

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

DEPARTMENT OF COMMERCE CA -2020-2021

M.COM CA

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	Understanding 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 : C O R E****Credit :04****Paper code : DCP 11****Name of the Paper:
ADVANCE FINANCIAL
MANAGEMENT****Hours of Teaching:90 hrs****Course Outcomes:**

Semester	Course Name	Course Credit	Course Outcomes
I (Regulation 2020-2021)	ADVANCE FINANCIAL MANAGEMENT	04	CO1 - To provide introduction to financial management. CO2 - To create awareness on capital structure and theories of capital structure. CO3 - To make them understand the cost of capital in wide aspects. CO4 - To provide knowledge on divided policies and various divided models. CO5 - To enable them to understand working capital management. CO6 - Students are equipped with management accounting techniques for the analysis and interpretation of financial statements.

Mapping with Programme Outcomes:

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	S	S	M	M	M	S	M	S	S	S
CO2	S	S	M	M	M	S	M	S	S	S
CO3	S	S	M	M	S	S	M	S	S	S
CO4	S	S	M	M	S	S	M	S	S	S
CO5	S	S	M	M	S	S	M	S	S	S
CO6	S	S	M	M	S	S	M	S	S	S

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

COMMERCE CA**Semester : I****Paper type : C O R E****Credit :
0 4****Paper code :DCP 12****Name of the Paper : Marketing Management****Hours of Teaching:90 hrs****Course Outcomes:**

Semester	Course Name	Course Credit	Course Outcomes
I (Regulation 2020-2021)	MARKETING MANAGEMENT	04	CO1- To provide a sound understanding of the basic principles of marketing management and their applications in the business and industry. CO2- State the recent developments in marketing CO3- Analyze the factors that affect the buying decision of a consumer CO4- Explain the various stages of product life cycle CO5- To analyze the pricing policies and strategies adopted by businesses CO6- Providing knowledge about marketing mix, segmentation, targeting and positioning.

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	S	S	M	M	S	M	S	S	S	M
CO2	S	S	M	M	S	M	S	S	S	M
CO3	S	S	M	M	S	M	S	S	S	M
CO4	S	S	M	M	S	M	S	S	S	M
CO5	S	S	M	M	S	M	S	S	S	M
CO6	S	S	M	M	S	M	S	S	S	M

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

COMMERCE CA**Semester : I****Paper type : C O R E****Credit :04****Paper code : DCP 13****Name of the Paper : A D V A N C E B U S I N E S S
S T A T I S T I C S****Hours of Teaching:90 hrs****Course Outcomes:**

Semester	Course Name	Course Credit	Course Outcomes
I (Regulation 2020-2021)	ADVANCE BUSINESS STATISTICS	04	CO1- Describe and discuss the key terminology, concepts tools and techniques used in business statistical analysis CO2- Critically evaluates the underlying assumptions of analysis tools CO3- Understand and critically discuss the issues surrounding sampling and significance. CO4- Discuss critically the uses and limitations of statistical analysis. CO5- Solve a range of problems using the techniques covered. CO6- Conduct basic statistical analysis of data.

Mapping with Programme Outcomes:

Cos	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	S	S	M	M	S	M	S	S	M	L
CO2	S	S	M	L	S	M	S	S	M	M
CO3	S	S	M	S	M	S	M	M	M	S
CO4	S	S	M	M	M	S	M	M	M	S
CO5	S	S	M	L	S	S	S	S	M	M
CO6	S	S	M	L	S	S	S	S	M	M

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

COMMERCE CA**Semester : I****Paper type : C O R E****Credit :0 2****Paper code : DCP 14****Name of the Paper : PROGRAMMING WITH C****Hours of Teaching:90 hrs****Course Outcomes:**

Semester	Course Name	Course Credit	Course Outcomes
I (Regulation 2020-2021)	PROGRAMMING IN C	02	<p>CO1 - Describe the procedural and object oriented paradigm with concepts of streams, classes, functions, data and objects.</p> <p>CO2 -Understand dynamic memory management techniques using pointers, constructors, destructors, etc</p> <p>CO3 - Describe the concept of function overloading, operator overloading, virtual functions and polymorphism.</p> <p>CO4 - Classify inheritance with the understanding of early and late binding.</p>

