



SRI MALOLAN COLLEGE OF ARTS AND SCIENCE

(Affiliated to University of Madras)

(Promoted by Sri Ahobila Mutt)

2.6.1 PSOs and COs 2023 Onwards

Programme Specific Outcomes and Course Outcomes

Department	Programme Specific Outcomes
Commerce	PSO1: Placement: To prepare the students who will demonstrate respectful engagement with others' ideas, behaviours, beliefs and apply diverse frames of reference to decisions and action. Further the students are encouraged with add-on value based and job-oriented courses which ensure them to sustain in the organisation level
	PSO2: Contribution to Business World: Apply theoretical concepts to business practices to produce employable, ethical, and innovative professionals to sustain in the dynamic business world
	PSO3: Contribution to the Society: To contribute to the development of the society by collaborating with stakeholders for mutual benefit. Become acquainted with commercial knowledge and soft skill to react in the most appropriate way when faced with challenges in the society



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Programme Name: B.Com		Programme Code: UGCG009	
Subject Code and Subject Name		Course Outcomes	
I Year - I Semester			
100L1A Tamil-I	CO1: சங்க இலக்கியத்தில் காணப்பெறும் வாழ்வியல் சிந்தனைகளை அறிந்து கொள்வர்		
	CO2: அற இலக்கியம் மற்றும் தமிழ் காப்பியங்களின் வழிவாழ்வியல் சிந்தனைகளைப் பெறுவர்		
	CO3: பக்தி இலக்கியங்களைக் கற்பதன் மூலம் பக்திநெறியினையும், பகுத்தறிவு இலக்கியங்களைக் கற்பதன் வழி நல்லிணக்கத்தையும் தெரிந்து பின்பற்றுவர்		
	CO4: மொழியறிவோடு சிந்தனைத் திறனைப் பெறுவார்		
	CO5: மொழிப் பயிற்சிக்குத் தேவையான இலக்கணங்களைக் கற்பர்		
100L1G Sanskrit-I	CO1: Remember the usage of grammatical tenses in constructing sentences in dialogue		
	CO2: Apply the rules of usage in practice exercises and identify errors		
	CO3: Explain the nuances in the usage of various grammatical tenses and aspects		
	CO4: Demonstrate knowledge of various expressions of opinion, emotions, cause, effect, purpose, and hypothesis in French		
	CO5: Communicate in French and summarize the given text		
100L1Z General English-I	CO1: Acquire self-awareness and positive thinking required in various life situations		
	CO2: Acquire the attribute of empathy		
	CO3: Acquire creative and critical thinking abilities		
	CO4: Learn basic grammar		
	CO5: Development and integrate the use of four language skills i.e., listening, speaking, reading and writing		
146C1A Financial Accounting	CO1: Remember the concept of rectification of errors and bank reconciliation statement		
	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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146C1B Principles of Management	CO1: Demonstrate the importance of principles of management
	CO2: Paraphrase the importance of planning and decision making in organization
	CO3: Comprehend the concept of various authorizes and responsibilities of an organization
	CO4: Enumerate the various methods of Performance appraisal
	CO5: Demonstrate the notion of directing, co-coordination and control in the management
146E1A Business Communication	CO1: Acquire the basic concept of business communication
	CO2: Exposed to effective business letter
	CO3: Paraphrase the concept of various correspondences
	CO4: Prepare secretarial correspondence like agenda, minutes and various business reports
	CO5: Acquire the skill of preparing an effective resume
146S1A Ms-Office for Commerce	CO1: Able to perform documentation and presenting skills
	CO2: Proficient in using Windows, Word Processing Applications, Spreadsheet Applications, Database Applications and Presentation Graphics Applications
146B1A Professional Ethics	CO1: Identify and analyze an ethical issue in the subject matter under investigation or in a relevant field
	CO2: Identify the multiple ethical interests at stake in a real-world situation or practice
100L1M Advanced Tamil-I	CO1: சமகால இலக்கியங்களின் நோக்குகள்-போக்குகள் அறிந்துகொள்வர்.
	CO2: நாட்டுப்புற மக்களின் வாழ்வியல், அறிவாற்றல், இன்றையநிலை ஆகியவை குறித்துச் சிந்திப்பார்.
	CO3: தங்கள் கற்பனை வளத்தை மாணவர்கள் பெறுவர்
	CO4: மொழியில் பிழைகள் நேராவண்ணம் எழுதக் கற்றுக்கொள்வதோடு, திறனாய்வுசெய்யும் ஆற்றல் பெறுவர்.
I Year - II Semester	
100L2A Tamil-II	CO1: சிற்றிலக்கியங்களின் வழிஇலக்கியச் சுவையினையும் பாட்டு அறிவினையும் பெருவர்
	CO2: புதுக்கவிதைவரலாற்றினை அறிந்துகொள்வர்
	CO3: திராவிடஇயக்க இலக்கியங்களைக் கற்பதன் மூலம் மொழிஉணர்வு, இனஉணர்வு, சமத்துவம்சார்ந்த சிந்தனைகளை பெறுவர்
	CO4: தமிழ் மொழியை பின்பற்றி எழுதவும் புதிய கலைசொற்களை உருவாக்கவும் அறிந்துகொள்வர்
	CO5: போட்டி தேர்வுகளில் வெற்றி பெறுவதற்குத் தமிழ் பாடத்திட்டத்தினைப் பயன்கொள்ளும்வகையில் பயிற்சிபெறுவார்

