K.S.Rangasamy College of Arts& Science, (Autonomous),

Tiruchengode-637 215

Department of Commerce (Professional Accounting)



BACHELOR OF COMMERCE (PROFESSIONAL ACCOUNTING) PROGRAMME OUTCOMES (PO)

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

- **PO1:** Apply the knowledge of accounting fundamentals, mathematical analytics, computer specialization and Social science to the solution of complex accounting and management problems.
- PO 2: Implement the professional accounting solutions in societal and environmental contexts, and demonstrate the knowledge and need for sustainable development.
- **PO 3:** Acquire the knowledge of business and the techniques of managing the business with special focus on accounting and legal compliance.
- **PO4:** Enhance the computer literacy and its applicability in business and develop the decision making skill.
- PO 5: Apply contextual knowledge of legal provisions and software packages in an ethical manner to render accounting professional services to the industries and society.

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PROGRAMME SPECIFIC OUTCOMES (PSO)

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

- **PSO 1:** Develop Integrated Professional Competence Course (IPCC) and subsequently complete articleship, which enables to go for final CA.
- **PSO 2:** Work in the field of accounting, taxation, financial analyst in various corporate and accounting firms.
- **PSO 3:** Acquaint the students with emerging trends in accounting practice.
- **PSO 4:** Bridge the gap between academic aspects and practical applications through effective teaching methods.
- **PSO 5:** Apply the accounting knowledge and expertise along with the ethical values of business in efficient decision making.

SEMESTER I - COURSE OUTCOMES (CO)

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

20UPAM101	CORE I: FINANCIAL ACCOUNTING - I					
CO1	Understand the basic accounting concepts and conventions and prepare the journal, ledger, subsidiary books and trial balance.					
CO2	Solve the final accounts of sole trader with adjustments.					
CO3	Analyze the Statement of Affairs Method, Conversion Methods and Rectification of Errors					
CO4	Understand the income and expenditure account and receipts and payment accounts with balance sheet.					
CO5	Apply the knowledge of bank reconciliation statement account					

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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	M	L	L
CO4	M	L	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

20UPAM102	CORE II: FUNDAMENTALS OF ORGANIZATION AND MANAGEMENT
CO1	Demonstrate the business functional areas and how these functions are leveraged in organizations
CO2	Understand the nature and purpose of different types of organisations (commercial, voluntary, public sector and so on)
CO3	Explain how managers align the planning and decision making process with company mission, vision, and values
CO4	Understand basic concepts of organisational structure and describe the main functions of a business organisation
CO5	Recognize the importance of employee direction, co-ordination and how to promote it

MAPPING

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

H-High; M-Medium; L-Low

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20UPAA101	ALLIED I: GENERAL ECONOMICS
CO1	Perform supply and demand analysis to know the impact of
	economic events on markets
CO2	recognize theories of profit , profit maximization and analysis of
	Break Even Point
CO3	identify with Pricing policy under Perfect Competition Monopoly
CO4	comprehend the basic functions in agricultural industry and service
	sectors
CO5	Understand the concept of money functions and inflation on the
	production

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

H-High; M-Medium; L-Low

SEMESTER II - COURSE OUTCOMES (CO)

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

20UPAM201	CORE III: FINANCIAL ACCOUNTING -II							
CO1	Understand asset account and depreciation accounts under straight							
CO1	line and written down value methods.							
CO2	obtain knowledge about leasing methods and sub lease in royalty							
CO3	Know the accounting treatment and calculate the interest for hire purchase							
COS	system.							
CO4	Analysis the basic concepts of branch accounts and branch debtors							
CO4	system.							
COF	Understand the basic concepts and prepare the departmental							
CO5	accounts							



20UPAM202	CORE IV: COMPANY LAW								
CO1	Understand the basic concepts and kinds of companies								
CO2	Analyze the various types of association online Procedure for Registration under MCA21.								
CO3	Learn the basic elements of prospects								
CO4	Make the students understand about Digital Signature Certification								
CO5	facilitate the students gain an idea liquidation of companies								

