

COURSE OUTCOME (CO)

B.COM

I Semester

17CGU01	PRINCIPLES OF ACCOUNTANCY	CATEGORY	L	P	CREDIT
		CORE	65	-	4

Preamble

To equip the learners with fundamental principles of accountancy for sole trading and non-profit organizations.

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	Acquire the knowledge in accounting, system of maintenance of accounts, journal, ledger, bill of exchange, account current, average due date and bank reconciliation statement.	K1
CO2	Familiarise and understand the basic accounting concepts and conventions, preparation of subsidiary books and final accounts, account of Consignment, Joint venture and non-trading concerns.	K2
CO3	Develop the application skills to create adjusting journal entries in rectifying errors, preparation of entries in bill of exchange, consignment and joint venture, receipts and payments account, income and expenditure account of non-profit organization.	K3
CO4	Develop the analytical skills in accounting equation, preparation of trial balance and suspense account, normal loss in consignment. Analyzing the reasons for differences between pass book and cash book transactions in the Bank Reconciliation Statement.	K4
CO5	Evaluate delcredere commission, normal and abnormal loss, value of unsold stock in consignment account and familiarize the financial position of sole proprietor through final accounts	K5

I Semester

17CGU02	BUSINESS ORGANIZATION & OFFICE MANAGEMENT	CATEGORY	L	P	CREDIT
		CORE	65	-	4

Preamble

To familiarize the students with the nature and types of business organizations and office management for the formation of a business.

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	Acquire the knowledge of business, profession, partnership firm and joint stock company, source of finance, functions of SEBI and office organization and management.	K1
CO2	Understand the importance of business and its types, factors influencing the size of firms, classifications and importance of office layout and equipments.	K2
CO3	Analyze the cooperative organization. Analyze the various source of finance and role of chamber of commerce in business promotions. Develop the analytical skill of business finance and listing the securities in stock exchange.	K3
CO4	Evaluate the role of mechanical devices in ensuring greater efficiency with economy.	K4
CO5	To evaluate the different types of business, sources of finance, procedure the listing of securities and data processing system.	K5
CO6	Create an office layout for business organization.	K6

I Semester

17CGU03	AGRICULTURAL ECONOMY OF INDIA	CATEGORY	L	P	CREDIT
		CORE ALLIED-I	78	-	4

Preamble

To develop the students to the agricultural situations in India.

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	Acquire the knowledge of the term agriculture, rural economy, mechanization, marketing and pricing.	K1
CO2	Understand the concept of agricultural efficiency and its types, importance of agriculture, rural poverty and green revolution.	K2
CO3	Apply the suggested points to increase the agricultural production for the overall economic development.	K3
CO4	Analyze the problems of Indian agriculture, trends of agricultural productivity, pros and cons of Green revolution, causes of slow progress of mechanization and rural indebtedness.	K4
CO5	Evaluate the reasons for low productivity in agriculture, migration of agricultural labour, land tenure system India and agricultural finance.	K5

I Semester

17FCU01	ENVIRONMENTAL STUDIES	CATEGORY	L	P	CREDIT
		Foundation Course I	26	-	2

Preamble

To bring about an awareness of a variety of environmental concerns and to create a pro-environmental attitude and a behavioral pattern in society that is based on creating sustainable lifestyle

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	Give information about the environment and the resources to act at our own level to protect them.	K1
CO2	Analyse the roles of organisms as part of interconnected food webs, populations, communities, and ecosystems	K4
CO3	Understand the scale dependence of biodiversity and its measurement	K2
CO4	Learn how to assess pollution sources, study exposure pathways and fate, and evaluate consequences of human exposure to pollution and its impacts to environmental quality.	K1,K3
CO5	Balance our economic, environmental and social needs, allowing prosperity for now and future generations	K5

II Semester

17CGU04	FINANCIAL ACCOUNTING	CATEGORY	L	P	CREDIT
		CORE	78	-	4

Preamble

To enable the students to make use of financial accounting applications in the real life situation.

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	Acquire the basic knowledge of the terms such as, single entry system, statement of affairs, departmental accounts, inter departmental transfer, branch accounting, stock and debtors system, depreciation, hire purchase and installment purchase, down payment.	K1
CO2	Understand the features of single entry system, difference between single entry and double entry system, need for departmental accounts, basis for allocation of expenses, difference between wholesale profit and retail profit, different methods of depreciation, features of hire purchase and installments system and difference between hire purchase and installment system.	K2
CO3	Familiarizing the methods of preparation of single entry system of accounts, inter-department transfer at cost or selling price, preparation of branch accounts, preparation of accounts using various methods of depreciation and calculation of interest under hire purchase and installment system of accounting.	K3
CO4	Develop analytical skills in single entry system of accounts, department trading and profit and loss account and balance sheets, stocks and debtors system and final accounts system and hire purchase trading account.	K4
CO5	Evaluate the cost of departmental purchase, consolidated final accounts and default and repossession of goods under hire purchase system.	K5
CO6	Gain practical exposure in operating a branch independently with the knowledge of branch and departmental accounts.	K6

II Semester

17CGU05	BUSINESS CORRESPONDENCE	CATEGORY	L	P	CREDIT
		CORE	65	-	3

Preamble

To enrich the skill to draft business letters, banking and company correspondence effectively.

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO 1	Acquire the knowledge of Business communication, application letters, resume writing, Testimonials and references.	K 1
CO 2	Understand the importance, objectives, media and barriers of communication. Further to understand the types of business letter, duties of company secretary, preparation of Agenda and minutes.	K 2
CO 3	Analyze the effectiveness of media of communication and to make trade enquiries, execution of orders, drafting sales and circular letters, bank and agency correspondence and company correspondence.	K 3
CO 4	Enrich the analytical skills on drafting letter of offers and quotations.	K 4
CO 5	Evaluation of Pro's and con's of modern communication methods.	K 5
CO 6	Gain confidence in the preparation of notice, agenda, minutes, reports of company meetings and write resume independently.	K 6

II Semester

17FCU02	YOGA AND VALUE EDUCATION	CATEGORY	L	P	C
		Foundation Course II	26	-	2

Preamble

To enable the learners to acquire the knowledge on basic yogasanas and values and practice them in real life.

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	Acquire the basic knowledge on yoga and value education.	K1
CO2	Understand the importance of yoga, mental exercises, principles of life and components of values	K2
CO3	Enhance their physical and mental health by practicing the different types of asanas, kriyas, mental exercises and values.	K3
C04	Lead a meaningful life for the fulfillment of the needs of family, workplace, society and country.	K4

III Semester

17CGU07	CORPORATE ACCOUNTING-I	CATEGORY	L	P	CREDIT
		CORE	78	-	5

Preamble

To enable the students to have a comprehensive practice in the preparation of corporate accounts with the provisions of Companies' Act

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO 1	Acquire the knowledge in company accounts such as meaning of a company, characteristics of a company, definition of shares, debentures, underwriting and goodwill, types of shares, bonus share, right share and underwriting, liquidation.	K 1
CO 2	Understand the accounting treatment in issue of shares at par premium and discount, issues of debenture, managerial remuneration, calculation of goodwill and shares and liquidator's statement of affairs.	K 2
CO 3	Develop the application skills to computation of pro-rate allotment, redemption of preference shares, profit and loss account and preparation of balance sheet of companies (new format).	K 3
CO 4	Familiarize the analytical skills in corporate accounting, calculation of underwriting commission, redemption of debentures in sinking fund method, valuation of shares and liquidators final statement.	K 4
CO 5	Evaluate the techniques for redemption of preference share, valuation of goodwill and shares, deficiency account in liquidation.	K 5
CO 6	Gain confidence in preparation of company accounts in new format, various methods for calculating good will and shares, and preparation of liquidator's final statement accounting.	K 6

III Semester

17CGU08	MANAGEMENT THEORY AND PRACTICE	CATEGORY	L	P	CREDIT
		CORE	52	-	3

Preamble

To make the students to understand the concept in planning, organizing, directing, co-ordinating and controlling an organization.

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO 1	Acquire the basic knowledge on nature, scope and functions of management, types of plans and organization structure, units of command and direction, communication, span of control, delegation and decentralization.	K 1
CO 2	Understanding the importance of planning methods, Principles of organization, techniques of control and communication in management.	K 2
CO 3	Familiarize the concept with methods and types of plans, develop the concepts of departmentation, delegation, decentralization, MBO & MBE.	K 3
CO 4	Analyze the need for motivation theories, leadership styles.	K 4
CO 5	Evaluate the techniques in co-ordination & control.	K 5

III Semester

17CGU09	COMMERCIAL LAW	CATEGORY	L	P	CREDIT
		CORE	52	-	3

Preamble

To make the students to acquire the knowledge on the legal provisions relating to commercial law.

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO 1	Acquire knowledge in Law with reference to business and the basic rules regarding a contract, its elements and its types. Offer, Acceptance, Consideration, Remedies, Bailment, Pledge, Conditions and Warranties.	K 1
CO 2	Understand the basic rules regarding the law of contract, its elements, Formation and Discharge of a contract, Remedies in case of breach of contract, Contract of Agency, Indemnity, Guarantee and Sale of goods, Difference between Conditions and Warranties, Sale and Agreement to sell, Bailment and Pledge.	K 2
CO 3	Develop the application skills relating to Formation of a contract, Discharge of contract, Remedies for breach of contract, duties and rights of an agent, Bailer, Bailee, Surety, Unpaid seller.	K 3
CO 4	Develop an analytical skills using the different case laws relating to contract entered by a minor, a person of unsound mind, a person disqualified by law and free consent, Different conditions and warranties given during sale of goods.	K 4
CO 5	Evaluate the validity of an offer, acceptance, consideration, person's capacity to contract, Consent, damages to be paid in case of breach of contract, conditions, warranties.	K 5
CO 6	Enhance the business skill, by updating knowledge of the legal aspects of business.	K 6

III Semester

17CGU10	MODERN MARKETING	CATEGORY	L	P	CREDIT
		CORE	52	-	3

Preamble

To enable the students to understand the concepts of modern marketing in the changing environment.

Course Outcomes

To make the students understand about the Modern Marketing and other marketing concepts

CO Number	CO Statement	Knowledge Level
CO 1	Acquire basic concepts of market, Marketing, Selling, Marketing Management and components of Marketing mix.	K 1
CO 2	Have a comprehensive knowledge on product planning, Market segmentation, Product Planning, Functions of middlemen and Sales promotion programme	K 2
CO 3	Familiarize with the application of Modern marketing concepts, Pricing policies, Channel of distribution of goods, personal selling and advertising.	K 3
CO 4	Analyze the organisational structure of Marketing, role of marketing for economic development and effects of Channel of Distribution	K 4
CO 5	Gain experience on various pricing strategies, advertising media and qualities of good salesmanship.	K 5
CO 6	Impart skill on marketing plan for new product development and effective sales promotion.	K 6

IV Semester

17CGU13	CORPORATE ACCOUNTING-II	CATEGORY	L	P	CREDIT
		CORE	78	-	5

Preamble

To enable the students to be conversant with the corporate accounting suitable to the corporate sector.

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO 1	Acquire the knowledge in company accounts such as meaning of a company, amalgamation of a company. Further to acquire knowledge in banking and insurance company accounts and electricity company accounts.	K 1
CO 2	Understand the accounting treatment in amalgamation, liquidator's final statement of accounts, preparation of revenue account, calculation of purchase consideration and preparation of electricity company.	K 2
CO 3	Develop the application skills to calculate profit and loss account, consolidated balance sheet of holding companies, preparation of balance sheet of banking and insurance companies.	K 3
CO 4	Familiarize the analytical skills in corporate accounting, calculation of managerial remuneration, minority interest, classification of bank advances and to identify the difference between amalgamation and absorption, general insurance and life insurance.	K 4
CO 5	Evaluate the techniques of valuation of consolidated balance sheet of holding company, bank accounts, insurance company accounts and electricity company accounts.	K 5
CO 6	Gain confidence in preparation of company accounts, bank accounts, insurance company accounts, holding company accounts independently.	K 6

IV Semester

17CGU14	BANKING THEORY LAW AND PRACTICE	CATEGORY	L	P	CREDIT
		CORE	52	-	3

Preamble

To enable the students to acquire knowledge about banking theory, law and practice suitable in the changing environment.

Course Outcomes

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

CO number	CO Statement	Knowledge Level
CO 1	Acquire fundamental knowledge of the term Banker, Customer, Promissory note, Cheque, Pledge, Hypothecation.	K 1
CO 2	Understand the concepts of Banking, Relationship between a banker and a customer, Duties of a banker, crossing, marking and endorsing cheque.	K 2
CO 3	Develop the application skills of writing, crossing cheques, Opening a bank account, Using ATM, Debit Card and a Credit card.	K 3
CO 4	Analysis the different types of loans and advances available to a customer, the function of banking system and the recent development in Banking.	K 4
CO 5	Evaluate the duties of a banker, the recent trends in Banking system.	K 5

IV Semester

17CGU15	COST ACCOUNTING	CATEGORY	L	P	CREDIT
		CORE	78	-	5

Preamble

To enable the students to acquire knowledge about cost accounting concepts and methods

Course Outcomes

On successful completion of this course, the student should be will be well able to

CO Number	CO Statement	Knowledge Level
CO 1	Acquire the basic knowledge on cost accounting concepts, elements and classification of cost and overheads, levels of material control, purchase and stores control.	K 1
CO 2	Understand the techniques of costing, preparation of cost sheet, Need for material control, control of idle time of labour, methods of calculation of labour turnover and classification of overheads.	K 2
CO 3	Develop the application skill in drafting a cost sheet, estimation of tender, EOQ, Methods of valuing material issue.	K 3
CO 4	Analyse the various system of wage payment and methods of operating costing.	K 4
CO 5	Evaluate the process losses, wastage, scrap, normal and abnormal losses and Reconcile the profits of Financial and Cost Accounting, Treatment of profits in Contract costing	K 5

IV Semester

17CGU16	WOMEN IN BUSINESS	CATEGORY	L	P	CREDIT
		CORE	52	-	4

Preamble

To equip the learners to understand the women empowerment and develop skills to become women entrepreneurs.

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO 1	Acquire the basic knowledge of concepts of empowerment of women, women entrepreneurship, status of women.	K 1
CO 2	Understand the opportunity available for women in the development plans, various schemes for women entrepreneurs.	K 2
CO 3	Analyse the development of women, strategies for women empowerment and the five year development plans.	K 3
CO 4	Develop the applications of entrepreneurial skills for women.	K 4
CO 5	Evaluate the various schemes for women entrepreneurship announced by the government .	K 5
CO 6	Gain exposure in entrepreneurial skills and to become equipped in starting their own business.	K 6

IV Semester

17CGU18	BUSINESS ECONOMICS	CATEGORY	L	P	CREDIT
		CORE	65	-	4
		ALLIED-IV			

Preamble

To equip the learners with the basic concepts of economic laws/theories relevant to business.

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO 1	Acquire the knowledge about the nature and scope of Business Economics, cost and revenue concepts, utility analysis and production function.	K 1
CO 2	Understand the concept of demand analysis, factors of production, market – its types.	K 2
CO 3	Application of various laws and scale of production to maximize profit and scales of the firm.	K 3
CO 4	Develop analytical skills in analyzing the consumer's surplus, equilibrium of the firm and industry.	K 4
CO 5	Evaluate the pricing and output decisions under different market structure and theories of factor pricing.	K 5

IV Semester

17SEUCG2	COMPUTER APPLICATIONS IN BUSINESS	CATEGORY	L	P	CREDIT
		SKILL ENHANCEMENT	26	-	2
		COURSE-II			

Preamble

To equip the learners with fundamental concepts of computer and its application in business

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO 1	Acquire the basic knowledge of computer and its parts, various types of computer, programming and its tools, E-commerce, internet and management information system	K 1
CO 2	Understand the characteristics of computer, role of input and output devices, processing units, hardware, software and its uses	K 2
CO 3	Familiarize the applications of micro, mini, business and scientific computers, laptop, E-Commerce-mail and internet in business	K 3
CO 4	Develop the analytical skills of generations of computer, Programming languages, E-Commerce and internet technology	K 4
CO 5	Evaluate the concepts of programming, management information system, business process outsourcing	K 5
CO 6	Gain practical knowledge to construct the flowchart and algorithm for a given problem independently.	K 6

V Semester

17CGU19	ADVANCED ACCOUNTING	CATEGORY	L	P	CREDIT
		CORE	65	-	5

Preamble

To familiarize the students with the accounting principles and practice of partnership

Course Outcomes

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

CO NUMBER	CO STATEMENT	KNOWLEDGE LEVEL
CO 1	Acquire the basic knowledge about partnership accounts, insurance claim accounts and Royalty accounts.	K 1
CO 2	Familiarize and understand the concepts of profit sharing ratios, revaluation of assets and liabilities, realization of assets and liabilities, insurance claims and recoupment of short workings.	K 2
CO 3	Develop the application skills to apply Garner Vs. Murray rule at the time of insolvency of a partner, piecemeal method of distributing assets and settlement of liabilities and treatment of Royalty in final accounts.	K 3
CO 4	Enrich the analytical skill on valuing loss of stock in fire accidents, short workings and recoupment of short workings in Royalty accounts.	K 4
CO 5	Evaluate the adjustment of goodwill among partners, average clause, loss of profit in insurance accounts and minimum rent in Royalty accounts.	K 5
CO 6	Gain practical idea about partnership accounts, insurance claims and Royalty accounts.	K 6

V Semester

17GCU20	INCOME TAX LAW PRACTICE	CATEGORY	L	P	CREDIT
		CORE	65	-	5

Preamble

To familiarize and update the students with the provisions of Income Tax Act and computation of Income Tax for individuals.