Mapping with Programme Outcomes:

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

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

COMMERCE CA

Semester : I

Paper Type: CORE

Credit : 2

Paper code : DPCP 17

Name of the Paper : PROGRAMMING IN C
LAB

Hours of Teaching: 90 hrs

Course Outcomes:

Semester	Course Name	Course Credit	Course Outcomes
I (Regulation 2020-2021)	PROGRAMMING IN C LAB	02	CO1 - Understand the usage of variables, constants, operators in programs CO 2. Develop programs for manipulating decision making and looping constructs CO 3. Perform operations on functions, arrays and structures CO 4. Apply pointers for developing simple programs

Mapping with Programme Outcomes

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

Paper type : C O R E
E L E C T I V E

Credit : 0 3

Paper code : DECP
15A

Name of the Paper :
C O M P U T E R
A P P L I C A T I O N I N
B U S I N E S S

Hours of Teaching:90 hrs

Course Outcomes:

Semester	Course Name	Course Credit	Course Outcomes
I (Regulation 2020-2021)	COMPUTER APPLICATION IN BUSINESS	02	CO1- Understand the components of computer CO2- Provide the knowledge about an overview of E-Commerce and E-business CO3- Describe the consumer oriented E- commerce applications CO4- Appraise the Electronic Data Interchange and its pre-requisites CO5- Analyze the different types of E- marketing techniques

Mapping with Programme Outcomes:

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

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

COMMERCE CA

Semester : I

Paper type : ELECTIVE

Credit : 03

Paper code : DOCP
16B

Name of the Paper : ELEMENTS OF INSURANCE

Hours of Teaching:90 hrs

Course Outcomes:

Semester	Course Name	Course Credit	Course Outcomes
I (Regulation 2020-2021)	ELEMENTS OF INSURANCE	03	CO1 - This course primarily deals with Practical aspects of Life insurance with the different aspects of life insurance, its different applications and its detailed features. CO2-It gives the reader an insight into the different types of life insurance plans & products, and its variations. The method of premium calculation and bonus, the different types of annuity plans, group insurance plans. CO3- Topics on unit-linked policies, nomination and assignments and revival of policies, surrender values and foreclosure, as also policy claims have all been brought out very well. CO4 - To facilitate the understanding of accounting in banking and insurance sectors. CO5 - To develop skill, related to problem solving and critical thinking

Mapping with Programme Outcomes:

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

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

COMMERCE CA**Semester : II****Paper type : Core****Credit :0 4****Paper code : DCP 21****Name of the Paper : HUMAN
RESOURCE MANAGEMENT****Hours of Teaching:90 hrs****Course Outcomes:**

Semester	Course Name	Course Credit	Course Outcomes
II (Regulation 2020-2021)	HUMAN RESOURCE MANAGEMENT	04	<p>CO1- This Course will create knowledge and understanding of Human Resource Management and helps the students to gain knowledge and skills needed for successful planning and to become Human Resource Professionals.</p> <p>CO2- To familiarize the Students about the concepts of Staffing, Training, Transfer, Promotion, Human factors consideration and Appraisal methods.</p> <p>CO3- Students would become acquainted with the Human Resource Development, Career Planning and Job Evaluation methods.</p> <p>CO4- To gain insight into the enormous Wage and Salary Administration, Fringe benefits, Motivation and Morale.</p> <p>CO5- To set out the determinants of Job satisfaction & to know how to interact with Management and Co-Workers through Quality Work Life and Employee Empowerment.</p> <p>CO6- Explain Workers participation in management and describe Collective Bargaining process</p>

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	S	S	M	M	M	S	M	S	M	M
CO2	S	S	M	M	M	S	M	S	M	S
CO3	S	S	S	M	M	S	S	M	M	S
CO4	S	S	S	M	M	M	S	M	M	S
CO5	S	S	S	M	M	M	S	M	M	S
CO6	S	S	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 : C O R E

