

**K.M.G. COLLEGE OF ARTS AND SCIENCE, GUDIYATTAM**

**DEPARTMENT OF COMMERCE CA**

**COMMERCE CA**

**ACADEMIC YEAR 2022 - 2023**

**Program Outcomes:**

<u>S.No</u>	<u>OUTCOMES</u>
PO1	To enhance the knowledge of the students regarding finance, marketing and Industries.
PO2	To encourage the students to acquire the knowledge and skills to become an Entrepreneur.
PO3	The knowledge of different specializations in Accounting, costing, banking and Finance with the practical exposure helps the students to stand in organization.
PO4	This programme imparting and developing the oral and written communication, Information Technology and statistical skills as well as legal knowledge.
PO5	This program could provide Industries, Banking Sectors, Insurance Companies, Financing companies, Transport Agencies, Warehousing etc., well trained Professionals to meet the requirements.
PO6	Understand the conceptual knowledge of accounting and acquire skills of maintaining accounts
PO7	Identify the avenues of marketing and banking both traditional and modern
PO8	Develop the skills and techniques of communication to be successful in business and personal life
PO9	Improve competency to make eligible and employable in the job market
PO10	Recognize different value systems and ethics, understand the moral dimensions and accept responsibility

**Program Specific Outcomes:**

<u>S.No</u>	<u>OUTCOMES</u>
PSO1	Learners venture into Managerial positions, Accounting areas, Banking Sectors, Auditing, Company Secretary ship, Teaching Profession, Stock Agents, Government Employment etc.
PSO2	Enables learners to prove themselves in different Professional examinations like CA, CS, CAT, GRE, CMA, MPSC, UPSC etc.
PSO3	Enables learners to demonstrate Progressive learning of various tax issues and tax forms related to individuals and businessmen and setting up their own business start-up.
PSO4	The vast syllabi cover various fields of commerce and accountancy which helps students grasp practical and theoretical knowledge.
PSO5	Learners will gain thorough systematic and subject skills within various disciplines of commerce, business, accounting, economics, finance, auditing and marketing.

## COMMERCE CA

Semester : I

Paper type : Core

Credit : 3

Paper code :FCP11 Name of the Paper : Financial Accounting I

Hours of Teaching:90 hrs

### Course Outcomes:

Semester	Course Name	Course Credit	Course Outcomes
I (Regulation 2022-2023)	<b>Financial Accounting I</b>	03	CO1- After studied unit-5, the student will be able to prepare the accounts in Single Entry System CO2- After studied unit-2, the student will be able to prepare the Depreciation accounting CO3- After studied unit-3, the student will be able to understand the accounting treatment of trade bills CO4- After studied unit-4, the student will be able to prepare the accounts in Final Accounts CO5- After studied unit-1, the student will be able to understand the basic fundamental of Double entry system Accounting and Bank Reconciliation Statement

### Mapping with Programme Outcomes:

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	S	S	S	S	S	S	S	S	S	S
CO2	S	S	S	S	S	S	S	S	S	S
CO3	S	S	S	S	S	S	S	S	S	S
CO4	S	S	S	S	S	S	S	S	S	S
CO5	S	S	S	S	S	S	S	S	S	S

\* PO – Programme Outcome, CO – Course Outcomes \* S – Strong, M – Medium, L – Low

## COMMERCE CA

Semester : I

Paper type : Core

Credit : 3

Paper code : FCP12

Name of the Paper : Business Application & Accounting Software

Hours of Teaching:90 hrs

### Course Outcomes:

Semester	Course Name	Course Credit	Course Outcomes
I (Regulation 2022-2023)	<b>Business Application &amp; Accounting Software</b>	03	CO1- Create documents and format text in Microsoft Word, Create and edit a table, Create workbooks and format text in Microsoft Excel, add worksheets, organize data, and create charts in Microsoft Excel, Sorting and Filtering. CO2- Create presentations with images, Create a database structure using MS Access, work with records in a database table, and create meaningful reports from tables CO3- Create a company, ledger, voucher in tally and also know how to maintain the day books CO4- Create and maintain inventory information in tally. CO5- Goods and Service Taxes (GST), Tax Deducted at source (TDS), Tax collected at source (TCS) and Service Tax.

### Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	S	S	S	S	S	S	S	S	S	S
CO2	S	S	S	S	S	S	S	S	S	S
CO3	S	S	S	S	S	S	S	S	S	S
CO4	S	S	S	S	S	S	S	S	S	S
CO5	S	S	S	S	S	S	S	S	S	S

PO – Programme Outcome, CO – Course Outcomes S – Strong, M – Medium, L – Low

## COMMERCE CA

**Semester : I**

**Paper type : Allied -I**

**Credit : 3**

**Paper code : FACP13A**

**Name of the Paper : Business Statistics - I**

**Hours of Teaching:90 hrs**

### Course Outcomes:

Semester	Course Name	Course Credit	Course Outcomes
I (Regulation 2022-2023)	<b>Business Statistics - I</b>	03	CO1- To familiarizes the concept of statistics and Collection of Data
			CO2- To provide practical exposure on calculation of Measures of Central tendency
			CO3-To provide practical exposure on calculation of measures of Dispersion
			CO4-To provide practical exposure on calculation of Measures of Skewness.
			CO5-To Knowledge about the LPP and Simplex Method.

