



VIVEKANANDA COLLEGE

TIRUVEDAKAM WEST, MADURAI DISTRICT - 625 234, TAMIL NADU

Vision & Mission and PEOs, PSOs & POs

POST GRADUATE AND RESEARCH DEPARTMENT OF COMMERCE

Choice Based Credit System (CBCS) and Learning Outcomesbased Curriculum Framework (LOCF)

Part-III: Core Theory	Course Code: 41CT11
Course Title: ACCOUNTING FOR MANAGERIAL DECISIONS	

At the end of the course, students would be able to

No.	Course Outcomes (COs)	Knowledge Level (According to Bloom's Taxonomy)
CO 1	Recall the various tools of financial statement analysis.	K1, K2, K3& K4
CO 2	Prepare statement of cash fLows.	K1, K2, K3 & K4
CO 3	Apply the Marginal Costing techniques in managerial decisions.	K1, K2, K3 & K4
CO 4	Solve the problems on standard costing and variance analysis.	K1, K2, K3 & K4
CO 5	Prepare various budgets.	K1, K2, K3 & K4

K1- Remembering

K2-Understanding

K3-Applying

K4-Analyzeing

Part-III: Core Theory	Course Code: 41CT12
Course Title: RESEARCH METHODOLOGY	

At the end of the course, students would be able to

No.	Course Outcomes (COs)	Knowledge Level (According to Bloom's Taxonomy)
CO 1	Understand the various types of research, research design and research process.	K1, K2, K3 & K4
CO 2	Formulate and test hypothesis and use measurement scales.	K1, K2, K3 & K4
CO 3	Evaluate the various sampling techniques.	K1, K2, K3 & K4
CO 4	Prepare and use various techniques of data collection.	K1, K2, K3 & K4
CO 5	Analyse the stages in data processing and prepare the research report.	K1, K2, K3 & K4

K1- Remembering

K2-Understanding

K3-Applying

K4-Analyzeing

Part-III: Core Theory	Course Code: 41CT14
Course Title: HUMAN RESOURCE MANAGEMENT	

At the end of the course, students would be able to

No.	Course Outcomes (COs)	Knowledge Level (According to Bloom's Taxonomy)
CO 1	Understand the basic concepts, functions and processes of human resource Management.	K1, K2, K3 & K4
CO 2	Explain the methods of employee training and development.	K1, K2, K3 & K4
CO 3	Evaluate the methods of performance appraisal and wages administrations	K1, K2, K3 & K4
CO 4	Analyse the techniques of managing and retaining human resources	K1, K2, K3 & K4
CO 5	Examine the issues in industrial relations and remedial measures	K1, K2, K3 & K4

K1- Remembering K2-Understanding K3-Applying K4-Analyzing

Part-III: Elective Theory	Course Code: 41EP1A
Course Title: GOODS AND SERVICES TAX LAW & PRACTICE	

At the end of the course, students would be able to

No.	Course Outcomes (COs)	Knowledge Level (According to Bloom's Taxonomy)
CO 1	Recollect the provisions of GST Law & Practice	K1, K2, K3 & K4
CO 2	Apply the provisions regarding Levy of and Exemption from GST	K1, K2, K3 & K4
CO 3	Initiate the procedure for registration of dealers and claim Input Tax Credit under GST	K1, K2, K3 & K4
CO 4	Fill and filing the various returns for dealers under GST	K1, K2, K3 & K4
CO 5	Make the payment of GST, claim refund of GST and maintain accounts	K1, K2, K3 & K4

K1- Remembering K2-Understanding K3-Applying K4-Analyzing

Part-III: Core Theory	Course Code: 41CT21
Course Title: E-COMMERCE	

At the end of the course, students would be able to

No.	Course Outcomes (COs)	Knowledge Level (According to Bloom's Taxonomy)
CO 1	Remember the basics of Internet.	K1, K2, K3 & K4
CO 2	Discuss the knowledge of e-commerce, its types, merits and demerits.	K1, K2, K3 & K4
CO 3	Explain the infrastructure for e-commerce.	K1, K2, K3 & K4
CO 4	Examine the Applications of EDI to Business.	K1, K2, K3 & K4
CO 5	Evaluate the various methods of e-payment system.	K1, K2, K3 & K4