Credit :
0 4

Paper code : DCP 22

Name of the Paper : A D V A N C E C O R P O R A T E
A C C O U N T I N G

Hours of Teaching: 75 hrs

Course Outcomes:

Semester	Course Name	Course Credit	Course Outcomes
II (Regulation 2020-2021)	ADVANCE CORPORATE ACCOUNTING	04	<p>CO1- Enable the students to understand about Amalgamation, Absorption and external reconstruction.</p> <p>CO2- To introduce and develop knowledge of Holding Company Accounts.</p> <p>CO3- To make them aware about accounts of Banking Companies and Insurance Companies as per the revised Accounting Standards.</p> <p>CO4- Enable the students to gain an idea of liquidation of companies.</p> <p>CO5- After the successful completion of the Course the Students Should have a thorough knowledge on Accounting Practices Prevailing in the Corporate</p> <p>CO6-Prepare the accounts of companies undergoing Amalgamation And External reconstruction.</p>

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	M	S	S	S	S	S
CO4	S	S	S	S	S	S	S	S	S	S
CO5	S	S	S	S	M	S	S	S	S	S
CO6	S	S	S	S	M	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 : 2

Paper code : DCP 23

Name of the Paper : OBJECT ORIENTED
PROGRAMMING USING C ++

Hours of Teaching: 75hrs

Course Outcomes:

Semester	Course Name	Course Credit	Course Outcomes
II (Regulation 2020-2021)	OBJECT ORIENTED PROGRAMMING USING C++	02	CO1 - Describe the procedural and object oriented paradigm with concepts of streams, classes, functions, data and objects. CO2 - Understand dynamic memory management techniques using pointers, constructors, destructors, etc CO3 - Describe the concept of function overloading, operator overloading, virtual functions and polymorphism. CO4 - Classify inheritance with the understanding of early and late binding, usage of exception handling, generic programming.

Mapping with Learning Outcomes:

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

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

COMMERCE CA

Semester : II

Paper Type : C O R E

Credit :
0 2

Paper Code : DPCP 26

Name of the Paper : OBJECT ORIENTED
PROGRAMMING USING C++- LAB

Hours of Teaching : 90 Hours

Course Outcomes:

Semester	Course Name	Course Credit	Course Outcomes
II (Regulation 2020-2021)	OBJECT ORIENTED PROGRAMMING USING C++	02	CO1- Understand how to write and use simple programs using functions and inline functions CO2- Use classes and objects for implementing banking applications CO3- Develop programs using the concept of overloading, friend functions, arrays of objects and constructors CO4- Apply the concept of unary and binary operator Overloading

Mapping with Programme Outcomes

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

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

COMMERCE CA

Semester : II

Paper Type : C O R E
E L E C T I V E

Credit :
0 3

Paper Code : DECP 24A

Name of the Paper :
P R I N C I P L E S O F
I N F O R M A T I O N
T E C H N O L O G Y

Hours of Teaching : 90 Hours

Course Outcomes:

Semester	Course Name	Course Credit	Course Outcomes
II (Regulation 2020-2021)	PRINCIPLES OF INFORMATION TECHNOLOG	03	CO1- Understand the fundamental concepts of Computers, Business environment and IT Applications in Business CO2- Successfully understand & analyze technical data to reach actionable conclusions, including technological solutions to the business. CO3- Learn technologies & IT languages, so the business problems could be addressed. CO4- Develop competent technical writing skills so as to enable the graduate to communicate business ideas to senior management and general public. CO5- To identify and sharpen their IT/programming skills.