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO 1	Acquire the knowledge about the basic principles and concepts of Income tax.	K 1
CO 2	Understand the rules and provisions of income tax under five heads of income namely, Income from Salaries, Income from House Property, Profits and Gains of Business or Profession, Capital Gains and Income from other sources.	K 2
CO 3	Familiarize with the computation of income tax for an individual.	K 3
CO 4	Analyse and apply the permissible exemptions and deductions from income under Income tax Act.	K 4
CO 5	Assess the income of an individual and the tax payable.	K 5
CO 6	Gain practical knowledge in computing tax liability of an individual and the filing of Income tax returns.	K 6

V Semester

17CGU21	AUDITING	CATEGORY	L	P	CREDIT
		CORE	65	-	5

Preamble

To equip the learners with fundamental concepts of auditing and impart the knowledge about audit of books of accounts.

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO 1	Acquire the basic knowledge of auditing, objectives of auditing, audit program, audit note book, working paper, voucher, vouching, verification, valuation, reserves & provisions, audit report & investigation.	K 1
CO 2	Understand the importance and limitations of the auditing, internal control, internal check, various modes of appointment of an auditor, qualities of an auditors, qualification and disqualification of an auditor, significance of vouching, causes & reasons for depreciation, reserves & provisions, objectives of investigation.	K 2
CO 3	Develop the application skills related to vouching of cash book, trading and impersonal ledger accounts, verification & valuation of assets and liabilities, responsibilities of an auditor while verification and valuation of assets & liabilities, reasons & usage of creating various reserves.	K 3
CO 4	Develop the analytical skills in conducting share capital and share transfer audit, Vouching Vs Verification Vs Valuation, provisions of companies act regarding investigation, contents and types of audit report, discussions of various case laws.	K 4
CO 5	Evaluate the methods of depreciation, Rights, duties & liabilities of an auditor, various types of auditing.	K 5
CO 6	Gain practical exposure in preparation of audit programme, audit report & procedures for conducting electronic auditing and acquire the jobs in auditor office.	K 6

V Semester

	BASICS OF ACCOUNTING	CATEGORY	L	P	CREDIT
		CORE	39	-	3
		OPTIONAL			

(For Other Major Students)

Preamble

To equip the students with the fundamental principles of accountancy for sole trading concerns

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO 1	Acquire the knowledge in accounting, system of maintenance of accounts, journal, ledger and different types of subsidiary books.	K 1
CO 2	Familiarise the concept of accounting equation, types of accounts, golden rules of accounting, trial balance and final accounts.	K 2
CO 3	Develop the application skills in preparation of ledger accounts and final accounts.	K 3
CO 4	Analyse the assets and liabilities in the balance sheet.	K 4
CO 5	Evaluate the financial position of a business.	K 5

V Semester

17CGU25 (a)	ADVERTISING AND SALES PROMOTION	CATEGORY	L	P	CREDIT
		CORE	65	-	4
		ELECTIVE-I			

Preamble

To equip the learners to give exposure in advertising and sales promotion to become a successful salesman.

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO 1	Acquire the basic knowledge on Advertising, Advertising media, Agency layout, Sales force Management and Sales Promotion	K 1
CO 2	Understand the concept of Advertising budget and its social effects, Sales Promotion strategies and salesmanship	K 2
CO 3	Develop the application skill on making an advertising copy, elements of copy writing – advertising campaign	K 3
CO 4	Analyze the role and importance of Salesman in promoting sales, Personal selling and its objectives	K 4
CO 5	Evaluate the methods and techniques of Sales Promotion – Sales force compensation and incentives	K 5
CO 6	Gain confidence to become a successful salesman	K 6

V Semester

17CGU25 (b)	ENTREPRENEURIAL DEVELOPMENT PROGRAMME	CATEGORY	L	P	CREDIT
		CORE ELECTIVE-I	65	-	4

Preamble

To equip the students to acquire entrepreneurial skill to start up a business venture.

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO 1	Acquire the fundamental knowledge of entrepreneurs, entrepreneurship, micro, medium and small enterprises, project, finance and industries.	K 1
CO 2	Understand the concept of Intrapreneurs, women entrepreneurs, and objectives of Entrepreneurship Development Programme, industrial estate, incentives, subsidies and growth strategies.	K 2
CO 3	Familiarize about Entrepreneurship Development Programme, steps involved in starting small industry, District Industries Centers (DIC), Export Credit Guarantee Corporation (ECGC), Small Industries Development Bank of India (SIDBI) and other financial institutions.	K 3
CO 4	Analyze the significance contribution of women entrepreneurs with their success stories, factors influencing the choice of organization, feasibility analysis, and techniques of project appraisal, role of commercial banks, causes and symptoms of industrial sickness.	K 4
CO 5	Evaluate the phases of Entrepreneurship Development Programme, establishing entrepreneurial system, selection of a good project, various sources of finance and Rehabilitation of industrial sickness.	K 5

V Semester

17CGU25 (c)	BUSINESS FINANCE	CATEGORY	L	P	CREDIT
		CORE	65	-	4
		ELECTIVE-I			

Preamble

To make the students to understand the finance functions, traditional and modern role of business finance.

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO 1	Acquire knowledge on the term finance, finance plan, capital structure, debentures and fixed deposit.	K 1
CO 2	Understand the concepts of finance function, concepts of capitalization, capital gearing and steps in financial planning and internal financing.	K 2
CO 3	Familiarize with the traditional and modern concepts of business finance, theories of over capitalization, under capitalization and theories of capital structure.	K 3
CO 4	Analyze about factors affecting financial decisions, over trading and under trading, estimating long term and short term financial needs.	K 4
CO 5	Evaluate the causes, effects and remedies of capitalization, reasons necessitating changes in capital structure and forms of financial lease.	K 5

V Semester

17SEUCG3	DIGITAL COMMERCE	CATEGORY	L	P	CREDIT
		SKILL ENHANCEMENT COURSE-III	39	-	2

Preamble

To acquire knowledge about digital commerce for business applications

Course Outcomes

On the successful completion of the course, students will be able to know about digital commerce concepts in the business era.

CO Number	CO Statement	Knowledge Level
CO 1	To acquire the basic knowledge of the terms such as Internet, WWW, Hyper text, E-Commerce, EDI, VAN, Security Policy, Firewalls, Transaction Security and Digital Signature.	K 1
CO 2	To understand the concepts of Digital Commerce, Anatomy of Internet, WWW Servers, URL, Classification of E-commerce, E-Business, EDI Systems, EPS Techniques, Security Policy, Securing Network Transaction.	K 2
CO 3	To develop the application skills related to technologies available in the Digital Commerce like Building Blocks of EDI system, Types of EPS, Securing the Business on Internet through Security Policies and Procedures, applying Cryptography Methods etc.	K 3
CO 4	To enrich the analytical skill on Digital Commerce Applications, Anatomy of Internet, WWW, Impact of E-Commerce, Anatomy of E-commerce Applications, Identify the difference between E-business and E-commerce, Value Added Networks, Applications of EDI, Security Policy, Procedures and Practice, Cryptographic Algorithms.	K 4
CO 5	To evaluate the pro's and con's of Internet, WWW, E-Commerce Applications, Benefits of EDI, Payments Systems, Securing the Web Servers, E-mail Security, Protocol concepts.	K 5
CO 6	To Gain confidence in Digital Commerce applications and tools independently.	K 6

V Semester

17PEUCG1	BUSINESS AND COMMERCIAL KNOWLEDGE (SELF - STUDY)	CATEGORY	L	P	CREDIT
		PROFICIENCY	-	-	2
		ENHANCEMENT			

Preamble

To enable the students to learn themselves and acquire knowledge of business and commerce.

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO 1	Acquire the basic knowledge of business, forms of business, basics of economics, stock exchange and important commercial terminologies.	K 1
CO 2	Understand the concepts of business organization, business ethics, trading of securities, law of demand and supply and marginal utilities.	K 2
CO 3	Familiarize the application of knowledge in starting a business, methods of stock trading and basic economic principles in business.	K 3
CO 4	Analyze the various forms of organization suitable for modern business and factors influencing demand and supply.	K 4
CO 5	Evaluate the development and growth of various forms of organization.	K 5

VI Semester

17CGU26	MANAGEMENT ACCOUNTING	CATEGORY	L	P	CREDIT
		CORE	65	-	5

Preamble

To familiarize the students with the nature and concepts of management accounting and enable them to take effective managerial decisions by understanding the tools and techniques of management accounting.

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO 1	Acquire the knowledge in management accounting in the aspects of scope, objectives, characteristics, functions, significance, limitations, ratio analysis, classification, need, importance of adequate working capital, disadvantages of excess or inadequate working capital, fund flow and cash flow statements, working capital, marginal costing, break even analysis, budget, budgeting and budgetary control.	K 1
CO 2	Familiarize and understand the difference between financial and cost accounting versus management accounting, significance and limitations of financial statements, components of balance sheet and profit and loss account, fund flow versus cash flow statement, significance and limitations in the preparation of fund flow and cash flow statement.	K 2
CO 3	Develop the application skills to estimation of working capital, computation of contribution, P/V ratio, break even sales and margin of safety in the process of decision-making.	K 3
CO 4	Analyzing the financial statement using short-term, long-term, profitability ratios, factors determining working capital requirements, fund flow and cash flow statements and break even analysis.	K 4
CO 5	Preparation of cash flow and fund flow statement to evaluate cash and fund flow of the company, managerial applications of marginal costing.	K 5
CO 6	Construction of balance sheet in ratio analysis and preparation of budgets.	K 6

VI Semester

17CGU27	GOODS AND SERVICE TAX	CATEGORY	L	P	CREDIT
		CORE	65	-	5

Preamble

To make the students to acquire the fundamental knowledge and application of Goods and Service Tax system in India.

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO 1	Acquire the basic knowledge of Indirect taxation, GST, CGST, SGST,IGST, Levy and collection of GST and Registration of GST	K 1
CO 2	Familiarize and understand the concept of direct and indirect taxes, Goods and Service Tax, goods, services, suppliers, business, manufacturer, casual trader, aggregate turnover, input and output tax, tax credits, integrated tax, intermediary and output tax.	K 2
CO 3	Analyze the difference between direct and indirect taxation, advantages of GST, procedure for registration under GST	K 3
CO 4	Evaluate the taxation structure before and after implementation of GST, types of tax rates under GST, eligibility and conditions for taking input credit.	K 4
CO 5	Evaluate the taxes subsumed under CGST and SGST, eligibility and conditions for taking input credit, place of supply of Goods or services.	K 5

VI Semester

17CGU28	COMPANY LAW	CATEGORY	L	P	CREDIT
		CORE	52	-	3

Preamble

To make the students to acquire the knowledge on the basic provisions relating to company law.

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO 1	Acquire the basic knowledge on important terms and registration procedures.	K 1
CO 2	Understand the concept of Memorandum of Association, Articles of Association, Prospectus, Doctrine of Indoor Management, Doctrine of Ultravires, Meetings.	K 2
CO 3	Develop the application skill on the structure of company, Incorporation of a company, company meeting, preparation of agenda and minutes and procedures for winding up of a company.	K 3
CO 4	Analyse the role of directors and secretary, rights and liabilities of secretary, Qualification and disqualification of directors and secretary, appointment and removal of directors, powers and liabilities of directors, Directors remuneration, role and duties of company secretary.	K 4
CO 6	Gain confidence to start up a new company in the modern era.	K 6

VI Semester

17CGU31 (a)	BRAND MANAGEMENT	CATEGORY	L	P	CREDIT
		CORE	65	-	4
		ELECTIVE-II			

Preamble

To make the students to understand the concepts of brands and its role in day to day life.

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO 1	Equip the concept of brand, brand vision, brand impact, brand rejuvenation & re-launch.	K 1
CO 2	Gain the knowledge of significance of brand, types of brand, brand ambassador, role of brand manager.	K 2
CO 3	Impart the significance of selecting brand name, brand positioning, integrating marketing communication to build the brand equity.	K 3
CO 4	Analyse the impact of branding decisions, influencing the brand image building, new products and brand extension, maintaining brand performance over the product life cycle.	K 4
CO 5	Evaluate the brand image dimensions, brand audit, designing and implementing branding strategies.	K 5
CO 6	Apply the knowledge gained in identifying a branded quality product.	K 6

VI Semester

17CGU31 (b)	MANAGEMENT OF SMALL SCALE INDUSTRIES	CATEGORY	L	P	CREDIT
		CORE	65	-	4
		ELECTIVE-II			

Preamble

To make the students to understand the concept of Small Scale Industry, Manage the industry efficiently.

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO 1	Acquire the knowledge about Small Scale Industry, its classification, location and products reserved for SSI, project report, incentives and subsidies, working capital and manpower planning.	K 1
CO 2	Understand the investment criterion for small scale industry, importance of feasibility study, preparation of project report, Incentives for development of backward areas, structure and management of fixed and working capital.	K 2
CO 3	Familiarize with Factory design and layout, large scale industries Vs small scale industries, seed capital assistance, taxation benefits to small scale units, production mix, recruitment, turnover and absenteeism.	K 3
CO 4	Analyze the role of small scale industry in India, legal formalities for registration and licensing of SSI, Export incentives, problems involved in procurement of raw material and Compensation and welfare measures.	K 4
CO 5	Evaluate the measures taken to overcome the challenges faced in SSI, Role of Government in supplying machinery and raw materials, Rehabilitation measures for sickness.	K 5

VI Semester

17CGU31 (c)	WORKING CAPITAL MANAGEMENT	CATEGORY	L	P	CREDIT
		CORE ELECTIVE-II	65	-	4

Preamble

To equip the learners to understand the problems of the working capital and manage efficiently.

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO 1	Acquire the knowledge in working capital, concepts of working capital, operating cycle, cash cycle, ABC analysis, VED analysis and FSN analysis.	K 1
CO 2	Understand the need, significance, sources of working capital, bank credit for working capital finance, motives for holding cash, costs involved in maintaining receivables, need and benefits of holding inventory and cost of holding inventory.	K 2
CO 3	Application of optimum working capital investment, cash management techniques for effective cash management and inventory management and inventory management techniques.	K 3
CO 4	Analyse the various committee for working capital management, credit analysis and inventory control analysis.	K 4
CO 5	Evaluation of the estimation of components of working capital methods, cash and inventory management models.	K 5
CO 6	Gain knowledge to manage working capital efficiently.	K 6

VI Semester

17CGU32 (a)	MARKETING OF INSURANCE	CATEGORY	L	P	CREDIT
		CORE ELECTIVE-III	65	-	4

Preamble

To equip the students with the application of marketing principles of insurance.

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO 1	Familiarise the concepts of life insurance products, pricing, distribution and promotion mix	K 1
CO 2	Gain the knowledge of users of insurance service, product planning and development, services of agents, development officers and bank assurance	K 2
CO 3	Understand the significance of insurance market structure, formulation of marketing mix for insurance organization, corporate agencies and LIC mutual funds	K 3
CO 4	Analyse the problems in insurance marketing, after sales services, information technology in LIC, insurance marketing in Indian environment	K 4

VI Semester

17CGU32 (b)	PROJECT MANAGEMENT	CATEGORY	L	P	CREDIT
		CORE	65	-	4
		ELECTIVE-III			

Preamble

To make the students to understand the concept of project, its identification, financing and control.

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO 1	Acquire the knowledge about the nature, characteristic, taxonomy of projects and project management life cycle.	K 1
CO 2	Understand the concept of project identification, project investment decisions, Technical, Commercial, Economic, Financial and Management appraisal	K 2
CO 3	Familiarize the concept of project financing,	K 3
CO 4	Analyze the significance contribution of various financial institutions assisting entrepreneurs and the sources of finance.	K 4
CO 5	Evaluate the causes and remedies of Industrial sickness and Rehabilitation of industrial sickness	K 5

VI Semester

17CGU32 (c)	INSTITUTIONAL FINANCE	CATEGORY	L	P	CREDIT
		CORE	65	-	4
		ELECTIVE-III			

Preamble

To enrich skill to understand the institutional finance for economic growth and capital formation.