K1- Remembering K2-Understanding K3-Applying K4-Analyzing

Part-III: Core Theory	Course Code: 41CT22
Course Title: ADVANCED FINANCIAL ACCOUNTING	

At the end of the course, students would be able to

No.	Course Outcomes (COs)	Knowledge Level (According to Bloom's Taxonomy)
CO 1	Appreciate the principles, policies and accounting standards.	K1, K2, K3 & K4
CO 2	Apply the procedure to ascertain the profit under single entry system.	K1, K2, K3 & K4
CO 3	Prepare accounts under branch and departmental systems.	K1, K2, K3 & K4
CO 4	Give the accounting treatment for admission, retirement and dissolution in partnership firm.	K1, K2, K3 & K4
CO 5	Present the accounting treatment for Dissolution of a Firm and sale of a partnership firm	K1, K2, K3 & K4

K1- Remembering K2-Understanding K3-Applying K4-Analyzing

Part-III: Core Theory	Course Code: 41CT23
Course Title: FINANCIAL MANAGEMENT	

At the end of the course, students would be able to

No.	Course Outcomes (COs)	Knowledge Level (According to Bloom's Taxonomy)
CO 1	Explain the functions of financial management and sources of finance.	K1, K2, K3 & K4
CO 2	Discuss the theories of capital structure and computation of cost of capital.	K1, K2, K3 & K4
CO 3	Evaluate the capital investment proposals.	K1, K2, K3 & K4
CO 4	Identify the determinants of dividend policy and evaluate dividend theories.	K1, K2, K3 & K4
CO 5	Estimate the working capital requirements of a firm.	K1, K2, K3 & K4

K1- Remembering K2-Understanding K3-Applying K4-Analyzing

Part-III: Core Theory	Course Code: 41CT24
Course Title: QUANTITATIVE TECHNIQUES	

At the end of the course, students would be able to

No.	Course Outcomes (COs)	Knowledge Level (According to Bloom's Taxonomy)
CO 1	Explain the tools for data analysis like chi square, 't' test and ANOVA	K1, K2, K3 & K4
CO 2	Solve the assignment and transportation problems.	K1, K2, K3 & K4
CO 3	Evaluate the techniques of games and queuing theories.	K1, K2, K3 & K4
CO 4	Explain the applications of PERT and CPM	K1, K2, K3 & K4
CO 5	Solve the replacement and maintenance problems.	K1, K2, K3 & K4

K1- Remembering K2-Understanding K3-Applying K4-Analyzing

Part-III: Elective Theory	Course Code: 41EP2A
Course Title: COMMERCE FOR COMPETITIVE EXAMINATIONS	

At the end of the course, students would be able to

No.	Course Outcomes (COs)	Knowledge Level (According to Bloom's Taxonomy)
CO 1	Solve the problems on a Time & Distance, Trains, interest calculation, Areas, Calendar Clocks, Stocks & Shares and Odd Man Out & Series.	K1, K2, K3 & K4
CO 2	Discuss the procedure for solving problems on verbal and non-verbal reasoning.	K1, K2, K3 & K4
CO 3	Explain the various issues in marketing and banking.	K1, K2, K3 & K4
CO 4	Analyze the various applications of information and computer technology.	K1, K2, K3 & K4
CO 5	Describe the general knowledge on history, geography, constitution, science and Technology.	K1, K2, K3 & K4

K1- Remembering K2-Understanding K3-Applying K4-Analyzing

Part-III: Elective Theory	Course Code: 41EP2B
Course Title: DATA ANALYSIS USING SPSS	