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

H-High; M-Medium; L-Low

20UCSPAA201	ALLIED PRACTICAL I: OFFICE AUTOMATION FOR BUSINESS
CO1	Recognize the origin and evolution of computers, generations of computers and the applicability of computer system in various fields.
CO2	Obtain knowledge about functions and scope of MS Word.
CO3	Illustrate the concepts of spreadsheets in MS Excel.
CO4	Comprehend basic concept of presentations in MS Power Point.
CO5	Capture the fundamentals of paint and editing tools approaches in photoshop.

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

20UPAM301	CORE V: FINANCIAL ACCOUNTING -III				
CO1	Know the general characteristics of a partnership and method of maintaining partners capital account				
CO2 Understand the basic concept of admission of the partners					
CO3	Analyzing the problems in retirement and death of a partner and calculating the revaluation account for smooth closing of business				
CO4	Make a strong basic on accounting rules for disbursement of cash in case of liquation of firm				
CO5	Acquire the knowledge about accounting standard in India and Disclosure of Accounting Policies				

MAPPING

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

H-High; M-Medium; L-Low

20UPAM302	CORE VI:
2001 AW1502	CORPORATE ACCOUNTING - I
CO1	Evaluate the different situations of capital issue to public like issue at
	premium, issue at discount, forfeiture of shares etc
CO2	Understand the redemption of preference share
CO3	Gain knowledge of concepts and practices for issue of debentures in
203	accordance with statutory requirements
CO4	Analyze critically the value of shares and goodwill and its value in the market
CO5	Identify the joint stock companies in revised schedule

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

H-High; M-Medium; L-Low

20UPAM303	CORE VII: COMMERCIAL LAW
CO1	Apply the legal rules at the time of formation of the contracts
CO2	Know the persons who have capacity to enter contract and understand the methods of discharge of contract and remedies for breach of contract
CO3	Analyze the concept of contract of indemnity and guarantee and apply the legal mechanisms relating to bailment and pledge
CO4	Evaluate and specify the different circumstances for creation and cessation of agency
CO5	Recount the key elements of Sale of Goods Act including passing of property, rights of unpaid seller and consumer protection

MAPPING

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

H-High; M-Medium; L-Low



20UPAM304	CORE VIII: ACCOUNTING PACKAGE FOR COMMERCE
CO1	Comprehend the basic concepts of company creation in accounting package.
CO2	Implement the functions of groups, ledgers, vouchers and orders.
CO3	Acquire the knowledge of implementing the inventory voucher.
CO4	Understand reusability concept of different reports.
CO5	Gain knowledge in the implementation of tax ledger in IGST, CGST and SGST.

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

H-High; M-Medium; L-Low

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20UMAPAA301	ALLIED III: BUSINESS MATHEMATICS AND OPERATIONS RESEARCH
CO1	Solve problems involved in business environment
CO2	Gain knowledge on matrices and their operations
CO3	Formulate and solve real life problems through LPP
CO4	Find the optimum transportation schedule
CO5	Calculate the optimum assignment model

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

H-High; M-Medium; L-Low

20UPASB301	SBC I: INDIAN FINANCIAL SERVICES						
CO1	Understand the concepts and basics of the various financial services which are						
COI	in a emerging and developing phase in our country						
CO2	Apply the knowledge of various functions of merchant banking services.						
	Critically examine the working of mutual fund by applying the						
CO3	theoretical concepts in real world situation and applying the						
	knowledge in investing mutual funds						
CO4	Demonstrate a critical understanding of the various modes of lending						
of finance for different needs both corporate and individual							
CO5	comprehend the concepts Procedural aspects in factoring and Forfeiting						

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

H-High; M-Medium; L-Low

SEMESTER IV - COURSE OUTCOMES (CO)

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

20UPAM401	CORE IX: CORPORATE ACCOUNTING - II
CO1	Understand the basic accounting concepts of amalgamation, Absorption and
	External reconstruction and its accounting treatments.
CO2	Know the types of alteration of share capital and its accounting treatments
	and prepare liquidator's final statement of accounts.
CO3	Understand the concepts of liquidation and managerial remuneration
CO4	Recognize the basic accounting concepts of banking companies and prepare the final accounts of banking companies
CO5	Understand the basic accounting concepts of holding companies and prepare
	the consolidated balance sheet.

