frames and mask.
- CO6. understand programming constructs like variable, functions and loops.
- CO7. understand the event handling using Action script to basic events like mouse down, mouse up, mouse over's any object.

**Subject Name: COST ACCOUNTING**

**Subject Code: U1CCC41**

**In this course the students will**

- CO8. Identify various cost classifications based on how the cost will be used.
- CO9. know the accounting methods for inventory maintenance and issues.
- CO10. understand the maintenance of inventory levels for material control including EOQ





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- CO11. know the cost ascertainment of for labour cost including various incentive plans
- CO12. appropriate and apportionment of overheads for a department or activity.
- CO13. know the preparation of process cost accounting and report.
- CO14. Understand the preparation of reconciliation of cost and financial accounting.

**Subject Name: VISUAL PROGRAMMING**

**Subject Code: U1CCC42**

**In this course the students will**

- CO1. create a new project in Microsoft visual basic 6.0 and various controls used for developing a project.
- CO2. understand the variables and data types used in program development.
- CO3. understand about strings, constants, Loop structures, functions etc.
- CO4. have working knowledge on the functions and procedures, arrays, lists, records etc.
- CO5. have working knowledge on Control Arrays, List box, Combo box, Grid control.

**Subject Name: VISUAL BASIC LAB**

**Subject Code: U1CCC4P**

**In this course the students will**

- CO1. design, create, build, and debug Visual Basic applications.
- CO2. apply arithmetic operations for displaying numeric output.
- CO3. Write and apply decision structures for determining different operations.
- CO4. write and apply loop structures to perform repetitive tasks.
- CO5. understand and apply procedures, sub-procedures, and functions
- CO6. develop applications using forms, controls, and events.
- CO7. provide working knowledge on Form Designer to create user interfaces
- CO8. create dialogs, menus, windows and use Windows common dialogs

**Subject Name: FINANCIAL ACCOUNTING – IV**

**Subject Code: U2CCC43**

**In this course the students will**

- CO6. understand the basics of partnership accounting and maintenance of partner capital account
- CO7. understand the various accounting treatments at the time of admission of a partner



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- CO8. know the various accounting treatment at the time of retirement and death of a partner
- CO9. understand accounting procedure for dissolution and amalgamation of partnership firms
- CO10. know accounting treatment at the time of Insolvency of partners.

**Subject Name: MS OFFICE THEORY**

**Subject Code: U2CCS4**

**In this course the students will**

- CO5. understand different types of software used in computer and operating systems.
- CO6. understand use of word for text editing, text formatting, picture insertion, alignment, mail merging.
- CO7. provide working knowledge on excel which includes cell editing, usage of formulae and button function and drawing graphs etc.
- CO8. enable students for understanding the internet concepts, world wide web [WWW] and E-Mail

**Subject Name: MS OFFICE LAB**

**Subject Code: U1CCS4P**

**In this course the students will**

- CO4. provide working knowledge on Word processing
- CO5. provide exposure to various utilities of spread sheet and excel
- CO6. provide knowledge on the creation of Power Point presentation

**BACHELOR OF COMMERCE WITH COMPUTER APPLICATION**

**III YEAR**

**Subject Name: FINANCIAL ACCOUNTING – V**

**Subject Code: U2CCC51**

**In this course the students will**

- CO1.know the accounting for shares issue, forfeiture and reissue
- CO2.understand accounting for different methods of redemption of debentures
- CO3.know accounting for underwriting of shares
- CO4.understand the concept and accounting for profit or loss prior to incorporation and final accounts of companies.
- CO5.know different methods of valuation of good will and shares



CO6. understand the accounting for amalgamation, absorption and internal reconstruction

CO7. know the preparation of liquidator's final statement of accounts.

**Subject Name: JAVA PROGRAMMING**

**Subject Code: U2CCC52**

**In this course the students will**

- CO1. have knowledge about basics of Java programming syntax and semantics to write Java programs and Understand the concepts such as variables, tokens, data types, operators and expressions
- CO2. Knowledge on various control statements including looping and iterative executions.
- CO3. understand the fundamentals of object-oriented programming in Java, including defining classes, objects, invoking methods etc
- CO4. have the knowledge on the exception handling mechanisms and principles of inheritance.
- CO5. understand the concepts of packages and interfaces and error handling.
- CO6. have the knowledge on the basics of Java applet including creation and running applets.