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO 1	Acquire the knowledge of institutional finance, savings, investments and finance, non-banking financial institutions and foreign capital investment.	K 1
CO 2	Understand the basic concept of capital formation, importance of investment companies, need for foreign capital and factors affecting foreign capital.	K 2
CO 3	Apply the all India Development banks, state level development banks, state level development banks, role of investment companies and NRI investment for economic development.	K 3
CO 4	Analyse the role of financial intermediaries and international financial institutions.	K 4
CO 5	Evaluate the performance of all India development banks and State level financial institutions, non-banking financial institutions and international investment banks.	K 5
CO 6	Gain practical exposure in institutional finance for economic development	K 6

COURSE OUTCOME (CO)**B.COM(CA)****I SEMESTER**

17CCU01	PRINCIPLES OF ACCOUNTANCY	CATEGORY	L	P	CREDIT
		CORE I	52	-	4

Preamble

To equip the learners with fundamental principles of accountancy for sole trading and non-profit organizations.

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	Acquire the knowledge in accounting, system of maintenance of accounts, journal, ledger, bill of exchange, account current, average due date and bank reconciliation statement.	K1
CO2	Familiarise and understand the basic accounting concepts and conventions, preparation of subsidiary books and final accounts, account of Consignment, Joint venture and non-trading concerns.	K2
CO3	Develop the application skills to create adjusting journal entries in rectifying errors, preparation of entries in bill of exchange, consignment and joint venture, receipts and payments account, income and expenditure account of non-profit organization.	K3
CO4	Develop the analytical skills in accounting equation, preparation of trial balance and suspense account, normal loss in consignment. Analyzing the reasons for differences between pass book and cash book transactions in the Bank Reconciliation Statement.	K4
CO5	Evaluate del credere commission, normal and abnormal loss, value of unsold stock in consignment account and familiarize the financial position of sole proprietor through final accounts	K5

I SEMESTER

17CCU02	INTRODUCTION TO INFORMATION TECHNOLOGY	CATEGORY	L	P	CREDIT
		CORE II	52	-	4

Preamble

To enrich the learners with fundamental concepts of Computers, networks and related technology which are necessary to compete in the electronic environment.

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	Acquire the basic knowledge of computers, network, operating systems, E-commerce, System analysis and design and World Wide Web.	K1
CO2	Understanding the importance of computers in business, components of computer, types of computers, data processing, and components of computer based information systems.	K2
CO3	Application of computer in various areas of business, operating system, electronic fund transfer, electronic data interchange and application of expert system.	K3
CO4	Analyze the computer related programmes, multiprogramming and multiprocessing system and also analyze the steps in developing a computer program	K4
CO5	Evaluate the process of computer system, flowchart, pros and cons in mobile computers and system life cycle, system analysis and design.	K5
CO6	Create a mail merge, E-Mail id, student mark details using relevant software independently.	K6

I SEMESTER

17FCU01	ENVIRONMENTAL STUDIES	CATEGORY	L	P	CREDIT
		Foundation Course I	26	-	2

Preamble

To bring about an awareness of a variety of environmental concerns and to create a pro-environmental attitude and a behavioral pattern in society that is based on creating sustainable lifestyle

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	Give information about the environment and the resources to act at our own level to protect them.	K1
CO2	Analyse the roles of organisms as part of interconnected food webs, populations, communities, and ecosystems	K4
CO3	Understand the scale dependence of biodiversity and its measurement	K2
CO4	Learn how to assess pollution sources, study exposure pathways and fate, and evaluate consequences of human exposure to pollution and its impacts to environmental quality.	K1,K3
CO5	Balance our economic, environmental and social needs, allowing prosperity for now and future generations	K5

II SEMESTER

17CCU05	FINANCIAL ACCOUNTING	CATEGORY	L	P	CREDIT
		Core IV	65	-	5

Preamble

To enable the students to make use of financial accounting applications in the real life situation

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	Acquire the basic knowledge of the terms such as, single entry system, statement of affairs, departmental accounts, inter departmental transfer, branch accounting, stock and debtors system, depreciation, hire purchase and instalment purchase, down payment.	K1
CO2	Understand the features of single entry system, difference between single entry and double entry system, need for departmental accounts, basis for allocation of expenses, difference between wholesale profit and retail profit, different methods of depreciation, features of hire purchase and instalments system and difference between hire purchase and instalement system.	K2
CO3	Familiarizing the methods of preparation of single entry system of accounts, inter-department transfer at cost or selling price, preparation of branch accounts, preparation of accounts using various methods of depreciation and calculation of interest under hire purchase and instalment system of accounting.	K3
CO4	Develop analytical skills in single entry system of accounts, department trading and profit and loss account and balance sheets, stocks and debtors system and final accounts system and hire purchase trading account.	K4
CO5	Evaluate the cost of departmental purchase, consolidated final accounts and default and repossession of goods under hire purchase system.	K5
CO6	Gain practical exposure in operating a branch independently with the knowledge of branch and departmental accounts.	K6

II SEMESTER

17CCU06	BUSINESS CORRESPONDENCE	CATEGORY	L	P	CREDIT
		CORE V	39	-	3

Preamble

To enrich the skill to draft business letters, banking and company correspondence effectively.

Course Outcomes

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

CO 1	Acquire the knowledge of Business communication, application letters, resume writing, Testimonials and references.	K 1
CO 2	Understand the importance, objectives, media and barriers of communication. Further to understand the types of business letter, duties of company secretary, preparation of Agenda and minutes.	K 2
CO 3	Analyze the effectiveness of media of communication and to make trade enquiries, execution of orders, drafting sales and circular letters, bank and agency correspondence and company correspondence.	K 3
CO 4	To enrich the analytical skills on drafting letter of offers and quotations.	K 4
CO 5	Evaluation of Pros and cons of modern communication methods.	K 5
CO 6	Gain confidence in the preparation of notice, agenda, minutes, reports of company meetings and write resume independently.	K 6

II SEMESTER

17FCU02	YOGA AND VALUE EDUCATION	CATEGORY	L	P	C
		Foundation Course II	26	-	2

Preamble

To enable the learners to acquire the knowledge on basic yogasanas and values and practice them in real life.

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	Acquire the basic knowledge on yoga and value education.	K1
CO2	Understand the importance of yoga, mental exercises, principles of life and components of values	K2
CO3	Enhance their physical and mental health by practicing the different types of asanas, kriyas, mental exercises and values.	K3
CO4	Lead a meaningful life for the fulfillment of the needs of family, workplace, society and country.	K4

III SEMESTER

17CCU08	ADVANCED ACCOUNTACY	CATEGORY	L	P	CREDIT
		CORE: VI	65		5

Preamble

To familiarize the students with the accounting principles and practice of partnership

Course Outcomes

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

CO number	CO Statement	knowledge Level
CO1	Acquire the basic knowledge about partnership accounts, insurance claim accounts and Royalty accounts.	K1
CO2	Familiarize and understand the concepts of profit sharing ratios, revaluation of assets and liabilities, realization of assets and liabilities, insurance claims and recoupment of short workings.	K2
CO3	Develop the application skills to apply Garner Vs. Murray rule at the time of insolvency of a partner, piecemeal method of distributing assets and settlement of liabilities and treatment of Royalty in final accounts.	K3
CO4	Enrich the analytical skill on valuing loss of stock in fire accidents, short workings and recoupment of short workings in Royalty accounts.	K4
CO5	Evaluate the adjustment of goodwill among partners, average clause, loss of profit in insurance accounts and minimum rent in Royalty accounts.	K5
CO6	Gain practical idea about partnership accounts, insurance claims and Royalty accounts.	K6

III SEMESTER

17CGU09	MODERN MARKETING	CATEGORY	L	P	Credit
		CORE: VII	52	-	3

Preamble

To enable the students to understand the concepts of modern marketing in the changing environment

Course Outcomes

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

CO Number	CO Statement	Knowledge level
CO1	Acquire basic concepts of market, Marketing, Selling, Marketing Management and components of Marketing mix.	K1
CO2	Have a comprehensive knowledge on product planning, Market segmentation, functions of middlemen and Sales promotion programme	K2
CO3	Familiarize with the application of Modern marketing concepts, Pricing policies, Channel of distribution of goods, personal selling and advertising.	K3
CO4	Analyze the organisational structure of Marketing, role of marketing for economic development and effects of Channel of Distribution	K4
CO5	To gain experience on various pricing strategies, advertising media and qualities of good salesmanship.	K5
CO6	Impart skill on marketing plan for new product development and effective sales promotion.	K6

III SEMESTER

17CCU10	DATABASE MANAGEMENT SYSTEMS	CATEGORY	L	P	CREDIT
		CORE:VIII	65	-	4

Preamble

To equip the learners with fundamental concepts of Database Management System

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	Acquire the basic knowledge of database systems, DBMS, Entity, Object, attributes, relationships, keys, SQL, Transaction, Concurrency	K1
CO2	Understand the concepts of database, functions, components of DBMS, Entity relationship model and types, normalization, Relational algebra, transaction and ACID properties	K2
CO3	Developing application skills related to database languages, database design, E-R model, SQL commands	K3
CO4	Enrich the analytical skills on transaction states and concurrency control schemes	K4
CO5	Evaluate the concepts of database architecture, data base design, Normalization and transaction management	K5
CO6	Gain the practical knowledge to build the database software independently	K6

III SEMESTER

17CCU13	BUSINESS ECONOMICS	CATEGORY	L	P	CREDIT
		CORE- ALLIED: III	65	-	4

Preamble

To equip the learners with the basic concepts of economic laws/theories relevant to business

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	Acquire the knowledge about the nature and scope of Business Economics, cost and revenue concepts, utility analysis and production function.	K1
CO2	Understand the concept of demand analysis, factors of production, market – its types.	K2
CO3	Application of various laws and scale of production to maximize profit and scales of the firm.	K3
CO4	Develop analytical skills in analyzing the consumer's surplus, equilibrium of the firm and industry.	K4
CO5	Evaluate the pricing and output decisions under different market structure and theories of factor pricing.	K5

IV SEMESTER

17CCU14	CORPORATE ACCOUNTING	CATEGORY	L	P	CREDIT
		CORE:XI	78	-	5

Preamble

To enable the students to have a comprehensive knowledge for the preparation of Corporate Accounts as per the provisions of the Company's Act.

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	Acquire the knowledge in company accounts such as meaning of a company, characteristics of a company, definition of shares, debentures, underwriting and goodwill, types of shares, bonus share, right share and underwriting, liquidation.	K1
CO2	Understand the accounting treatment in issue of shares at par premium and discount, issues of debenture, managerial remuneration, calculation of goodwill and shares and liquidator's statement of affairs.	K2
CO3	Develop the application skills to computation of pro-rate allotment, redemption of preference shares, profit and loss account and preparation of balance sheet of companies (new format).	K3
CO4	Familiarize the analytical skills in corporate accounting, calculation of underwriting commission, redemption of debentures in sinking fund method, valuation of shares and liquidators final statement.	K4
CO5	Evaluate the techniques for redemption of preference share, valuation of goodwill and shares, deficiency account in liquidation.	K5
CO6	Gain confidence in preparation of company accounts in new format, various methods for calculating good will and shares, and preparation of liquidator's final statement accounting.	K6

IV SEMESTER

17CCU15	OBJECT-ORIENTED PROGRAMMING LANGUAGE WITH C++	CATEGORY	L	P	CREDIT
		CORE:XII	65	-	5

Preamble

To equip the learners with the knowledge of Object-Oriented Programming with C++.

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	Acquire the basic knowledge of object oriented programming concepts with C++.	K1
CO2	Understand the importance of variables - data types – operators – functions – arrays - classes -constructor – files	K2
CO3	Familiarize the applications of C++ programming language constructs in developing the Computer Program	K3
CO4	Develop the analytical skills in classes – inheritance – polymorphism – template – exception handling.	K4
CO5	Create a application using concepts such as memory allocation/relinquish, classes, inheritance, polymorphism, file handling, template and Exception handling.	K5

IV SEMESTER

17CCU16	GOODS AND SERVICE TAX	CATEGORY	L	P	CREDIT
		CORE:VIII	52	-	3

Preamble

To make the students to acquire the fundamental knowledge on Goods and Service Tax system in India.

Course Outcomes

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

CO Number	CO Statements	Knowledge Level
CO1	Acquire the basic knowledge of Indirect taxation, GST, CGST, SGST,IGST, Levy and collection of GST and Registration of GST	K1
CO2	Familiarize and understand the concept of direct and indirect taxes, Goods and Service Tax, goods, services, suppliers, business, manufacturer, casual trader, aggregate turnover, input and output tax, tax credits, integrated tax, intermediary and output tax.	K2
CO3	Develop the application skill of the registration procedure, filing of return and taking input credit.	K3
CO4	Analyze the difference between direct and indirect taxation, advantage of GST, procedure for registration under GST	K4
CO5	Evaluate the taxation structure before and after implementation of GST, types of tax rates under GST, eligibility and conditions for taking input credit and evaluate the taxes subsumed under CGST and SGST, eligibility and conditions for taking input credit, place of supply of Goods or services.	K5

IV SEMESTER

Preamble

To make the students to acquire the knowledge on the basic provisions relating to company law.

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO 1	Acquire the basic knowledge on important terms and registration procedures.	K 1
CO 2	Understand the concept of Memorandum of Association, Articles of Association, Prospectus, Doctrine of Indoor Management, Doctrine of Ultravires, Meetings.	K 2
CO 3	Develop the application skill on the structure of company, Incorporation of a company, company meeting, preparation of agenda and minutes and procedures for winding up of a company.	K 3
CO 4	Analyse the role of directors and secretary, rights and liabilities of secretary, Qualification and disqualification of directors and secretary, appointment and removal of directors, powers and liabilities of directors, Directors remuneration, role and duties of company secretary.	K 4
CO 6	Gain confidence to start up a new company in the modern era.	K 6

IV SEMESTER

17SEU02	E-BANKING	CATEGORY	L	P	CREDIT
		Skill Enhancement	39	-	2

Preamble

To make the students to understand the concept of e-banking transactions and overview of e-banking security

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	Acquire the basic knowledge of E-Banking transactions, models for e-banking, mobile banking and Findings on security.	K1
CO2	Understanding the importance of Automatic teller machine (ATM), Mode of payments (NEFT,EFT,RTGS,SWIFT,E-WALLET) and e-payment proposition.	K2
CO3	Familiarize bank with in bank advances of E-banking, E-Cheque and truncated cheque	K3
CO4	Analyze the facets of E-banking, Tele banking.	K4
CO5	Gain practical knowledge in the process of online banking.	K5

V SEMESTER

17CCU20	E-COMMERCE	CATEGORY	L	P	CREDIT
		CORE XVI	52	-	4

Preamble

To make the students to understand the concept of e-commerce, its application in business and overview of electronic payments

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	Acquire the basic knowledge of E-commerce applications, information technology and business EDI, Internet and data security, consumer oriented electronic commerce and Network access equipments.	K1
CO2	Understanding the importance of value added network, encrypted documents and electronic mail, digital token based electronic payment system.	K2
CO3	Familiarize the concept of consumer oriented applications, Mercantile process models and Components of I-way,.	K3
CO4	Analyze the EDI Legal Security & Privacy issues and firewalls network security.	K4
CO5	Gain practical knowledge in the process of electronic payments, emerging client server security threats, technology behind the web.	K5

V SEMESTER

17CCU21	COST ACCOUNTING	CATEGORY	L	P	CREDIT
		CORE XVII	65	-	5

Preamble

To equip the learners to understand the techniques of cost accounting to become cost accountant

Course Outcomes

On successful completion of this course, the student will be able to

CO Number	CO Statement	Knowledge level
CO1	Acquire the basic knowledge on cost accounting concepts, elements and classification of cost and overheads, levels of material control, purchase and stores control.	K1
CO2	Understand the techniques of costing, preparation of cost sheet, Need for material control, control of idle time of labour, methods of calculation of labour turnover and classification of overheads	K2
CO3	Develop the application skill in drafting a cost sheet, estimation of tender, EOQ, Methods of valuing material issue.	K3
CO4	Analyse the various system of wage payment and methods of operating costing.	K4
CO5	Evaluate the process losses, wastage, scrap, normal and abnormal losses and Reconcile the profits of Financial and Cost Accounting, Treatment of profits in Contract costing	K5

V SEMESTER

17CCU22	AUDITING	CATEGORY	L	P	CREDIT
		CORE : XVIII	52	-	3

Preamble

To equip the learners with fundamentals concepts of auditing and impart the knowledge about various dimensions.