MAPPING

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

H-High; M-Medium; L-Low

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20UPAM402	CORE X: INDIAN BANKING				
CO1	Recall the Indian banking system and describe the role of regulatory bodies in regulating how banks manage their functions				
CO2 Know the structure and role of RBI in measuring the credit					
CO3	Realize the concepts in relationship between banker and cutomers				
CO4	Understand the role of regulatory and compliance requirements and know the important provisions of Negotiable Instruments Act				
CO5	Apply the modern technology of banking system like internet banking, mobile banking and its real time applications				

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

H-High; M-Medium; L-Low

20UPAM403	CORE XI: MARKETING MANAGEMENT
CO1	Reveal the fundamentals of marketing including marketers' perspectives and their market orientation
CO2	Apply the concepts of product design, new product development, product life cycle for various products & services
CO3	Observe the nuances and complexities involved in pricing decisions
CO4	Demonstrate the importance and implications towards the ethical issues and concerns relating to distribution decisions.
CO5	Know the implications of promotional mix in marketing and advertisement media



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

H-High; M-Medium; L-Low

20UPAM404	CORE XII: ENTREPRENEURIAL DEVELOPMENT
CO1	develop students about Entrepreneurship development
CO2	create an awareness on various Entrepreneurship Development programme
CO3	Acquire knowledge on preparation of project report
CO4	familiarize with EDP schemes on SIDO, SISI, DIC and TIIC
CO5	create awareness about government role of orgainising EDP

MAPPING

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

H-High; M-Medium; L-Low

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20UMAPAA401	ALLIED IV: BUSINESS STATISTICS
CO1	Learn about measures of central tendency
CO2	Understand the concepts of measures of dispersion
CO3	Gain knowledge on correlation and regression analysis
CO4	Calculate variations in prices of different commodities
CO5	Measure the seasonal variations

PSO PO CO	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	Н	L	M	L	Н	M	L	$\mathbf{L}_{\mathbf{q}}$	M	M
CO2	L	M	L	M	L	Н	M	Н	Н	Н
CO3	M	L	Н	L	M	L	L	L	L	L
CO4	Н	M	L	M	Н	M	M	M	M	M
CO5	M	L	Н	L	M	L	L	L	L	L

H-High; M-Medium; L-Low

20UPASB401	SBC II: SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT										
CO1	Explain the concept of fundamental analysis for portfolio management										
CO2	Understand the theory relevant to determining technical aspects of investment										
CO3	Measure the risk, return and find the relationship between risk and return										
CO4	Know the benefit of diversification of holding assets and the importance played by the portfolio management										
CO5	Identify the process, importance and responsibilities of portfolio and manager										

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

H-High; M-Medium; L-Low

SEMESTER V - COURSE OUTCOMES (CO)

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

20UPAM501	CORE XIII: COST ACCOUNTING
CO1	Acquire the knowledge fundamentals of cost accounting.
CO2	Comprehend the concept of material cost and handling material costs in accounting.
CO3	Obtain knowledge on treatment of labour cost in accounting.
CO4	Develop knowledge about computation of machine hour rate
CO5	realize the concept of process costing and normal loss

MAPPING

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

H-High; M-Medium; L-Low

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20UPAM502	CORE XIV: AUDITING AND ASSURANCE
CO1	Understand the basic concepts of Auditing and Assurance
CO2	Acquire Knowledge on various Techniques of Audit ship and qualification of an auditor
CO3	realize the concept of internal control check list
CO4	Comprehend the perception of Vouching the debit and credit side of the Cash Book
CO5	build up knowledge about auditing and assurance standard board in India