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100L2G Sanskrit-II	CO1: Understand and apply grammatical concepts in drafting sentences and paragraphs
	CO2: Apply the rules and regulations in handling usage of Lrtlakara and AsmadSabdah, practice exercises and identify errors
	CO3: Form an idea of the aesthetic expressions that make Sanskrit composition get the position of pride in world literature
	CO4: Demonstrate knowledge of various expressions of opinion, emotions, cause, effect, purpose, and hypothesis in Sanskrit
	CO5: Appreciate the art of employment of Alankaras in a prose form of poetry
100L2Z General English-II	CO1: Realize the importance of resilience
	CO2: Become good decision-makers
	CO3: Imbibe problem-solving skills
	CO4: Use tenses appropriately
	CO5: Use English effectively at the work place
146C2A Advanced Financial Accounting-II	CO1: To evaluate the hire purchase accounts and instalment systems
	CO2: To prepare branch accounts and departmental accounts
	CO3: To understand the accounting treatment for admission and retirement in partnership
	CO4: To know settlement of accounts at the time of dissolution of a firm
	CO5: To elaborate the role of firms
146C2B Business Law	CO1: Explain the objectives and significance of mercantile law
	CO2: Understand the clauses and exceptions of Indian contract act
	CO3: Explain concepts on performance, breach and discharge of contract
	CO4: Outline the contract of indemnity and guarantee
	CO5: Explain The Various Provisions of Sale of Goods Act 1930
146E2B Insurance and Risk Management	CO1: Identify the workings of insurance and hedging
	CO2: Evaluate the types of insurance policies and settlement
	CO3: Settle claims under various types of general insurance
146S2A Accounting using Excel	CO1: Excel accounting might limit you to income statements.
	CO2: From the excel template, you can generate the income statement each month
	CO3: Keep the formulas for the subtotals so that you can check your work
	CO4: Net income is the net impact of all monthly revenue and expense transactions

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146S2B Retail Management	CO1: Identify key roles within retail businesses
	CO2: List some challenges of working in the retail field
	CO3: Categorize the general role requirements of a retail manager
	CO4: Discuss the most valuable skills for a retail manager to possess
100L2M Advanced Tamil -II	CO1: உரைநடை இலக்கியத்தின் பெருமைகளை உணர்ந்து, அதனை அன்றாட வாழ்வில் பயன்படுத்தும் திறன் பெறுவார்.
	CO2: பண்டைத் தமிழ் இலக்கியங்கள்காட்டும் சமூக பண்பாட்டு வாழ்வியல் முறைகளை அறிந்துகொள்வார்
	CO3: காப்பிய கட்டமைப்புகளை இன்றைய புதினம், திரைப்படங்கள் ஆகியவற்றுடன் ஒப்பிட்டுகாணும் அறிவைப் பெறுவார்
	CO4: தமிழ் இலக்கிய மரபினையும் மாற்றங்களையும் ஆராய்ந்து உணரும் ஆற்றல் பெறுவார்
II Year - III Semester	
200L3A Tamil-III	CO1: தமிழக வரலாற்றை அறிந்து கொள்வார்
	CO2: தமிழரின் வாழ்வியல் தொன்மையை அறிவார்
	CO3: தமிழரின் பண்பாட்டு கூறுகளை அறிந்து கொள்வார்
	CO4: பிற பண்பாட்டுத் தாக்கம் மற்றும் அணுகுமுறைகளை அறிவார்
	CO5: மொழிப் பயிற்சிக்குத் தேவையான இலக்கணங்களைக் கற்பார்
200L3G Sanskrit-III	CO1: Be familiar with the style of the great Sanskrit Dramatist Bhasa
	CO2: Be able to appreciate the aesthetical, social, political, cultural, etc., values expressed in prescribed composition
	CO3: Understand the structural patterns of Sanskrit dramatic composition
	CO4: Develop the finer and minor nuances of Nataka form of drama
	CO5: Analyze the literary texts
200L3Z General English-III	CO1: To make them active listeners
	CO2: To enhance the interpersonal relationship skills
	CO3: To embolden them to cope with stress
	CO4: To master grammar skills
	CO5: To help them to use English effectively in a business environment
246C3A Corporate Accounting	CO1: understand about the pro-rata allotment and Underwriting of Shares
	CO2: To know the provisions of companies, Act regarding Issue and Redemption of Preference shares and debentures