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	To acquire the basic knowledge of auditing, objectives of auditing, audit program, audit note book, working paper, voucher, vouching, verification, valuation, reserves & provisions, audit report & investigation.	K1
CO2	To understand the importance and limitations of the auditing, internal control, internal check, various modes of appointment of an auditor, qualities of an auditors, qualification and disqualification of an auditor, significance of vouching, causes & reasons for depreciation, reserves & provisions, objectives of investigation.	K2
CO3	To develop the application skills related to vouching of cash book, trading & impersonal ledger accounts, verification & valuation of assets & liabilities, responsibilities of an auditor while verification and valuation of assets & liabilities, reasons & usage of creating various reserves.	K3
CO4	To develop the analytical skills in conducting share capital & share transfer audit, Vouching Vs Verification Vs Valuation, provisions of companies act regarding investigation, contents and types of audit report, discussions of various case laws.	K4
CO5	To evaluate the methods of depreciation, Rights, duties & liabilities of an auditor, various types of auditing.	K5
CO6	Gain practical exposure in preparation of audit programme, audit report & procedures for conducting electronic auditing and acquire the jobs in auditor office.	K6

V SEMESTER

17CCU23	SOFTWARE DEVELOPMENT WITH VISUAL BASIC	CATEGORY	L	P	CREDIT
		CORE : XIX	52	-	5

Preamble

To equip the learners with fundamental concepts of visual basic programming

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	Acquire the conceptual knowledge of visual basic terms, IDE components, toolbox, controls in toolbox, statements in VB programs, menus, dialog boxes and database	K1
CO2	Understand the concepts of IDE, toolbox and its controls, events of controls, statements in visual basic, menus and dialog boxes, data files and database	K2
CO3	Developing application skills related to branching and looping in visual basic, data files and database, animation and graphics control	K3
CO4	Develop the analytical skills of IDE, Database, data controls and preparing reports	K4
CO5	Evaluate the concepts of error handling in VB programs and develop a database with data control	K5
CO6	Gain the practical knowledge to construct a program with database for a given problem	K6

V SEMESTER

	ELEMENTS OF COST ACCOUNTING	CATEGORY	L	P	CREDIT
			CORE XXII (Optional)	39	-

(For other major students)

Preamble

To enable the learners to understand the basic concepts, methods and principles of cost accounting

Course Outcomes

On successful completion of this course, the student will be able to

CO Number	CO Statement	Knowledge level
CO1	Acquire the basic knowledge on cost accounting concepts, elements and classification of cost and overheads, levels of material control, purchase and stores control.	K1
CO2	Understand the techniques of costing, preparation of cost sheet, Need for material control, control of idle time of labour, methods of calculation of labour turnover	K2
CO3	Develop the application skill in drafting a cost sheet, EOQ, Methods of valuing material issue.	K3
CO4	Analyse the various system of wage payment and methods of remuneration and incentive	K4
CO5	Evaluate the distribution of overhead by adopting primary and secondary distribution method	K5

V SEMESTER

17CCU27a	ANIMATION TECHNIQUES	CATEGORY	L	P	CREDIT
		CORE XXIV: ELECTIVE I (a)	52	-	4

Preamble

To equip the learners to understand the animation technique for computer profession.

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	Acquire the basic knowledge in animation terms: movie clip – graphics – button.	K1
CO2	Understand the basic tools used in 2D animation and 3D animation.	K2
CO3	Apply animation in film industries, advertisement, etc	K3
CO4	Develop designing and animation skills through drawing or some simulation method.	K4
CO5	Create an effect of visual motion in animation.	K5

V SEMESTER

17CCU27b	INCOME TAX LAW & PRACTICE-I	CATEGORY	L	P	CREDIT
		CORE :XXIV ELECTIVE-I (b)	52	-	4

Preamble

To familiarize and update the students with the provisions of Income Tax Act and computation of Income Tax for individuals.

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	Acquire the knowledge about the basic principles and concepts of Income tax.	K1
CO2	Understand the rules and provisions of income tax under five heads of income namely, Income from Salaries, Income from House Property, Profits and Gains of Business or Profession, Capital Gains and Income from other sources.	K2
CO3	Familiarize with the computation of income tax for an individual.	K3
CO4	Analyse and apply the permissible exemptions and deductions from income under Income tax Act.	K4
CO5	Evaluate the income of an individual and the tax payable.	K5
CO6	To gain practical knowledge in computing tax liability of an individual and the filing of Income tax returns.	K6

V SEMESTER

17CCU27c	BANK MARKETING	CATEGORY	L	P	CREDIT
		CORE:XXIV ELECTIVE-I (c)	52	-	4

Preamble

To make the students to acquire the basic knowledge of the Bank marketing.

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	Acquire the basic knowledge of the terms such as, Bank marketing, market segmentation, Pareto effect, Marketing , Promotion, Place and price strategy	K1
CO2	Understand the features of service marketing, marketing strategy, marketing mix, product life cycle, sales promotion , personal selling,	K2
CO3	Develop application skills in sales promotion and selling and marketing planning	K3
CO4	Develop analytical skills in distinguishing between bank marketing and marketing goods, bank market, problems in pricing the banking services.	K4
CO5	Evaluation of market practices in banks, effects of segmentation, branch level planning.	K5

V SEMESTER

Preamble

To make the students to acquire the knowledge on the legal provisions relating to commercial law.

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	Acquire knowledge in Law with reference to business and the basic rules regarding a contract, its elements and its types. Offer, Acceptance, Consideration, Remedies, Bailment, Pledge, Conditions and Warranties.	K1
CO2	Understand the basic rules regarding the law of contract, its elements, Formation and Discharge of a contract, Remedies in case of breach of contract, Indemnity, Guarantee and Sale of goods, Difference between Conditions and Warranties, Sale and Agreement to sell, Bailment and Pledge.	K2
CO3	Develop the application skills relating to Formation of a contract, Discharge of contract, Remedies for breach of contract, duties and rights of an agent, Bailor, Bailee, Surety, Unpaid seller.	K3
CO4	Develop an analytical skills using the different case laws relating to contract entered by a minor, a person of unsound mind, a person disqualified by law and free consent, Different conditions and warranties given during sale of goods.	K4
CO5	Evaluate the validity of an offer, acceptance, consideration, person's capacity to contract, Consent, damages to be paid in case of breach of contract, conditions, warranties.	K5
CO6	Enhance the business skill, by updating knowledge of the legal aspects of business.	K6

V SEMESTER

17PEU01	BUSINESS AND COMMERCIAL KNOWLEDGE (SELF - STUDY)	CATEGORY	L	P	CREDIT
		PROFICIENCY ENHANCEMENT	-	-	2

Preamble

To enable the students to learn themselves and acquire knowledge of business and commerce.

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO 1	Acquire the basic knowledge of business, forms of business, basics of economics, stock exchange and important commercial terminologies.	K 1
CO 2	Understand the concepts of business organization, business ethics, trading of securities, law of demand and supply and marginal utilities.	K 2
CO 3	Familiarize the application of knowledge in starting a business, methods of stock trading and basic economic principles in business.	K 3
CO 4	Analyze the various forms of organization suitable for modern business and factors influencing demand and supply.	K 4
CO 5	Evaluate the development and growth of various forms of organization.	K 5

VI SEMESTER

17CCU28	INTERNET AND WEB DESIGNING	CATEGORY	L	P	CREDIT
		CORE:XXV	91	-	5

Preamble

To equip the learners with fundamental concepts of internet and web designing

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	Acquire the conceptual knowledge of HTML and its elements, client server, webserver, browser links, frames, DHTML, forms and its elements, PHP	K1
CO2	Understand the concepts of HTML tags, Cascading style sheets, font and text attributes, scripting languages, events in java script	K2
CO3	Developing application skills related to branching and looping in HTML and PHP	K3
CO4	Develop the analytical skills of programming languages for website	K4
CO5	Evaluate the concepts of webpage elements and its events	K5
CO6	Gain the practical knowledge to construct a website with frames, links, images	K6

VI SEMESTER

17CCU29	MANAGEMENT ACCOUNTING	CATEGORY	L	P	CREDIT
		CORE:XXVI	91	-	5

Preamble

To familiarize the students with the nature and concepts of management accounting and enable them to take managerial decisions using tools and techniques of management accounting.

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	Acquire the knowledge in management accounting in the aspects of scope, objectives, characteristics, functions, significance, limitations, ratio analysis, classification, need, importance of adequate working capital, disadvantages of excess or inadequate working capital, fund flow and cash flow statements, working capital, marginal costing, break even analysis, budget, budgeting and budgetary control.	K1
CO2	Familiarize and understand the difference between financial and cost accounting versus management accounting, significance and limitations of financial statements, components of balance sheet and profit and loss account, fund flow versus cash flow statement, significance and limitations in the preparation of fund flow and cash flow statement.	K2
CO3	Develop the application skills to estimation of working capital, computation of contribution, P/V ratio, break even sales and margin of safety in the process of decision-making.	K3
CO4	Analyzing the financial statement using short-term, long-term, profitability ratios, factors determining working capital requirements, fund flow and cash flow statements and break even analysis.	K4
CO5	Preparation of cash flow and fund flow statement to evaluate cash and fund flow of the company, managerial applications of marginal costing.	K5
CO6	Construction of balance sheet in ratio analysis and preparation of budgets.	K6

VI SEMESTER

17CCU32a	CORELDRAW	CATEGORY	L	P	CREDIT
		CORE XXIX: ELECTIVE II (a)	65	-	4

Preamble

To equip the learners with fundamental of CorelDraw

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	Acquire the basic knowledge in Coreldraw – pick, shape, graph paper, fill tools	K1
CO2	Familiarize and understand the basic tools in Coreldraw	K2
CO3	Apply the tools and techniques of Coreldraw in print media.	K3
CO4	Develop the analytical skills in Coreldraw to create and edit images.	K4
CO5	Give exposure to create logos, brochure, Visiting card, wedding card etc.	K5

VI SEMESTER

17CCU32b	INCOME TAX LAW AND PRACTICE - II	CATEGORY	L	P	CREDIT
		CORE XXIX: ELECTIVE II (b)	65	-	4

Preamble

To familiarize and update the students with the provisions of Income Tax Act and computation of Income Tax for all types of assesses.

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	Gain knowledge on the provisions of assessment of various types of persons, appeals, provisions and prosecution.	K1
CO2	Understand the rules and provisions of income tax under different heads of income for various assesses and agricultural income.	K2
CO3	Gain ability to solve simple problems concerning assesses with the status of HUF, Firms, Person, Company, Co-operative Societies.	K3
CO4	Analyse and apply the permissible exemptions and deductions from income of various assesses under Income tax Act.	K4
CO5	Assess the income of HUF, Firms, Person, Company, Co-operative Societies and file the returns electronically.	K5
CO6	Gain practical knowledge in the computation of tax for different types of assessee.	K6

VI SEMESTER

17CCU32c	CONSUMER BEHAVIOUR	CATEGORY	L	P	CREDIT
		CORE XXIX: ELECTIVE II (c)	65	-	4

Preamble

To equip the learners with the concept of consumer behaviour which promote consumer movement in India.

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	Acquire the basic knowledge of consumer behaviour, culture, social class, consumer motivation, consumerism and consumer protection.	K1
CO2	Understand the need for studying consumer behaviour, consumer attitude, objectives of culture, characteristic feature of social class, consumer perception, consumer decision making and the importance of consumerism.	K2
CO3	Application of consumer behaviour in marketing, consumer learning, consumer decision making and redressal of consumer disputes.	K3
CO4	Analyse the consumer behaviour models, involvement of consumer decision making and reasons for slow growth of consumer movement.	K4
CO5	Familiarize the process of consumer research, decision making process and legislation for consumer protection.	K5
CO6	Gain confidence in creating consumer awareness in different categories of social class.	K6

VI SEMESTER

17CCU33a	PHOTOSHOP	CATEGORY	L	P	CREDIT
		CORE : XXX: ELECTIVE-III (a)	65	-	4

Preamble

To equip the learners to understand the techniques of photoshop to become a photo designer.

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	Acquire the basic knowledge in Photoshop – crop, pen, brush tools.	K1
CO2	Familiarize and understand the basic tools in Photoshop	K2
CO3	Apply application of photoshop in image editing and processing in print	K3
CO4	Develop the analytical skills in editing photographs.	K4
CO5	Gain professional skills to design photos.	K5

VI SEMESTER

17CCU33b	TAX PLANNING	CATEGORY	L	P	CREDIT
		CORE XXX: ELECTIVE III (b)	65	-	4

Preamble

To enable the learners with basic knowledge of tax planning and various provisions related to planning.

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	Acquire the basic knowledge of different types of taxes, various heads of income and corporate taxes.	K1
CO2	Understand the problems and methods of tax planning, tax evasion and tax avoidance, importance and scope of tax planning	K2
CO3	Analyze the tax planning for residential status, income from salaries, house property, business or profession, capital gains and other sources.	K3
CO4	Develop the analytical skills in applying rates of tax, computation of tax liability and MAT provisions, TDS and payment of Advance Tax.	K4
CO5	Evaluate the clubbing provisions and set off and carry forward of losses and exempted incomes.	K5
CO6	Apply the provisions of tax in practical tax planning of individual and corporate.	K6

VI SEMESTER

17CCU33c	MARKETING RESEARCH	CATEGORY	L	P	CREDIT
		CORE XXX: ELECTIVE III (c)	65	-	3

Preamble

To enrich the skill to develop the research knowledge to do marketing research independently.

Course Outcomes

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

CO Number	CO Statements	Knowledge Level
CO 1	Acquire the knowledge of marketing research objectives, scope and importance, identification of problems, meaning of sample methods, sources of data collection, meaning of Product research and Advertising research and its importance.	K 1
CO 2	Understand the elements and nature of marketing research, choosing relevant review of literature, sampling technique, difference between primary and secondary data, application of marketing research and marketing research ethics.	K 2
CO 3	Analyze the kinds of marketing research, benefits and limitations of marketing research, determination of sample size, framing the hypothesis, data collection through questionnaire and interview schedule and Indian scenario of marketing research.	K 3
CO 4	Enhance the analytical skills on testing the hypothesis, selection of sample and report writing.	K 4
CO 5	Evaluate the data analysis, interpretation of analysis and reports.	K 5
CO 6	Give exposure to conduct market survey.	K 6

COURSE OUTCOME (CO)

B.COM(PA)

I SEMESTER

17CPU01	PRINCIPLES OF ACCOUNTANCY	CATEGORY	L	P	CREDIT
		Core I	52	-	4

Preamble

To equip the learners with fundamental principles of accountancy for sole trading and non-profit organizations.

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	Acquire the knowledge in accounting, system of maintenance of accounts, journal, ledger, bill of exchange, account current, average due date and bank reconciliation statement.	K1
CO2	Familiarise and understand the basic accounting concepts and conventions, preparation of subsidiary books and final accounts, account of Consignment, Joint venture and non-trading concerns.	K2
CO3	Develop the application skills to create adjusting journal entries in rectifying errors, preparation of entries in bill of exchange, consignment and joint venture, receipts and payments account, income and expenditure account of non-profit organisation.	K3
CO4	Develop the analytical skills in accounting equation, preparation of trial balance and suspense account, normal loss in consignment. Analysing the reasons for differences between pass book and cash book transactions in the Bank Reconciliation Statement.	K4
CO5	Evaluate delcredere commission, normal and abnormal loss, value of unsold stock in consignment account and familiarise the financial position of sole proprietor through final accounts	K5

I SEMESTER

17CPU02	INTRODUCTION TO INFORMATION TECHNOLOGY	CATEGORY	L	P	CREDIT
		Core II	52	-	4

Preamble

To enrich the learners with fundamental concepts of Computers, networks and related technology which are necessary to compete in the electronic environment.

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	Acquire the basic knowledge of computers, network, operating system, E-commerce, System analysis and design, WWW.	K1
CO2	Understanding the importance of computers in business, component of computer, types of computer, data processing, tools of office automation and components of expert system.	K2
CO3	Application of computer in various areas of business, operating system, electronic fund transfer, electronic data interchange and application of expert system.	K3
CO4	Analyze the computer related programmes, multiprogramming and multiprocessing system and also analyze the steps in developing a computer program.	K4
CO5	Familiarize the process of computer system, flowchart, pro's and con's in mobile computers and life cycle system analysis and design.	K5
CO6	Create a mail merge, E-Mail id, student mark details using relevant software independently.	K6

I SEMESTER

17CPU03	MATHEMATICS FOR BUSINESS	CATEGORY	L	P	CREDIT
		CORE ALLIED-I	52	-	4

Preamble

To enable the students to gain knowledge about the set theory, matrices, differentiation, integration and linear programming problems.

Course Outcomes

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

CO NUMBER	CO STATEMENT	KNOWLEDGE LEVEL
CO1	gain the knowledge about set theory, matrix, differentiation, and integration.	K ₁ & K ₂
CO2	apply different quantitative models in solving business problems, graphical solution by simplex method.	K ₃
CO3	analyze simple and compound Interest, indefinite and definite Integrals of simple functions.	K ₄
CO4	apply the first and second order derivatives in concept of maxima and minima and determine the solution of Simultaneous Linear Equations	K ₃
CO5	evaluate the solution of linear programming problem by using graphical and simplex methods	K ₅

I Semester

17FCU01	ENVIRONMENTAL STUDIES	CATEGORY	L	P	CREDIT
		Foundation Course I	26	-	2

Preamble

To bring about an awareness of a variety of environmental concerns and to create a pro-environmental attitude and a behavioral pattern in society that is based on creating sustainable lifestyle.

