

NEHRU MEMORIAL COLLEGE
(AUTONOMOUS)
NATIONALLY ACCREDITED WITH "A" GRADE BY NAAC
PUTHANAMPATTI, TRICHY - 621007



DEPARTMENT OF COMMERCE
UG
COURSE OUTCOME (COS)

Name of the Course	Course Outcomes
CC I - BUSINESS ACCOUNTING	<p>CO - 1: Recollect the basic concepts, conventions, methods and techniques underlying the accounting practices.</p> <p>CO - 2: Get the idea for preparing and presenting financial statements in accordance with generally accepted accounting principles.</p> <p>CO - 3: Apply students' demonstrate skills in critical-thinking and problem-solving</p> <p>CO - 4: Evaluate conceptual knowledge of the financial accounting and to impart skills for recording various kinds of business transactions</p>
CC II - BUSINESS ENVIRONMENT AND ETHICS	<p>CO - 1: Explain the various dimensions of business environment</p> <p>CO - 2: Outline how an entity operates in a business environment</p> <p>CO - 3: Discuss the effects of government policy on the economic environment</p> <p>CO - 4: Identify the ethical practices of business</p>

<p>AC I - BUSINESS ECONOMICS</p>	<p>CO - 1: Recollect the functional areas of economics.</p> <p>CO - 2: Understand the basic tools applied in the business economics.</p> <p>CO - 3: Apply the various techniques for identifying the market condition of a firm.</p> <p>CO - 4: Analyze the concept of economics equilibrium and implications of the business cycle.</p>
<p>CC III - STATISTICAL METHODS</p>	<p>CO - 1: Collect, process, analyze and present the statistical data.</p> <p>CO - 2: Acquire the knowledge of applying various statistical tools</p> <p>CO - 3: Apply students' demonstrate skills in critical-thinking and problem-solving</p> <p>CO - 4: Understand the necessity of various techniques for robust statistical inference</p>
<p>AC II - MODERN BANKING PRACTICES</p>	<p>CO - 1: Keep in mind the relationship between banker and customer.</p> <p>CO - 2: Understand the various products and services offered by the bank.</p> <p>CO - 3: Apply the regulatory issue that arises in banking sector.</p> <p>CO - 4: Evaluate ethical issues in banking and consider their implication for conduct of business.</p>

<p style="text-align: center;">AC III - PRINCIPLES OF MARKETING</p>	<p>CO - 1: Remember the key concept and elements of marketing management.</p> <p>CO - 2: Understand the role of marketing in a business context.</p> <p>CO - 3: Deploy awareness and consideration of tools available to a marketer.</p> <p>CO - 4: Analyze the global marketing environment and opportunities.</p>
<p style="text-align: center;">SKBC I - COMMERCIAL CORRESPONDENCE</p>	<p>CO - 1: Remember the concept and business communication models.</p> <p>CO - 2: Understand the role of communication as an avenue for business.</p> <p>CO - 3: Deploy students understand how to write business letter and improve written communication</p> <p>CO - 4: Interpret the ability to communicate effectively</p>
<p style="text-align: center;">CCL IV - COMPUTER APPLICATION IN BUSINESS</p>	<p>CO - 1: Gain the basic knowledge of Microsoft Office</p> <p>CO - 2: Apply designs to enhance the looks of the presentation</p> <p>CO - 3: Analyze the use of Microsoft Word, Excel, PowerPoint, Photoshop and PageMaker</p>

**CC V - AUDITING
PRINCIPLES
AND PRACTICE**

- CO - 1:** Keep in mind current auditing concepts, standards and acceptable practices.
- CO - 2:** Comprehend preventative internal control measures.
- CO - 3:** Implement the audit process from planning of audit to completion of audit.
- CO - 4:** Interpret audit issue and make significant on computer assisted audit techniques

**AC IV -
COMMERCIAL
LAW**

- CO - 1:** Remember rules and issues relating to the business.
- CO - 2:** Understand the fundamentals of commercial law
- CO - 3:** Apply the knowledge and skills in the elective area of the business law.
- CO - 4:** Evaluate the legal; principles and employ legal techniques to analyze competing consideration and resolve practical problems in the area of commercial Law

**SKBC II -
ADVERTISING
AND
SALESMANSHIP**

- CO - 1:** Keep in mind the communication objectives behind advertisement and promotion.
- CO - 2:** Point out the advertising and promotion strategies and tactics utilized by communicating agencies.
- CO - 3:** Implement skills in selecting and integrating element to create effective communication campaigns.
- CO - 4:** Analyze current and past advertising and promotion campaigns.

