## K.S.Rangasamy College of Arts& Science, (Autonomous), Tiruchengode-637 215

Department of Commerce (Computer Applications)



# BACHELOR OF COMMERCE (COMPUTER APPLICATIONS) PROGRAMME OUTCOMES (PO)

After completion of the programme, the students will be able to

- **PO 1:** Demonstrate progressive learning of various tax issues and tax forms related to individuals.
- PO 2: Acquire knowledge in setting up a computerized set of accounting books for Business.
- PO 3: Create the domain development and impart the role of accounting in society and business.
- **PO 4:** Apply relevant financial accounting career skills, both quantitative and qualitative knowledge to develop their future careers in business.
- PO 5: Gather proficiency skills to engage in competitive exams, CA, CS, ICWA and other courses.

## PROGRAMME SPECIFIC OUTCOMES (PSO)

After completion of the programme, the graduates will be able to

**PSO1:** Critically apply broad theoretical finance knowledge and skills to inform accounting and management planning.

**PSO2:** Analyze accounting, taxation practices and decisions using theoretical and technical knowledge of regulatory, legal requirements and ICT in business environment.

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PSO3: Apply business knowledge, technical competencies and critical judgments to make recommendations for business planning.

PSO4: Make use of the information about finance and accounting rules in the business perspective.

PSO5: Acquire proficiency and knowledge to achieve an admirable career.

SEMESTER I - COURSE OUTCOMES (CO)

After completion of the course, the students will be able to

18UCCM101	Core I: Fundamentals of Accounting
CO1	Understand the basic accounting concepts, conventions and prepare the journal, ledger, subsidiary books and trial balance.
CO <sub>2</sub>	Prepare the final accounts of sole trader with adjustments.
CO3	Calculate the stock and claims on date of fire and prepare bank reconciliation statement.
CO4	Find out the average due date and prepare bank reconciliation statement account current.
CO5	Prepare asset account and depreciation accounts under straight line and written down value methods.

## **MAPPING**

PSO PO CO	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	M	Н	M	M	L	M	M	Н	Н	M
CO2	Н	L	L	Н	M	Н	Н	L	M	Н
CO3	L	L	Н	L	L	L	L			
CO4	M	L	т	2.6			L	M	L	L
CO4	1V1		L	M	M	M	M	Н	Н	M
CO5	L	M	Н	L	L	L	L	M	M	L

H-High; M-Medium; L-Low

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18UCCM102	CORE II: FUNDAMENTALS OF COMPUTER AND OFFICE AUTOMATION					
CO 1 Recognize the origin and evolution of computers, generations computers and the applicability of computer system in various						
CO 2	Obtain knowledge about functions and scope of MS Word.					
CO 3	Illustrate the concepts of spreadsheets in MS Excel.					
CO 4	Comprehend basic concept of presentations in MS Power Point.					
CO 5	Capture the fundamentals of database approaches in MS Access.					

PSO PO CO	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	
CO1	Н	Н	M	M	L	M	M	Н	Н	M
CO2	Н	L	L	Н	M	Н	Н	L	M	Н
CO3	L	M	Н	L	M	L	M	Н	L	L
CO4	M	L	L	M	M	Н	M	Н	Н	M
CO5	L	M	Н	L	Н	M	L	M	M	L

18UCCA101	ALLIED I: BUSINESS ECONOMICS							
CO 1	Inderstand about the basic concepts of business economics.							
	Understand about the important concepts of business economics							
CO 2	such as demand, law of demand, Elasticity of demand,							
	determinants of demand and methods of demand forecasting.							
	Know the difference between law of returns and returns to scale, SO							
CO 3	quant Curve, law of supply and Elasticity of supply.							
	Acquire knowledge about the cost and output relationships and							
CO 4	Break Even Point analysis.							
	Understand about the different market structure and pricing							
CO 5	policies and Practices.							



PSO PO CO	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	Н	Н	M	Н	L	M	M	Н	Н	Н
CO2	M	L	L	Н	M	Н	Н	L	M	M
CO3	L	M	Н	Н	L	L	Н	M	L	L
CO4	M	L	M	Н	M	Н	M	L	Н	M
CO5	H	M	Н	L	Н	M	L	M	M	L

## H-High; M-Medium; L-Low

18UCCMP101	CORE PRACTICAL I: PACKAGE FOR BUSINESS AUTOMATION								
CO1	Demonstrate the concept of formatting text, table implementations and mail merge in MS Word.								
CO2	Demonstrate the basic concept of formula, controls on charts and final accounts concept in MS EXCEL.								
CO3	Prepare slide presentation on components, manger's report and various animation effects in MS POWER POINT.								
CO4	Demonstrate the MS ACCESS database on payroll for an employee.								
CO5	Create a form for an invoice and multiple reports on product database in MS ACCESS.								