**Subject Name: JAVA PROGRAMMING LAB**

**Subject Code: U2CCC5P**

**In this course the students will**

- CO1. gain the ability to write a computer program to solve specified problems.
- CO2. know the ability to use the Java SDK environment to create, debug and run simple java programs.
- CO3. have implementation of Object Oriented Programming Concepts (class, constructor, overloading, inheritance, overriding) in java.
- CO4. provide the knowledge on use and create packages and interfaces in a Java program
- CO5. create Applets CO5: Implements exception handling in Java.
- CO6. know implement Multithreading in java



**Subject Name: BUSINESS LAW**

**Subject Code: U2CCC53**

**In this course the students will**

- CO1. Understand the nature, essentials and classification of contract
- CO2. knowledge on various modes of performance of contracts
- CO3. explain the rights and duties of bailor and bailee.
- CO4. knowledge on the requisites of negotiable instruments and its discharge.
- CO5. understand the Consumer Protection Council and its structure
- CO6. explain the rights and powers of Competition Commission of India.

**Subject Name: INCOME TAX**

**Subject Code: U2CCE51**

**In this course the students will**

- CO1 – introduce the basic concept of Income Tax
- CO2 – familiarize the different know-how and heads of income with its components
- CO3 – build an idea about income from house property as a concept
- CO4 – discuss the various provisions relating to income from business or profession
- CO5 – make the students familiarizes with the concept of depreciation and its provisions
- CO6 – familiarize the concept of capital gain
- CO7 – enlighten the concept of income from other source
- CO8 – enabling the students to have a fair idea on set-off and carry forward of losses
- CO9 – comprehend the knowledge about the concept of deductions under the section 80C to 80U

**Subject Name: NME- BUSINESS ACCOUNTING**

**Subject Code: U2CCN51**

**In this course the students will**

- CO1. Understanding the concept of book keeping and accountancy and classification of accounts.
- CO2. have knowledge on the rules of book keeping and preparation of journals entries.
- CO3. preparation of various subsidiary books including cash book.
- CO4. preparation of ledger accounts and trail balance.



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CO5. preparation of final accounts of sole traders with simple adjustments.

**Subject Name: MANAGEMENT ACCOUNTING**

**Subject Code: U2CCC61**

**In this course the students will**

- CO6. provide a basic knowledge about management accounting concepts
- CO7. understand use the different types of ratios
- CO8. describe the method of preparing the cash flow statement as per AS-7
- CO9. understand and analyze the CVP analysis for managerial decision making
- CO10. understand the basic concept of budget and its types.

**Subject Name: INTERNET AND WEB TECHNOLOGIES**

**Subject Code: U2CCC62**

**In this course the students will**

- CO1. know the concepts of web site, web browser and web page.
- CO2. combine basic HTML elements to create Web pages.
- CO3. use HTML tags and tag attributes to control a Web page's appearance.
- CO4. add absolute URLs, relative URLs, and named anchors to your Web pages.
- CO5. use tables and frames as navigational aids on a Web site.
- CO6. Understand how CSS will affect web page creation.
- CO7. Understand the role of JavaScript in web page creation

**Subject Name: INDUSTRIAL LAW**

**Subject Code: U2CCC63**

**In this course the students will**

- CO6. know the objective and various provisions coming under factories act 1948.
- CO7. know the occupational diseases and rules regarding workmen's compensation under the act 1923.
- CO8. Describe the responsibility of the employer in fixing wages and period of payment.
- CO9. understand terms strike, Lay-off and lock-out and how to prevent industrial disputes.
- CO10. know the ESI schemes and its applicability.



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**Subject Name: WEB DESIGN - LAB**

**Subject Code: U2CCC6P**

**In this course the students will**

- CO1. Design and implement dynamic websites with good aesthetic sense of designing and latest technical know-how's.
- CO2. Insert a graphic within a web page.
- CO3. Create a link within a web page.
- CO4. Create a table within a web page.
- CO5. develop a dynamic webpage by the use of java script and DHTML.

