



# Excël

## COLLEGE FOR COMMERCE AND SCIENCE



Approved by Government of TamilNadu & Affiliated with Periyar University, Salem  
Pallakkapalayam, Komarapalayam, Namakkal Dt-637 303  
Tamilnadu, India  
[www.excelinstitutions.com](http://www.excelinstitutions.com)

### 2021-22 REGULATION

### DEPARTMENT OF COMMERCE AND ACCOUNTING FINANCE

<b>Programme Outcome(POs)</b>	
<b>PO1.</b>	Understand the conceptual knowledge of accounting and maintaining accounts.
<b>PO2</b>	Identify the avenues of marketing and banking in both traditional and modern.
<b>PO3.</b>	Develop the skills and techniques of communication to be successful in business and personal life.
<b>PO4.</b>	Recognize the different value of systems and ethics, understand the moral dimensions and accept responsibility.
<b>PO5.</b>	Prepare financial statements of business using accounting principles, concepts, conventions and provisions.

<b>Programme Specific Outcome(PSOs)</b>	
<b>PSO1.</b>	Practice different techniques of communication and apply it in business and profession.
<b>PSO2.</b>	Use mathematical and statistical tools in academics, business and research.
<b>PSO3.</b>	Develop the skills of students to equip themselves as successful entrepreneurs.
<b>PSO4.</b>	Enhance practical knowledge to prepare various accounts in order to meet the National requirements.
<b>PSO5.</b>	Develop competency in students to make them employable in the global market.



# Excel

## COLLEGE FOR COMMERCE AND SCIENCE



Approved by Government of TamilNadu & Affiliated with Periyar University, Salem  
 Pallakkapalayam, Komarapalayam, Namakkal Dt-637 303  
 Tamilnadu, India  
[www.excelinstitutions.com](http://www.excelinstitutions.com)

### DEPARTMENT OF COMMERCE AND ACCOUNTING FINANCE

### 2021-22 REGULATION-COURSE OUTCOMES

Course Code	Course Title	Course Outcomes	
<b>SEMESTER-I</b>			
<b>21UAF01</b>	<b>PRINCIPLES OF ACCOUNTANCY</b>	<b>CO1</b>	To enable the students to acquire basic knowledge of accounting principles, concepts and conventions.
		<b>CO2</b>	To make the students to acquire the skill to prepare the trial balance and final accounts.
		<b>CO3</b>	To Prepare various statement related to financial position of a firm
		<b>CO4</b>	To demonstrate knowledge in setting up a computerized set of accounting books for a “for profit “ entity.
		<b>CO5</b>	To Demonstrate different chart of accounts

#### Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5
<b>CO1</b>	S	S	S	S	S
<b>CO2</b>	S	S	S	S	S
<b>CO3</b>	S	S	S	S	S
<b>CO4</b>	S	S	S	S	S
<b>CO5</b>	S	S	S	M	M

S- Strong M-Medium L-Low



# Excël

## COLLEGE FOR COMMERCE AND SCIENCE



Approved by Government of TamilNadu & Affiliated with Periyar University, Salem  
 Pallakkapalayam, Komarapalayam, Namakkal Dt-637 303  
 Tamilnadu, India  
[www.excelinstitutions.com](http://www.excelinstitutions.com)

21UAF02	<b>BUSINESS COMMUNICATION</b>	<b>CO1</b>	To develop better written and oral business communication skills among the students and enable them to know the effective media of communication.
		<b>CO2</b>	Identify their strengths and weaknesses in communication
		<b>CO3</b>	Develop skills to give, receive, and apply constructive feedback
		<b>CO4</b>	To Write effective professional communication documents such as memos, letters, proposals, and reports
		<b>CO5</b>	To enhance their writing skills in various forms of business letters and reports.

### Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5
<b>CO1</b>	S	M	M	S	S
<b>CO2</b>	S	S	M	S	M
<b>CO3</b>	S	S	S	M	S
<b>CO4</b>	S	S	S	S	S
<b>CO5</b>	S	M	S	S	S

**S- Strong M-Medium L-Low**



<b>21UECA02</b>	<b>BUSINESS ECONOMICS</b>	<b>CO1</b>	To understand the concepts of cost, nature of production and its relationship to Business operations.
		<b>CO2</b>	To apply marginal analysis to the “firm” under different market conditions.
		<b>CO3</b>	To analyse the causes and consequences of different market conditions
		<b>CO4</b>	To integrate the concept of price and output decisions of firms under various market structure.
		<b>CO5</b>	To understand the concepts of economic level in future.

### Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5
<b>CO1</b>	S	M	M	S	S
<b>CO2</b>	S	S	M	S	M
<b>CO3</b>	S	S	S	M	S
<b>CO4</b>	S	S	S	L	S
<b>CO5</b>	S	M	S	S	M

**S- Strong M-Medium L-Low**



# Excel

## COLLEGE FOR COMMERCE AND SCIENCE



Approved by Government of TamilNadu & Affiliated with Periyar University, Salem  
 Pallakpalayam, Komarapalayam, Namakkal Dt-637 303  
 Tamilnadu, India  
[www.excelinstitutions.com](http://www.excelinstitutions.com)

### SEMESTER-II

<b>21UAF03</b>	<b>FINANCIAL ACCOUNTING</b>	<b>CO1</b>	To enable the students to learn the basic concepts of Partnership Accounting and allied aspects of accounting.
		<b>CO2</b>	To learn relevant financial accounting career skills, applying both quantitative and qualitative knowledge to their future careers in business
		<b>CO3</b>	Identify and explain the four financial statements
		<b>CO4</b>	Compute and interpret measures of profitability and risk
		<b>CO5</b>	At the end of the course students shall understand partnership accounts, branch and departmental accounts and apply the same in the real business world

### Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5
<b>CO1</b>	S	M	S	S	M
<b>CO2</b>	S	M	S	S	S
<b>CO3</b>	S	M	S	S	S
<b>CO4</b>	S	M	S	S	M
<b>CO5</b>	S	M	S	S	S

**S- Strong M-Medium L-Low**



# Excel

## COLLEGE FOR COMMERCE AND SCIENCE



Approved by Government of TamilNadu & Affiliated with Periyar University, Salem  
 Pallakkapalayam, Komarapalayam, Namakkal Dt-637 303  
 Tamilnadu, India  
[www.excelinstitutions.com](http://www.excelinstitutions.com)

<b>21UAF04</b>	<b>BANKING THEORY LAW AND PRACTICE</b>	<b>CO1</b>	Discuss the impact of government policy and regulations on the banking industry.
		<b>CO2</b>	Evaluate the performance of the banking industry.
		<b>CO3</b>	Discuss bank lending policies and procedures.
		<b>CO4</b>	To elucidate the broad functions of banks.
		<b>CO5</b>	To understand the working of the Reserve Bank of India

### Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5
CO1	S	M	M	S	L
CO2	S	M	S	S	M
CO3	S	M	M	S	S
CO4	S	M	S	S	M
CO5	S	M	S	S	S

**S- Strong M-Medium L-Low**



<b>21UECA09</b>	<b>INDIAN ECONOMY</b>	<b>CO1</b>	To develop ideas of the basic characteristics of Indian economy, its potential on natural resources.
		<b>CO2</b>	To understand the importance, causes and impact of population growth and its distribution, translate and relate them with economic development.
		<b>CO3</b>	To grasp the importance of planning undertaken by the government of India, have knowledge on the various objectives, failures and achievements as the foundation of the ongoing planning and economic reforms taken by the government.
		<b>CO4</b>	To understand agriculture as the foundation of economic growth and development, analyse the progress and changing nature of agricultural sector and its contribution to the economy as a whole.
		<b>CO5</b>	Not only be aware of the economy as a whole, they would understand the basic features of Mizoram's economy, sources of revenue, how the state government finance its program and projects.

### Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5
CO1	S	M	M	S	M
CO2	S	S	S	S	S
CO3	S	M	M	M	S
CO4	S	S	S	S	M
CO5	S	M	S	L	S

**S- Strong M- Medium L-Low**



# Excel

## COLLEGE FOR COMMERCE AND SCIENCE



Approved by Government of TamilNadu & Affiliated with Periyar University, Salem  
 Pallakkapalayam, Komarapalayam, Namakkal Dt-637 303  
 Tamilnadu, India  
[www.excelinstitutions.com](http://www.excelinstitutions.com)