## **SEMESTER II - COURSE OUTCOMES (CO)**

## After completion of the course, the students will be able to

18UCCM201	CORE III: FINANCIAL ACCOUNTING						
CO 1	Understand the basic concepts and prepare the branch and						
	departmental accounts						
60.2	Know the accounting treatment and calculate the interest for hire						
CO 2	purchase system.						
CO 3	Prepare the capital accounts of partner under fixed and fluctuating						
CO 3	capital method.						
CO 4	Understand accounting treatment relating to admission and death						
CO 4	or retirement of a partner.						
CO 5	Identify methods of dissolution of partnership firm and its						
0.5	accounting treatments.						



PSO PO CO	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	L	M	M	Н	L	M	M	Н	Н	L
CO2	Н	L	L	L	M	Н	Н	L	M	Н
CO3	L	M	Н	Н	L	L	Н	M	L	L
CO4	M	L	MM	Н	M	Н	L	L	Н	Н
CO5	L	M	Н	L	Н	M	L	M	M	L

H-High; M-Medium; L-Low

18UCCM202	CORE IV: ACCOUNTING PACKAGE
CO 1	Comprehend the basic concepts of accounting package.
CO 2	Implement the functions of groups, ledgers, vouchers and orders.
CO 3	Understand reusability concept of different reports.
CO 4	Acquire the knowledge of implementing the payroll activities
CO 5	Gain knowledge in the implementation of tax.

## **MAPPING**

PSO PO CO	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	Н	Н	M	L	L	M	Н	Н	Н	Н
CO2	M	L	L	L	M	Н	L	L	M	Н
CO3	L	M	Н	M	L	L	Н	M	L	M
CO4	M	L	M	Н	M	Н	M	L	Н	L
CO5	L	M	Н	L	Н	M	L	M	M	L



18UCCA201	ALLIED II: INDIAN ECONOMY
CO 1	Know the meaning of developing country, developed country, economic development and Growth.
CO 2	Understand about the basic macro economics concepts like National income, inflation And Economic Parameters like GDP, Per capita income.
CO 3	Make understand about the significant role agriculture and its development in an Indian economy.
CO 4	Gain knowledge about the industrialization and its importance in economic development and Growth
CO 5	Understand about the factors influencing the foreign trade and supporting organizations of foreign trade.

PSO PO CO	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	L	M	M	H	L	M	L	M	Н	M
CO2	Н	L	L	L	M	Н	L	L	M	M
CO3	L	M	Н	M	L	L	Н	M	L	L
CO4	H	L	M	Н	M	Н	M	L	Н	Н
CO5	L	L	Н	L	Н	M	L	M	M	L

## H-High; M-Medium; L-Low

18UCCMP201	CORE PRACTICAL-II:
	ACCOUNTING PACKAGE
CO1	Understand the concepts of company creation and its important
	features.
CO2	Solve the problem for accounting and inventory vouchers.
CO3	Compute the reports on tally exercises.
CO4	Design the groups, ledgers and stock values using accounts and
CO4	inventory info.
CO5	Analyze the work of statutory and taxation using TCS,TDS and GST

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# SEMESTER III - COURSE OUTCOMES (CO) After completion of the course, the students will be able to

Arter	completion of the course, and
18UCCM301	CORE V: COMPANY ACCOUNTS
CO1	Know the basic concepts of issue of shares, indentify the various accounting treatment relating to issue of shares.
CO2	Understand the basic concepts of issue of preference shares and indentify the various accounting treatment relating to issue of preference shares
CO3	Recognize the basic concepts of issue and redemption of debentures and indentify the various accounting treatment relating to issue and redemption of debentures.
CO4	Calculate the underwriter's commission and determine the liability of underwriters and indentify the various accounting treatment relating to goodwill and value of shares.
CO5	Understand the various accounting treatment relating to profit prior incorporation and prepare the final accounts of companies with adjustments.

## MAPPING

PSO PO CO	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	L	L	M	Н	L	M	L	Н	Н	L
CO2	H	L	L	L	M	Н	L	Н	M	Н
CO3	M	M	Н	M	L	L	Н	M	L	L
CO4	L	L	L	Н	M	Н	M	L	Н	Н
CO5	H	L	Н	L	Н	M	L	Н	M	L

H-High; M-Medium; L-Low

18UCCM302	CORE VI: BUSINESS MANAGEMENT
20.4	Understand about the meaning of management and its functions
CO1	and principles.
	Understand about the concepts of planning, process of planning as
CO 2	well as concepts of design making and process of decision making.
	Acquire knowledge about the concepts of importance of organ sing,
CO 3	organization charts, structure, Manuals, delegation of Authority,
	departmentization and Span of Management.
66.4	Gain knowledge on importance of directing, Motivation techniques
CO 4	and theory and leaderships styles and qualities.
co.=	Know the importance of coordination, process of controlling and
CO 5	controlling techniques.