**Subject Name: TALLY**

**Subject Code: U2CCS61**

**In this course the students will**

- CO8. know the basics of tally and importance of tally in today's computerized environment
- CO9. create a company using tally and functions keys and short cut keys.
- CO10. Understand F11 : Features
- CO11. Understand F12 : Configure.
- CO12. know about Accounting and Inventory vouchers
- CO13. know about godown creation.
- CO14. Prepare final accounts, stock summary, cost category, day book in tally

**Subject Name: TALLY LAB**

**Subject Code: U2CCS6P**

**In this course the students will**

- CO6. create a company using tally and functions keys and short cut keys.
- CO7. enter ledger accounts and various vouchers
- CO8. work with inventory records.
- CO9. create cost centre cost category
- CO10. prepare final accounts



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**Subject Name: NME - PRINCIPLES OF MARKETING**      **Subject Code: U2CCN61**

**In this course the students will**

- CO6. understand 4P's of marketing- product, price, Physical distribution and promotion.
- CO7. know about the steps in the development of new product
- CO8. know the determinants of pricing and methods of pricing.
- CO9. know the different kinds of channels of distribution and their uses
- CO10. have a comparative knowledge on advertising and personal selling.

### **MASTER OF COMMERCE**

#### **I YEAR**

**Subject Name: BUSINESS STATISTICS**

**Subject Code: P2CMC11**

**In this course the students will**

- CO1. understand statistical concepts to include sampling, estimation
- CO2. understand regression, and correlation analysis, multiple regression.
- CO3. compute and interpret the results of Bivariate and Multivariate Regression and Correlation Analysis
- CO4. understand forecasting and also perform ANOVA and F-test.
- CO5. perform Testing of Hypothesis for single sample and two sample and understand the p-values.
- CO6. know non-parametric test such as the Chi-Square test for Independence as well as Goodness of Fit.

**Subject Name: BANKING TECHNOLOGY**

**Subject Code: P2CMC12**

**In this course the students will**

- CO1. have knowledge on the concept, evolution of banking technology
- CO2. understand the total framework of technology in banking including core banking.
- CO3. understand the nature and use of online enquiry and update facilities
- CO4. have knowledge on ATM, debit card, credit card and smart card.



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- CO5. Understanding the nature and different modes of electronic fund transfer like ECS, SWIFT, RTGS.
- CO6. have knowledge on the data security, encryption and cyber laws.

**Subject Name: MARKETING RESEARCH**

**Subject Code: P2CMC13**

**In this course the students will**

- CO1. acquaint with the concept and marketing research process.
- CO2. have knowledge on identification and definition of research problems faced by the companies.
- CO3. have understanding on various Data Collection methods of both Primary and Secondary data.
- CO4. know the simple statistical tools for processing data and application of them in research.
- CO5. have knowledge on the application of Marketing Research in the functional areas of business.

**Subject Name: BUSINESS MANAGEMENT**

**Subject Code: P2CMC14**

**In this course the students will**

- CO1. understanding the importance and steps in planning and strategic planning
- CO2. knowledge on the principles of organisation, types and delegation.
- CO3. know the organizations structure of business and the ways to achieve business goals.
- CO4. understand the essentials of motivation and the need of it for having healthy human resources.
- CO5. have knowledge on the leadership qualities, styles and approaches
- CO6. understand the process and methods of control of the business including new techniques.

**Subject Name: ADVANCED COST ACCOUNTING**

**Subject Code: P2CME1**

**In this course the students will**

- CO1. provide knowledge on the process account preparation and the calculations of equivalent production





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- CO2. have skill on the preparation of accounts for contract costing
- CO3. understand the marginal costing techniques and its use in managerial decision making
- CO4. have knowledge of the concept, principles and preparation of different Budgets
- CO5. understand the setting of a standards and analysis of different kinds of variances.

**Subject Name: OPERATIONS RESEARCH**

**Subject Code: P2CMC21**

**In this course the students will**

- CO1. explain the meaning and techniques of operations research.
- CO2. formulate and solve real life problems into LPP and find feasible and optimum solution to it.
- CO.3 solve transportation problems of allocation of trucks
- CO4. find critical path using PERT
- CO5. know and understand the use of game theory.

**Subject Name: HUMAN RESOURCE MANGEMENT**

**Subject Code: P1CMC22**

**In this course the students will**

- CO1. understand the magnitude of Human Resource and their successful management in the organisation.
- CO2. understand the key aspects of forecasting the Human Resource requirements of an organisation.
- CO3. know in detail about the recruitment and selection process and illustrate the impacts.
- CO4. describe, analyze and apply advance training strategies.
- CO5. know implementation, monitoring and assessment procedure of training methods.
- CO6. design performance appraisal mechanism for the employees.
- CO7. outline the Human Resource Information System, record the Human Resource in Changing Environment and managing Human Resource in Virtual Organisation.