Mapping with Programme Outcomes:

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

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

COMMERCE CA

Semester : II

Paper type : O P E N
E L E C T I V E

Credit :
0 3

Paper code : DOCP 24
A DOCP 24 A

Name of the Paper : P R I N C I P L E S O F
M A N A G E M E N T

Hours of Teaching:90 hrs

Course Outcomes:

Semester	Course Name	Course Credit	Course Outcomes
II (Regulation 2020-2021)	PRINCIPLES OF MANAGEMENT	03	<p>CO1: Understand the concepts related to Business. CO2: Demonstrate the roles, skills and functions of management.</p> <p>CO3: Analyze effective application of PPM knowledge to diagnose and solve organizational problems and develop optimal managerial decisions.</p> <p>CO4: Understand the complexities associated with management of human resources in the organizations and integrate the learning in handling these complexities.</p> <p>CO5- To analysis isolate issues and formulate best control methods</p> <p>CO6- Demonstrate the ability to directing ,leadership and communicate effectively</p>

Mapping with Learning outcomes:

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	S	S	L	M	S	L	S	S	L	M
CO2	S	S	M	L	S	L	S	S	M	M
CO3	S	S	M	M	S	L	S	S	M	M
CO4	S	S	M	M	S	L	S	S	M	M
CO5	S	S	M	M	S	L	S	S	M	M
CO6	S	S	M	M	S	L	S	S	M	M

PO – Programme Outcome, CO – Course Outcomes

S – Strong, M – Medium, L – Low

COMMERCE CA**Semester : II****Paper Type :
C O M P U L S O R Y
P A P E R****Credit : 0 2****Paper Code : DHR 20****Name of the Paper : HUMAN RIGHTS****Hours of Teaching : 90 Hours****Course Outcomes:**

Semester	Course Name	Course Credit	Course Outcomes
II (Regulation 2020-2021)	HUMAN RIGHTS	02	CO1 – Understand the kinds of human rights (Civil and political, social, economic and cultural rights) CO2 – Evaluation of violation of human rights CO3 – Identify the constitutional and legal provisions of bonded labor CO4 - Application and identify the minorities rights commission

Mapping with Programme Outcomes:

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

*PO – Programme Outcome, CO – Course Outcome.

*S – Strong, M – Medium, L – Low.

COMMERCE CA

Semester : III

Paper type : CORE

Credit :04

Paper code : DCP 31

Name of the Paper : GOODS AND SERVICES
TAX

Hours of Teaching: 90hrs

Course Outcomes:

Semester	Course Name	Course Credit	Course Outcomes
III (Regulation 2020-2021)	GOODS AND SERVICES TAX	03	CO 1- The students will able to know and familiarize with the fundamentals of Taxation. CO 2- The students will able to know GST and its history of GST and their types. CO 3- The students will able to know the exempted goods and Services under GST Act. CO 4 - The students will able to know the Administration of GST and Authority. CO5- The students will able to know how to avail the Appeal and Revision under GST Act.

Mapping with Programme Outcomes:

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

* PO – Programme Outcome, CO – Course Outcomes

* S – Strong, M – Medium, L – Low

COMMERCE CA**Semester : III****Paper Type : C O R E****Credit :04****Paper Code : DCP 32****Name of the Paper :ADVANCE COST
ACCOUNTING****Hours of Teaching : 75 Hours****Course Outcomes:**

Semester	Course Name	Course Credit	Course Outcomes
III (Regulation 2020-2021)	ADVANCE COST ACCOUNTING	04	CO1- After studying Unit-1, the student will be able to understand the basic concepts in Cost Accounting and also familiarizing with the preparation of Cost Sheets, Tenders and Quotations. CO2- After studying Unit-2, the student will be able to understand Preparation of Process Costing. CO3- After studying Unit-3, the student will be able to Know the Standard Costing and Variance Analysis CO4- After studying Unit-4, the student will be aware of the Cost control and Cost Reduction. CO5- After studying Unit-5, the student will be able to develop the knowledge about Activity based costing.

Mapping with Programme Outcomes:

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

*PO – Programme Outcome, CO – Course Outcome.

*S – Strong, M – Medium, L – Low.