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PSO PO CO	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	M	Н	M	Н	L	M	L	Н	Н	M
CO2	Н	L	L	L	M	Н	L	Н	M	Н
CO3	M	M	Н	M	L	L	Н	M	L	L
CO4	L	L	L	Н	M	Н	M	L	Н	Н
CO5	H	L	Н	L	H	M	L	Н	M	M

H-High; M-Medium; L-Low

18UCCM303	CORE VII: VISUAL BASIC
CO1	Comprehend the basic concepts of programming.
CO2	Realize the concepts of control statements and files.
CO3	Create of the Menus, Multiple Document Interface applications and
	Data Controls
CO4	Implement the contents in DAO and ADO
CO5	Recognize the applications of reports.

## **MAPPING**

PSO PO CO	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	H	M	L	Н	L	M	L	Н	Н	Н
CO2	H	L	L	L	M	H	L	Н	M	Н
CO3	L	M	Н	L	L	L	Н	M	L	M
CO4	L	L	L	H	M	H	M	L	Н	L
CO5	M	L	Н	L	Н	M	L	H	M	M

H-High; M-Medium; L-Low

101111111111111111111111111111111111111	ALLIED III: BUSINESS MATHEMATICS AND
18UMACCA301	OPERATIONS RESEARCH
CO 1	solve problems involved in business environment
CO 2	gain knowledge on matrices and their operations
CO 3	formulate and solve real life problems through LPP
CO 4	find the optimum transportation schedule
CO 5	calculate the optimum assignment model

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CO1	L	H-	L	Н	L	M	L	Н	Н	L
CO2	Н	L	L	L	M	Н	L	Н	M	Н
CO3	L	M	Н	L	L	L	Н	M	L	M
CO4	M	L	L	Н	L	Н	M	L	Н	L
CO5	L	L	Н	L	Н	M	L	Н	M	M

H-High; M-Medium; L-Low

18UBACCA301	ALLIED III: ENTREPRENEURIAL DEVELOPMENT
CO 1	Acquisition of a thorough knowledge about the various functions, qualities of entrepreneurs.
CO 2	Enhance the students on venture life cycle and capitalize.
CO 3	Familiarize the students with EDP schemes and phases of EDP.
CO 4	Create awareness an environmental factors influencing entrepreneurship.
CO 5	Acquire knowledge about MSME, SIDCO & NSIC and other training institutes in EDP

## **MAPPING**

PSO PO CO	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	L	H <sub>.</sub>	M	Н	Н	L	L	Н	L	L
CO2	L	L	L	L	M	Н	Н	Н	M	Н
CO3	Н	M	Н	L	M	L	L	M	L	M
CO4	M	L	L	Н	M	Н	M	L	Н	L
CO5	L	Н	Н	L	Н	M	L	Н	M	M



15UCCMP301	CORE PRACTICAL III: VISUAL BASIC						
CO1	Prepare the form for new Demand Draft and bank passbook generation.						
CO2	Analyze the process of applications for Income Tax calculation, invoice preparation, maintaining Profit and Loss account and Cost sheet.						
CO3	Design the program for interest calculation and the MDI form for burchase and sales order.						
CO4	Compute the database implementations on customer profile, payroll applications.						
CO5	Understand the process of ADO control and its reports.						

18UCCSB301	SBC I: BANKING LAW				
CO1 Understand the basic concepts of banking and various types of customers					
CO2	Know the process of Crossing and it significances				
CO3	Recognize the Precautions of Paying Banker before honoring cheques				
CO4	Gain knowledge on Responsibility of Collecting Banker				
CO5	Apply the strategies in effective utilization of Electronic Banking systems				

PSO PO CO	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	Н	L	Н	Н	Н	L	L	Н	L	L
CO2	M	L	L	L	M	Н	L	Н	M	Н
CO3	L	M	Н	L	M	L	Н	M	L	L
CO4	M	L	L	Н	M	Н	M	L	Н	Н
CO5	L	Н	Н	L	Н	M	L	Н	M	L

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H-High; M-Medium; L-Low

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## SEMESTER IV - COURSE OUTCOMES (CO)

## After completion of the course, the students will be able to

18UCCM401	CORE VIII: ADVANCED COMPANY ACCOUNTS							
CO 1	Understand the basic accounting concepts of amalgamation, Absorption and External reconstruction and its accounting treatments.							
CO 2	Discriminate the types of alteration of share capital and its accounting treatments and prepare liquidator's final statement of accounts.							
CO 3	Recognize the basic accounting concepts of banking companies and prepare the final accounts of banking companies.							
CO 4	Understand the basic accounting concepts of holding companies and prepare the consolidated balance sheet.							
CO 5	Know the need and significance of accounting standards in India							