At the end of the course, students would be able to

No.	Course Outcomes (COs)	Knowledge Level (According to Bloom's Taxonomy)
CO 1	Explain the basis of PASW Statistics for data analysis.	K1, K2, K3 & K4
CO 2	Create variables and enter data in the SPSS file.	K1, K2, K3 & K4
CO 3	Apply the various statistical tools using SPSS.	K1, K2, K3 & K4
CO 4	Analyse the data using correlation, regression and factor analysis	K1, K2, K3 & K4
CO 5	Apply the various non-parametric tests in SPSS	K1, K2, K3 & K4

K1- Remembering K2-Understanding K3-Applying K4-Analyzing

Part-III: Core Theory	Course Code: 41CT31
Course Title: INTERNATIONAL MARKETING MANAGEMENT	

After the completion of the course, students will be able to

No.	Course Outcomes (COs)	Knowledge Level (According to Bloom's Taxonomy)
CO 1	Understand the concepts of international marketing and environment.	K1, K2, K3, K4
CO 2	Analyse the determinants of market selection and market entry methods	K1, K2, K3, K4
CO 3	Evaluate the various determinants of international marketing channels	K1, K2, K3, K4
CO 4	Analyse the Export Procedure and Documentation	K1, K2, K3, K4
CO 5	Examine the sources of Export Finance and Payment Terms.	K1, K2, K3, K4

K1- Remembering K2-Understanding K3-Applying K4-Analyzing

Part-III: Core Theory	Course Code: 41CT32
Course Title: CORPORATE FINANCIAL ACCOUNTING	

After the completion of the course, students will be able to

No.	Course Outcomes (COs)	Knowledge Level (According to Bloom's Taxonomy)
CO 1	Prepare the financial statements of companies	K1 , K2, K3, K4
CO 2	Prepare the consolidated financial statements for holding companies.	K1 , K2, K3, K4
CO 3	Prepare the final accounts of banking companies	K1 , K2, K3, K4
CO 4	Prepare the final accounts of life and non lifeinsurance companies	K1 , K2, K3, K4
CO 5	Explain the concepts, features and methods of Human Resource Accounting and Inflation Accounting	K1 , K2, K3, K4

K1- Remembering K2-Understanding K3-Applying K4-Analyzing

Part-III: Core Theory	Course Code: 41CT33
Course Title: DIRECT TAXES – I	

After the completion of the course, students will be able to

No.	Course Outcomes (COs)	Knowledge Level (According to Bloom's Taxonomy)
CO 1	Compute the income from salary of individuals	K1 , K2, K3, K4
CO 2	Determine the income from house property and business or profession	K1 , K2, K3, K4
CO 3	Computethecapital gains and income from other sources.	K1 , K2, K3, K4
CO 4	Analyse the provisions for set off and carry forward of losses.	K1 , K2, K3, K4
CO 5	Determine the taxable income of Individuals.	K1 , K2, K3, K4

K1- Remembering K2-Understanding K3-Applying K4-Analyzing

Part-III: Core Theory	Course Code: 41NE31
Course Title: BANKING TECHNOLOGY	

After the completion of the course, students will be able to

No.	Course Outcomes (COs)	Knowledge Level (According to Bloom's Taxonomy)
CO 1	Understand the concept of core banking and computerisationof a bank.	K1 , K2, K3, K4
CO 2	Understand the various concepts of delivery channels.	K1 , K2, K3, K4
CO 3	Explain the various digital banking channels.	K1 , K2, K3, K4
CO 4	Analyse the financial communication networks and other e-devices.	K1 , K2, K3, K4
CO 5	Identify the provisions of technology initiatives of RBI.	K1 , K2, K3, K4

K1- Remembering K2-Understanding K3-Applying K4-Analyzing

Part-III: Core Theory	Course Code: 41CT41
Course Title: FINANCIAL MARKETS AND SERVICES	