* S – Strong, M – Medium, L – Low

COMMERCE CA**Semester : III****Paper type :****Credit :04****Paper code : DCP 33****Name of the Paper : ENTERPRISE RESOURCE
PLANNING****Hours of Teaching: 90 hrs****Course Outcomes:**

Semester	Course Name	Course Credit	Course Outcomes
III (Regulation 2020-2021)	ENTERPRISE RESOURCE PLANNING	04	CO1- Use the syntax and semantics of java programming language and basic concepts of OOP. CO2- Develop reusable programs using the concepts of inheritance, polymorphism, interfaces and packages. CO3- Apply the concepts of Multithreading and Exception handling to develop efficient and error free codes. CO4 - Design event driven GUI and web related applications CO5- Understand the concepts of errors and exceptions, keywords that are used to manage Exceptions and various stream classes like byte streams and character stream classes. CO6-. Understand the concept of applets by how to create and run applets and Graphics programming by various classes in the graphics class.

Mapping With Learning Outcomes:

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	S	S	L	L	S	L	S	S	L	M
CO2	S	S	M	M	S	L	S	S	L	M
CO3	S	S	M	M	S	L	S	S	L	L
CO4	S	S	M	S	S	L	S	S	M	L
CO5	S	S	M	M	S	L	S	S	L	M
CO6	S	S	M	M	S	L	S	S	L	M

* PO – Programme Outcome, CO – Course Outcomes

* S – Strong, M – Medium, L – Low

COMMERCE CA

Semester : III

Paper type :

Credit :03

Paper code :DCP 34

Name of the Paper : DESKTOP APPLICATION USING C++

Hours of Teaching: 75hrs

Course Outcomes:

Semester	Course Name	Course Credit	Course Outcomes
III (Regulation 2020-2021)	DESKTOP APPLICATION USING C++	03	CO1- Understanding the primitive Data types, control statement CO2- Develop reusable programs using the concepts of inheritance, polymorphism, interfaces and packages. CO3- Apply the handling and I/O File handling CO4 - Design event driven GUI and web related applications

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

* PO – Programme Outcome, CO – Course Outcomes

* S – Strong, M – Medium, L – Low

COMMERCE CA

Semester : III

Paper type : C O R E

Credit :02

Paper code: DPCP 38

Name of the Paper : DESKTOP APPLICATION USING C++ - LAB

Hours of Teaching: 75hrs

Course Outcomes:

Semester	Course Name	Course Credit	Course Outcomes
III (Regulation 2020-2021)	DESKTOP APPLICATION USING C++ - LAB	02	CO1- Understand the features of OSS over Commercial s/w CO2- Develop simple shell programs using simple commands CO3- Apply the DDL and DML commands for their simple Applications with My SQL as backend CO4-Classify the usage of different operators and functions in PHP CO5- Implement the web pages for manipulating files CO6- To apply the Indian contexts of OST.

Mapping with Learning outcomes:

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	S	S	S	M	M	M	S	S	S	S
CO2	S	S	S	M	M	S	S	S	S	S
CO3	S	S	S	M	S	S	S	S	S	S
CO4	S	S	S	M	S	S	S	S	S	S
CO5	S	S	S	M	S	M	S	S	S	S
CO6	S	S	S	M	S	M	S	S	S	S

* PO – Programme Outcome, CO – Course Outcomes

* S – Strong, M – Medium, L – Low

COMMERCE CA

Semester : III

Paper type : CORE ELECTIVE

Credit :02

Paper code : DECP35A

Name of the Paper : MULTIMEDIA AND ANIMATION

Hours of Teaching: 75hrs

Course Outcomes:

Semester	Course Name	Course Credit	Course Outcomes
III (Regulation 2020-2021)	MULTIMEDIA AND ANIMATION	02	CO1- On successful completion of this course the students are able to develop programs using Linux, My SQL, PHP and AJAX. CO2- Classify the usage of Control Statements. CO3- To develop simple programs using data types, literals. CO4- Implement the classes and objects.