### SEMESTER-III

<b>21UAF05</b>	<b>BUSINESS LAW</b>	<b>CO1</b>	To cultivate understanding of the various Trade Laws of Land - with an expert knowledge of Indian Contract Act, Sale of Goods Act.
		<b>CO2</b>	To provide comprehensive understanding of rights, duties and responsibilities of the parties entering into business dealings
		<b>CO3</b>	To learn the concept of Consent & Free Consent
		<b>CO4</b>	To learn the rules regarding the Contract of Indemnity & Guarantee, Contract of Bailment, Contract of Pledge and Contract of Agency and types of Agents
		<b>CO5</b>	To learn the basics of Laws governing a Company

### Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5
<b>CO1</b>	S	M	M	S	M
<b>CO2</b>	S	M	S	S	M
<b>CO3</b>	S	M	M	S	M
<b>CO4</b>	S	M	S	S	M
<b>CO5</b>	S	M	S	S	M

**S- Strong M-Medium L-Low**





<b>21UAF06</b>	<b>CORPORATE ACCOUNTING - I</b>	<b>CO1</b>	To enlighten the students on the accounting procedures followed by the company.
		<b>CO2</b>	To enable the students to be aware on the Corporate Accounting in conformity with the provisions
		<b>CO3</b>	Analyse the accounting procedure for forfeiture of shares and reissue of forfeited.
		<b>CO4</b>	Understand details related to company accounts and aspects related to issue of shares, structure of share capital and types of shares.
		<b>CO5</b>	Understanding overall corporate accounting concepts and preparation of financial statements.

### Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5
<b>CO1</b>	S	M	S	M	M
<b>CO2</b>	S	M	S	M	M
<b>CO3</b>	S	M	S	M	S
<b>CO4</b>	S	L	S	M	S
<b>CO5</b>	S	S	S	M	S

**S- Strong M-Medium L-Low**



# Excël

## COLLEGE FOR COMMERCE AND SCIENCE



Approved by Government of TamilNadu & Affiliated with Periyar University, Salem  
Pallakkapalayam, Komarapalayam, Namakkal Dt-637 303  
Tamilnadu, India  
[www.excelinstitutions.com](http://www.excelinstitutions.com)

<b>21UAF07</b>	<b>INDIAN FINANCIAL SERVICES</b>	<b>CO1</b>	To Subjects gives overview of financial system to students such as flow of funds in financial system, financial system and economic development.
		<b>CO2</b>	To Students learn different financial system and their framework.
		<b>CO3</b>	To Students studies non-banking financial institutions, their role in financial system, sources of finance and RBI guidelines.
		<b>CO4</b>	To Students learn the concept of micro finance and its importance in rural economy.
		<b>CO5</b>	To Students understand the overview of Indian society with multicultural society.

### Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5
<b>CO1</b>	S	M	S	S	M
<b>CO2</b>	S	M	S	M	S
<b>CO3</b>	S	S	S	S	S
<b>CO4</b>	S	M	S	S	M
<b>CO5</b>	S	M	S	M	S

**S-Strong M-Medium L-Low**



# Excel

## COLLEGE FOR COMMERCE AND SCIENCE



Approved by Government of TamilNadu & Affiliated with Periyar University, Salem  
 Pallakkapalayam, Komarapalayam, Namakkal Dt-637 303  
 Tamilnadu, India  
[www.excelinstitutions.com](http://www.excelinstitutions.com)

<b>21UAFS01</b>	<b>FINANCIAL MARKET</b>	<b>CO1</b>	To create awareness about the stock market among the students
		<b>CO2</b>	To learn the concept of two types of financial markets in an economy
		<b>CO3</b>	To provide ease of transactions for both the investors and the companies
		<b>CO4</b>	To gain an understanding of broad marketing functions in management
		<b>CO5</b>	To create awareness about the stock market among the students.

### Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5
<b>CO1</b>	S	M	M	S	M
<b>CO2</b>	S	S	S	M	M
<b>CO3</b>	S	S	M	S	M
<b>CO4</b>	S	M	S	M	M
<b>CO5</b>	S	S	S	S	M

**S- Strong M-Medium L-Low**



# Excël

## COLLEGE FOR COMMERCE AND SCIENCE



Approved by Government of TamilNadu & Affiliated with Periyar University, Salem  
 Pallakkapalayam, Komarapalayam, Namakkal Dt-637 303  
 Tamilnadu, India  
[www.excelinstitutions.com](http://www.excelinstitutions.com)

<b>21UAFS02</b>	<b>BUSINESS MANAGEMENT</b>	<b>CO1</b>	To Understand the concepts related to Business.
		<b>CO2</b>	To Demonstrate the roles, skills and functions of management.
		<b>CO3</b>	To Analyse effective application of PPM knowledge to diagnose and solve organizational problems and develop optimal managerial decisions.
		<b>CO4</b>	To Understand the complexities associated with management of human resources in the organizations and integrate the learning in handling these complexities.
		<b>CO5</b>	To understand the environment of the organization.

### Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5
CO1	S	M	S	S	M
CO2	S	M	S	M	S
CO3	S	S	S	S	S
CO4	S	M	S	S	M
CO5	S	M	S	M	S

**S- Strong M-Medium L-Low**



# Excël

## COLLEGE FOR COMMERCE AND SCIENCE



Approved by Government of TamilNadu & Affiliated with Periyar University, Salem  
Pallakkapalayam, Komarapalayam, Namakkal Dt-637 303  
Tamilnadu, India  
[www.excelinstitutions.com](http://www.excelinstitutions.com)

### SEMESTER-IV

<b>21UAF08</b>	<b>COMPANY LAW</b>	<b>CO1</b>	To determines partnerships or company concept
		<b>CO2</b>	To determines elements of partnerships and company agreement
		<b>CO3</b>	To Solves the problems arising from the partnership and company agreement
		<b>CO4</b>	To explains the liquidation of limited partnership
		<b>CO5</b>	To determines the securities of the joint stock company

### Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5
<b>CO1</b>	S	M	M	S	M
<b>CO2</b>	S	M	S	S	M
<b>CO3</b>	S	M	M	S	M
<b>CO4</b>	S	M	S	S	M
<b>CO5</b>	S	M	S	S	M

**S- Strong M-Medium L-Low**



# Excel

## COLLEGE FOR COMMERCE AND SCIENCE



Approved by Government of TamilNadu & Affiliated with Periyar University, Salem  
 Pallakkapalayam, Komarapalayam, Namakkal Dt-637 303  
 Tamilnadu, India  
[www.excelinstitutions.com](http://www.excelinstitutions.com)

<b>21UAF09</b>	<b>CORPORATE ACCOUNTING II</b>	<b>CO1</b>	To equip the students with accounting methods formatted from inception to liquidation and to have knowledge about Amalgamation ,Absorption and Reconstruction
		<b>CO2</b>	Explain the concepts of Liquidation of companies.
		<b>CO3</b>	A comprehensive understanding of the advanced issues in accounting for assets, liabilities and owner's equity.
		<b>CO4</b>	Prepare the accounts of companies undergoing amalgamation and external reconstruction
		<b>CO5</b>	To lay down a foundation for drafting accounts for special corporate bodies such as banking companies and holding companies.

### Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5
<b>CO1</b>	S	M	S	M	M
<b>CO2</b>	S	M	M	M	S
<b>CO3</b>	S	S	S	M	M
<b>CO4</b>	S	M	M	M	S
<b>CO5</b>	S	S	S	M	M

**S- Strong M-Medium L-Low**



<b>21UAFS03</b>	<b>PROJECT METHODOLOGY</b>	<b>CO1</b>	To provide basic knowledge about the project methodology
		<b>CO2</b>	To become problem-solvers
		<b>CO3</b>	brainstorm the opportunities for creative risk-taking at the beginning of a project
		<b>CO4</b>	To combine both a physical and digital presence and physical and digital 'behaviours 'and contexts
		<b>CO5</b>	After the successful completion of the course the student will come to know how to carry out the project work.

### Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5
<b>CO1</b>	S	S	M	M	S
<b>CO2</b>	S	S	S	S	S
<b>CO3</b>	S	S	S	M	S
<b>CO4</b>	S	S	S	S	M
<b>CO5</b>	S	S	S	S	S

**S- Strong M-Medium L-Low**



# Excel

## COLLEGE FOR COMMERCE AND SCIENCE



Approved by Government of TamilNadu & Affiliated with Periyar University, Salem  
 Pallakapalayam, Komarapalayam, Namakkal Dt-637 303  
 Tamilnadu, India  
[www.excelinstitutions.com](http://www.excelinstitutions.com)

<b>21UAFS04</b>	<b>FUNDS MANAGEMENT</b>	<b>CO1</b>	To Funds Organization structure and role of different parties in the structure.
		<b>CO2</b>	To offer documents of different schemes and SEBI requirement on preparation on Offer documents.
		<b>CO3</b>	To Investment plans, products and services offered to present and prospective investors in the financial market.
		<b>CO4</b>	To students will be able to adjust financial statements for valuation purposes.
		<b>CO5</b>	To students will be able to use adjusted financial statements to produce a sound valuation of a company.

### Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5
<b>CO1</b>	S	S	S	M	S
<b>CO2</b>	S	M	M	S	M
<b>CO3</b>	S	S	S	S	S
<b>CO4</b>	S	M	M	M	M
<b>CO5</b>	S	S	S	S	S

**S- Strong M-Medium L-Low**





### SEMESTER-V

<b>21UAF10</b>	<b>COST ACCOUNTING</b>	<b>CO1</b>	To provide an in-depth knowledge on cost ascertainment
		<b>CO2</b>	To enable the students to appreciate the utility of costing in industries.
		<b>CO3</b>	Identify the costing systems used in service, merchandising and manufacturing industries.
		<b>CO4</b>	Use the process costing system to determine the product costs when a large number of homogeneous products are manufactured
		<b>CO5</b>	Estimate the cost of defective units in a process costing environment.

### Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5
<b>CO1</b>	S	M	S	M	M
<b>CO2</b>	S	S	M	M	M
<b>CO3</b>	S	M	S	M	M
<b>CO4</b>	S	S	M	M	M
<b>CO5</b>	S	M	S	M	M

**S- Strong M-Medium L-Low**



<b>21UAF11</b>	<b>PRINCIPLES OF PRACTICE AND AUDITING</b>	<b>CO1</b>	To gain a fair working knowledge of the importance of vouching and internal checks in practice in various organizations.
		<b>CO2</b>	Describe the auditing standards applicable to both Issuers and Non issuers.
		<b>CO3</b>	Explain the ethical and legal responsibilities of financial statement auditors in the public accounting profession
		<b>CO4</b>	Evaluate, test and report internal controls for both manual and IT environments
		<b>CO5</b>	To create interest in the minds of students towards auditing profession.

### Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5
<b>CO1</b>	S	M	S	S	S
<b>CO2</b>	S	S	S	M	M
<b>CO3</b>	S	S	S	S	S
<b>CO4</b>	S	M	S	M	M
<b>CO5</b>	S	S	S	S	M

**S- Strong M-Medium L-Low**



# Excel

## COLLEGE FOR COMMERCE AND SCIENCE



Approved by Government of TamilNadu & Affiliated with Periyar University, Salem  
 Pallakkapalayam, Komarapalayam, Namakkal Dt-637 303  
 Tamilnadu, India  
[www.excelinstitutions.com](http://www.excelinstitutions.com)

<b>21UAF12</b>	<b>INCOME TAX LAW AND PRACTICE I</b>	<b>CO1</b>	To gain basic knowledge of the provisions of Income Tax Act under different heads of income.
		<b>CO2</b>	Define the basic concepts of income tax
		<b>CO3</b>	Describe the residential status of an individual, HUF, Company and AOP/BOI.
		<b>CO4</b>	Identify the various incomes on which tax is exempted and point out the different heads of income.
		<b>CO5</b>	To acquire the ability to apply the knowledge of the provisions of laws to various situations in actual practice

### Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5
<b>CO1</b>	S	M	S	M	S
<b>CO2</b>	S	M	M	M	M
<b>CO3</b>	S	S	S	M	S
<b>CO4</b>	S	M	M	M	M
<b>CO5</b>	S	S	S	M	S

**S- Strong M-Medium L-Low**



<b>21UAF13</b>	<b>FINANCIAL CONTROL SYSTEM</b>	<b>CO1</b>	To explain the concept of fundamental financial concepts, especially time value of money.
		<b>CO2</b>	To apply capital budgeting projects using traditional methods.
		<b>CO3</b>	To analyse the main ways of raising capital and their respective advantages and disadvantages in different circumstances.
		<b>CO4</b>	To integrate the concept and apply the financial concepts to calculate ratios and do the capital budgeting.
		<b>CO5</b>	To develop knowledge on the allocation, management and funding of financial resources.

