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Affiliated to Madurai Kamaraj University
Re-Accredited with 'A++' by NAAC (Cycle - IV)
Mary Land, Madurai - 625018, Tamil Nadu

PROGRAMME OUTCOMES AND COURSE OUTCOMES

2023 - 2024

Name of the Programme: B.COM. (HONOURS)

Programme Code: USCH

Programme Outcomes:

PO1	Disciplinary knowledge : Capable of demonstrating comprehensive knowledge and understanding		
	of one or more Disciplines that form a part of an Undergraduate Programme of Study		
PO2	Communication Skills: Ability to express thoughts and ideas effectively in writing and or		
	Communicative with others using appropriate media: confidently share one's views and express		
	herself / himself; demonstrate the ability to listen carefully, read and write analytically and present		
	complex information in a clear and concise manner to different groups.		
PO3	Critical Thinking: Capability to apply analytic thought to the body of knowledge; analyse and		
	evaluate evidence, arguments, claims, beliefs on the basis of empirical evidence; identify relevant		
	assumptions or implications; formulate coherent arguments; critically evaluate practices, policies		
	and theories by following scientific approach to knowledge development.		
PO4	Problem Solving : Capacity to extrapolate from what one has learnt and apply their competencies to		
	solve different kinds of non- familiar problems, rather than replicate curriculum content knowledge;		
	and apply one's learning to real life situations.		



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PO5	Analytical Reasoning : Ability to evaluate the reliability and relevance of evidence; identify logical	
	flaws and holes in the arguments of others; analyse and synthesize data from the variety of sources;	
	draw valid conclusion and support them with evidence and examples and addressing opposing	
	viewpoints.	
PO6	Research- related skill: A sense of inquiry and capability for asking relevant/appropriate	
	questions, problem arising, synthesising and articulating, Ability to recognise cause and effect	
	relationships, define problems, formulate hypothesis, analyse and interpret and draw conclusions	
	from data, establish hypothesis, predict cause and effect relationships, execute and report the	
	results of an experiment or investigation.	
PO7	Co-operation/Team work: Ability to work effectively and respectfully with diverse teams; facilitate	
	cooperative or coordinated effort on the part of a group, and act together as a group or a team in the	
	interests of a common cause and work efficiently as a member of the team.	
PO8	Scientific reasoning: Ability to analyse, interpret and draw conclusions from quantitative or	
	qualitative data: and critically evaluate ideas, evidence and experiences from an open minded and	
	reasoned perspective.	
PO9	Reflective thinking: Critical sensibility to lived experiences, with self-awareness and reflexivity of	
	both self and society.	
PO10	Information/Digital Literacy: Capability to use ICT in variety of learning situations, demonstrate	



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	ability to access, evaluate and use a variety of relevant information sources, and use appropriate		
	software for analysis of data.		
PO11	Self- directed learning: ability to work independently, identify appropriate resources required for a		
	project and manage a project through to completion.		
PO12	Multicultural competence: Posse's knowledge of values and belief of multiple cultures and global		
	perspective: and capability to effectively engage in a multicultural society and interact respectfully		
	with diverse groups.		
PO13	Moral and Ethical awareness /reasoning: Ability to embrace moral/ethical values in conducting		
	one's life, formulate a position/argument about an ethical issue from multiple perspectives and use		
	ethical practices in all work. Capable of demonstrating the ability to identify ethical issue's related		
	to one's work, avoid unethical behaviour such as fabrication, falsification or misrepresentation		
	data or committing plagiarist, not adhering to intellectual property rights; appreciating		
	environmental and sustainability issues; and adopting objective, unbiased and truthful actions in		
	all aspects of work.		
PO14	Leadership readiness/qualities: Capability for mapping out the task of the team or an		
	organisation, and setting direction, formulating and inspiring vision, building a team who can help		
	achieve the vision, motivating and inspiring team members to engage with that vision and using		
	management skill to guide people to the right destination in a smooth and efficient way.		



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PO15

Lifelong learning:Ability to acquire knowledge and skills, including "learning how to learn", that are necessary for participating in learning activities throughout life, through self-paced and self-directed learning aimed at personal development, meeting economic, social and cultural objectives and adapting to changing trades and demands of workplace through knowledge/skill development/reskilling.