## **MAPPING**

PSO PO CO	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	L	Н	L	Н	Н	M	L	Н	L	Н
CO2	Н	L	L	L	M	Н	L	Н	M	L
CO3	Н	M	Н	L	M	L	Н	M	L	M
CO4	M	L	L	Н	M	Н	M	L	Н	Н
CO5	L	Н	Н	L	Н	M	L	Н	M	L

18UCCM402	CORE IX: BUSINESS LAW
CO 1	Understand the basic concepts of Indian Contract Act
CO 2	Recognize the Contractual Capacity of person
CO 3	Gain knowledge on Discharge of Contract and its remedies
CO 4	Acquire knowledge about create a Agency in the present business era
CO 5	Develop knowledge about learning on Sale of Goods Act



PSO PO CO	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	Н	M	L	Н	Н	M	Н	Н	L	M
CO2	L	L	L	L	M	Н	L	Н	M	L
CO3	Н	M	Н	L	M	L	L	M	L	M
CO4	L	L	L	Н	M	Н	Н	L	Н	Н
CO5	L	Н	Н	L	Н	M	L	Н	M	L

H-High; M-Medium; L-Low

18UCCM403	CORE X: PRINCIPLES OF WEB DESIGNING
CO 1	Express the features of HTML and web site design principles.
CO 2	Describe the purpose of planning the site and planning site navigation.
CO 3	Know the concept of creating page templates and web typography in HTML.
CO 4	Know the concept of graphs and color in HTML.
CO 5	Identify the needs of HTML frames and publishing and maintaining your web site.

## **MAPPING**

PSO PO CO	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	Н	Н	L	Н	Н	M	Н	Н	L	Н
CO2	L	L	L	L	M	Н	L	Н	M	L
CO3	L	M	Н	L	Н	L	L	M	L	L
CO4	Н	L	L	Н	M	Н	Н	L	Н	Н
CO5	L	Н	Н	L	Н	M	L	Н	M	L

H-High; M-Medium; L-Low

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18UMACOA401/ 18UMACCA401	ALLIED IV: BUSINESS STATISTICS
CO 1	Learn about measures of central tendency
CO 2	Understand the concepts of measures of dispersion
CO 3	Gain knowledge on correlation and regression analysis
CO 4	Calculate variations in prices of different commodities
CO 5	Measure the seasonal variations

PSO PO CO	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	M	Н	L	Н	Н	M	Н	Н	L	M
CO2	L	L	L	L	M	Н	L	Н	M	L
CO3	Н	M	Н	L	Н	L	L	M	L	M
CO4	Н	L	L	Н	L	Н	Н	L	Н	Н
CO5	L	Н	Н	M	Н	M	L	Н	M	L

10110 1 00 1 101	ALLIED IV:					
18UBACCA401	HUMAN RESOURCE MANAGEMENT					
601	Acquire knowledge of basic concepts, functions and process of					
CO 1	Human Resource Management.					
CO 2	Compute the role of HR planning and policies.					
COR	Design and formulate various HRM processes such as recruitment,					
CO 3	selection etc					
CO 4	Evaluate the Training & Development role of human resource in					
CO 4	the global					
COF	Formulate various HRM performance and appraisal, Discharge,					
CO 5	Voluntary Retirement Schemes					



PSO PO CO	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	Н	L	L	M	Н	M	Н	Н	L	L
CO2	L	L	L	L	M	Н	L	Н	M	L
CO3	M	M	Н	L	Н	L	L	M	L	M
CO4	Н	L	L	Н	L	Н	Н	L	Н	Н
CO5	. L	Н	Н	M	Н	M	L	Н	M	L

18UCCMP401	CORE PRACTICAL IV: WEB DESIGNING
CO1	Design a web page using html elements for subject details and template using table.
CO2	Analyze the web page on creating links and image map elements.
CO3	Interpret the concepts of product catalog and company profile using CSS.
CO4	Prepare a web page design using admission application form and mark statement.
CO5	Create an institution and e-book webpage using framesets.

18UCCSB401	SBC II: MARKETING MANAGEMENT
CO1	Understand about the basic concepts of marketing and its
601	evolutions.
CO2	Know the various aspects of product such as, product planning and
CO2	development, product life cycle, Brand and packaging.
CO3	Gain knowledge about the Pricing of Products and Pricing policy.
CO4	Acquire knowledge on marketing channels of distribution of
CO4	Products and services.
CO5	Make understand about the sales promotion techniques, types of
CO5	advertising and its media.