### Mapping with Programme Outcomes:

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
<b>CO1</b>	S	S	S	S	S	S	S	S	S	S
<b>CO2</b>	S	S	S	S	S	S	S	S	S	S
<b>CO3</b>	S	S	S	S	S	S	S	S	S	S
<b>CO4</b>	S	S	S	S	S	S	S	S	S	S
<b>CO5</b>	S	S	S	S	S	S	S	S	S	S

PO – Programme Outcome, CO – Course Outcomes S – Strong, M – Medium, L – Low

## COMMERCE CA

**Semester : I**

**Paper type : EVS**

**Credit : 2**

**Paper code :FES10**

**Name of the Paper :Environmental studies**

**Course Outcomes:**

Semester	Course Name	Course Credit	Course Outcomes
I (Regulation 2022-2023)	EVS	02	<p>CO1-An Environmental Studies major will be able to critically examine all sides of environmental issues and apply understanding from disciplines such as history, economics, psychology, law, literature, politics, sociology, philosophy, and religion to create informed opinions about how to interact with the environment on both a personal and a social level.</p> <p>CO2-An Environmental Studies major will be able to recognize the physical, chemical, and biological components of the earth's systems and show how they function.</p> <p>CO3-An Environmental Studies major will be able to apply lessons from various courses through field experiences. These experiences will allow students to develop a better sense of not only individual organisms, but of the systems in which these organisms live.</p> <p>CO4-Students will also see how natural systems and human-designed systems work together, as well as in conflict with each other.</p> <p>CO5-An Environmental Studies major will be able to do independent research on human interactions with the environment.</p>

**Mapping with Programme Outcomes:**

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	S	S	S	S	S	S	S	S	S	S
CO2	S	S	S	S	S	S	S	S	S	S
CO3	S	S	S	S	S	S	S	S	S	S
CO4	S	S	S	S	S	S	S	S	S	S
CO5	S	S	S	S	S	S	S	S	S	S

PO – Programme Outcome, CO – Course Outcomes    S – Strong, M – Medium, L – Low

# COMMERCE CA

Semester : II

Paper Type: Core

Credit : 3

Paper code : FCP21

Name of the Paper : Financial Accounting II

## Course Outcomes:

Semester	Course Name	Course Credit	Course Outcomes
II (Regulation 2022-2023)	<b>Financial Accounting II</b>	03	CO1-Understand the basic fundamentals of branch accounting
			CO2-Understand the basic fundamentals of Departmental accounting
			CO3-Understand the Hire purchase and Installment System of accounting
			CO4-Prepare the accounts partnership in fundamentals and reconstitution of partnership.
			CO5-Understand the basics of Tally Accounting

## Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	S	S	S	S	S	S	S	S	S	S
CO2	S	S	S	S	S	S	S	S	S	S
CO3	S	S	S	S	S	S	S	S	S	S
CO4	S	S	S	S	S	S	S	S	S	S
CO5	S	S	S	S	S	S	S	S	S	S

PO – Programme Outcome, CO – Course Outcomes S – Strong, M – Medium, L – Low

**COMMERCE CA****Semester : II****Paper type : Practical****Credit : 3****Paper code : FPCP 23****Name of the Paper : Software &  
Tally Lab****Course Outcomes:**

<b>Semester</b>	<b>Course Name</b>	<b>Course Credit</b>	<b>Course Outcomes</b>
II (Regulation 2022-2023)	<b>Software &amp; Tally Lab</b>	03	CO1-Understand the concepts and conventions of Accounting and Software Tally lab. CO2: Ascertain the Financial Position of the Business Concern and tally. CO3: Gain knowledge regarding Bills of Exchange, Account Current & Average Due Date. CO4: Capable of understanding and acquiring the knowledge in the consignment and joint venture. CO5: Gain Conceptual knowledge relating to treatment of accounting regarding Non-profit organization.

**Mapping with Programme Outcomes:**

<b>COs</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>	<b>PO6</b>	<b>PO7</b>	<b>PO8</b>	<b>PO9</b>	<b>PO10</b>
<b>CO1</b>	<b>S</b>	<b>S</b>	<b>S</b>	<b>S</b>	<b>S</b>	<b>S</b>	<b>S</b>	<b>S</b>	<b>S</b>	<b>S</b>
<b>CO2</b>	<b>S</b>	<b>S</b>	<b>S</b>	<b>S</b>	<b>S</b>	<b>S</b>	<b>S</b>	<b>S</b>	<b>S</b>	<b>S</b>
<b>CO3</b>	<b>S</b>	<b>S</b>	<b>S</b>	<b>S</b>	<b>S</b>	<b>S</b>	<b>S</b>	<b>S</b>	<b>S</b>	<b>S</b>
<b>CO4</b>	<b>S</b>	<b>S</b>	<b>S</b>	<b>S</b>	<b>S</b>	<b>S</b>	<b>S</b>	<b>S</b>	<b>S</b>	<b>S</b>
<b>CO5</b>	<b>S</b>	<b>S</b>	<b>S</b>	<b>S</b>	<b>S</b>	<b>S</b>	<b>S</b>	<b>S</b>	<b>S</b>	<b>S</b>