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	Give information about the environment and the resources to act at our own level to protect them	K1
CO2	Analyse the roles of organisms as part of interconnected food webs, populations, communities, and ecosystems	K4
CO3	Understand the scale dependence of biodiversity and its measurement	K2
CO4	Learn how to assess pollution sources, study exposure pathways and fate, and evaluate consequences of human exposure to pollution and its impacts to environmental quality.	K1,K3
CO5	Balance our economic, environmental and social needs, allowing prosperity for now and future generations	K5

II SEMESTER

17CPU04	FINANCIAL ACCOUNTING	CATEGORY	L	P	CREDIT
		Core IV	52	-	4

Preamble

To enable the students to make use of financial accounting applications in the real life situation

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	Acquire the basic knowledge of the terms such as depreciation, royalty, departmental accounts, inter departmental transfer, branch accounting, stock and debtors system, hire purchase and installment purchase, down payment.	K1
CO2	Understand the features of need for departmental accounts, basis for allocation of expenses, difference between wholesale profit and retail profit, different methods of depreciation, features of hire purchase and instalments system and difference between hire purchase and instalment system.	K2
CO3	Familiarizing the methods of inter-department transfer at cost or selling price, preparation of branch accounts, preparation of accounts using various methods of depreciation and calculation of interest under hire purchase and installment system of accounting.	K3
CO4	Develop analytical skills in department trading and profit and loss account and balance sheets, stocks and debtors system and final accounts system and hire purchase trading account.	K4
CO5	Evaluate the cost of departmental purchase, consolidated final accounts and default and repossession of goods under hire purchase system, insolvency accounts.	K5
CO6	Gain practical exposure in operating a branch independently with the knowledge of branch and departmental accounts.	K6

II SEMESTER

17CPU05	MERCANTILE LAW	CATEGORY	L	P	CREDIT
		Core V	39	-	3

Preamble

To acquire basic skills about the Indian Contract Act, legal aspects of Agency and Indian Partnership Act.

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	Acquire the basic knowledge about the law of contract, agreement, offer, acceptance, void, valid and voidable contract, contract of indemnity and guarantee, pledge, pawnee, bailer and bailee, agent and principal, partnership deed, bill of lading, charter party, sale and agreement to sell and caveat emptor.	K1
CO2	Understand the concepts of essentials of a valid contract, free contract, quasi contract, discharge of contract, breach of contract, rights of surety, rights and liabilities of Pawnee, duties and rights of agent, termination of agency, implied authorities of partners, rights and liabilities of partners, contract of carriage of goods and rights of an unpaid seller.	K2
CO3	Familiarize the Indian contract Act 1872 for entering into a contract of business, law of agency, Indian partnership Act 1932 for partnership business and common carriers and sale of good Act.	K3
CO4	Evaluate the various kinds of contract, remedies for the breach of contract, liabilities of agents to third party, liabilities of partners and warranties of sale of goods Act.	K4
CO5	Gain practical exposure to enter into a contract, to become an agent and to run a partnership firm.	K5

II SEMESTER

17CPU07	STATISTICS FOR BUSINESS	CATEGORY	L	P	CREDIT
		CORE ALLIED-II	60	-	4

Preamble

To enable the students to have an insight into the basic statistical techniques those are essential for professional courses.

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	Gain knowledge about Measures of Central tendency, Correlation and Regression ,Time Series, Index Numbers and Interpolation.	K1
CO2	Analyze the concept of probability under addition and multiplication theorems and apply the same.	K2
CO3	Analyze the method of correlation, regression and the concept some theoretical distributions.	K3
CO4	Apply statistical methods for estimating trend on time series, measures of central tendency, measures of dispersion and testing of index number in business problems.	K4
CO5	Evaluate the simple problems based on measures of central tendency, measures of dispersion, correlation and Regression, probability addition and multiplication theorems.	K5

II Semester

17FCU02	YOGA AND VALUE EDUCATION	CATEGORY	L	P	C
		Foundation Course II	26	-	2

Preamble

To enable the learners to acquire the knowledge on basic yogasanas and values and practice them in real life.

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	Acquire the basic knowledge on yoga and value education.	K1
CO2	Understand the importance of yoga, mental exercises, principles of life and components of values	K2
CO3	Enhance their physical and mental health by practicing the different types of asanas, kriyas, mental exercises and values.	K3
CO4	Lead a meaningful life for the fulfillment of the needs of family, workplace, society and country.	K4

III SEMESTER

17CPU08	HIGHER FINANCIAL ACCOUNTING	CATEGORY	L	P	CREDIT
		Core VIII	65	-	4
17CPU10	COMPANY LAW	CATEGORY	L	P	CREDIT
		CORE X	52	-	4

Preamble

To acquire an indepth knowledge in partnership accounts.

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	Acquire the basic knowledge in admission of partners, retirement and death, calculation of goodwill, sacrificing ratio, gaining ratio and purchase consideration.	K1
CO2	Understand the concept of dissolution , insolvency, profit sharing Ratio, Garner Vs Murray, piecemeal distribution, fixed and fluctuating capital and partnership final accounts.	K2
CO3	Develop the application skill in preparation of revaluation of assets and liabilities, settlement of account for retiring and death of partner, preparation of deficiency account and apportionment of shares among partners.	K3
CO4	Analyze the financial position of partnership firm..	K4
CO5	Evaluate the adjustment of goodwill through capital account, insolvency account of partners, purchase consideration – the various methods of distribution of cash among partners in dissolution.	K5
CO6	Gain exposure in preparation of partnership accounts independently	K6

III SEMESTER

17CPU09	BUSINESS ETHICS AND COMMUNICATION	CATEGORY	L	P	CREDIT
		Core IX	65	-	4

Preamble

To enrich knowledge about business ethics and acquire skill to draft business letters, banking and company correspondence effectively.

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	Acquire knowledge about business ethics and social responsibility of business, ethical values and business ethical codes	K1
CO2	Familiarize in drafting various types of business letters	K3
CO3	Impart the knowledge of Insurance and Agency Correspondence	K1
CO4	Prepare the students to make company correspondence and management reporting	K3
CO5	Gain knowledge in drafting application, resume writing and modern communication methods	K3

III SEMESTER

Preamble

To make the students to acquire the knowledge on the basic provisions relating to company law.

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	Acquire the basic knowledge on important terms and registration procedures.	K1
CO2	Understand the concept of Memorandum of Association, Articles of Association, Prospectus, Doctrine of Indoor Management, Doctrine of	K2
CO3	Develop the application skill on the structure of company, Incorporation of a company, company meeting, preparation of agenda and minutes and	K3
CO4	Analyse the role of directors and secretary, rights and liabilities of secretary, Qualification and disqualification of directors and secretary, appointment and removal of directors, powers and liabilities of directors,	K4
CO6	Gain confidence to start up a new company in the modern era.	K6

III SEMESTER

17CPU11	MANAGEMENT THEORY AND PRACTICE	CATEGORY	L	P	CREDIT
		Core XI	52	-	4

Preamble

To make the students to understand the concept in planning, organizing, directing, co-ordinating and controlling an organization.

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	Acquire the basic knowledge on nature, scope and functions of management, types of plans and organization structure, units of command and direction, communication, span of control, delegation and decentralization.	K1
CO2	Understanding the importance of planning methods, Principles of organization, techniques of control and communication in management.	K2
CO3	Familiarize the concept with methods and types of plans, develop the concepts of departmentation, delegation, decentralization, MBO & MBE.	K3
CO4	Analyze the need for motivation theories, leadership styles.	K4
CO5	Evaluate the techniques in co-ordination & control.	K5

III SEMESTER

Preamble

To equip the learners with the basic concepts of economic laws/theories relevant to business.

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO 1	Acquire the knowledge about the nature and scope of Business Economics, cost and revenue concepts, utility analysis and production function.	K 1
CO 2	Understand the concept of demand analysis, factors of production, market – its types.	K 2
CO 3	Application of various laws and scale of production to maximize profit and scales of the firm.	K 3
CO 4	Develop analytical skills in analyzing the consumer's surplus, equilibrium of the firm and industry.	K 4
CO 5	Evaluate the pricing and output decisions under different market structure and theories of factor pricing.	K 5

IV SEMESTER

17CPU14	CORPORATE ACCOUNTING	CATEGORY	L	P	CREDIT
		CORE XIV	78	-	4

Preamble

To enable the students to have a comprehensive knowledge in preparation of company's accounts with the provisions of the company's Act.

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	Acquire the knowledge in company accounts such as meaning of a company, characteristics of a company, definition of shares, debentures, underwriting and goodwill, types of shares, bonus share, right share and underwriting, liquidation.	K1
CO2	Understand the accounting treatment in issue of shares at par premium and discount, issues of debenture, managerial remuneration, calculation of goodwill and shares and liquidator's statement of affairs.	K2
CO3	Develop the application skills to computation of pro-rate allotment, redemption of preference shares, profit and loss account and preparation of balance sheet of companies (new format).	K3
CO4	Familiarize the analytical skills in corporate accounting, calculation of underwriting commission, redemption of debentures in sinking fund method, valuation of shares and liquidators final statement.	K4
CO5	Evaluate the techniques for redemption of preference share, valuation of goodwill and shares, deficiency account in liquidation.	K5
CO6	Gain confidence in preparation of company accounts in new format, various methods for calculating good will and shares, and preparation of liquidator's final statement accounting.	K6

IV SEMESTER

Preamble

To make the students to acquire the knowledge on the legal provisions relating to Industrial law.

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	To acquire knowledge of Factories Act, Workmen's compensation Act, Wages Act, Bonus Act, EPF, Gratuity, Industrial disputes and different schedules relating to Industrial law.	K1
CO2	To understand the different provisions of factories Act(with special reference to health safety and welfare), Rules regarding employee's compensation, determination and recovery of gratuity, Rules regarding payment of wages and bonus, Powers and Duties of authorities during Industrial disputes.	K2
CO3	To develop the application skills regarding approval, Licensing and Registration of Factories under Factories Act-Eligibility and Disqualification for bonus, Schemes relating to provident fund and pension.	K3
CO4	To develop an analytical skill regarding fixation and revision of bonus, determination of money due from the employees, payment of gratuity, its forfeiture and recovery, awards and settlement during Industrial disputes.	K4
CO5	To Evaluate the penalties and procedures relating to Factories Acts, Employee liability, Schemes relating to employment of women and provident fund, strikes, lock-out, layoff and retrenchment.	K5

IV SEMESTER

17CPU16	PRINCIPLES OF FINANCIAL MANAGEMENT	CATEGORY	L	P	CREDIT
		CORE XVI	52	-	4

Preamble

To enable the students to make use of financial management tools for effective financial decision making.

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	Acquire the basic knowledge of the terms finance, financial management, capital structure, capital gearing, leverage, cost of capital, dividend, bonus shares, scrip dividend, gross working capital, net working and core working capital.	K1
CO2	Understand the features of financial management, sound capital structure, difference between financial leverage and operating leverage, types of dividend policy, retained earnings and concepts of working capital.	K2
CO3	Familiarize the dividend decisions and functions, composition of security mix, calculation of specific cost of capital, dividend distribution and retained earnings, various report on working capital financing.	K3
CO4	Enrich the analytical skill in calculation of leverages, weighted average cost of capital, determination of working capital requirements.	K4
CO5	Evaluate the factors determining financial decision making, capital structure, dividend policy and working capital management.	K5
CO6	Gain practical exposure to become a financial management consultant.	K6

IV Semester

17CPU17	PRINCIPLES OF AUDITING	CATEGORY	L	P	CREDIT
		CORE: XVII	52	-	4

Preamble

To equip the learners with fundamental concepts of auditing and impart the knowledge about audit of books of accounts.

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO 1	Acquire the basic knowledge of auditing, objectives of auditing, audit program, audit note book, working paper, voucher, vouching, verification, valuation, reserves & provisions, audit report & investigation.	K 1
CO 2	Understand the importance and limitations of the auditing, internal control, internal check, various modes of appointment of an auditor, qualities of an auditors, qualification and disqualification of an auditor, significance of vouching, causes & reasons for depreciation, reserves & provisions, objectives of investigation.	K 2
CO 3	Develop the application skills related to vouching of cash book, trading and impersonal ledger accounts, verification & valuation of assets and liabilities, responsibilities of an auditor while verification and valuation of assets & liabilities, reasons & usage of creating various reserves.	K 3
CO 4	Develop the analytical skills in conducting share capital and share transfer audit, Vouching Vs Verification Vs Valuation, provisions of companies act regarding investigation, contents and types of audit report, discussions of various case laws.	K 4
CO 5	Evaluate the methods of depreciation, Rights, duties & liabilities of an auditor, various types of auditing.	K 5
CO 6	Gain practical exposure in preparation of audit programme, audit report & procedures for conducting electronic auditing and acquire the jobs in auditor office.	K 6

IV SEMESTER

17CPU19	E-BANKING	CATEGORY	L	P	CREDIT
		Core Allied: IV	65	-	4

Preamble

To make the students to understand the concept of e-banking transactions and overview of e-banking security.

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	Acquire the basic knowledge of E-Banking transactions, Electronic Fund transfer (EFT), mobile banking. Findings on security and E-builder solutions.	K1
CO2	Understanding the importance of Automatic teller machine (ATM), e-banking delivery channels (debit card, credit card, smart card, tele banking, internet banking, NEFT,EFT,RTGS,SWIFT,E-WALLET) and E-Locking Techniques	K2
CO3	Familiarize bank with in bank advances of E-banking, E-Cheque and digital certificate, digital signature and complete centralized solutions.	K3
CO4	Analyze the facets of E-banking, Tele banking. Models of E-Banking, cluster approach, Hi-Tech bank within bank and intranet procurement.	K4
CO5	Gain practical knowledge in the process of online banking.	K5

IV SEMESTER

17SEU02	E-MARKETING	CATEGORY	L	P	CREDIT
		Skill Enhancement - Course-II	39	-	2

Preamble

To help students to understand the concept of E-Marketing and its applications and make them aware of modern methods and techniques of Marketing.

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	Acquire knowledge in E-commerce, E-marketing, internet consumers, E-buying behaviour, CRM, web advertising, online advertisements, internet marketing.	K1
CO2	Understand the concepts of marketing electronically, E-marketing mix, consumer behaviour model in electronic era, online consumer behaviour model, techniques of CRM, tools of E-marketing, difference between E-marketing and traditional marketing and E-commerce and E-marketing.	K2
CO3	Develop the application skills related to technologies available in E-marketing, 4Ps in the digital context, determinants of online shopping, techniques of CRM	K3
CO4	Enrich the analytical skill on E-marketing applications, issues, challenges and opportunities for E-marketing, different cost associated with electronic buying, online consumer buying behaviour at different purchase stages.	K4
CO5	Evaluation of E-marketing in the global perspective, advantages and disadvantages of E-marketing, distribution channel and role of self- service. Consumer's satisfaction in online environment.	K5
CO6	Gain confidence in E-marketing applications and tools independently.	K6

V SEMESTER

17CGU20	COST ACCOUNTING	Category	L	P	Credit
		Core XX	65	-	5

Preamble

To enable the students to acquire the knowledge about cost accounting concepts and methods.

Course Outcomes

On successful completion of this course, the student should be well versed in the concepts, methods and principles in cost accounting.

CO Number	CO Statement	Knowledge level
CO1	Acquire the basic knowledge on cost accounting concepts, elements and classification of cost and overheads, levels of material control, purchase and stores control.	K1
CO2	Understand the techniques of costing, preparation of cost sheet, Need for material control, control of idle time of labour, methods of calculation of labour turnover and classification of overheads.	K2
CO3	Develop the application skill in drafting a cost sheet, estimation of tender, EOQ, Methods of valuing material issue.	K3
CO4	Analyse the various system of wage payment and methods of operating costing.	K4
CO5	Evaluate the process losses, wastage, scrap, normal and abnormal losses and Reconcile the profits of Financial and Cost Accounting, Treatment of profits in Contract costing.	K5

V SEMESTER

17CPU21	AUDITING & ASSURANCE	Category	L	P	Credit
		Core XXI	65	-	4

Preamble

To make the students understand about the concepts of auditing and gain working knowledge of generally accepted auditing procedures, techniques and skills needed to apply them in an audit programme.