PSO PO CO	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	L	Н	M	M	Н	M	L	Н	L	L
CO2	Н	L	L	Н	M	Н	Н	Н	M	Н
CO3	L	М	Н	L	Н	L	L	M	L	L
CO4	Н	L	L	Н	L	Н	Н	L	Н	Н
CO5	L	Н	Н	M	Н	M	L	Н	M	L

H-High; M-Medium; L-Low

## SEMESTER V - COURSE OUTCOMES (CO)

## After completion of the course, the students will be able to

18UCCM501	CORE XI: COST ACCOUNTING
CO 1	Understand the basic concepts of cost accounting and prepare cost
	sheet.
CO 2	Determine the different types of material management and pricing
CO 2	of issues methods.
CO 3	Calculate the labour cost using various methods.
CO 4	Know the basic concepts of overheads and calculate overheads and
CO 4	machine hour rate.
	Recognize the basic concepts of process and transport costing
CO 5	indentify the various accounting treatment relating to process and
	transport costing.

#### **MAPPING**

PSO PO CO	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	L	M	L	L	Н	Н	Н	M	L	L
CO2	L	L	L	Н	M	Н	L	Н	L	M
CO3	Н	M	Н	L	Н	L	L	M	Н	Н
CO4	L	L	L	Н	L	Н	Н	L	L	L
CO5	Н	Н	Н	M	Н	M	L	Н	Н	Н

H-High; M-Medium; L-Low

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18UCCM502	CORE XII: AUDITING THEORY AND PRACTICE
CO 1	get knowledge of audit of accounts books.
CO 2	know internal control and internal check system in the business enterprises.
CO 3	understand various kinds of voucher and its uses in business.
CO 4	get an idea regarding auditors role and their responsibilities in business enterprises.
CO 5	acquire knowledge of specialized audits, i.e. charitable institutions, club, cinema, educational institution hospitals and hotels

PSO PO CO	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	Н	L	Н	L	L	M	L	H	L	Н
CO2	L	Н	L	L	L	Н	L	L	L	L
CO3	Н	L	L	M	Н	L	L	M	Н	M
CO4	L	Н	Н	L	L	Н	Н	L	L	L
CO5	M	L	L	Н	Н	M	L	Н	Н	Н

18UCCM503	CORE XIII: INCOME TAX I
CO 1	Understand the basic concepts and definition of income tax.
CO 2	Determine the different types of residential status for different assessee.
CO 3	Understand the basic concepts of salary and compute income from salary.
CO 4	Know the basic concepts of House property and calculate income from House property.
CO 5	Recognize the basic concepts of Business and profession and find out income from Business and profession.



PSO PO CO	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	Н	M	Н	Н	L	M	Н	Н	L	Н
CO2	M	Н	L	L	L	Η.	L	Н	L	Н
CO3	Н	L	L	M	Н	L	L	M	Н	M
CO4	L	Н	Н	L	L	Н	Н	L	L	L
CO5	Н	M	L	Н	Н	M	L	Н	Н	Н

H-High; M-Medium; L-Low

18UCCM504	CORE XIV: DATABASE MANAGEMENT SYSTEMS						
CO 1	Describe the various techniques that ensure database system.						
CO 2	Express the knowledge of the various data models						
CO 3	Apply the concepts of relational DBMS approaches and Data Normalization.						
CO 4	Employ the concept of SQL.						
CO 5	Know the idea of Database Security, Transaction Management & Concurrency Control, Backup and Recovery						

## **MAPPING**

PSO PO CO	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	Н	L	Н	M	L	M	Н	Н	L	M
CO2	Н	Н	L	L	L	Н	L	L	L	L
CO3	L	L	M	L	Н	L	M	M	Н	M
CO4	Н	Н	Н	Н	L	H	Н	Н	L	Н
CO5	M	M	L	L	Н	M	L	L	Н	L

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H-High; M-Medium; L-Low

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18UCCEL501	Elective I: INDIRECT TAX
CO 1	Understand the basic concepts and definition of indirect taxation.
CO 2	Indentify the different types of organizational authorities' involved GST.
CO 3	Understand the basics supply and point of taxation in GST.
CO 4	Know the various types of return and assessment procedure used in GST.
CO 5	Recognize the basic concepts of customs duty and indentify the different types of customs duty.