After the successful completion of the course, students will be able to

No.	Course Outcomes (COs)	Knowledge Level (According to Bloom's Taxonomy)
CO 1	Explain the features, functions and types of financial markets	K1 , K2, K3, K4
CO 2	Examine the functions of New Issue Market, Stock Exchange, listing requirements	K1 , K2, K3, K4
CO 3	Analyse the various financial services in India	K1 , K2, K3, K4
CO 4	Evaluate the services of Leasing, Hire Purchase, Housing Finance, Credit Cards and Venture Capital Companies	K1 , K2, K3, K4
CO 5	Examine the services of Merchant Banking, Factoring, forfaiting and discounting of bills.	K1 , K2, K3, K4

K1- Remembering K2-Understanding K3-Applying K4-Analyzing

Part-III: Core Theory	Course Code: 41CT42
Course Title: APPLIED COST ACCOUNTING	

After the successful completion of the course, students will be able to

No.	Course Outcomes (COs)	Knowledge Level (According to Bloom's Taxonomy)
CO 1	Explain the elements of cost and installation of costing system	K1 , K2, K3, K4
CO 2	Evaluate the various methods of costing.	K1 , K2, K3, K4
CO 3	Compute the profits under Operating and Contract Costing	K1 , K2, K3, K4
CO 4	Prepare the accounts under process costing.	K1 , K2, K3, K4
CO 5	Apply the techniques of standard costing and variance analysis.	K1 , K2, K3, K4

K1- Remembering K2-Understanding K3-Applying K4-Analyzing

Part-III: Core Theory	Course Code: 41CT43
Course Title: DIRECT TAXES - II	

After the successful completion of the course, students will be able to

No.	Course Outcomes (COs)	Knowledge Level (According to Bloom's Taxonomy)
CO 1	Explain the computation of income of HUF	K1 , K2, K3, K4
CO 2	Explain the provisions of assessment of firm and taxation of limited liability partnership.	K1 , K2, K3, K4
CO 3	Compute the income of company	K1 , K2, K3, K4
CO 4	Identify the various components of assessment.	K1 , K2, K3, K4
CO 5	Examine the various aspects of tax planning	K1 , K2, K3, K4

K1- Remembering K2-Understanding K3-Applying K4-Analyzing

Part-III: Core Theory	Course Code: 41CT44
Course Title: INVESTMENT MANAGEMENT	

At the end of the course, students would be able to

No.	Course Outcomes (COs)	Knowledge Level (According to Bloom's Taxonomy)
CO 1	Understand the features of investment, investment media and steps in investment process.	K1 , K2, K3, K4
CO 2	Evaluate the functions of new issue market, credit rating agencies and depositories.	K1 , K2, K3, K4
CO 3	Analyse the functions of stock exchange and explain security trading	K1 , K2, K3, K4
CO 4	Examine the various methods of security valuation.	K1 , K2, K3, K4
CO 5	Evaluate the various approaches to investment management.	K1 , K2, K3, K4

K1- Remembering K2-Understanding K3-Applying K4-Analyzing

Part-III: Elective Theory	Course Code: 41EP4A
Course Title: ENTREPRENEURSHIP DEVELOPMENT	

After the successful completion of the course, students will be able to

No.	Course Outcomes (COs)	Knowledge Level (According to Bloom's Taxonomy)
CO 1	Understand the entrepreneurship, qualities and types of entrepreneurs.	K1, K2, K3, K4
CO 2	Explain the talent identification and steps in entrepreneurship development and role of women entrepreneurs.	K1, K2, K3, K4
CO 3	Identify, formulate and appraise the projects for implementation.	K1, K2, K3, K4
CO 4	Evaluate the various institutional support and subsidies for entrepreneurship development.	K1, K2, K3, K4
CO 5	Prepare the project report for financial support.	K1, K2, K3, K4

K1- Remembering K2-Understanding K3-Applying K4-Analyzing