Course Outcomes

On successful completion of this course, the student will be able to

CO Number	CO Statement	Knowledge level
CO1	Acquire the basic knowledge on Audit of Receipts, Purchases, Sales, Suppliers ledger, Debtor's ledger and Impersonal ledger.	K1
CO2	Understand the concepts in Company Audit, Branch Audit, Joint Audit, Special Audit and Government Audit.	K2
CO3	Develop the application skill on preparation of Audit Report and Certificates.	K3
CO4	Analyze the role of Auditor – Qualification, Powers and duties and Constitutional Role of Comptroller and Auditor General.	K4
CO5	Evaluate the special points in audit of different types of undertakings i.e. Educational Institutions, Hotels, Clubs, Hospitals, Hire-purchase and Leasing companies.	K5
CO6	Gain practical knowledge on listing of audit procedures for various undertakings.	K6

V SEMESTER

17CPU22	INCOME TAX LAW & PRACTICE-I	CATEGORY	L	P	CREDIT
		Core XXII	65	-	4

Preamble

To familiarize and update the students with the provisions of Income Tax Act and computation of Income Tax for individuals.

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	Acquire the knowledge about the basic principles and concepts of Income tax.	K1
CO2	Understand the rules and provisions of income tax under five heads of income namely, Income from Salaries, Income from House Property, Profits and Gains of Business or Profession, Capital Gains and Income from other sources.	K2
CO3	Familiarize with the computation of income tax for an individual.	K3
CO4	Analyse and apply the permissible exemptions and deductions from income under Income tax Act.	K4
CO5	Assess the income of an individual and the tax payable.	K5
CO6	To gain practical knowledge in computing tax liability of an individual and the filing of Income tax returns.	K6

V SEMESTER

For other major students

----	INVESTMENT PORTFOLIO	CATEGORY	L	P	CREDIT
		CORE: XXV Optional	39	-	3

Preamble

To equip the students to acquire basic knowledge in different forms of investment.

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	Acquire the basic knowledge on investment, speculation, gambling, investment risk, mutual fund, commercial papers, investment portfolio, primary market, secondary market.	K1
CO2	Understand the concepts of investment, investment process, investment media and portfolio investment.	K2
CO3	Application of investment opportunities in corporate securities of capital market.	K3
CO4	Analyse the sources of investment and analyse the investment diversification.	K4
CO5	Evaluate the computation of income tax.	K5

V SEMESTER

17CPU26a	PRINCIPLES OF INSURANCE	CATEGORY	L	P	CREDIT
		Core XXVII Elective-I	65	-	4

Preamble

To equip the students with the basic principles and practices for taking insurance policy and making claim.

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	Acquire the basic knowledge of insurance, contract of life insurance, marine, fire, burglary, agricultural and health insurance.	K1
CO2	Understand various functions of insurance, principles of insurance, role of insurance, duties, powers and functions of IRDA.	K2
CO3	Understand the Classification of Life Products, Kinds of fire and marine policies, Health insurance schemes and Claims and settlement procedures.	K3
CO4	Analyse the procedures involved in life insurance, Procedures for settlement of claims under fire insurance, guidelines for settlement of claims.	K4
CO5	Evaluate the role of insurance sector in economic development and role of IRDA in regulating insurance business in India.	K5

V SEMESTER

17CPU26b	HIGHER CORPORATE ACCOUNTING	CATEGORY	L	P	CREDIT
		CORE XXVII Elective-I	65	-	4

Preamble

To enable the students to be conversant with the higher corporate accounting system suitable to the corporate sector.

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	Acquire the knowledge in company accounts such as meaning of a company, amalgamation of a company. Further to acquire knowledge in banking and insurance company accounts and electricity company accounts.	K1
CO2	Understand the accounting treatment in amalgamation, liquidator's final statement of accounts, preparation of revenue account, calculation of purchase consideration and preparation of electricity company.	K2
CO3	Develop the application skills to calculate profit and loss account, consolidated balance sheet of holding companies, preparation of balance sheet of banking and insurance companies.	K3
CO4	Familiarize the analytical skills in corporate accounting, calculation of managerial remuneration, minority interest, classification of bank advances and to identify the difference between amalgamation and absorption, general insurance and life insurance.	K4
CO5	Evaluate the techniques of valuation of consolidated balance sheet of holding company, bank accounts, insurance company accounts and electricity company accounts.	K5
CO6	Gain confidence in preparation of company accounts, bank accounts, insurance company accounts, holding company accounts independently.	K6

V SEMESTER

17CPU26c	BUSINESS FINANCE	CATEGORY	L	P	CREDIT
		Core: XXVII Elective I	65	-	4

Preamble

To make the students to understand the finance functions, traditional and modern concepts of business finance.

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	Acquire knowledge on the term finance, finance plan, capital structure, debentures and fixed deposit.	K1
CO2	Understand the concepts of finance function, concepts of capitalization, capital gearing and steps in financial planning and internal financing.	K2
CO3	Familiarize with the traditional and modern concepts of business finance, theories of over capitalization, under capitalization and theories of capital structure.	K3
CO4	Analyze about factors affecting financial decisions, over trading and under trading, estimating long term and short term financial needs.	K4
CO5	Evaluate the causes, effects and remedies of capitalization, reasons necessitating changes in capital structure and forms of financial lease.	K5

V Semester

17SEU03	CAPITAL MARKETS	CATEGORY	L	P	CREDIT
		Skill Enhancement Course III	39	-	2

Preamble

To enable the learners to familiarize the operations of the Indian capital market.

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	To enable the learners to acquaint themselves with the emerging scenario of Indian financial system and familiarizing the various capital market concepts and evolution and growth of capital market.	K1
CO2	Understand the capital market instruments, nature, significance advantages, and limitations of capital market and money market, difference between investor and speculator and to know the method of trading.	K2
CO3	Develop the application skill in using innovative capital instruments and equip the students to take up employment in financial service industry by understanding the role of SEBI and to safeguard the investor protection.	K3
CO4	Analyze the recent trends in capital market and causes for financial innovations, modern financial activities and sources of revenue, functions of SEBI and problems in online stock trading, difference between capital market and money market and NSE versus BSE.	K4
CO5	Evaluate the growth of capital market and financial system in India and significance and limitations of stock exchange, listing of securities.	K5

V Semester

17PEU01	BUSINESS AND COMMERCIAL KNOWLEDGE (SELF - STUDY)	CATEGORY	L	P	CREDIT
		CORE PROFICIENCY ENHANCEMENT	-	-	2

Preamble

To enable the students to learn themselves and acquire knowledge of business and commerce.

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO 1	Acquire the basic knowledge of business, forms of business, basics of economics, stock exchange and important commercial terminologies.	K 1
CO 2	Understand the concepts of business organization, business ethics, trading of securities, law of demand and supply and marginal utilities.	K 2
CO 3	Familiarize the application of knowledge in starting a business, methods of stock trading and basic economic principles in business.	K 3
CO 4	Analyze the various forms of organization suitable for modern business and factors influencing demand and supply.	K 4
CO 5	Evaluate the development and growth of various forms of organization.	K 5

VI SEMESTER

17CPU27	MANAGEMENT ACCOUNTING	CATEGORY	L	P	CREDIT
		CORE XXVIII	78	-	5

Preamble

To familiarize the students with the nature and concepts of management accounting tools and technologies for managerial decision making.

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	Acquire the knowledge in management accounting in the aspects of scope, objectives, characteristics, functions, significance, limitations, ratio analysis, classification, need, Importance of adequate working capital, disadvantages of excess or inadequate working capital, fund flow and cash flow statements, working capital, marginal costing, break even analysis, budget, budgeting and budgetary control.	K1
CO2	Familiarize and understand the difference between financial and cost accounting versus management accounting, significance and limitations of financial statements, components of balance sheet and profit and loss account, fund flow versus cash flow statement, significance and limitations in the preparation of fund flow and cash flow statement.	K2
CO3	Develop the application skills to estimation of working capital, computation of contribution, P/V ratio, break even sales and margin of safety in the process of decision-making.	K3
CO4	Analyzing the financial statement using short-term, long-term, profitability ratios, factors determining working capital requirements, fund flow and cash flow statements and break even analysis.	K4
CO5	Preparation of cash flow and fund flow statement to evaluate cash and fund flow of the company, managerial applications of marginal costing.	K5
CO6	Construction of balance sheet in ratio analysis and preparation of budgets.	K6

VI SEMESTER

17CPU28	INCOME TAX LAW AND PRACTICE - II	CATEGORY	L	P	CREDIT
		Core XXIX	78	-	4

Preamble

To familiarize and update the students with the provisions of Income Tax Act and computation of Income Tax for all types of assesses.

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	Gain knowledge on the provisions of assessment of various types of persons, appeals, provisions and prosecution.	K1
CO2	Understand the rules and provisions of income tax under different heads of income for various assesses and agricultural income.	K2
CO3	Gain ability to solve simple problems concerning assesses with the status of HUF, Firms, Person, Company, Co-operative Societies.	K3
CO4	Analyse and apply the permissible exemptions and deductions from income of various assesses under Income tax Act.	K4
CO5	Assess the income of HUF, Firms, Person, Company, Co-operative Societies and file the returns electronically.	K5
CO6	Gain practical knowledge in the computation of tax for different types of assesses.	K6

VI SEMESTER

17CPU29	GOODS AND SERVICE TAX	CATEGORY	L	P	CREDIT
		Core XXX	78	-	4

Preamble

To make the students to acquire the fundamental knowledge and application of Goods and Service Tax system in India.

Course Outcomes

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

CO Number	CO Statements	Knowledge Level
CO1	Acquire the basic knowledge of Indirect taxation, GST, CGST, SGST,IGST, Levy and collection of GST and Registration of GST.	K1
CO2	Familiarize and understand the concept of direct and indirect taxes, Goods and Service Tax, goods, services, suppliers, business, manufacturer, casual trader, aggregate turnover, input and output tax, tax credits, integrated tax, intermediary and output tax.	K2
CO3	Analyze the difference between direct and indirect taxation, advantages of GST, procedure for registration under GST.	K3
CO4	Evaluate The Taxation Structure Before And After Implementation Of GST, Types Of Tax Rates Under GST, Eligibility And Conditions For Taking Input Credit, Provisions Relating To Customs Act.	K4
CO5	Evaluate the taxes subsumed under CGST and SGST, eligibility and conditions for taking input credit, place of supply of Goods or services.	K5

VI SEMESTER

17CPU31a	RISK MANAGEMENT	CATEGORY	L	P	CREDIT
		Core XXXII Elective II	65	-	4

Preamble

To familiarize and update the students with the discovery and management of risk.

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	Acquire the knowledge about the basic principles and concepts of risk management.	K1
CO2	Understand the concepts of various types of risks, namely credit risk, market risk, operational risk and exchange risk.	K2
CO3	Familiarize with the application of risk management techniques in various areas of management.	K3
CO4	Analyse the different types of risks, monitor and manage situations of risks.	K4
CO5	Evaluate the various tools and techniques for measuring Market risk, Operational risk and Exchange risk.	K5
CO6	Become an efficient risk manager.	K6

VI SEMESTER

17CPU31b	SPECIAL ACCOUNTING	CATEGORY	L	P	CREDIT
		Core: XXXII Elective II	65	-	4

Preamble

To make the students to understand the application of Inflation, accounting treatment in government and statutory corporations.

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	Acquire the fundamental knowledge in price level accounting, Day book in co-operative accounts and Comptroller and Auditor General India.	K1
CO2	Understand the concept of human resource accounting, approaches to price level accounting, difference between government accounting and commercial accounting.	K2
CO3	Familiarize about valuation of returnable and non-returnable containers, functions of Indian Account and Audit department, human resource accounting in India.	K3
CO4	Analyze about ascertainment of preparation of container stock account, container suspense account and preparation of co-operative accounts.	K4
CO5	Evaluate the procedure to ascertain the various approaches to price level accounting, Revaluation of fixed assets and preparation of final accounts of co-operative.	K5

VI SEMESTER

17CPU31b	SPECIAL ACCOUNTING	CATEGORY	L	P	CREDIT
		Core: XXXII Elective II	65	-	4

Preamble

To make the students to understand the application of Inflation, accounting treatment in government and statutory corporations.

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	Acquire the fundamental knowledge in price level accounting, Day book in co-operative accounts and Comptroller and Auditor General India.	K1
CO2	Understand the concept of human resource accounting, approaches to price level accounting, difference between government accounting and commercial accounting.	K2
CO3	Familiarize about valuation of returnable and non-returnable containers, functions of Indian Account and Audit department, human resource accounting in India.	K3
CO4	Analyze about ascertainment of preparation of container stock account, container suspense account and preparation of co-operative accounts.	K4
CO5	Evaluate the procedure to ascertain the various approaches to price level accounting, Revaluation of fixed assets and preparation of final accounts of co-operative.	K5

VI SEMESTER

17CPU31c	ADVANCED FINANCIAL MANAGEMENT	CATEGORY	L	P	CREDIT
		Core: XXXII Elective - II	65	-	4

Preamble

To prepare the student to know the advanced financial management techniques to meet the situations of uncertainty.

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	Acquire the knowledge of time value of money, risk, return, capital budgeting and financial management in abroad.	K1
CO2	Understand the concepts of valuation of securities, causes of risk, relationship between risk and return and foreign currency management.	K2
CO3	Developing application skills in calculating time value of money, methods of valuation of securities, measuring the portfolio risk, capital budgeting risk and financing multi-national organizations.	K3
CO4	Analyse the effective rate of interest, compound value of annuity, relationship between risk and return, risk analysis in capital budgeting and reasons for investing abroad.	K4
CO5	Evaluate the techniques of time value of money, valuation of securities, risk and return on portfolio investment, techniques of capital budgeting and international financial management in the liberalized exchange rate management system.	K5
CO6	Gain familiarity in solving the financial problems under the situations of risk and uncertainty.	K6

VI SEMESTER

17CPU32a	MARKETING OF INSURANCE	CATEGORY	L	P	CREDIT
		Core: XXXIII Elective - III	65	-	4

Preamble

To equip the students with the application of marketing principles in insurance sector.

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	Acquire the fundamental knowledge of life insurance products, pricing, distribution and promotion mix.	K1
CO2	Understand the concept of insurance market structure, buyer intermediaries, suppliers of insurance, advantages of life insurance policies.	K2
CO3	Develop the application skills in the formulation of marketing mix for insurance organisation, corporate agencies and life insurance mutual funds.	K3
CO4	Analyse the problems in insurance marketing, after sales services, information technology in LIC, insurance marketing in Indian environment	K4

VI SEMESTER

17CP32b	ACCOUNTING THEORY AND STANDARDS	CATEGORY	L	P	CREDIT
		Core: XXXIII Elective III	65	-	4

Preamble

To enable the students to have thorough knowledge in accounting theory and accounting standards for accounting profession.

Course Outcomes

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

CO Number	CO Statements	Knowledge Level
CO1	Understand the concept of accounting theories like financial statements, revenue, assets and liabilities, inventory and accounting standards.	K1
CO2	Acquire the conceptual knowledge of Accounting Vs Book-Keeping, Accounting Concepts and Principles, Formulation and classification of accounting theory, relevance of income measurement, categories of expenses and objectives of accounting standards.	K2
CO3	Familiarize the application of accounting principles, concepts of income measurement, types of assets and liabilities.	K3
CO4	Analyse the various approaches of valuation of assets and liabilities and financial reporting.	K4
CO5	Evaluate various accounting standards.	K5

VI SEMESTER

Preamble

To enable the learners to familiarize the various financial products and its services in the competitive

17CPU32c	FINANCIAL SERVICES	CATEGORY	L	P	CREDIT
		COR: XXXIII ELECTIVE III	65	-	4

environment.

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	To enable the learners to acquaint themselves with the emerging scenario of Indian financial products and services.	K1
CO2	Understand the financial products and service, financial instruments, nature, significance and limitations of merchant banking, hire purchase, leasing and mutual funds.	K2
CO3	Develop the skill in using innovative financial instruments and understand the role of merchant banker, lessor or lessee, parties involved in hire purchase and installment.	K3
CO4	Analyze the problems of financial sector, reasons for the slow growth of mutual funds, factoring mechanism and securitization and derivatives.	K4
CO5	Evaluation of financial products such as mutual fund scheme, factoring, forfaiting.	K5
CO6	To give exposure to the learners to acquire employment in financial service sector.	K6

COURSE OUTCOME (CO)**B.COM(A&F)****SEMESTER-I**

17CFU01	PRINCIPLES OF ACCOUNTANCY	CATEGORY	L	P	CREDIT
		Core:I	65	-	4

Preamble

To equip the learners with fundamental principles of accountancy for sole trading and non-profit organizations.