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**Subject Name: MANAGEMENT INFORMATION SYSTEM      Subject Code: P2CMC23**

**In this course the students will**

- CO1. have knowledge on computer based information system MIS support for the functions of management
- CO2. Have in depth knowledge of IT enabled competitive and organizational change
- CO3. Grasp essential of major components of information technology and various information systems
- CO4. Become familiar about the design and implementation issues related to the development of information system for business application
- CO5. Understand the importance of information in business
- CO6. Know the technologies and methods used for effective decision making in an organisation.
- CO7. Understand the changing business environment.
- CO8. Understand the emerging trends in ERP developments.

**Subject Name: ADVANCED FINANCIAL ACCOUNTING      Subject Code: P1CMC24**

**In this course the students will**

- CO1. enable the student to understand the partnership accounts.
- CO2. Have the accounting Knowledge on partners admission, retirement and death of a partner.
- CO3. understand the procedures of dissolution of a firm.
- CO4. develop the knowledge about conversion of firm into a company.
- CO5. give an exposure on partnership final accounts.

**Subject Name: INVESTMENT MANAGEMENT      Subject Code: P1CMC25**

**In this course the students will**

- CO1. understand the role of SEBI and securities market in India
- CO2. describe the various security analysis methods and application of Efficient Market Hypothesis



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- CO3. to Discuss the valuation models of Bonds, Preference shares and Equity shares
- CO4. Understand the standard models of Portfolio risk and return
- CO5. addresses the process of portfolio evaluation and revision

**Subject Name: NME- MARKETING MANAGEMENT**

**Subject Code: P1CMN21**

**In this course the students will**

- CO1. Understand the dynamics of marketing in business.
- CO2. apply the theoretical marketing concepts to the practical situations
- CO3. Demonstrate the ability to carry out a market research project.
- CO4. communicate unique marketing mixes and selling propositions for specific products.
- CO5. Construct written sales plans and professional interactive presentations.

**MASTER OF COMMERCE**

**II YEAR**

**Subject Name: DIRECT TAXES – I**

**Subject Code: P1CMC31**

**In this course the students will**

- CO1. provide basic knowledge on the provisions of income tax.
- CO2. have skill on computation of income from salary and income from house property.
- CO3. know the computation of income from business/profession.
- CO4. have the knowledge on computation of capital gain and income from other sources.
- CO5. Skills on the computation of taxable income.

**Subject Name: RETAIL MANAGEMENT**

**Subject Code: P1CMC32**

**In this course the students will**

- CO1. understand the concept of retail management career and formats of retail industry in India.
- CO2. know the retail management and Marketing Process through competing in a minimum of one competition.



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- CO3. Understanding the consumer behaviour, decision process and bases of market segmentation
  - CO4. provide knowledge on the location decisions and related theories of location assessment.
  - CO5. understand the product management planning and structure.
  - CO6. acquaint with the retail channels and its selection
  - CO7. have understanding the approaches and factors of retail pricing strategies
  - CO8. know the strategies relating to retail branding and labeling.

**Subject Name: INDIRECT TAX – I**

**Subject Code: P1CMC33**

**In this course the students will**

- CO1. provide knowledge on the history and types of taxation and cannons of taxation
- CO2. know the central and state taxes and allocation of tax revenue and GST.
- CO3. understand the Nature, scope and other concepts of Central Excise Act 1944.
- CO4. understand the CenVat credit assessments, exemptions and appelas.
- CO5. have the knowledge on the Customs Act including taxable event, types and valuation of goods.
- CO6. understand the exemption and baggage rules.
- CO7. provide knowledge on SEZ and EOU, duty drawback, customs officers, appeals and penalties

**Subject Name: STRATEGIC MANAGEMENT**

**Subject Code: P1CMC34**

**In this course the students will**

- CO1. understand the model of strategic management process
- CO2. describe the methods and techniques used for organizational appraisal
- CO3. have knowledge on corporate level strategies and business level strategies.
- CO4. understand the strategy implementation process
- CO5. provide knowledge on the various techniques of strategic evaluation and control.



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**Subject Name: CORPORATE ACCOUNTING**

**Subject Code: P2CME3**

**In this course the students will**

- CO1. understand the preparation of final accounts of companies
- CO2. know the calculation of profits prior to incorporation and valuation of goodwill and shares.
- CO3. prepare accounts for amalgamation, absorption and reconstruction
- CO4. prepare accounts of banking and insurance companies as per new norms
- CO5. prepare consolidated profit and loss account and balance sheet
- CO6. know the accounting for price level changes and human resource accounting.