PO – Programme Outcome, CO – Course Outcomes    S – Strong,    M – Medium, L – Low

## COMMERCE CA

Semester : II

Paper type : Core

Credit : 5

Paper code : FACP23B

Name of the Paper : Business Statistics II

### Course Outcomes:

Semester	Course Name	Course Credit	Course Outcomes
II (Regulation 2022-2023)	<b>Business Statistics II</b>	05	CO1-To provide practical exposure on calculation of Correlation
			CO2-To provide practical exposure on calculation of Regression
			CO3-To provide practical exposure on calculation of Index Number.
			CO4-To provide practical exposure on calculation of components of time series.
			CO5-To provide practical exposure on calculation of Probability.

### Mapping with Programme Outcomes:

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	S	S	S	S	S	S	S	S	S	S
CO2	S	S	S	S	S	S	S	S	S	S
CO3	S	S	S	S	S	S	S	S	S	S
CO4	S	S	S	S	S	S	S	S	S	S
CO5	S	S	S	S	S	S	S	S	S	S

PO – Programme Outcome, CO – Course Outcomes S – Strong, M – Medium, L – Low



**COMMERCE CA**

**Semester : III**  
**Paper code : CCP31**

**Paper type : Core**  
**Name of the Paper : Corporate Accounting I**

**Credit :4**

**Hours of Teaching:90 hrs**

**Course Outcomes:**

Semester	Course Name	Course Credit	Course Outcomes
III (Regulation 2022-2023)	<b>Corporate Accounting I</b>	04	CO1-Understand the basic concepts relating to issue of shares and make accounting entries.
			CO2-Make accounting entries for issue of debentures.
			CO3-Understand the accounting procedures related to Profits Prior to Incorporation and acquisition
			CO4-Prepare Company Final Accounts & Company Balance Sheet
			CO5-Be acquainted with accounting treatment for amalgamation, absorption and reconstruction of business

**Mapping with Programme Outcomes**

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
<b>CO1</b>	S	M	S	M	M	M	S	S	M	S
<b>CO2</b>	S	M	S	M	M	M	S	S	M	S
<b>CO3</b>	S	M	S	M	M	M	S	S	M	S
<b>CO4</b>	S	M	S	M	M	M	S	S	M	S
<b>CO5</b>	S	M	S	M	M	M	S	S	M	S

PO – Programme Outcome, CO – Course Outcomes S – Strong, M – Medium, L – Low

## COMMERCE CA

Semester : II

Paper type : Core Theory

Credit : 4

Paper code : CCP32

Name of the Paper : Business Law

Hours of Teaching: 75 hrs

### Course Outcomes:

Semester	Course Name	Course Credit	Course Outcomes
III (Regulation 2022-2023)	Business Law	04	CO1-Know the framework of Indian Contract Act 1872 and types of contracts
			CO 2-Understand performance of contracts
			CO3-Aware the provisions of indemnity and guarantee .
			CO4-Be acquainted with contract of agency
			Acquire Knowledge of Sale of Goods CO5-Act 1930.

### Mapping with Learning Outcomes:

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	S	M	S	M	M	M	S	M	M	S
CO2	S	M	S	M	M	M	S	M	M	S
CO3	S	M	M	M	M	M	S	M	M	S
CO4	S	M	S	M	M	M	S	M	M	S
CO5	S	M	S	M	M	M	S	M	M	S

PO – Programme Outcome, CO – Course Outcomes S – Strong, M – Medium, L – Low

## COMMERCE CA

**Semester : II**

**Paper type : Core Theory**

**Credit : 3**

**Paper code :CCP33**

**Name of the Paper : Banking Theory, Law & Practice**

**Hours of Teaching: 75hrs**

### Course Outcomes:

Semester	Course Name	Course Credit	Course Outcomes
III (Regulation 2022-2023)	Banking Theory, Law & Practice	03	CO1-To understand the origin of banks
			CO2-know the functions and methods of credit control in commercial banks
			CO3-understand the different types of bank accounts
			CO4-study the different types of negotiable instruments
			CO5-acquire the knowledge of different types of lending procedures

### Mapping with Learning Outcomes:

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	S	S	S	M	M	M	M	S	S	M
CO2	S	S	S	M	M	M	M	S	S	M
CO3	S	S	S	M	M	M	M	S	S	M
CO4	S	S	S	M	M	M	M	S	S	M
CO5	S	S	S	M	M	M	M	S	S	M