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	Acquire the knowledge in accounting, system of maintenance of accounts, journal, ledger, bill of exchange, account current, average due date and bank reconciliation statement.	K1
CO2	Familiarise and understand the basic accounting concepts and conventions, preparation of subsidiary books and final accounts, account of Consignment, Joint venture and non-trading concerns.	K2
CO3	Develop the application skills to create adjusting journal entries in rectifying errors, preparation of entries in bill of exchange, consignment and joint venture, receipts and payments account, income and expenditure account of non-profit organisation.	K3
CO4	Develop the analytical skills in accounting equation, preparation of trial balance and suspense account, normal loss in consignment. Analysing the reasons for differences between pass book and cash book transactions in the Bank Reconciliation Statement.	K4
CO5	Evaluate delcredere commission, normal and abnormal loss, value of unsold stock in consignment account and familiarise the financial position of sole proprietor through final accounts	K5

SEMESTER I

17CFU02	BUSINESS CORRESPONDENCE	CATEGORY	L	P	CREDIT
		Core: II	39	-	3

Preamble

To enrich the skill to draft business letters, banking and company correspondence effectively.

Course Outcomes

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

CO 1	Acquire the knowledge of Business communication, application letters, resume writing, Testimonials and references.	K 1
CO 2	Understand the importance, objectives, media and barriers of communication. Further to understand the types of business letter, duties of company secretary, preparation of Agenda and minutes.	K 2
CO 3	Analyze the effectiveness of media of communication and to make trade enquiries, execution of orders, drafting sales and circular letters, bank and agency correspondence and company correspondence.	K 3
CO 4	To enrich the analytical skills on drafting letter of offers and quotations.	K 4
CO 5	Evaluation of Pro's and con's of modern communication methods.	K 5
CO 6	Gain confidence in the preparation of notice, agenda, minutes, reports of company meetings and write resume independently.	K 6

17CFU03	COMPUTER APPLICATIONS IN BUSINESS	CATEGORY	L	P	CREDIT
		Core: III	39	-	2

SEMESTER-I

Preamble

To equip the students with the fundamental knowledge and application of computer in business.

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	Acquire the basic knowledge of computers, Operating System, Database Management System, Management Information System and Internet.	K1
CO2	Understand the importance of computers in business, components of computer, types of computer, types of operating system, components and uses of DBMS, components of DBMS, characteristics of MIS, types of internet, uses of WWW and E-mail.	K2
CO3	Familiarize the computer system, operating system, application of MIS in finance, accounting, marketing, production and human resource management.	K3
CO4	Analyse the performance of different generation of computers, compiler and interpreter and search engines.	K4
CO5	Evaluate the functions of operating system, ERP, CRM and DBMS.	K5
CO6	Gain confidence to operate the computer, create an E-mail ID using Google server or Yahoo server independently.	K6

SEMESTER-I

17CFU04	BUSINESS ENVIRONMENT	CATEGORY	L	P	CREDIT
		Core: Allied- I	65	-	4

Preamble

To make the students to familiarize the environment suitable for business

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	Acquire the conceptual knowledge on economic and non-economic environment in business, industrial policies and different types of economic system.	K1
CO2	Understand the diverse environment of business, the concepts of privatization, globalisation and the functions of financial institutions, FDIs and MNCs.	K2
CO3	Analyze the impact of various environments on business, the pros and cons of new industrial policy, benefits and arguments against privatization, achievements and failures of economic planning.	K3
CO4	Instill knowledge on national and international opportunities for business.	K4
CO5	Gain confidence to venture up in a globalised environment.	K5

SEMESTER-I

17FCU01	ENVIRONMENTAL STUDIES	CATEGORY	L	P	CREDIT
		Foundation Course: I	26	-	2

Preamble

To bring about an awareness of a variety of environmental concerns and to create a pro-environmental attitude and a behavioural pattern in society that is based on creating sustainable lifestyle

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	To give information about the environment and the resources to act at our own level to protect them.	K1
CO2	To analyse the roles of organisms as part of interconnected food webs, populations, communities, and ecosystems	K4
CO3	Understand the scale dependence of biodiversity and its measurement	K2
CO4	To learn how to assess pollution sources, study exposure pathways and fate, and evaluate consequences of human exposure to pollution and its impacts to environmental quality.	K1,K3
CO5	To balance our economic, environmental and social needs, allowing prosperity for now and future generations	K5

SEMESTER-II

17CFU05	FINANCIAL ACCOUNTING	CATEGORY	L	P	CREDIT
		Core: IV	65		4

Preamble

To enable the students to make use of financial accounting applications in the real life situation

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	Acquire the basic knowledge of the terms such as, single entry system, statement of affairs, departmental accounts, inter departmental transfer, branch accounting, stock and debtors system, depreciation, hire purchase and instalment purchase, down payment.	K1
CO2	Understand the features of single entry system, difference between single entry and double entry system, need for departmental accounts, basis for allocation of expenses, difference between wholesale profit and retail profit, different methods of depreciation, features of hire purchase and instalments system and difference between hire purchase and instalment system.	K2
CO3	Familiarizing the methods of preparation of single entry system of accounts, inter-department transfer at cost or selling price, preparation of branch accounts, preparation of accounts using various methods of depreciation and calculation of interest under hire purchase and instalment system of accounting.	K3
CO4	Develop analytical skills in single entry system of accounts, department trading and profit and loss account and balance sheets, stocks and debtors system and final accounts system and hire purchase trading account.	K4
CO5	Evaluate the cost of departmental purchase, consolidated final accounts and default and repossession of goods under hire purchase system.	K5
CO6	Gain practical exposure in operating a branch independently with the knowledge of branch and departmental accounts.	K6

SEMESTER-II

Preamble

17CFU06	MARKETING	CATEGORY	L	P	CREDIT
		Core: V	39	-	3

To enable the students to acquire diverse knowledge and skill in modern marketing.

Course Outcomes

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

CO 1	Acquire the knowledge of market, marketing, marketing mix, product, product mix, skimming price, penetration price, middleman, whole saler, retailer and promotion mix.	K 1
CO 2	Understand the features, objectives, importance and functions of marketing, traditional marketing Vs modern marketing, product differentiation, difference between skimming price and penetration price, importance and functions of middlemen, importance and objectives of promotion.	K 2
CO 3	Familiarize the classification of markets, product life cycle, product segmentation, factors influencing pricing decisions, role of middle men in the channels of distribution and promotion methods.	K 3
CO 4	Develop analytical skills in elements of marketing mix, product diversification, product failure, pricing policy decisions, pros and cons of middlemen, arguments for and against advertising.	K 4
CO 5	Evaluate the modern marketing concept, product policy, pricing policy, channels of distribution system and promotion policy.	K 5
CO6	Gain practical exposure to become an efficient marketer.	K6

SEMESTER-II

17CFU08	STATISTICS FOR BUSINESS	CATEGORY	L	P	CREDIT
		Core: Allied -II	65	-	4

Preamble

To enable the students to have an insight into the basic statistical techniques those are essential for commerce, economics, business and industry.

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	Acquire the knowledge about the basic concepts of statistics, data collection, measures of central tendency, dispersion, correlation, time series and probability.	K1
CO2	Understand the methods of computation of measures of central tendency, measures of dispersion, Correlation, Time series and Probability.	K2
CO3	Apply the statistical tools like mean, median, mode, geometric mean, harmonic mean, Range, Quartile deviation, mean deviations, Standard deviation, Co-efficient of variation, Correlation, Time series and probability in business, commerce and research.	K3
CO4	Analyse the various statistical techniques and identify their appropriateness in business and economic solutions.	K4
CO5	Assess the role of statistics in commerce, economics, business and industry.	K5

SEMESTER-II

17FCU02	YOGA AND VALUE EDUCATION	CATEGORY	L	P	C
		Foundation Course II	26	-	2

Preamble

To enable the learners to acquire the knowledge on basic yogasanas and values and practice them in real life.

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	Acquire the basic knowledge on yoga and value education.	K1
CO2	Understand the importance of yoga, mental exercises, principles of life and components of values	K2
CO3	Enhance their physical and mental health by practicing the different types of asanas, kriyas, mental exercises and values.	K3
CO4	Lead a meaningful life for the fulfillment of the needs of family, workplace, society and country.	K4

SEMESTER- III

Preamble

To familiarize the students with the accounting principles and practice of partnership

17CFU09	ADVANCED ACCOUNTING-I	CATEGORY	L	P	CREDIT
		Core: VII	65	-	5

Course Outcomes

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

CO Number	CO statement	Knowledge level
CO1	Acquire the basic knowledge about partnership accounts, insurance claim accounts and Royalty accounts.	K1
CO2	Familiarize and understand the concepts of profit sharing ratios, revaluation of assets and liabilities, realization of assets and liabilities, insurance claims and recoupment of short workings.	K2
CO3	Develop the application skills to apply Garner Vs. Murray rule at the time of insolvency of a partner, piecemeal method of distributing assets and settlement of liabilities and treatment of Royalty in final accounts.	K3
CO4	Enrich the analytical skill on valuing loss of stock in fire accidents, short workings and recoupment of short workings in Royalty accounts.	K4
CO5	Evaluate the adjustment of goodwill among partners, average clause, loss of profit in insurance accounts and minimum rent in Royalty accounts.	K5
CO6	Gain practical idea about partnership accounts, insurance claims and Royalty accounts.	K6

SEMESTER- III

17CFU10	MANAGEMENT THEORY AND PRACTICE	CATEGORY	L	P	CREDIT
		Core: VIII	52	-	4

Preamble

To make the students to understand the concept in planning, organizing, directing, co-ordinating and controlling an organization.

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	Acquire the basic knowledge on nature, scope and functions of management, types of plans and organization structure, units of command and direction, communication, span of control, delegation and decentralization.	K1
CO2	Understanding the importance of planning methods, Principles of organization, techniques of control and communication in management.	K2
CO3	Familiarize the concept with methods and types of plans, develop the concepts of departmentation, delegation, decentralization, MBO & MBE.	K3
CO4	Analyze the need for motivation theories, leadership styles.	K4
CO5	Evaluate the techniques in co-ordination & control.	K5

SEMESTER- III

17CFU11	MANAGEMENT ACCOUNTING-I	CATEGORY	L	P	CREDIT
		Core: IX	65	-	5

Preamble

To equip the learners with the fundamental concepts & tools which enable them for managerial decisions.

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	Acquire the knowledge in management accounting, accounting functions and the tools of management accounting such as ratio analysis, fund flow and cash flow statement.	K1
CO2	To understand the various concepts such as financial accounting vs. management accounting, management accounting vs. cost accounting, short term solvency, long term solvency and profitability ratios, changes in working capital, funds from operation.	K2
CO3	Develop the application skills in construction of balance sheet in ratio analysis, preparation of funds flow and cash flow statements.	K3
CO4	Analyze the financial statement ratio, cash from operation, financing and investing activities.	K4
CO5	Evaluate the financial performance of the company for managerial decision making.	K5

SEMESTER- III

17CFU12	COST ACCOUNTING	CATEGORY	L	P	CREDIT
		Core: X	65	-	5

Preamble

To enable the students to acquire knowledge about cost accounting concepts and methods

Course Outcomes

On successful completion of this course, the student should be will be well able to

CO Number	CO Statement	Knowledge Level
CO 1	Acquire the basic knowledge on cost accounting concepts, elements and classification of cost and overheads, levels of material control, purchase and stores control.	K 1
CO 2	Understand the techniques of costing, preparation of cost sheet, Need for material control, control of idle time of labour, methods of calculation of labour turnover and classification of overheads.	K 2
CO 3	Develop the application skill in drafting a cost sheet, estimation of tender, EOQ, Methods of valuing material issue.	K 3
CO 4	Analyse the various system of wage payment and methods of operating costing.	K 4
CO 5	Evaluate the process losses, wastage, scrap, normal and abnormal losses and Reconcile the profits of Financial and Cost Accounting, Treatment of profits in Contract costing	K 5

SEMESTER- III

17CFU14	BUSINESS ECONOMICS	CATEGORY	L	P	CREDIT
		Core - Allied:III	52	-	3

Preamble

To equip the learners with the basic concepts of economic laws/theories relevant to business.

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	Acquire the knowledge about the nature and scope of Business Economics, cost and revenue concepts, utility analysis and production function.	K1
CO2	Understand the concept of demand analysis, factors of production, market – its types.	K2
CO3	Application of various laws and scale of production to maximize profit and scales of the firm.	K3
CO4	Develop analytical skills in analyzing the consumer's surplus, equilibrium of the firm and industry.	K4
CO5	Evaluate the pricing and output decisions under different market structure and theories of factor pricing.	K5

SEMESTER- IV

17CFU15	ADVANCED ACCOUNTING-II	CATEGORY	L	P	CREDIT
		Core: XII	91	-	5

Preamble

To familiarize the students with the accounting procedures followed for investment, insolvency, voyages, inventory, packages and containers, farming, solicitors and co-operative societies.

Course Outcomes

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

CO NUMBER	CO – STATEMENT	KNOWLEDGE LEVEL
CO1	Acquire the knowledge about types of securities, right issue, cum-dividend purchase, distinction between insolvency of an individual and a partnership firm, distinction between balance sheet and statement of affairs, procedure under insolvency act, inventory system, accounting treatment of containers and packages.	K1
CO2	Familiarize and understand the concepts of cum- interest and ex-interest deficiency, deficiency accounts, unfinished voyage, objectives of inventory system, returnable and non returnable containers and packages, objectives of farm accounting, recording of farm transactions.	K2
CO3	Develop the application skills of purchase and sales of investments, accounting treatment of investments, preparation of statement of affairs, preparation of deficiency account under different situations, preparation of packages and containers stock account, preparation of day book with cash and adjusting column, preparation of receipts and expenditure account of solicitors.	K3
CO4	Enrich the analytical skill for ascertain the profit or loss on sale of investments, calculation of deficit amount of a sole trader and partners, computation of freight and commission and depreciation and insurance amount.	K4
CO5	Evaluate the income from the investment in the form of interest or dividend, profit or loss on unfinished voyage and finished voyage, value of inventories, profit or loss of farm accounting.	K5
CO6	Gain practical idea about preparation and maintenance of accounts for farms, co-operative societies and solicitors.	K6

SEMESTER-IV

17CFU16	MANAGEMENT ACCOUNTING-II	CATEGORY	L	P	CREDIT
		Core:XIII	91	-	5

Preamble

To enrich the learners to acquire management accounting tools and techniques to take independent decisions to solve managerial problems.

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	Acquire the basic knowledge in marginal costing, budgeting, budgetary control, standard costing and reporting to management.	K1
CO2	To understand the basic concepts of break even points, essentials of budgetary control, steps in standard costing, responsibility accounting and responsibility centre.	K2
CO3	To develop the application skills in calculation of break even sales, preparation of various budgets and accounting information to management decisions.	K3
CO4	Analyze the variances such as material, labour, overhead and break even analysis.	K4
CO5	Evaluate the managerial costing with absorption costing, cost of production and sales budget.	K5
CO6	To gain confidence in application of various management accounting tools to evaluate the overall financial efficiency of the business.	K6

SEMESTER-IV

17CFU19	COMMERCIAL LAW	CATEGORY	L	P	CREDIT
		Core: Allied - IV	65	-	4

Preamble

To make the students to acquire the knowledge on the legal provisions relating to business.

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	To acquire knowledge in Law with reference to business and the basic rules regarding a contract, its elements and its types. Offer, Acceptance, Consideration, Remedies, Bailment, Pledge, Conditions and Warranties.	K1
CO2	To understand the basic rules regarding the law of contract, its elements, Formation and Discharge of a contract, Remedies in case of breach of contract, Contract of Agency, Indemnity, Guarantee and Sale of goods, Difference between Conditions and Warranties, Sale and Agreement to sell, Bailment and Pledge.	K2
CO3	To develop the application skills relating to Formation of a contract, Discharge of contract, Remedies for breach of contract, duties and rights of an agent, Bailor, Bailee, Surety, Unpaid seller.	K3
CO4	To develop an analytical skills using the different case laws relating to contract entered by a minor, a person of unsound mind, a person disqualified by law and free consent, Different conditions and warranties given during sale of goods.	K4
CO5	To Evaluate the validity of an offer, acceptance, consideration, person's capacity to contract, Consent, damages to be paid in case of breach of contract, conditions, warranties.	K5
CO6	To enhance the business skill, by updating knowledge of the legal aspects of business.	K6

SEMESTER-IV

17SEUCF2	E-BANKING	CATEGORY	L	P	CREDIT
		Skill Enhancement Course:II	39	-	2

Preamble

To make the students to understand the concept of e-banking transactions and overview of e-banking security

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	Acquire the basic knowledge of E-Banking transactions, models for e-banking, mobile banking and Findings on security.	K1
CO2	Understanding the importance of Automatic teller machine (ATM), Mode of payments (NEFT,EFT,RTGS,SWIFT,E-WALLET) and e-payment proposition.	K2
CO3	Familiarize bank with in bank advances of E-banking, E-Cheque and truncated cheque	K3
CO4	Analyze the facets of E-banking, Tele banking.	K4
CO5	Gain practical knowledge in the process of online banking.	K5

SEMESTER-V

17CFU20	CORPORATE ACCOUNTING	CATEGORY	L	P	CREDIT
		Core: XVI	91	-	5

Preamble

To enable the students to have a comprehensive knowledge about Corporate Accounts as per the provisions of the Company's Act

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	Acquire the knowledge in company accounts such as meaning of a company, characteristics of a company, definition of shares, debentures, underwriting and goodwill, types of shares, bonus share, right share and underwriting, liquidation.	K1
CO2	Understand the accounting treatment in issue of shares at par premium and discount, issues of debenture, managerial remuneration, calculation of goodwill and shares and liquidator's statement of affairs.	K2
CO3	Develop the application skills to computation of pro-rate allotment, redemption of preference shares, profit and loss account and preparation of balance sheet of companies (new format).	K3
CO4	Familiarize the analytical skills in corporate accounting, calculation of underwriting commission, redemption of debentures in sinking fund method, valuation of shares and liquidators final statement.	K4
CO5	Evaluate the techniques for redemption of preference share, valuation of goodwill and shares, deficiency account in liquidation.	K5
CO6	Gain confidence in preparation of company accounts in new format, various methods for calculating good will and shares, and preparation of liquidator's final statement accounting.	K6

SEMESTER-V

17CFU21	PRINCIPLES OF FINANCIAL MANAGEMENT	CATEGORY	L	P	CREDIT
		Core: XVII	78	-	5

Preamble

To enable the students to make use of financial management tools for effective financial decision making.