**Subject Name: FINANCIAL MANGEMENT**

**Subject Code: P1CMC41**

**In this course the students will**

- CO1. knowledge on the concept and of Financial Management and finance function.
- CO2. knowledge on theories of capital structure and leverages
- CO3. have understanding the capital budgeting methods and strategic capital investment decisions.
- CO4. understand the cost of capital of different forms of capital and composite cost of capital.
- CO5. have understanding on the concept and estimation of working capital requirement
- CO6. provide knowledge about different dividend policies and theories.

**Subject Name: DIRECT TAXES - II**

**Subject Code: P2CMC42**

**In this course the students will**

- CO1. develop skill of computing taxable income and tax liability of individuals.
- CO2. gain the knowledge of assessment of HUF.
- CO3. have knowledge on the assessment of firm, AOP and Joint stock company.



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**Subject Name: ENTREPRENEURSHIP DEVELOPMENT      Subject Code: P2CMC43**

**In this course the students will**

- CO1. understand the concept of entrepreneurship and factors affecting entrepreneurship.
- CO2. know the entrepreneurial competence, knowledge and functions.
- CO3. understand the process of enterprise building.
- CO4. know the functions of various entrepreneurship development institutions like NAYE, SIPCOT, SSI
- CO5. introduce the concept, concessions to MSMEs.
- CO6. provide knowledge on the concept, functions, growth and schemes for women entrepreneurs

**Subject Name: INDIRECT TAX – II**

**Subject Code: P1CMC44**

**In this course the students will**

- CO1. know various Indirect Taxes –II and their implication.
- CO2. know Central Sale Tax 1956, Procedure for registration and restriction on levy of tax on declared goods, Appeals and offences in CST.
- CO3. know the Taxable services and negative list in service Tax, Assessment of service tax and Payment of service tax.
- CO4. understand the Valuation of Taxable Services.
- CO5. understand the VAT application, Variants of VAT and Methods of VAT.

**Subject Name: ACCOUNTING STANDARDS AND CORPORATE REPORTING**

**Subject Code: P1CME41/P1CME4**

**In this course the students will**

- CO1. know the benefits and limitations of Accounting Standard.
- CO2. Describe the valuation of inventories as per AS-2
- CO3. Describe the Contingencies and Events occurring after the Balance sheet date as per AS-4



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- CO4. understand the Net profit or loan for the period, prior items and change in accounting policies as per AS-5
- CO5. know the accounting treatment for provisions contingent liabilities and contingents assets as per AS-29
- CO6. understand the preparation of cash flow statement as per AS-3.

### **MASTER OF PHILOSOPHY IN COMMERCE**

**Subject Name: RESEARCH METHODOLOGY**

**Subject Code: M1CMC11**

**In this course the students will**

- CO1. Know the concept of business research and types
- CO2. Understand the process of identification, selection and formulation of research problem.
- CO3. Know the need and sources of collection of primary and secondary data
- CO4. Understand different data collection methods and techniques
- CO5. Understand the rationale, methods and techniques of sampling
- CO6. Knowledge on different data processing tools and techniques applicable to commercial researches
- CO7. Acquire of the contents, qualities and steps in the preparation of research reports.

**Subject Name: MARKETING MANAGEMENT**

**Subject Code: M1CMC12**

**In this course the students will**

- CO1. Know and understand the evolution of modern marketing concept and functions of marketing and marketing management.
- CO2. Know elements of marketing mix, market segmentation, consumer behaviour and decision making.
- CO3. Understand product mix related decisions like new product development, diversification, elimination
- CO4. Understand role of pricing and different methods of pricing.
- CO5. Knowledge on distribution of goods and services, services of middlemen, uses of different forms of transportation and logistics



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- CO6. Well versed with concept of personal selling and qualities of salesman
- CO7. Knowledge on advertisement, media and agencies
- CO8. Understand the different types of sales promotion programmes.

**Subject Name: ADVANCED FINANCIAL MANAGEMENT    Subject Code: MICME11**

**In this course the students will**

- CO1. provide the concept of Financial Management and finance function
- CO2. create knowledge about theories of capital structure and leverages
- CO3. Understand the importance of capital budgeting and the concepts underlying strategic and capital investment decisions.
- CO4. make them understand the cost of capital in wide aspects
- CO5. enable them to understand working capital management
- CO6. provide knowledge about dividend policies and various dividend models.