<p style="text-align: center;">CC VI - FINANCIAL ACCOUNTING</p>	<p>CO - 1: Recollect the rules for admission, retirement and death of the partner in a firm.</p> <p>CO - 2: Get the idea about computation of various methods of goodwill and settlement of accounts to retiring partners.</p> <p>CO - 3: Apply the rule of Garner Vs. Murray for settlement of accounts among partners after dissolution.</p> <p>CO - 4: Analyses the accuracy in the preparation, presentation and interpretation of final settlement of amount to partners.</p>
<p style="text-align: center;">CC VII - INTRODUCTION OF GST</p>	<p>CO - 1: Remember the rules and regulation of indirect taxation.</p> <p>CO - 2: Understand the rules for registrations and its exemptions in taxation.</p> <p>CO - 3: Implement GST and its working mechanisms.</p> <p>CO - 4: Analyze and resolve tax problems.</p>
<p style="text-align: center;">AC V - COMPANY LAW</p>	<p>CO - 1: Remember the concept about company and its promoters under Companies Act 2013</p> <p>CO - 2: Understand legal reasoning and analysis through study of statutes and regulatory practice relating to company law</p> <p>CO - 3: Deploy the documents maintained under Companies Act 2013</p> <p>CO - 4: Evaluate the process from formation of company to winding up of the company under company law</p>

<p align="center">AC VI - BUSINESS MANAGEMENT</p>	<p>CO - 1: Recollect the general framework and understand the key functions in management as applied in practice.</p> <p>CO - 2: Understand the managerial performance of an organization.</p> <p>CO - 3: Execute the strength, weakness, opportunities and threat of business management.</p> <p>CO - 4: Evaluate organizational decision with consideration of the political, legal and ethical aspects of business.</p>
<p align="center">NMEC I - FUNDAMENTALS OF ACCOUNTING</p>	<p>CO - 1: Recollect the general framework and understand the key functions in accounting in practice.</p> <p>CO - 2: Understand the accounting methods used in business.</p> <p>CO - 3: Execute the skills to prepare different types of accounts.</p> <p>CO - 4: Analyze new approach in implementation of financial Statement</p>
<p align="center">CCL VIII - COMPUTERIZED ACCOUNTING</p>	<p>CO - 1: Understand the basic accounting concepts.</p> <p>CO - 2: Get the idea about tally accounting software from the business perspective</p> <p>CO - 3: Apply the basic rules and tricks to drill the transaction</p> <p>CO - 4: Analyze exposure to latest technology</p>

<p>CC IX - COST ACCOUNTING</p>	<p>CO - 1: Keep in mind, the place and role of cost accounting in the modern economic environment.</p> <p>CO - 2: Understand the costing system, cost management system.</p> <p>CO - 3: Execute overheads problems in the allocations and apportionment.</p> <p>CO - 4: Analyze the common cost and revenues</p>
<p>CC X - INCOME TAX LAW AND PRACTICE</p>	<p>CO - 1: Recollect the fundamental concept of income tax act 1961</p> <p>CO - 2: Get the idea of the various sources of incomes</p> <p>CO - 3: Apply the income tax laws for computation of an individual's adjusted gross incomes</p> <p>CO - 4: Evaluate computation tax liability of an individuals</p>
<p>CC XI - CORPORATE ACCOUNTING</p>	<p>CO - 1: Remember the terms of accounting for amalgamation, absorption, acquisition of Companies, Internal and external reconstruction of companies.</p> <p>CO - 2: Prepare consolidated accounts for a corporate group.</p> <p>CO - 3: Execute the skill to prepare final accounts for a corporate group like banking companies and insurance companies.</p> <p>CO - 4: Evaluate the accounting requirements for a corporate group and familiarity with the theory underlying the methods used to account for inter-company investments.</p>