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	Acquire the basic knowledge of the terms finance, financial management, capital structure, capital gearing, leverage, cost of capital, dividend, bonus shares, scrip dividend, gross working capital, net working and core working capital.	K1
CO2	Understand the features of financial management, sound capital structure, difference between financial leverage and operating leverage, types of dividend policy, retained earnings and concepts of working capital.	K2
CO3	Familiarize the dividend decisions and functions, composition of security mix, calculation of specific cost of capital, dividend distribution and retained earnings, various report on working capital financing.	K3
CO4	Enrich the analytical skill in calculation of leverages, weighted average cost of capital, determination of working capital requirements.	K4
CO5	Evaluate the factors determining financial decision making, capital structure, dividend policy and working capital management.	K5
CO6	Gain practical exposure to become a financial management consultant.	K6

SEMESTER-V

17CFU22	INCOME TAX LAW & PRACTICE	CATEGORY	L	P	CREDIT
		Core: XVIII	78	-	5

Preamble

To familiarize and update the students with the provisions of Income Tax Act and computation of Income Tax for individuals.

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	Acquire the knowledge about the basic principles and concepts of Income tax.	K1
CO2	Understand the rules and provisions of income tax under five heads of income namely, Income from Salaries, Income from House Property, Profits and Gains of Business or Profession, Capital Gains and Income from other sources.	K2
CO3	Familiarize with the computation of income tax for an individual.	K3
CO4	Analyse and apply the permissible exemptions and deductions from income under Income tax Act.	K4
CO5	Assess the income of an individual and the tax payable.	K5
CO6	To gain practical knowledge in computing tax liability of an individual and the filing of Income tax returns.	K6

Semester-V

Preamble

	ACCOUNTING FOR MANAGERIAL DECISION MAKING	CATEGORY	L	P	CREDIT
		Core (Optional)	39	-	3

To enable the students to understand the management accounting tools for decision making.

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	Acquire the knowledge in management accounting in the aspects of scope, objectives, characteristics, functions, significance, limitations, ratio analysis, marginal costing, break even analysis, budget, budgeting and budgetary control.	K1
CO2	Familiarize and understand the difference between financial and cost accounting versus management accounting, classification, need and importance of adequate working capital, disadvantages of excess or inadequate working capital and working capital cycle	K2
CO3	Develop the application skills to estimate working capital, computation of contribution, P/V ratio, break even sales and margin of safety in the process of decision-making.	K3
CO4	Analyzing the financial statement using short-term, long-term, profitability ratios, factors determining working capital requirements and break even analysis.	K4
CO5	Evaluate the various managerial applications of marginal costing in the decision making process	K5
CO6	Prepare flexible, cash, production, cost of production and material budgets.	K6

Semester-V

17CFU25a	BUSINESS FINANCE	CATEGORY	L	P	CREDIT
		Core: XXII Elective	65	-	4

Preamble

To make the students to understand the finance functions, traditional and modern concepts of business finance.

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	Acquire knowledge on the term finance, finance plan, capital structure, debentures and fixed deposit.	K1
CO2	Understand the concepts of finance function, concepts of capitalization, capital gearing and steps in financial planning and internal financing.	K2
CO3	Familiarize with the traditional and modern concepts of business finance, theories of over capitalization, under capitalization and theories of capital structure.	K3
CO4	Analyze about factors affecting financial decisions, over trading and under trading, estimating long term and short term financial needs.	K4
CO5	Evaluate the causes, effects and remedies of capitalization, reasons necessitating changes in capital structure and forms of financial lease.	K5

Semester-V

17CFU25b	BANKING THEORY LAW AND PRACTICE	CATEGORY	L	P	CREDIT
		Core: XXII Elective	65	-	4

Preamble

To enable the students to acquire knowledge of banking theory, law and practice in the changing scenario.

Course Outcomes

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

CO number	CO Statement	Knowledge Level
CO1	Acquire fundamental knowledge of the term Banker, Customer, Promissory note, Cheque, Pledge, Hypothecation.	K1
CO2	Understand the concepts of Banking, Relationship between a banker and a customer, Duties of a banker, crossing, marking and endorsing cheque.	K2
CO3	Develop the application skills of writing, crossing cheques, Opening a bank account, UsingATM, Debit Card and a Credit card.	K3
CO4	Analysis the different types of loans and advances available to a customer, the function of banking system and the recent development in Banking.	K4
CO5	Evaluate the duties of a banker, the recent trends in Banking system.	K5

Semester-V

17CFU25c	TAX LAWS	CATEGORY	L	P	CREDIT
		Core: XXII Elective	65	-	4

Preamble

To equip the students to understand the basic Tax Laws

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	Acquire the knowledge in the basic concepts of taxation laws, direct and indirect taxes and canons of taxation	K1
CO2	Familiarise and understand the basics concepts in Income tax Act related to five heads of income, salary income, house property income, capital gains, profit and gains of business or profession and income from other sources	K2
CO3	Develop the application skills to apply the laws related to salary income, house property income, profit and gains of business/profession, capital gains and Income from other sources	K3
CO4	Analyse the rules related to deductions in income tax to individuals and tax liability	K4
CO5	Evaluate the various types of assessment of tax.	K5

Semester-V

17SEUCF3	COMPANY LAW AND SECRETARIAL PRACTICE	CATEGORY	L	P	CREDIT
		Skill Enhancement Course: III	39	-	2

Preamble

To make the students to acquire the knowledge on the basic provisions relating to company law and secretarial practice.

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	Acquire the basic knowledge on important terms such as company promotion, promoter and prospectus for registration procedures.	K1
CO2	Understand the concept of Memorandum of Association, Articles of Association, Prospectus, Doctrine of Indoor Management, Doctrine of Ultravires, Meetings, Shares and Debentures.	K2
CO3	Develop the application skill on the structure of company, Incorporation of a company, company meeting, preparation of agenda and minutes and procedures for winding up of a company.	K3
CO4	Analyse the role of directors and secretaries of the company.	K4
CO6	Gain confidence to start up a new company in the modern era.	K6

Semester-V

(For other Major Students)

17PEUCF1	BUSINESS AND COMMERCIAL KNOWLEDGE (SELF - STUDY)	CATEGORY	L	P	CREDIT
		Core Proficiency Enhancement		-	2

Preamble

To enable the students to learn themselves and acquire knowledge of business and commerce.

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO 1	Acquire the basic knowledge of business, forms of business, basics of economics, stock exchange and important commercial terminologies.	K 1
CO 2	Understand the concepts of business organization, business ethics, trading of securities, law of demand and supply and marginal utilities.	K 2
CO 3	Familiarize the application of knowledge in starting a business, methods of stock trading and basic economic principles in business.	K 3
CO 4	Analyze the various forms of organization suitable for modern business and factors influencing demand and supply.	K 4
CO 5	Evaluate the development and growth of various forms of organization.	K 5

Semester-VI

17CFU27	INVESTMENT MANAGEMENT	CATEGORY	L	P	CREDIT
		Core: XXIII	91	-	5

Preamble

To enable the students to acquire knowledge in investment avenues for prosperity.

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	Acquire the basic knowledge on investment, speculation, gambling, primary market, secondary market, mutual fund, commercial papers, evaluation of securities, investment portfolio.	K1
CO2	Understand the importance of investment, features of investment, investment in securities and alternative forms of investment, nature and scope of investment portfolio.	K2
CO3	Application of investment opportunities in corporate securities and other forms of investments.	K3
CO4	Analyse the sources of investment, viability of investment, and analyse the investment portfolios.	K4
CO5	Evaluation of investment in securities and portfolio management.	K5
CO6	Gain confidence in investment in various portfolios independently.	K6

Semester-VI

17CFU28	AUDITING	CATEGORY	L	P	CREDIT
		Core: XXIV	78	-	5

Preamble

To equip the learners with fundamentals concepts of auditing and impart knowledge about various dimensions.

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	To acquire the basic knowledge of auditing, objectives of auditing, audit program, audit note book, working paper, voucher, vouching, verification, valuation, reserves & provisions, audit report & investigation.	K1
CO2	To understand the importance and limitations of the auditing, internal control, internal check, various modes of appointment of an auditor, qualities of an auditors, qualification and disqualification of an auditor, significance of vouching, causes & reasons for depreciation, reserves & provisions, objectives of investigation.	K2
CO3	To develop the application skills related to vouching of cash book, trading & impersonal ledger accounts, verification & valuation of assets & liabilities, responsibilities of an auditor while verification and valuation of assets & liabilities, reasons & usage of creating various reserves.	K3
CO4	To develop the analytical skills in conducting share capital & share transfer audit, Vouching Vs Verification Vs Valuation, provisions of companies act regarding investigation, contents and types of audit report, discussions of various case laws.	K4
CO5	To evaluate the methods of depreciation, Rights, duties & liabilities of an auditor, various types of auditing.	K5
CO6	Gain practical exposure in preparation of audit programme, audit report & procedures for conducting electronic auditing and acquire the jobs in auditor office.	K6

Semester-VI

17CFU29	GOODS AND SERVICE TAX	CATEGORY	L	P	CREDIT
		Core: XXV	65	-	3

Preamble

To make the students to acquire the fundamental knowledge and application of Goods and Service Tax system in India.

Course Outcomes

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

CO Number	CO Statements	Knowledge Level
CO1	Acquire the basic knowledge of Indirect taxation, GST, CGST, SGST,IGST, Levy and collection of GST and Registration of GST	K1
CO2	Familiarize and understand the concept of direct and indirect taxes, Goods and Service Tax, goods, services, suppliers, business, manufacturer, casual trader, aggregate turnover, input and output tax, tax credits, integrated tax, intermediary and output tax.	K2
CO3	Analyze the difference between direct and indirect taxation, advantages of GST, procedure for registration under GST.	K3
CO4	Evaluate the taxation structure before and after implementation of GST, types of tax rates under GST, eligibility and conditions for taking input credit.	K4
CO5	Evaluate the taxes subsumed under CGST and SGST, eligibility and conditions for taking input credit, place of supply of Goods or services.	K5

SEMESTER-VI

Preamble

		CATEGORY	L	P	CREDIT
17CFU30a	FINANCIAL SERVICES	Core: XXVII Elective	65	-	4

To enable the learners to familiarize the various financial products and its services in the competitive environment.

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	To enable the learners to acquaint themselves with the emerging scenario of Indian financial products and services.	K1
CO2	Understand the financial products and service, financial instruments, nature, significance and limitations of merchant banking, hire purchase, leasing and mutual funds.	K2
CO3	Develop the skill in using innovative financial instruments and understand the role of merchant banker, lessor or lessee, parties involved in hire purchase and installment.	K3
CO4	Analyze the problems of financial sector, reasons for the slow growth of mutual funds, factoring mechanism and securitization and derivatives.	K4
CO5	Evaluation of financial products such as mutual fund scheme, factoring, forfaiting.	K5
CO6	To give exposure to the learners to acquire employment in financial service sector.	K6

SEMESTER-VI

17CFU30b	PRINCIPLES OF INSURANCE	CATEGORY	L	P	CREDIT
		Core: XXVII Elective	65	-	4

Preamble

To equip the students with the basic principles and practices for taking insurance policy and making claim.

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	Acquire the basic knowledge of insurance, contract of life insurance, marine, fire, burglary, agricultural and health insurance.	K1
CO2	Understand various functions of insurance, principles of insurance, role of insurance, duties, powers and functions of IRDA.	K2
CO3	Understand the Classification of Life Products, Kinds of fire and marine policies, Health insurance schemes and Claims and settlement procedures.	K3
CO4	Analyse the procedures involved in life insurance, Procedures for settlement of claims under fire insurance, guidelines for settlement of claims.	K4
CO5	Evaluate the role of insurance sector in economic development and role of IRDA in regulating insurance business in India.	K5

SEMESTER-VI

17CFU30c	CORPORATE TAX	CATEGORY	L	P	CREDIT
		Core: XXVII Elective	65	-	4

Preamble

To familiarize with the provisions and computation of Income Tax for all types of assesses.

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	Gain knowledge on the provisions of assessment of various types of persons, appeals, provisions and prosecution.	K1
CO2	Understand the rules and provisions of corporate tax for firms and companies and agricultural income	K2
CO3	Gain ability to solve simple problems concerning assesses with the status of HUF, Firms, Person, Company and Co-operative Societies.	K3
CO4	Analyse and apply the permissible exemptions and deductions from income of various assesses under Income Tax Act.	K4
CO5	Assess the income of HUF, Firms, Person, Company, Co-operative Societies and file the returns electronically.	K5
CO6	Gain practical knowledge in computation of tax under different heads	K6

SEMESTER-VI

Preamble

To equip the learners with the basic knowledge of micro finance for sustainable

17CFU31a	MICRO FINANCE	CATEGORY	L	P	CREDIT
		Core: XXVIII Elective	65	-	4

development of rural economy.

Course Outcomes

On the successful completion of the course, the students will enable to

CO Number	CO Statement	Knowledge Level
CO1	Acquire the knowledge of micro finance, micro credit, self-help group and women empowerment.	K1
CO2	Understand the features of micro finance, micro finance and allied services, concept of self-help group, capacity building in self-help group, gender discrimination in wages, rural credit and micro finance to urban development.	K2
CO3	Develop the application skill of micro finance and self-help group, women development, socio-economic development, rural and industrial development.	K3
CO4	Analyse the problem of micro finance, performance assessment of self-help group, problems of Indian farmers and problem of	K4
CO5	Evaluate the performance of micro finance institutions, problems of self-help groups and problems of co-operative sector, Regional Rural banks and NABARD.	K5
CO6	Gain confidence to become an entrepreneur by obtaining finance from micro finance institutions.	K6

SEMESTER-VI

Preamble

To equip the learners with the functioning of financial markets and various modes of

17CFU31c	FINANCIAL MARKETS	CATEGORY	L	P	CREDIT
		Core: XXVIII Elective	65	-	4

financing.

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	Understand the basic concepts of financial markets, capital markets, money markets, merchant banking, securities market, venture capital and factoring.	K1
CO2	Familiarize with the differences between money market and capital market, role of commercial bankers and other financial institutions in financing.	K2
CO3	Analyse the pros and cons of new modes of financing like leasing, venture capital, factoring and securitization.	K3
CO4	Evaluate the role of SEBI, role of commercial banks and merchant banks and various speculative transactions.	K4
CO5	Assess the financial markets and take wise capital decisions.	K5

SEMESTER-VI

Preamble

17CFU31c	TAX PLANNING	CATEGORY	L	P	CREDIT
		Core: XXVIII Elective	65	-	4

To enable the learners with basic knowledge of tax planning and various provisions related to planning.

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	Acquire the basic knowledge of different types of taxes, various heads of income and corporate taxes.	K1
CO2	Understand the problems and methods of tax planning, tax evasion and tax avoidance, importance and scope of tax planning	K2
CO3	Analyze the tax planning for residential status, income from salaries, house property, business or profession, capital gains and other sources.	K3
CO4	Develop the analytical skills in applying rates of tax, computation of tax liability and MAT provisions, TDS and payment of Advance Tax.	K4
CO5	Evaluate the clubbing provisions and set off and carry forward of losses and exempted incomes.	K5
CO6	Apply the provisions of tax in practical tax planning of individual and corporate.	K6

SEMESTER III,IV,V,VI

17CFU13 17CFU17 17CFU23 17CFU29	COMPREHENSION IN COMMERCE (Self study/Online exam)	CATEGORY	L	P	CREDIT
		Core	-	-	1

To enable the learners to

1	Be familiar with the practical aspects of commerce
2	Become aware of the present practical needs in day-to-day life
3	Get training in the filling up of the various forms used in the field of commerce
4	Develop the skills of preparing documents used in business