PO – Programme Outcome, CO – Course Outcomes S – Strong, M – Medium, L – Low

## COMMERCE CA

Semester : III

Paper Type : Core Theory

Credit : 4

Paper Code :CCP34

Name of the Paper : Management Information System

Hours of Teaching : 90 Hours

### Course Outcomes:

Semester	Course Name	Course Credit	Course Outcomes
III (Regulation 2022-2023)	Management Information System	04	CO1-To understand the basic concepts of MIS and knowledge management
			CO2-know the functions and different types of information system
			CO3-understand the different types system implementation
			CO4-study the processing of group responsibility
			CO5-acquire the knowledge about maintenance of MIS

### Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	S	S	S	M	M	M	M	S	S	M
CO2	S	S	S	M	M	M	M	S	S	M
CO3	S	S	S	M	M	M	M	S	S	M
CO4	S	S	S	M	M	M	M	S	S	M
CO5	S	S	S	M	M	M	M	S	S	M

PO – Programme Outcome, CO – Course Outcome S – Strong, M – Medium, L – Low.

## COMMERCE CA

Semester : III

Paper Type : Allied

Credit : 3

Paper Code : CACP35 Name of the Paper : MERCHANT BANKING

Hours of Teaching : 90 Hours

### Course Outcomes:

Semester	Course Name	Course Credit	Course Outcomes
III (Regulation 2022-2023)	MERCHANT BANKING	03	CO1-gain knowledge about merchant Banking.
			CO2-impart effective knowledge about public issue management
			CO3-learn about post issue management
			CO4-gain knowledge about capital Market instruments.
			CO5-learn about port folio management.

### Mapping with Programme Outcomes:

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	S	S	S	S	S	S	S	S	S	S
CO2	S	S	S	S	S	S	S	S	S	S
CO3	S	S	S	S	S	S	S	S	S	S
CO4	S	S	S	S	S	S	S	S	S	S
CO5	S	S	S	S	S	S	S	S	S	S

PO – Programme Outcome, CO – Course Outcome. S – Strong, M – Medium, L – Low.

## COMMERCE CA

Semester : III

Paper type : Skill Based

Credit : 2

Paper code : CSCP36

Name of the Paper : ELEMENTS OF NSURANCE

Hours of Teaching:90 hrs

### Course Outcomes:

Semester	Course Name	Course Credit	Course Outcomes
III (Regulation 2022-2023)	ELEMENTS OF NSURANCE	02	CO1-to understand the basic fundamentals of insurance
			CO2- apply the fundamentals of life insurance
			CO3-understand the fundamentals of marine insurance.
			CO4-know the different types of marine insurance policy
			CO5-understand the principles of fire insurance

### Mapping with Learning outcomes:

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	S	S	S	S	S	S	S	S	S	S
CO2	S	S	S	S	S	S	S	S	S	S
CO3	S	S	S	S	S	S	S	S	S	S
CO4	S	S	S	S	S	S	S	S	S	S
CO5	S	S	S	S	S	S	S	S	S	S

PO – Programme Outcome, CO – Course Outcomes

S – Strong, M – Medium, L – Low

## COMMERCE CA

Semester : III

Paper Type :

Credit : 2

Paper Code : CNCP37

Name of the Paper : Elements of Accountancy

Hours of Teaching : 90 Hours

### Course Outcomes:

Semester	Course Name	Course Credit	Course Outcomes
III (Regulation 2022-2023)	Elements of Accountancy	02	CO1-to understand the basic fundamentals principles of Accountancy
			CO2-apply the accounting rules and prepare journal and ledger
			CO3-understand the fundamentals of subsidiary books
			CO4-know the different types of accounting errors and their rectification
			CO5-Prepare the final accounts with the closing and adjustment entries

### Mapping with Programme Outcomes:

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	S	S	S	S	S	S	S	S	S	S
CO2	S	S	S	S	S	S	S	S	S	S
CO3	S	S	S	S	S	S	S	S	S	S
CO4	S	S	S	S	S	S	S	S	S	S
CO5	S	S	S	S	S	S	S	S	S	S

\*PO – Programme Outcome, CO – Course Outcome.

\*S – Strong, M – Medium, L – Low.

## COMMERCE CA

Semester : IV

Paper type : Core

Credit : 4

Paper code : CCP41

Name of the Paper : Corporate Accounting II

Hours of Teaching: 90hrs

### Course Outcomes:

Semester	Course Name	Course Credit	Course Outcomes
IV (Regulation 2022-2023)	<b>Corporate Accounting II</b>	04	CO1-Impart the knowledge of valuing shares and goodwill of the company. CO2-Understand the accounting procedures for liquidation of companies. CO3-Be acquainted with accounting procedures for banking and insurance companies. CO4-Prepare consolidated financial statements of Holding company and its subsidiary companies. CO5-Know the accounting procedures related to preparation of inflation accounts.