**Mapping Outcomes**

**with Programme**

COs	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	S	S
CO2	S	M	M	S	M
CO3	S	S	S	L	S
CO4	S	M	M	M	M
CO5	S	M	S	S	S

**S- Strong M-Medium L-Low**



### SEMESTER-VI

<b>21UAF14</b>	<b>MANAGEMENT ACCOUNTING</b>	<b>CO1</b>	To develop an understanding of the conceptual frame work of management accounting.
		<b>CO2</b>	Recognize the importance of the application of management accounting concepts in various managerial decision making process
		<b>CO3</b>	Understand the various cost analysis required in business functioning
		<b>CO4</b>	Prepare various statement related to financial position of a firm.
		<b>CO5</b>	To acquaint the students, the Management Accounting Techniques that facilitates managerial decision making.

### Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5
<b>CO1</b>	S	M	S	S	S
<b>CO2</b>	S	M	S	S	M
<b>CO3</b>	S	M	S	M	M
<b>CO4</b>	S	S	M	S	M
<b>CO5</b>	S	S	S	M	S

**S- Strong M-Medium L-Low**



# Excël

## COLLEGE FOR COMMERCE AND SCIENCE



Approved by Government of TamilNadu & Affiliated with Periyar University, Salem  
 Pallakkapalayam, Komarapalayam, Namakkal Dt-637 303  
 Tamilnadu, India  
[www.excelinstitutions.com](http://www.excelinstitutions.com)

<b>21UAF15</b>	<b>FINANCIAL MANAGEMENT</b>	<b>CO1</b>	To explain the concept of fundamental financial concepts, especially time value of money.
		<b>CO2</b>	To apply capital budgeting projects using traditional methods
		<b>CO3</b>	To analyse the main ways of raising capital and their respective advantages and disadvantages in different circumstances
		<b>CO4</b>	To integrate the concept and apply the financial concepts to calculate ratios and do the capital budgeting.
		<b>CO5</b>	To develop knowledge on the allocation, management and funding of financial resources.

### Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5
<b>CO1</b>	S	M	S	M	M
<b>CO2</b>	S	M	M	M	L
<b>CO3</b>	S	L	S	M	S
<b>CO4</b>	S	M	S	S	M
<b>CO5</b>	S	S	S	S	S

**S- Strong M-Medium L-Low**



<b>21UAF16</b>	<b>INCOME TAX LAW AND PRACTICE II</b>	<b>CO1</b>	To provide an in depth knowledge of the provisions of Income Tax Act
		<b>CO2</b>	Identify the different types of return.
		<b>CO3</b>	Compute Gross Total Income, Total Income and the tax liability of an individual.
		<b>CO4</b>	Compute Gross Total Income, Total Income and the tax liability of an individual
		<b>CO5</b>	To enable the students to access the financial status of the organization and individual and filing of returns

### Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5
CO1	S	M	S	M	S
CO2	S	M	M	M	M
CO3	S	S	S	M	S
CO4	S	M	M	M	M
CO5	S	S	S	M	S

**S- Strong M-Medium L-Low**



# Excël

## COLLEGE FOR COMMERCE AND SCIENCE



Approved by Government of TamilNadu & Affiliated with Periyar University, Salem  
 Pallakkapalayam, Komarapalayam, Namakkal Dt-637 303  
 Tamilnadu, India  
[www.excelinstitutions.com](http://www.excelinstitutions.com)

<b>21UAFE04</b>	<b>FUNDAMENTALS OF INSURANCE</b>	<b>CO1</b>	To provide an in depth knowledge of Insurance
		<b>CO2</b>	Identify the different types Life Insurance
		<b>CO3</b>	To understand what characterizes Fire Insurance
		<b>CO4</b>	To developed your skills in effectively Miscellaneous Insurance
		<b>CO5</b>	To acquaint the students Procedure for becoming an Agent

### Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5
<b>CO1</b>	S	M	S	M	S
<b>CO2</b>	S	M	M	M	M
<b>CO3</b>	S	S	S	M	S
<b>CO4</b>	S	M	M	M	M
<b>CO5</b>	S	S	S	M	S

**S- Strong M-Medium L-Low**