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

H-High; M-Medium; L-Low

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

H-High; M-Medium; L-Low

20UPASB501	SBC III: PROJECT METHODOLOGY
CO1	Compare distinguish between the different kinds of research.
CO2	Discriminate the types of research problem and purpose of research
CO2	design.
CO3	Analyze the case study, pilot study methods and methods of data
CO3	collection.
CO4	Identify the sampling techniques and use of tools in scaling.
COF	Comprehend the steps involved in report preparation and quality of
CO5	report

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

H-High; M-Medium; L-Low

SEMESTER VI - COURSE OUTCOMES (CO)

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

20UPAM601	CORE XVI: MANAGEMENT ACCOUNTING								
CO1	Explain the fundamental concepts of management accounting.								
CO2	Exhibit skills in analyzing company's financial performance using Ratios.								
CO3	Acquire the knowledge on fund flow statement and cash flow statement								
CO4	Comprehend the concept of marginal costing and handling cost volume profit analysis								
CO5	Understand the basic concept of budget and budgetary control								

MAPPING

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

H-High; M-Medium; L-Low

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20UPAM602	CORE XVII: INCOME TAX- II
CO1	Recognize the different methods of capital assets in capital investment
CO2	Know the meaning of income from other sources and set off carry
	forward of losses
CO3	Acquire the knowledge on aggregation of income
CO4	Plan the concept of method of taxation in India and Computation of
CO4	Tax Liability of Individuals
CO5	Understand the basic concept of Forms for Filing of Return ,PAN, E-
CO5	Filing

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

H-High; M-Medium; L-Low

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20UPAM603	CORE XVIII: CUSTOMS DUTY AND GOODS AND SERVICE TAX
CO1	Understand the basic concepts of indirect tax system in India
CO2	Know the basics of GST, CGST, IGST
CO3	attain the knowledge on Levy and Collection of CGST
CO4	Identify the core concepts of GST Forms for Registration and Cancellation
CO5	Understand the meaning of customs act and its procedures

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

H-High; M-Medium; L-Low

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20UPASB601	SBC IV: EXECUTIVE BUSINESS COMMUNICATION
CO1	Understand the process of communication and its effect on giving
COI	and receiving information
CO2	Apply effective communication skills in a variety of public and
CO2	interpersonal settings
CO3	Become aware of the numerous career opportunities within the field
CO3	of communication.
CO4	Discover the impact of changing communication methods on society
CO5	comprehend the process of e-mail communication & minutes of
CO3	meeting

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

H-High; M-Medium; L-Low

20UPAEL501	ELECTIVE I: FINANCIAL MANAGEMENT
604	Know the concepts of Financial Management and its nature scope,
CO1	functions and time value of money.
602	attain the knowledge on cost of capital and weighted average cost of
CO2	capital (WACC).
	comprehend the nature of Capital budgeting its techniques and
CO3	Acquire knowledge in Financial Leverages and Operating Leverages
	and its function.
604	Understand importance of principles and concepts of working
CO4	capital, Operating Cycle, Determinants of working capital.
CO5	recognize the concepts of capital structure, Theories of capital





structure and Designing capital Structure

MAPPING

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

H-High; M-Medium; L-Low

20UPAEL502	ELECTIVE I: OFFICE MANAGEMENT
CO1	Demonstrates basic knowledge of modern office
CO2	Integrates knowledge and skills in office procedure
CO3	Develops filling skills to use in simulated office
CO4	Indicates appropriate knowledge with regards to the office stationary
CO5	Apply the office modernization concepts

MAPPING

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

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H-High; M-Medium; L-Low

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20UPAEL601	ELECTIVE – II INDUSTRIAL LAW
CO1	Apply knowledge towards various labour welfare fund schemes
COI	available in the government for different categories of labours.
CO2	Identify the causes of industrial disputes and its impact on
	organizational functioning.
CO3	Understand the basic concept of rights and privileges in trade union.
CO4	Acquire knowledge on payment and bonus of wage
CO5	Create knowledge on Employee State Insurance (ESI) Act