### Mapping with Programme Outcomes:

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	S	M	M	S	M	M	M	M	M	M
CO2	S	M	M	S	M	M	M	M	M	M
CO3	S	M	M	S	M	M	M	M	M	M
CO4	S	M	M	S	M	M	M	M	M	M
CO5	S	M	M	S	M	M	M	M	M	M

\* PO – Programme Outcome, CO – Course Outcomes

\* S – Strong, M – Medium, L – Low



## COMMERCE CA

**Semester : IV**

**Paper Type : Core theory**

**Credit : 4**

**Paper Code : CCP42**

**Name of the Paper : PRINCIPLES OF MARKETING**

**Hours of Teaching : 75 Hours**

### Course Outcomes:

Semester	Course Name	Course Credit	Course Outcomes
IV (Regulation 2022-2023)	PRINCIPLES OF MARKETING	04	CO1-know the basic principles and practices of marketing. CO2-To be aware of the importance of market segmentation CO3-To understand the pricing mechanism of marketing and the marketing mix pattern CO4-articulate sales Promotional techniques used in modern marketing. CO5-And different channels of distribution Explore the recent trends in marketing

### Mapping with Programme Outcomes:

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	S	S	S	S	S	S	S	S	S	S
CO2	S	S	S	S	S	S	S	S	S	S
CO3	S	S	S	S	S	S	S	S	S	S
CO4	S	S	S	S	S	S	S	S	S	S
CO5	S	S	S	S	S	S	S	S	S	S

\*PO – Programme Outcome, CO – Course Outcome.

\*S – Strong, M – Medium, L – Low.

## COMMERCE CA

Semester : IV

Paper type : Core Theory

Credit : 4

Paper code : CCP43

Name of the Paper : RDBMS

Hours of Teaching: 75hrs

### Course Outcomes:

Semester	Course Name	Course Credit	Course Outcomes
IV (Regulation 2022-2023)	RDBMS	04	CO1-Describe the database architecture and its applications Sketch the ER diagram for real world applications Uses various ER diagramfor a similar concepts from various sources.
			CO2-Discuss about the relational algebra and calculus Construct variousqueries in SQL and PL/SQL Compiles various queries in SQL, Relational Calculus and Algebra
			CO3-Describe the various normalization forms Apply the normalizationconcepts for a table of data Practices a table and implement the normalization concepts
			CO4-Explain the storage and accessing of data.
			CO5-Illustrate the query processing in database management. Define the concurrency control and deadlock concept

### Mapping With Learning Outcomes:

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	S	S	S	S	S	S	S	S	S	S
CO2	S	S	S	S	S	S	S	S	S	S
CO3	S	S	S	S	S	S	S	S	S	S
CO4	S	S	S	S	S	S	S	S	S	S
CO5	S	S	S	S	S	S	S	S	S	S

\* PO – Programme Outcome, CO – Course Outcomes S – Strong, M – Medium, L – Low

## COMMERCE CA

Semester : IV

Paper type : Core Practical

Credit : 4

Paper code : CPCP47

Name of the Paper : RDBMS LAB

Hours of Teaching: 75hrs

### Course Outcomes:

Semester	Course Name	Course Credit	Course Outcomes
IV (Regulation 2022-2023)	RDBMS LAB	04	<b>CO1</b> - Design and Implement a database schema for a given problem domain. <b>CO2</b> - Populate and Query a database using SQL DDL/DML Commands. <b>CO3</b> - Build well formed in String Date/Aggregate Functions. <b>CO4</b> - Design and Implement a database query using Joins, Sub-Queries and SetOperations. <b>CO5</b> - Program in SQL including Objects (Functions, Procedures, Triggers)

### Mapping with Learning Outcomes:

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	S	S	M	M	S	S	S	S	M	S
CO2	S	S	M	M	S	S	S	S	M	S
CO3	S	S	M	M	S	S	S	S	M	S
CO4	S	S	M	M	S	S	S	S	M	S
CO5	S	S	M	M	S	S	S	S	M	S

\* PO – Programme Outcome, CO – Course Outcomes

\* S – Strong, M – Medium, L – Low

## COMMERCE CA

Semester : IV

Paper type : Allied-2

Credit :5

Paper code: CACP44

Name of the Paper : E-Commerce & Its applications

Hours of Teaching: 75hrs

### Course Outcomes:

Semester	Course Name	Course Credit	Course Outcomes
IV (Regulation 2022-2023)	<b>E-Commerce &amp; Its applications</b>	5	CO1-To understand the knowledge of E-Commerce
			CO2-Gaining knowledge on different e-business model
			CO3-Know the E-Filing systems.
			CO4-Knowledge on internet operation and creation of E-Mail id
			CO5-Conceive an idea of legal framework on the website strategies and design

### Mapping with Learning outcomes:

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	S	S	M	M	M	M	M	S	M	M
CO2	S	S	M	M	M	M	M	S	M	M
CO3	S	S	M	M	M	M	M	S	M	M
CO4	S	S	M	M	M	M	M	S	M	M
CO5	S	S	M	M	M	M	M	S	M	M