PSO PO CO	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	M	M	Н	Н	L	M	Н	Н	L	Н
CO2	Н	Н	L	L	L	Н	L	L	L	L
CO3	L	L	L	L	Н	L	L	L	Н	L
CO4	Н	H	Н	Н	L	Н	Н	Н	L	Н
CO5	M	M	L	L	Н	M	L	L	Н	L

18UCCEL502	Elective I:
180CCEL502	BUSINESS ENVIRONMENT
CO 1	Understand about the internal and external environment of the
COT	business.
CO 2	Gain knowledge on Indian constitutions, directive principles of
CO 2	Indian government, rights and duties of Indian citizen.
CO 3	Acquire knowledge on culture, cultural heritage, impact of foreign
CO 3	culture on business and social responsibility of business
CO 4	Understand the economic systems and economic parameters such
CO 4	as GDP, Per capita income and urbanization.
CO 5	Know the concepts on Globalization . Foreign direct investment and
CO 5	Multinational corporations.



PSO PO CO	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	L	M	Н	Н	L	M	Н	Н	L	M
CO2	Н	Н	L	L	L	Н	L	L	L	L
CO3	L	L	L	M	Н	L ·	M	M	Н	Н
CO4	Н	Н	Н	Н	L	L	Н	Н	L	L
CO5	M	M	L	M	Н	M	L	L	Н	L

H-High; M-Medium; L-Low

18UCCMP501	CORE PRACTICAL V: RDBMS PACKAGE
CO1	Analyze the operations of DDL and DML commands.
CO2	Design the functions of integrity constraints, comparison and logical operators.
CO3	Prepare the queries for set operators, single row functions, sorting and aggregate functions.
CO4	Compute the operations of correlated sub queries and joins.
CO5	Create a page using front end and backend operations on invoice and book.

18UCCSB501	SBC- III FUNDAMENTALS OF BUSINESS RESEARCH
CO1	Recognize and distinguish between the different kinds of research.
CO2	Understand research problem and selection of sampling
CO3	Know the methods of data collection
CO4	Identify the steps involved in data preparation
CO5	Aware of various types of research report, the steps in report writing and the factors in organizing a research report.

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PSO PO CO	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	M	M	Н	Н	L	M	Н	Н	L	M
CO2	Н	Н	L	L	L	Н	L	L	L	L
CO3	L	L	L	M	Н	L	M	L	Н	Н
CO4	Н	Н	Н	Н	L	L	Н	Н	L	L
CO5	L	M	L	M	Н	M	L	L	Н	M

H-High; M-Medium; L-Low

## SEMESTER VI - COURSE OUTCOMES (CO)

## After completion of the course, the students will be able to

18UCCM601	CORE XV: MANAGEMENT ACCOUNTING							
CO 1	Understand the basic concepts of management accounting.							
CO 2	Indentify the different types of financial statements analysis used in management decision making.							
CO 3	Calculate the working capital, fund flow and cash flow statement.							
CO 4	Apply the various marginal costing techniques used for management decision making.							
CO 5	Recognize the basic concepts of budgets and prepare the various budgeting techniques used for management decision making.							

#### **MAPPING**

PSO PO CO	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	M	L	Н	Н	L	M	Н	Н	Н	Н
CO2	L	Н	L	M	L	Н	L	L	L	L
CO3	Н	L	L	Н	Н	L	M	M	L	Н
CO4	L	Н	Н	Н	L	L	Н	Н	Н	L
CO5	Н	M	L	M	Н	M	L	L	M	L

H-High; M-Medium; L-Low

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18UCCM602	CORE XVI: INCOME TAX II
CO 1	Understand the basic concepts capital Gain and compute income
CO 1	from capital Gain.
CO 2	Know the basic concepts of income from other sources and
CO 2	compute income from other sources.
CO 3	Calculate of gross total of income and know the treatment of set off
CO 3	and carry forward of losses.
CO 4	Compute the tax liability and Calculate tax liability of individuals.
CO 5	Understand various powers of income tax authorities and Identify
CO 5	different types of income tax assessment.

PSO PO CO	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	L	M	Н	H	L	M	Н	Н	Н	Н
CO2	M	Н	L	Н	L	Н	L	L	L	L
CO3	Н	L	L	M	Н	L	M	L	M	Н
CO4	L	Н	Н	Н	L	L	Н	Н	Н	L
CO5	Н	M	L	M	Н	M	L	L	M	M

H-High; M-Medium; L-Low

18UCCM603	CORE XVII: ELECTRONIC COMMERCE
CO 1	Know the basic concepts of electronic commerce and its communication.
CO 2	Understand the concepts of infrastructure and presence.
CO 3	Demonstrate the specific features of payment systems and marketing areas.
CO 4	Describe the concepts of issues and its action.
CO 5	Interpret online content and portals in e-commerce.

