



**MANNAR THIRUMALAI NAICKER COLLEGE (Autonomous)**  
(An Autonomous Institution Affiliated to Madurai Kamaraj University)  
(Accredited with “A” Grade by NAAC)  
Pasumalai, Madurai -625004

**V & VI SEMESTER - COURSE OUTCOMES**  
**ARTS / HUMANITIES**

**B.COM**

**18UCOC51**

**CORPORATE ACCOUNTING**

**Course Outcomes:**

**On successful completion of this course, the learners should able to:**

**CO1:** Demonstrate a thorough knowledge of “companies act 2013” and the ability to apply them

to solve practical problems related to company form of organization

**CO2:** Interpret the company final accounts

**CO3:** Calculate the goodwill and shares of Companies to acquire a business.

**CO4:** Evaluate an idea about internal reconstruction

**CO5:** Prepare the financial statements of Joint Stock Companies

**18UCOC52**

**FINANCIAL MANAGEMENT**

**Course Outcomes:**

**On successful completion of this course, the students will be able:**

**CO1:** Understand the cost of capital in wide aspects

**CO2:** Interpret capital budgeting proposals.

**CO3:** Analyze dividend policies and various dividend models

**CO4:** Create good capital structure

**CO5:** Judge the working capital requirement

**18UCOC53**

**INCOME TAX LAW AND PRACTICE-I**

**Course Outcomes:**

**On successful completion of this course, the students will be able:**

**CO1:** Remember with basic principles underlying the provisions of Income Tax

**CO2:** Apply the provisions of income tax Act 1961

**CO3:** Analyze different heads of income

**CO4:** Assess the income for business or profession

**CO5:** Plan for income tax to the salaried class and business

**18UCOE51**

**BUSINESS LAW**

**Course Outcomes:**

**On successful completion of this course, the students will be able:**

**CO1:** Identify the fundamental legal principles behind contractual agreements.

**CO2:** Apply the provisions of law in business

**CO3:** Analyze the different types of Negotiable Instruments

**CO4:** Evaluate the Intellectual Property Rights

**CO5:** Create awareness about rights of consumers

## **18UCOE52 SERVICES MARKETING**

**Course outcomes:**

**After completing this module, the student should be able:**

**CO1:** Identify and critically reflect upon service marketing theories and practices as an integrated part of any value proposition from an organization

**CO2:** Illustrate and interpret various theories and models of the service marketing process from customer, managerial, and research perspectives

**CO3:** Distinguish and examine the roles of employees, customers, and technology in service design and co-creation for perception of overall service quality, customer satisfaction, loyalty and employee retention

**CO4:** Explore and analyze services from customer, management and societal perspectives and critically examine ethical and sustainability aspects related to relevant stakeholders.

**CO5:** Develop, argue and make decisions for courses of actions in solving critical service incidents from a managerial perspective

## **18UCOE53 RESEARCH METHODOLOGY**

**Course Outcomes**

**On successful completion of this course, the students will be able**

**CO1:** Gain insights into how scientific research is conducted

**CO2:** Gain insights into how scientific research is conducted quality and extension potential of research and equip students to undertake research.

**CO3:** Students should be able to identify a research problem stated in a study.

**CO4:** Make the students to learn data collection and interpretations, preparation of reports

**CO5:** Students should be able to make a solution in an effective way

## **18UCOE54 OPERATIONS RESEARCH**

**Course Outcomes:**

**On successful completion of this course, the learners should able to**

**CO 1: Describe** the mathematical tools that are needed to solve optimization problem

**CO 2: Apply** mathematical model (linear programming problem) for a physical situations like production, distribution of goods and economics.

**CO 3: Analyze** the results and propose recommendations in language understandable to the decision-making processes

**CO 4: Evaluate** transporting the products from origins to destinations with least transportation cost.

**CO 5: Plan** the resources required for a project and generate a plan and work schedule.

## **18UCOE55 FINANCIAL DERIVATIVES AND RISK MANAGEMENT**

### **Course Outcomes:**

**On successful completion of this course, the students will be able**

**CO1:** Enable the students to gain the recent changes and updates in Derivatives

**CO2:** Make the students to understand the risk management area:

**CO3:** Equip the knowledge on derivatives and risk of investment.

**CO4:** Understand the put-call parity and other pricing relations between calls and puts using principle.

**CO5:** Gain the knowledge of application of option pricing theory in the area of corporate finance

## **18UCOE56 RETAILING AND DISTRIBUTION MANAGEMENT**

### **Course Outcomes:**

**On successful completion of this course, the students will be able:**

**CO 1:** Understand the impact of retailing on the economy

**CO 2:** Comprehend retailing's role in society and, conversely, society's impact on retailing

**CO 3:** See how retailing fits within the broader disciplines of business and marketing.

**CO 4:** Recognize and understand the operations-oriented policies, methods, and procedures used by successful retailers in today's global economy.