\* PO – Programme Outcome, CO – Course Outcomes

\* S – Strong, M – Medium, L – Low

## COMMERCE CA

Semester : IV

Paper type : skill based subject

Credit : 2

Paper code : CSCP45

Name of the Paper : Industrial Organization

Hours of Teaching: 75hrs

### Course Outcomes:

Semester	Course Name	Course Credit	Course Outcomes
IV (Regulation 2022-2023)	<b>Industrial Organisation</b>	02	CO1-To gain the knowledge on the industrial revolution and industrial growth in India
			CO2-Gaining knowledge on different industrial business ownership model
			CO3-Know the need for plant location and a good plant layout
			CO4-Knowledge on product design, product planning and product control
			CO5-Conceive an idea of material management and inventory control in business

### Mapping with Learning Outcomes:

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	S	S	S	S	S	S	S	S	S	S
CO2	S	S	S	S	S	S	S	S	S	S
CO3	S	S	S	S	S	S	S	S	S	S
CO4	S	S	S	S	S	S	S	S	S	S
CO5	S	S	S	S	S	S	S	S	S	S

\* PO – Programme Outcome, CO – Course Outcomes

\* S – Strong, M – Medium, L – Low

## COMMERCE CA

Semester : IV

Paper type : Non- Major Elective

Credit : 2

Paper code : CNCP46

Name of the Paper : Advertisement and Salesmanship

Hours of Teaching: 75hrs

### Course Outcomes:

Semester	Course Name	Course Credit	Course Outcomes
IV (Regulation 2022-2023)	Advertisement and Salesmanship	02	CO1- Impart knowledge on origin and concept advertising
			CO2- Get practical knowledge about various media of advertising and advertising agencies
			CO3- Get familiarized about advertisement copy
			CO4- Acquired knowledge on fundamental concept of salesmanship
			CO5- Impart knowledge on duties & responsibilities of salesmanship

### Mapping with Learning Outcomes:

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	S	S	S	S	M	M	M	S	M	M
CO2	S	S	S	S	M	M	M	S	M	M
CO3	S	S	S	S	M	M	M	S	M	M
CO4	S	S	S	S	M	M	M	S	M	M
CO5	S	S	S	S	M	M	M	S	M	M

\* PO – Programme Outcome, CO – Course Outcomes

\* S – Strong, M – Medium, L – Low

## COMMERCE CA

Semester : V

Paper type : Core theory

Credit : 4

Paper code : CCP51

Name of the Paper : COST ACCOUNTING-I

Hours of Teaching: 75hrs

### Course Outcomes:

Semester	Course Name	Course Credit	Course Outcomes
V (Regulation 2022-2023)	COST ACCOUNTING-I	04	CO1-understand the Nature and Scope of Cost Accounting, and Computation of Cost Sheet and Tenders
			CO2-learn the preparation of Material Purchase and Control.
			CO3-Impart knowledge about Methods of pricing of Material Issues.
			CO4study about preparation of Labour Cost Control and calculate the wages and bonus of labourers.
			CO5gain knowledge about Distribution of Overheads.

### Mapping with Learning Outcomes:

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	S	S	S	S	S	S	S	S	S	S
CO2	S	S	S	S	S	S	S	S	S	S
CO3	S	S	S	S	S	S	S	S	S	S
CO4	S	S	S	S	S	S	S	S	S	S
CO5	S	S	S	S	S	S	S	S	S	S

\* PO – Programme Outcome, CO – Course Outcomes

\* S – Strong, M – Medium, L – Low

## COMMERCE CA

Semester : V

Paper type : : Core theory

Credit : 4

Paper code : CCP52

Name of the Paper: **Management Accounting**

Hours of Teaching: 75hrs

### Course Outcomes:

Semester	Course Name	Course Credit	Course Outcomes
V (Regulation 2022-2023)	Management Accounting	04	CO1-learn the preparation of Financial statement Analysis.
			CO2-gain effective knowledge about Ratio Analysis
			CO3-gain effective knowledge about Ratio Analysis
			CO4-study about standard Costing techniques.
			CO5-gain knowledge on the preparation of Budget and Budgetary Control

### Mapping with Learning Outcomes:

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	S	S	S	S	S	S	S	S	S	S
CO2	S	S	S	S	S	S	S	S	S	S
CO3	S	S	S	S	S	S	S	S	S	S
CO4	S	S	S	S	S	S	S	S	S	S
CO5	S	S	S	S	S	S	S	S	S	S

\* PO – Programme Outcome, CO – Course Outcomes

\* S – Strong, M – Medium, L – Low



## COMMERCE CA

Semester : V

Paper type : Core theory

Credit : 4

Paper code : CCP53

Name of the Paper : Business Management

Hours of Teaching: 75hrs

### Course Outcomes:

Semester	Course Name	Course Credit	Course Outcomes
V (Regulation 2022-2023)	<b>Business Management</b>	04	CO1-Gain Knowledge pertaining to Fundamentals of management.
			CO2-gain effective Knowledge pertaining to develop planning
			CO3-Understand organizing, authority and responsibility and departmentation.
			CO4-Acquire knowledge on span of supervision, motivation , leadership and communication
			CO5-understand the techniques of control and coordination.