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

H-High; M-Medium; L-Low

20UPAEL602	ELECTIVE - II HUMAN RESOURCE MANAGEMENT
CO1	Identify the basic concepts of HRM activities and the growth of
	international competencies faced by the organization.
CO2	Design towards various Training and development schemes
CO3	Create knowledge on the basic concepts of job evaluation and job
COS	satisfaction
CO4	Identify the causes of leadership in industrial conflicts and its impact
CO4	on organizational functioning.
CO5	Acquire knowledge on the industrial disputes

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

H-High; M-Medium; L-Low

20UPANM301	NMEC I: BUSINESS FINANCE
CO1	Compute complex time value of money calculations
CO2	Identify ethical behaviour in the context of financial management and financial planning.
CO3	Analyse the capital structure of a company.
CO4	Illustrate basic risk and return calculations.
CO5	Apply the core concepts of financial management for basic project valuation.

20UPANM401	NMEC -II: BUSINESS ENVIRONMENT
CO1	Familiarize with global business environment
CO2	Acquire knowledge about Constitutional Environment on political
CO3	Understand the basic concept culture of business adoption.
CO4	Create an awareness about Technological environment on business
CO5	Develop the knowledge about international business

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20UPAAC301	Add-On Course -I: SECRETARIAL PRACTICE-I
CO1	Familiarize with Procedure for incorporation of Private and Public Ltd.
CO2	Acquire knowledge about Issue of certificate of incorporation.
CO3	Understand the basic concept allotment of shares.
CO4	Create an awareness about to transfer of shares
CO5	Develop the knowledge about apportionment and re-apportionment of directors

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

H-High; M-Medium; L-Low

20UPAAC401	Add-On Course -II:						
200FAAC401	SECRETARIAL PRACTICE-II						
CO1	Acquire knowledge aboutSpecimen resolutions.						
CO2	Understand the basic concept Company Meetings.						
CO3	Create an awareness about to post meeting formalities including						
COS	writing of minutes						
CO4	Familiarize with Procedure for Statutory registers and returns.						
CO5	Develop the knowledge about Procedures for various modes of						
COS	winding up						

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

H-High; M-Medium; L-Low

ADVANCED LEARNER COURSE

20UPAAL401	ALC: PRINCIPLES OF INSURANCE
CO1	Demonstrate knowledge of insurance contracts and provisions, and
	the principles of insurance
CO2	Know the meaning of life insurance and its various products
CO3	Explain the concept of fire insurance policy and procedure for claim
CO4	Differentiate the meaning of double insurance and reinsurance and
CO4	marine policy
CO5	Explain the uses of personal accident insurance, motor vehicle
CO5	insurance, agricultural and cattle insurance

MAPPING

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

H-High; M-Medium; L-Low

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20UPAAL402	ALC: ORGANIZATIONAL BEHAVIOUR
CO1	Understand the importance and elements of organisational behaviour
CO2	Analyse the importance of perception and learning to the development of organisation
CO3	Know the impact of personality and attitude in organisation
CO4	Identify the classification of group and factors influencing group cohesiveness
CO5	Recognize the reasons for resistance to change and how it should be overcome

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

H-High; M-Medium; L-Low

20UPAAL501	ALC: MODERN BANKING
CO1	Identify to safeguard the stability of the financial system
CO2	Realizing an important role of Retail banking system and Retail
	Product
CO3	Acquire knowledge on Non-Performing Assets (NPA)
CO4	Learn the same <i>purpose</i> a stamped paper intended to be completed as
	a secured and unsecured loan.
CO5	Analysis regarding various types of Scheme of Ombudsman.

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

H-High; M-Medium; L-Low

20UPAAL502	ALC: 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

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

H-High; M-Medium; L-Low

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