PSO PO CO	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	Н	M	Н	Н	L	M	Н	Н	Н	L
M	Н	H	L	M	L	Н	M	L	L	Н
CO3	L	L	L	L	Н	L	L	M	L	L
CO4	M	Н	Н	Н	L	M	Н	Н	Н	L
CO5	M	L	L	M	Н	M	L	L	M	M

H-High; M-Medium; L-Low

18UCCEL601	Elective II: COMPANY LAW
CO1	understand the basic concepts of Companies law in India
CO2	know the procedure for formation of company
CO3	gain the knowledge of Prospectus, Shares and Dividend
CO4	identify the procedure for registration of DIN under companies Act
CO5	know the procedure of preparing process of Winding-up

## **MAPPING**

PSO PO CO	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	L	Н	Н	Н	L	M	Н	Н	Н	L
CO2	Н	M	L	L	L	H	L	L	L	Н
CO3	L	L	M	L	H	L	M	L	M	L
CO4	L	Н	Н	Н	L	L	Н	Н	Н	Н
CO5	M	M	L	M	Н	M	L	L	M	M

H-High; M-Medium; L-Low

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18UCCEL602	Elective II: INDIAN FINANCIAL SYSTEM
CO1	know about the Financial System in India
CO2	understand to make a business idea through money market
CO3	identify rules regarding New Issue Market
CO4	comprehend the functions of Secondary Market
CO5	learn the role of Securities and Exchange Board of India

PSO PO CO	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	M	L	Н	Н	L	M	Н	Н	Н	L
CO2	Н	Н	M	L	L	L	M	L	M	Н
CO3	L	M	L	M	Н	L	L	M	L	M
CO4	M	Н	L	Н	L	Н	Н	Н	Н	L
CO5	L	M	Н	M	Н	M	L	L	M	M

H-High; M-Medium; L-Low

18UCCMP601	CORE PRACTICAL VI: MULTIMEDIA LAB
CO1	Understand the Photoshop environment, Identify terminology, advantages and limitations of image editing software.
CO2	Manipulate, create and edit digital images for print or web.
CO3	Utilize effectively multiple methods of artwork and workspace.
CO4	Understand and able to working with the different tools in CorelDraw.
CO5	Enable to create illustrations for newsletters, brochures, logos and web graphics in CorelDraw.

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18UCCMP602	CORE PRACTICAL VII						
180CCWII 602	COMMERCE PRACTICAL						
CO1	Know how to prepare the invoice, receipts and other documents						
CO2	Understand the drawing, endorsing and crossing of cheques						
CO3	Learn the procedure for filling up of various application forms						
CO4	Prepare the agenda and minutes of company meetings						
CO5	Identify the procedure for filling up income -tax returns and application for permanent account number						

PSO PO CO	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	Н	M	Н	Н	L	M	Н	Н	Н	L
CO2	L	Н	M	L	L	L	M	L	M	Н
CO3	M	M	L	M	Н	L	L	M	L	L
CO4	M	H	L	Н	L	Н	Н	Н	Н	L
CO5	L	M	Н	M	Н	M	L	L	M	M

18UCCSB601	SBC IV: FINANCIAL MANAGEMENT
CO 1	Know the basic concept of Finance and function of financial manager
CO 2	Understand about calculation of cost of capital and importance of capital budgeting
CO 3	Learn the concept of working capital and its needs
CO 4	Recognize the significance of leverage business enterprises
CO 5	Know the capital structure theories and its approaches in business



PSO PO CO	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	M	L	Н	Н	L	M	Н	Н	M	L
CO2	L	Н	M	L	L	L	M	L	L	Н
CO3	Н	M	L	M	Н	L	L	M	L	M
CO4	Н	Н	L	Н	L	Н	Н	Н	Н	L
CO5	M	M	Н	M	Н	M	L	L	M	M

H-High; M-Medium; L-Low

# NMEC subjects for other department students in THIRD semester

1011000111001	NMEC I:
18UCCNM301	SALESMANSHIP AND ADVERTISING
CO1	To familiarize the concept of salesmanship to manufactures
CO2	To understand the good qualities of a sales manager
CO3	Enable the students to understand salesman training programmes
CO4	Develop the knowledge of new advertising system
CO5	Helps to gather knowledge on consumer behavior

15UCCNM401	NMEC II: E-BANKING
CO1	To help to gather knowledge on banking and current scenario system in India
CO2	To provide knowledge about commercial banks and its products
CO3	To aim to familiarize Electronic banking system and advantage
CO4	To enable them to understand better knowledge like RTGS, NEFT, SWIFT etc.,
CO5	To create awareness about modern banking services like Home banking, m-banking and internet banking

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## Add On Course

18UCCAC301	ADD ON COURSE I : MODERN BANKING
001	
CO1	Identify to safeguard the stability of the financial system
CO2	Realizing an important role of Retail banking system and Retail
CO2	Product
CO3	Acquire knowledge on Non-Performing Assets (NPA)
CO4	Learn the same purpose a stamped paper intended to be completed
CO4	as a secured and unsecured loan.
CO5	Analysis regarding various types of Scheme of Ombudsman.