### Mapping with Learning Outcomes:

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	S	S	S	S	S	S	S	S	S	S
CO2	S	S	S	S	S	S	S	S	S	S
CO3	S	S	S	S	S	S	S	S	S	S
CO4	S	S	S	S	S	S	S	S	S	S
CO5	S	S	S	S	S	S	S	S	S	S

\* PO – Programme Outcome, CO – Course Outcomes

\* S – Strong, M – Medium, L – Low

## COMMERCE CA

**Semester : V**

**Paper type : Core theory**

**Credit : 4**

**Paper code : CCP54**

**Name of the Paper : Internet and its applications**

**Hours of Teaching: 75hrs**

### Course Outcomes:

Semester	Course Name	Course Credit	Course Outcomes
V (Regulation 2022-2023)	Internet and its applications	04	CO1-Gain Knowledge pertaining to Fundamentals of web resources
			CO2-gain effective Knowledge pertaining to internet explorer
			CO3-Understand and creating E-Mail id.
			CO4-Acquire knowledge on HTML headers and viruses
			CO5-understand the recent trends in digital marketing.

### Mapping with Learning Outcomes:

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	S	S	S	S	S	S	S	S	S	S
CO2	S	S	S	S	S	S	S	S	S	S
CO3	S	S	S	S	S	S	S	S	S	S
CO4	S	S	S	S	S	S	S	S	S	S
CO5	S	S	S	S	S	S	S	S	S	S

\* PO – Programme Outcome, CO – Course Outcomes

\* S – Strong, M – Medium, L – Low

## COMMERCE CA

Semester : IV

Paper type : Internal Elective

Credit : 3

Paper code : CECP55C

Name of the Paper : Income tax law and practice-I

Hours of Teaching: 75hrs

### Course Outcomes:

Semester	Course Name	Course Credit	Course Outcomes
V (Regulation 2022-2023)	Income tax law and practice-I	03	CO1-to understand the basic level of Income tax Act.
			CO2-gain effective Knowledge on tax calculation of salaried people.
			CO3-gain knowledge on the tax calculation on house property income
			CO4-obtain knowledge on income tax of business/ professional income.
			CO5-to understand the administrative set up of income tax department and their powers

### Mapping with Learning Outcomes:

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	S	S	S	S	S	S	S	S	S	S
CO2	S	S	S	S	S	S	S	S	S	S
CO3	S	S	S	S	S	S	S	S	S	S
CO4	S	S	S	S	S	S	S	S	S	S
CO5	S	S	S	S	S	S	S	S	S	S

\* PO – Programme Outcome, CO – Course Outcomes

\* S – Strong, M – Medium, L – Low

## COMMERCE CA

Semester : IV

Paper type : skill based subject

Credit : 2

Paper code :

Name of the Paper : Financial management

Hours of Teaching: 75hrs

### Course Outcomes:

Semester	Course Name	Course Credit	Course Outcomes
IV (Regulation 2022-2023)	Financial management	02	CO1-understand the basic Principles and practices of Financial management..
			CO2-the basic Principles and practices of capital structure decisions and dividend policy
			CO3-the knowledge and practice of arriving financial Decision makings under uncertainty
			CO4-acquire practical knowledge on Calculation of working capital and credit collection procedures
			CO5-gain knowledge on leverage and portfolio management

### Mapping with Learning Outcomes:

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	S	S	S	S	S	S	S	S	S	S
CO2	S	S	S	S	S	S	S	S	S	S
CO3	S	S	S	S	S	S	S	S	S	S
CO4	S	S	S	S	S	S	S	S	S	S
CO5	S	S	S	S	S	S	S	S	S	S

\* PO – Programme Outcome, CO – Course Outcomes

\* S – Strong, M – Medium, L – Low

## COMMERCE CA

Semester : VI

Paper type : Core theory

Credit : 4

Paper code : CCP61

Name of the Paper : COST ACCOUNTING-II

Hours of Teaching: 75hrs

### Course Outcomes:

Semester	Course Name	Course Credit	Course Outcomes
VI (Regulation 2022-2023)	COST ACCOUNTING- II	04	CO1-understand the Nature and Scope of Cost Accounting, and Computation of Cost Sheet and Tenders
			CO2-learn the preparation of Material Purchase and Control.
			CO3-Impart knowledge about Methods of pricing of Material Issues.
			CO4study about preparation of Labour Cost Control and calculate the wages and bonus of labourers.
			CO5gain knowledge about Distribution of Overheads.

### Mapping with Learning Outcomes:

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	S	S	S	S	S	S	S	S	S	S
CO2	S	S	S	S	S	S	S	S	S	S
CO3	S	S	S	S	S	S	S	S	S	S
CO4	S	S	S	S	S	S	S	S	S	S
CO5	S	S	S	S	S	S	S	S	S	S

\* PO – Programme Outcome, CO – Course Outcomes

\* S – Strong, M – Medium, L – Low

## COMMERCE CA

Semester : VI

Paper type : Core Theory

Credit : 4

Paper code : CCP 62

Name of the Paper : Web Technology

Hours of Teaching: 75hrs

### Course Outcomes:

Semester	Course Name	Course Credit	Course Outcomes
VI (Regulation 2022-2023)	Web Technology	04	CO1-understand the basics of HTML
			CO2-to learn how to create style sheet rules
			CO3-Impart knowledge about object in HTML
			CO4-study about HTML server control methods
			CO5-gain knowledge about cookies and working with datas..