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	CO3: To learn the form and contents of financial statements as per Schedule III of Companies Act 2013
	CO4: To examine the various methods of valuation of Goodwill and shares
	CO5: To identify the Significance of International financial reporting standard (IFRS)
246C3B Company Law	CO1: To know Company Law 1956 and Companies Act 2013
	CO2: To have an understanding on the formation of a company
	CO3: To understand the requisites of meeting and resolution
	CO4: To gain knowledge on the procedure to appoint and remove Directors
246E3B Business Mathematics and Statistics	CO1: To impart knowledge on the basics of ratio, proportion, indices and proportions
	CO2: To learn about simple and compound interest and arithmetic, geometric and harmonic progressions.
	CO3: To familiarise with the measures of central tendency
	CO4: To conceptualise with correlation co-efficient
	CO5: To gain knowledge on time series analysis
246S3A Basics of Entrepreneurship	CO1: To know the meaning and characteristics of entrepreneurship
	CO2: To identify the various business opportunities
	CO3: To understand the Process of setting up an enterprise
246S3B Website Designing	CO1: To learn Web technologies
	CO2: To know the Basic tools of Web design
	CO3: To Identify Payment terms for website and publishing -
II Year - IV Semester	
200L4A Tamil-IV	CO1: தாய்மொழி வழியாக அறிவியல் பற்றி சிந்திக்கும் திறன் பெற்றிருப்பார்
	CO2: மொழியறிவோடு சிந்தனைத் திறனை பெறுவர்
	CO3: மொழிப்பயிற்சிக்குத் தேவையான இலக்கணங்களைக் கற்பார்
	CO4: அறிவியல் கலைச் சொல்லாக்கம் பற்றிய விதிகள், நுணுக்கங்களைத் தெரிந்திருப்பார்
200L4G Sanskrit-IV	CO1: Apply the usage of compound words
	CO2: Differentiate the alankaras
	CO3: Translate the prose passages prescribed
	CO4: Identify and apply different grammatical tenses of “Mahabharata” related translation
	CO5: Analyze and critically assess the literary texts

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200L4Z General English-IV	CO1: To help learners imbibe goal-setting attitude.
	CO2: To enable them to understand the value of integrity.
	CO3: To help them deal with emotions.
	CO4: To teach the learners to frame sentences using tenses.
	CO5: To enhance reporting skills.
246C4A Corporate Accounting-II	CO1: To know the types of Amalgamation, Internal and external Reconstruction
	CO2: To know Final statements of banking companies
	CO3: To understand the accounting treatment of Insurance company accounts
	CO4: To understand the procedure for preparation of consolidated Balance sheet
	CO5: To have an insight on modes of winding up of a company
246C4B Principles of Marketing	CO1: To know the concept and functions of marketing segmentation
	CO2: To understand the importance of market
	CO3: To examine the stages of new product development
	CO4: To gain knowledge on the various advertising medias
	CO5: To analyse the global market environment
246E4C Operation Research	CO1: To introduce the students to operations research and linear programming.
	CO2: To impart knowledge about transportation and assignment problems.
	CO3: To get acquainted with game theory and simulation.
	CO4: To develop abilities to analyse and manage inventories using various methods.
	CO5: To acquire knowledge on network analysis.
246S4A Cash accounting and operating cycle	CO1: To understand the various concepts of cost accounting
	CO2: Cash flow Statement
	CO3: The longer the operating cycle
246S4B Fin Tech	CO1: To learn Overview of Financial Technology
	CO2: To know Artificial Intelligence
	CO3: To understand Security and Privacy in FinTech -
III Year - V Semester	
346C5A Cost Accounting	CO1: To understand the various concepts of cost accounting.
	CO2: To prepare and reconcile Cost accounts.
	CO3: To gain knowledge regarding valuation methods of material.
	CO4: To familiarize with the different methods of calculating labour cost
	CO5: To know the apportionment of overheads