<p align="center">EC I (a) - SERVICES MARKETING</p>	<p>CO - 1: Remember the various financial products, services, and strategies offered by various institutions.</p> <p>CO - 2: Understand how the financial services component industries (insurance, banking, securities) interact.</p> <p>CO - 3: Analyze the structure of the financial markets.</p> <p>CO - 4: Apply the knowledge of various financial products.</p>
<p align="center">EC I (b) - PRINCIPLES AND PRACTICE OF INSURANCE</p>	<p>CO - 1: Explain the basic principles of insurance and its importance in real life</p> <p>CO - 2: Identify with the various kinds of insurance, needs and scope of each insurance policy</p> <p>CO - 3: Compare various kinds of insurance plans as well as the contract selection criteria from a cost-benefit point of view.</p> <p>CO - 4: Familiarize themselves with major insurance products, such as life insurance, health insurance, property and liability insurance.</p>
<p align="center">NMEC II - GENERAL COMMERCIAL KNOWLEDGE</p>	<p>CO - 1: Understand the basic concepts of business organization</p> <p>CO - 2: Familiarize the theoretical aspects of transportation and insurance sectors</p> <p>CO - 3: Identify the basic idea about financing of business</p>

<p>EXCL 1 - R PROGRAMME</p>	<p>CO - 1: Gain knowledge about different data types and different data structures in R</p> <p>CO - 2: Understand basic regular expressions in R</p> <p>CO - 3: Apply the various graphs in R for data visualization</p> <p>CO - 4: Analyze the uses of R for descriptive statistics and inferential statistics</p>
<p>CC XII - MANAGEMENT ACCOUNTING</p>	<p>CO - 1: Remember the concepts and importance of management accounting in decision making.</p> <p>CO - 2: Understand the preparation of various types of budgets.</p> <p>CO - 3: Apply the idea and practices of budgeting in a business decisions</p> <p>CO - 4: Analyze financial data from annual reports of companies.</p>
<p>CC XIII - FINANCIAL MANAGEMENT</p>	<p>CO - 1: Remember the concepts and tools of finance</p> <p>CO - 2: Understand the importance of working capital and cash budgeting techniques</p> <p>CO - 3: Apply techniques to project financial statements for forecasting long-term financial needs.</p> <p>CO - 4: Evaluate capital investment decisions and financial policies to business valuation</p>

<p style="text-align: center;">CC XIV- ENTREPRENEUR IAL DEVELOPMENT</p>	<p>CO - 1: Remember the legal and financial conditions as well as the importance of the entrepreneurial infrastructure for starting a business venture.</p> <p>CO - 2: Understand the effectiveness of different entrepreneurial strategies.</p> <p>CO - 3: Execute the entrepreneurial project and its essential elements.</p> <p>CO - 4: Analyze the elements of success of entrepreneurial ventures</p>
<p style="text-align: center;">CC XV - INDUSTRIAL RELATIONS AND REGULATIONS</p>	<p>CO - 1: Demonstrate descriptive knowledge of the field of industrial relations</p> <p>CO - 2: Apply the essential concepts of industrial relations and their interrelationship at the personal, organizational and national levels.</p> <p>CO - 3: Recognize and consider the social, historical and equity issues within industrial relations.</p> <p>CO - 4: Investigate solutions to industrial relations problems based on research and assessment of current practices.</p>

<p>EC II (a) - FINANCIAL SERVICES AND DERIVATIVES MARKETS</p>	<p>CO - 1: Remember the various financial products, services, and strategies offered by various institutions.</p> <p>CO - 2: Think of the various derivatives products available in the markets</p> <p>CO - 3: Analyze the structure of the financial markets</p> <p>CO - 4: Apply the knowledge of various financial products.</p>
<p>EC II (b) - INTERNATIONAL TRADE AND EXPORT MANAGEMENT</p>	<p>CO - 1: Remember the concepts and policies related to international business.</p> <p>CO - 2: Understand the history and impact of international business</p> <p>CO - 3: Execute the opportunities and challenges offered by international business.</p> <p>CO - 4: Estimate various modes of entering international markets.</p>
<p>EC III (a) - FUNDAMENTALS OF CAPITAL MARKET</p>	<p>CO - 1: Creating awareness on SEBI, its objectives, powers, management & functions.</p> <p>CO - 2: Familiarizes the students with the mechanism of capital market operations.</p> <p>CO - 3: Understanding the practical aspects of primary market operations & book building process</p> <p>CO - 4: Familiarize the students about investment decisions and portfolio decisions</p>

**EC III (b) -
HUMAN
RESOURCE
MANAGEMENT**

- CO - 1:** Remember the importance of human resource management in organizations.
- CO - 2:** Get the idea about training and development needed to the human resource.
- CO - 3:** Execute the nature and sources of conflict and different strategies, approaches used in the resolution of conflict.
- CO - 4:** Analyze the key issues related to administering the human elements such as motivation, performance appraisal, recruitment and training.