## **MAPPING**

PSO PO CO	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	Н	L	Н	L	M	M	Н	L	M	Н
CO2	L	Н	M	L	L	L	M	L	L	Н
CO3	Н	M	L	M	Н	L	Н	M	L	M
CO4	Н	Н	L	Н	L	Н	Н	Н	Н	L
CO5	M	M	Н	M	Н	M	L	L	M	M

18UCCAC401	ADD ON COURSE II :
180CCAC401	INSURANCE MANAGEMENT
CO 1	Understand the basics about insurance management and it various
COT	types
CO 2	Provide knowledge about Tax Exemptions under Income Tax Act
CO 3	Enable them to understand better knowledge types of fire policies
CO 4	Help to gather knowledge kinds of motor vehicles insurance
CO 5	Create awareness about marketing insurance and Recruitment and Selection



PSO PO CO	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	Н	M	Н	Н	L	M	Н	Н	M	L
CO2	L	Н	M	L	L	M	M	L	L	L
CO3	L	M	L	M	Н	L	L	M	L	Н
CO4	Н	Н	L	Н	L	Н	Н	Н	Н	L
CO5	L	M	Н	M	Н	M	L	L	M	M

H-High; M-Medium; L-Low

## **Advanced Learners Course**

18UCCAL401	ADVANCED LEARNERS COURSE: INVESTMENT MANAGEMENT
CO1	Identify the basic of investing process
CO2	Acquire knowledge about Risk concept
CO3	Comprehend the concepts of Industry analysis and Technical analysis
CO4	Develop knowledge about portfolio analysis Vs Traditional analysis
CO5	Create the nature and scope of portfolio performance evaluation

## MAPPING

PSO PO CO	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	M	L	M	Н	L	M	Н	Н	M	L
CO2	M	Н	M	L	L	M	M	L	L	Н
CO3	L	M	L	M	Н	L	L	M	L	M
CO4	Н	Н	Ļ	Н	L	Н	Н	Н	Н	L
CO5	M	M	H	M	Н	M	L	L	M	L

H-High; M-Medium; L-Low

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18UCCAL402	ADVANCED LEARNERS COURSE: FINANCIAL MARKETS
CO1	Demonstrate an awareness of the current structure and regulation of the Indian financial markets
CO2	Evaluate and create strategies to promote mutual funds.
CO3	To familiarize the concept of lease financing venture Capital and Mutual Fund
CO4	Aiming to enable the students to get the Know-how of Government (Gilt-edged) Securities Market in its wide aspects
CO5	In order to equip the students with details about foreign collaboration and multinational corporate

PSO PO CO	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	Н	M	Н	Н	L	M	Н	Н	M	L
CO2	L	Н	M	L	M	M	M	L	L	Н
CO3	M	M	L	M	H	L	L	M	L	L
CO4	Н	Н	L	Н	L	Н	Н	Н	Н	L
CO5	L	M	Н	M	Н	M	L	L	M	Н

H-High; M-Medium; L-Low

18UCCAL501	ADVANCED LEARNERS COURSE: INTERNATIONAL MARKETING
CO1	Identify the nature and scope and process of international marketing.
CO2	Comprehend the characteristics and research of global marketing.
CO3	Compile marketing analysis with foreign markets.
CO4	Acquire knowledge of global marketing mix and product decision.
CO5	Analysis the price decision and channel of distribution.

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PSO PO CO	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	M	M	Н	Н	L	M	Н	Н	M	M
CO2	L	Н	M	L	M	M	M	L	L	Н
CO3	M	M	L	M	Н	L	L	M	L	L
CO4	Н	Н	L	Н	L	Н	Н	Н	Н	L
CO5	L	M	Н	M	Н	M	L	Ĺ	M	Н

H-High; M-Medium; L-Low

18UCCAL502	ADVANCED LEARNERS COURSE: MANAGEMENT INFORMATION SYSTEM
CO1	understand the basic concepts of information systems
CO2	understand the functional aspects of MIS
CO3	Know the methods of Database Management Systems
CO4	Identify the steps involved in Knowledge Management System
CO5	Aware of various System Development and Enterprise Resources Planning

## MAPPING

PSO PO CO	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	Н	L	Н	Н	L	Н	Н	L	M	L
CO2	L	H.	M	L	M	M	M	L	L	Н
CO3	M	M	L	M	Н	L	L	M	L	L
CO4	Н	Н	L	Н	L	Н	Н	Н	Н	M
			Н	M	TT	M	L	T.	M	Н
CO5	Н	L	17	M	Н	M	L	L	1/1	11

H-High; M-Medium; L-Low

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