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346C5B Banking Law and Practice	CO1: To help the students understand various provision of Banking Regulation Act 1949 applicable to banking companies including cooperative banks
	CO2: To trace the evolution of central bank and prevalent central banking system around the world and their roles and function
	CO3: To throw light on Central Bank in India, its formation, nationalizing its organization structure, role of bank to government, role in promoting agriculture & industry and financial inclusion
	CO4: To understand how capital fund of commercial banks, objectives and process of Asset securitization etc.
	CO5: To explore practical banking systems relationship of bankers and customers, crossing of cheques, endorsement etc.
346C5C Income Tax	CO1: To understand the basic concepts & definitions under the Income Tax Act, 1961
	CO2: To compute the residential status of an assessee and the incidence of tax
	CO3: To compute income under the head salaries.
	CO4: To learn the concepts of Annual value, associated deductions and the calculation of income from House property
	CO5: To compute the income from Business & Profession considering its basic principles & specific disallowances.
346C5D Auditing & Corporate Governance	CO1: To enable students to understand process of auditing and its classification
	CO2: To impart knowledge on internal check and internal control.
	CO3: To illustrate the role of auditors in company.
	CO4: To help students understand the framework, theories and models of Corporate Governance.
	CO5: To provide insights into the concept of Corporate Social Responsibility
346E5A Financial Management	CO1: To introduce the concept of financial management
	CO2: To learn the capital structure theories.
	CO3: To gain knowledge about techniques in capital budgeting
	CO4: To learn about dividend payment models.
	CO5: To understand the needs and calculation of working capital in an organization.
346E5C Human resource Management	CO1: To explore the aspects of Human resource management
	CO2: To equip with various processes of Recruitment and Selection
	CO3: To be acquainted with Training methods and the concept of Performance Appraisal
	CO4: To learn about Industrial Relations
	CO5: To assimilate knowledge on employee welfare



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III Year - VI Semester	
346C6A Cost Accounting-II	CO1: To understand the standards in Cost Accounting
	CO2: To know the concepts of contract costing.
	CO3: To be familiar with the concept of process costing
	CO4: To learn about operation costing.
	CO5: To gain insights into standard costing.
346C6B Management Accounting	CO1: To understand basics management accounting
	CO2: To know the aspects of Financial Statement Analysis
	CO3: To familiarize with fund flow and cash flow analysis
	CO4: To learn about budgetary control
	CO5: To gain insights into marginal costing.
346C6C Income Tax Law and Practice- II	CO1: To understand provisions relating to capital gains
	CO2: To know the provisions for computation of income from other sources.
	CO3: To familiarize law relating to set off and carry forward of losses and deductions from Gross Total Income.
	CO4: To learn about assessment of individuals
	CO5: To gain knowledge about assessment procedures
346E6A Entrepreneurial Development	CO1: To know the meaning and characteristics of entrepreneurship
	CO2: To identify the various business opportunities
	CO3: To understand the Process of setting up an enterprise
	CO4: To gain knowledge in the aspects of legal Compliance of setting up of an enterprise
	CO5: To develop an understanding of the role of MSME in economic growth
346E6C Logistics and Supply Chain Management	CO1: To understand the origin and principles of logistics management
	CO2: To know the types of inventory control
	CO3: To gain insight on the importance of supply chain management
	CO4: To identify the Key Enablers in Supply Chain Improvement
	CO5: To analyse the SCOR mode
346V6A General Awareness for Competitive Examinations	CO1: Develop board knowledge of the different components in polity
	CO2: Understand the Geographical features across countries and in India
	CO3: Acquire knowledge on the aspects of Indian Economy
	CO4: Understand the significance of India's Freedom Struggle
	CO5: Gain knowledge on Ecology and Environment