Course Outcomes (COs):

Course Code	Course Title	Course Outcomes
23V1CC1	CORE PAPER Financial Accounting I	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.



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	Principles of Management	CO1 To understand the basic management concepts and functions
		CO2 To know the various techniques of planning and decision making
		CO3 To familiarize with the concepts of organisation structure
23V1CC2		CO4 To gain knowledge about the various components of staffing
		CO5 To enable the students in understanding the control techniques of
		management
		CO1 To understand the approaches to economic analysis
	Elective Course Business Economics	
		CO2 To know the various determinants of demand
		CO3 To gain knowledge on concept and features of consumer behaviour
23V1EC1		CO4 To learn the laws of variable proportions
		CO5 To enable the students to understand the objectives and
		importance of pricing policy
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	E-Commerce	CO1 To know the goals of Electronic commerce
		CO2 To understand the various Business models in emerging E-
23V1EC2		commerce areas
		CO3 To have an insight on the internet marketing technologies
		CO4 To understand the benefits and implementation of EDI



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		CO5 To examine the ethical issues of E-commerce
	Non-Major Elective (Offered to other major Students) Fundamentals of Insurance	CO1 State the nature and the principles of insurance.
		CO2 Describe the available life insurance policies and its benefits.
		CO3 Infer the procedures for making claims against marine insurance
23V1SE1		policy.
		CO4 Examine the nature of fire insurance and reinsurance.
		CO5 Interpret the importance of burglary, motor and personal accident
		insurance.
	Foundation Course FC Fundamentals of Commerce	CO1 To understand the Knowledge about commerce and industry.
		CO2 To know models of the company formation.
23V1FC		CO3 To familiarize with the concepts of Income Tax
		CO4 To learn the methods of bank accounts and insurance.
		CO5 To gain knowledge around the market and analyses the impact on advertisement.
	Financial Accounting II	CO1 To prepare different kinds of accounts in Hire purchase and
23V2CC3		Instalments System
		CO2 To understand the allocation of expenses under departmental



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		accounts
		CO3 To gain an understanding about partnership accounts relating to
		Admission and retirement
		CO4 To get knowledge regarding Partnership Accounts relating to
		dissolution of firm.
		CO5 To know the requirements of international accounting standards
		CO1 To know the nature and objectives of valid contract
	Commercial Law	CO2 To understand the essentials Performance of contract of sale
23V2CC4		CO3 To gain knowledge on Rights and Liabilities of partners
2012001		CO4 To define the concepts ,Objective& Scope of Wages Act
		CO5 To understand the essentials Schemes PF and Gratuity
		CO1 Understanding the measures of central tendency
	Business Statistical Methods	CO2 Become aware of the concepts of measures of Dispersion
23V2EC3		CO3 Evaluate the correlation and regression using sampling techniques
		CO4 Understanding the Sampling techniques
		CO5 Examine the chi-square test.
201/25/24	Business	CO1 To understand the nexus between environment and business.
23V2EC4	Environment	CO2 To know the Political Environment in which the businesses
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		operate.
		CO3 To gain an insight into the Social Environment.
		CO4 To familiarize the concepts of an Economic Environment.
		CO5 To learn the trends in the Global Environment.
		CO1 Expose the Accounting Fundamentals
	Skill Enhance Course SEC – 2 Fundamentals of Accounting with Tally	CO2 Pass journals; prepare ledgers, Trial Balance
		CO3 Introduce Tally ERP as an accounting software package, in creation
23V2SE2		of records of small trader.
		CO4 Gain Knowledge in creating ledgers in tally.
		CO5 Creation of accounting voucher for purchase, sales, debit note,
		credit note in Tally
	Skill Enhancement Course Data Analysis using Software Package for Social Sciences	CO1 To get familiar with the data view and variable view in SPSS
		CO2 To understand the working of data in SPSS
23V2SE3		CO3 To get knowledge in diagrammatic representation in SPSS
		CO4 To analyse the concept of descriptive statistics in SPSS
		CO5 To know the testing of hypothesis in SPSS