**CO 5:** know the responsibilities of retail personnel in the numerous career positions available in the retail field

## **18UCOSP1 MS OFFICE– LAB**

### **Course Outcomes:**

**On successful completion of this course, the students should be able to:**

**CO1:** Recognize when to use each of the Microsoft Office programs to create professional and Academic documents.

**CO2:** Use Microsoft Office programs to create personal, academic and business documents following current professional and/or industry standards

**CO3:** Analyze tools that enable to sort, extract and generate charts from spreadsheet data.

**CO4:** Analyze tools that enable to sort, extract and generate charts from spreadsheet data.

**CO5:** Evaluate the components of Ms Office and can decide the correct application

## **18UCOC61 ADVANCED CORPORATE ACCOUNTING**

### **Course Outcomes:**

**On successful completion of this course, the students will be able:**

- CO 1:** Remember the concepts of special type of account such as banking, insurance and holding companies.
- CO 2:** Understand about amalgamation, absorption and external reconstruction
- CO 3:** Apply the provisions in preparation of special type of accounts.
- CO 4:** Analyze the provisions related to Amalgamation, Absorption and External Reconstruction of Companies
- CO 5:** Evaluate the capital profit and revenue profit and develop the knowledge of holding companies accounts

**18UCOC62**

### **INCOME TAX LAW AND PRACTICE-II**

**Course Outcomes:**

**On successful completion of this course, the students will be able:**

- CO1:** Remember the basic provisions underlying the Income Tax Act
- CO2:** Understand the provisions of income tax act for assessment of individuals and business
- CO3:** Apply the provisions of clubbing of income, Set-off and carry forward of losses
- CO4:** Analyze the assessment procedure and representation before appropriate authorities under the law
- CO5:** Evaluate various types of assessment and can decide correct assessment type for individuals and business

**18UCOPR1**

### **PROJECT WORK & VIVA VOCE**

#### **COURSE OUTCOMES**

After completing this course the students will be able

- CO1:** Identify key reference documents to help guide the structure and style of the report
- CO2:** Describe the connection between proposals and reports
- CO3:** Possess practical exposure of collections of data and analysis for its results
- CO4:** Apply key elements of structure and style in drafting longer documents
- CO5:** Compare strategies for conveying information with text and visually

**18UCOE61**

### **INDUSTRIAL LAW**

**Course Outcomes:**

**On successful completion of this course, the students will be able**

- CO1:** Remember the concepts of employee related Law
- CO2** Understand development and the judicial setup of Labour Laws.
- CO3** Apply aspects of employment law to real workplace situations.
- CO4** Analyze the dynamic legal context in which employment relationships are enacted
- CO5** Evaluate emerging trends in employment law

**18UCOE62**

### **GOODS AND SERVICES TAX**

**Course Outcomes:**

**On successful completion of this course, the students will be able to:**

**CO 1: Understand the** claim Input Tax Credit under GST

**CO 2:** Compute the assessable value of transactions related to goods and services for levy and determination of duty liability

**CO 3:** Identify and analyze the procedural aspects under different applicable statutes related to indirect taxation

**CO 4:** Fill and file the various returns for dealers under GST

**CO 5:** Make the payment of GST, claim refund of GST and maintain accounts under GST.

### **18UCOE63 INVESTMENT MANAGEMENT**

**Course Outcome:**

**On successful completion of this course, the students will be able to:**

**CO 1:** Provide an idea about investments and its various alternatives

**CO 2:** Enable the students to understand Shares and Debentures

**CO 3:** Create an awareness regarding investment Risk and return

**CO 4:** Make them understand about securities analysis and management

**CO 5:** Provide knowledge about portfolio investment and various theories in portfolio Management

### **18UCOE64 BUSINESS ENVIRONMENT**

**Course Outcomes:**

**On successful completion of this course, the students will be able:**

**CO 1:** Remember the factors which will affect the business/

**CO 2:** Explain the effects of government policy on the economic environment

**CO 3:** Apply the SWOT Analysis for the organization

**CO 4:** Analyze the environment of a business from the legal & regulatory, macroeconomic, cultural, political, technological and natural perspectives

**CO 5:** Critically assess the business environment of an organization using selected strategic tools.

### **18UCOE65 FINANCIAL SERVICES**

**Course Outcomes:**

**On successful completion of this course, the students will be able:**

**CO 1:** Understand the scope and features of financial services.

**CO 2:** Comprehend the role of merchant bankers.

**CO 3:** Gauge the performance of mutual funds

**CO 4:** Gain knowledge on innovative financial services.

**CO 5:** Problem solving through the application of appropriate theories, principles and data

### **18UCOE66 INSURANCE**

**Course outcomes**

**On successful completion of this course, the students will be able**

**CO 1:** Apply the basic insurance knowledge and skills to his/her workplace.

**CO 2:** Operate as lower level officers with insurance firms or run an insurance agency.

**CO 3:** Acquire technical and practical skills needed in building careers in the insurance industry

**CO 4:** Acquire knowledge selling, investigating and underwriting insurance business functions in the workplace.

**CO 5:** Gain the necessary business ethics with special reference to the insurance industry

**18UCOSP2**

**TALLY – LAB**

**Course Outcomes:**

**On successful completion of this course, the students will be able**

**CO 1:** Remember basic Accounting concepts and principles

**CO 2:** Understand the usefulness and importance of Tally ERP-9 software for simplifying the accounting methods and procedures.

**CO 3:** Apply the software preparing purchases voucher –stock ledger and sales Invoice.

**CO 4:** Analyze various aspects of software which is necessary for day to day business or Professional activities.

**CO 5:** Evaluate the Technological Advantages of Tally including Multilingual Capabilities, Remote Access, Security Features and Tally.NET