### Mapping with Learning Outcomes:

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	S	S	S	S	S	S	S	S	S	S
CO2	S	S	S	S	S	S	S	S	S	S
CO3	S	S	S	S	S	S	S	S	S	S
CO4	S	S	S	S	S	S	S	S	S	S
CO5	S	S	S	S	S	S	S	S	S	S

\* PO – Programme Outcome, CO – Course Outcomes

\* S – Strong, M – Medium, L – Low

## COMMERCE CA

Semester : VI

Paper type : Core practical

Credit : 4

Paper code : CPCP66

Name of the Paper : Web Technology LAB

Hours of Teaching: 75hrs

### Course Outcomes:

Semester	Course Name	Course Credit	Course Outcomes
VI (Regulation 2022-2023)	Web Technology LAB	04	CO1-understand the basics of HTML
			CO2-to learn how to create style sheet rules
			CO3-Impart knowledge about object in HTML
			CO4-study about HTML server control methods
			CO5-gain knowledge about cookies and working with datas..

### Mapping with Learning Outcomes:

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	S	S	S	S	S	S	S	S	S	S
CO2	S	S	S	S	S	S	S	S	S	S
CO3	S	S	S	S	S	S	S	S	S	S
CO4	S	S	S	S	S	S	S	S	S	S
CO5	S	S	S	S	S	S	S	S	S	S

\* PO – Programme Outcome, CO – Course Outcomes

\* S – Strong, M – Medium, L – Low

## COMMERCE CA

**Semester : VI**

**Paper type : Internal Elective**

**Credit :3**

**Paper code : CECP 63A**

**Name of the Paper : Income tax law and practice-II**

**Hours of Teaching: 75hrs**

### Course Outcomes:

Semester	Course Name	Course Credit	Course Outcomes
VI (Regulation 2022-2023)	Income tax law and practice-II	03	CO1-know the calculation of taxes for gain on capital asset.
			CO2- to know the tax on other source and its calculation.
			CO3-to know the adjustment of carry forward Income/Expenditure.
			CO4-expertise in preparation of total income of individual/ firm etc.
			CO5-gain knowledge on filing of income tax returns.

### Mapping with Learning Outcomes:

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	S	S	S	S	S	S	S	S	S	S
CO2	S	S	S	S	S	S	S	S	S	S
CO3	S	S	S	S	S	S	S	S	S	S
CO4	S	S	S	S	S	S	S	S	S	S
CO5	S	S	S	S	S	S	S	S	S	S

\* PO – Programme Outcome, CO – Course Outcomes

\* S – Strong, M – Medium, L – Low



## COMMERCE CA

Semester : VI

Paper type : Internal Elective

Credit : 3

Paper code : CECP 64A

Name of the Paper : Software Engineering

Hours of Teaching: 75hrs

### Course Outcomes:

Semester	Course Name	Course Credit	Course Outcomes
VI (Regulation 2022-2023)	Software Engineering	03	CO1-enable students to acquire knowledge on the evolution of software
			CO2-understand the concepts relating to of data modeling concepts
			CO3-impart knowledge about the design process
			CO4-develop practical knowledgeabout the testing strategies in approaching software testing
			CO5-update the students on project management

### Mapping with Learning Outcomes:

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	S	S	S	S	S	S	S	S	S	S
CO2	S	S	S	S	S	S	S	S	S	S
CO3	S	S	S	S	S	S	S	S	S	S
CO4	S	S	S	S	S	S	S	S	S	S
CO5	S	S	S	S	S	S	S	S	S	S

\* PO – Programme Outcome, CO – Course Outcomes

\* S – Strong, M – Medium, L – Low

## COMMERCE CA

Semester : VI

Paper type : skill based subject

Credit : 2

Paper code : CSCP 65

Name of the Paper : Industrial Relations

Hours of Teaching: 75hrs

### Course Outcomes:

Semester	Course Name	Course Credit	Course Outcomes
VI (Regulation 2022-2023)	<b>Industrial Relations</b>	04	CO1-understand the basic concepts of industrial relations.
			CO2-the origin and growth and need of trade unions
			CO3-understand the concept of collective bargaining and workers participation in management
			CO4-acquire practical knowledge on industrial disputes Act. 1946
			CO5-gain knowledge through understanding the provisions of the factories Act 1948

### Mapping with Learning Outcomes:

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	S	S	S	S	S	S	S	S	S	S
CO2	S	S	S	S	S	S	S	S	S	S
CO3	S	S	S	S	S	S	S	S	S	S
CO4	S	S	S	S	S	S	S	S	S	S
CO5	S	S	S	S	S	S	S	S	S	S

\* PO – Programme Outcome, CO – Course Outcomes

\* S – Strong, M – Medium, L – Low