Mapping with Learning Outcomes:

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

* PO – Programme Outcome, CO – Course Outcomes

* S – Strong, M – Medium, L – Low

COMMERCE CA

Semester : IV

Paper type : OPEN ELECTIVE

Credit :03

Paper code :DOCP36A

Name of the Paper : BUSINESS ANALYTICS

Hours of Teaching: 75hrs

Course Outcomes:

Semester	Course Name	Course Credit	Course Outcomes
III (Regulation 2020-2021)	BUSINESS ANALYTICS	03	CO1- After studied Unit-1, the student will be able to understand the concept of Business Analytic CO2- After studied Unit-2, the student will be able to understand the Categories of Business Analytical methods and models CO3- After studied Unit-3, the student will be able to understand the Role and Significance of Decision Making. CO4- After studied Unit-4, the student will be aware of the Modern Approaches in Decision Making and Common Problems in Decision Making CO5- After studied Unit-5, the student will be able to know Value of Analytics in Decision Making.

Mapping with Learning Outcomes:

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

* PO – Programme Outcome, CO – Course Outcomes

* S – Strong, M – Medium, L – Low

COMMERCE CA

Semester : IV

Paper type : CORE

Credit :04

Paper code : DCP 41

Name of the Paper : DIRECT TAXES

Hours of Teaching: 75hrs

Course Outcomes:

Semester	Course Name	Course Credit	Course Outcomes
IV (Regulation 2020-2021)	DIRECT TAXES	03	CO1- The Students we able to Contrast The Different Basic Concepts In Income Tax CO2- The Students we able to understand and Compute Salary Income And Income From House Property CO3- The Students we able to understand and Construct The Statements For Business. Income, Professional Income And Capital Gains CO4- The Students we able to understand and Compute Income From Other Sources And Total Income Of Individuals CO5 – The Students we able to understand and Trace Assessment Procedure and Familiarizing Tax Planning

Mapping with Learning Outcomes:

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

* PO – Programme Outcome, CO – Course Outcomes

* S – Strong, M – Medium, L – Low

COMMERCE CA

Semester : IV

Paper type :

Credit :04

Paper code : DCP42

Name of the Paper : E - C O M M E R C E

Hours of Teaching: 75hrs

Course Outcomes:

Semester	Course Name	Course Credit	Course Outcomes
IV (Regulation 2020-2021)	E-COMMERCE	04	CO1- The students will be able to understand the Applications of E commerce in business CO2- The students will be able to understand the Network Infrastructure of E Commerce. CO3- The students will be able to understand the Internet Protocols in E Commerce. CO4- The students will be able to understand the Network Security in E Commerce. CO5- The students will be able to understand the Types of Digital Documents in E Commerce.

Mapping with Learning Outcomes:

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

* PO – Programme Outcome, CO – Course Outcomes

* S – Strong, M – Medium, L – Low

COMMERCE CA

Semester : IV

Paper type : CORE

Credit :03

Paper code : DCP 43

Name of the Paper : PROGRAMMING WITH
J A V A

Hours of Teaching: 75hrs

Course Outcomes:

Semester	Course Name	Course Credit	Course Outcomes
IV (Regulation 2020-2021)	PROGRAMMING WITH JAVA	03	CO1- Apply C# programming language and related Data type & variables. CO2- Apply C# programming language and related Control structure. CO3- Apply C# programming language and related Arrays. CO4- Apply C# programming language and related threading.

Mapping with Learning Outcomes:

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

* PO – Programme Outcome, CO – Course Outcomes

* S – Strong, M – Medium, L – Low

COMMERCE CA

Semester : IV

Paper type :

Credit :02

Paper code : DPCP46

**Name of the Paper : PROGRAMMING WITH
J A V A L A B**

Hours of Teaching: 75hrs

Course Outcomes:

Semester	Course Name	Course Credit	Course Outcomes
IV (Regulation 2020-2021)	PROGRAMMING WITH JAVA LAB	02	CO1-Understand project characteristics and various stages of a project. CO2- Understand the conceptual clarity about project organization and feasibility analyses – Market, Technical, Financial and Economic. CO3- Analyze the learning and understand techniques for Project planning, scheduling and Execution Control. CO4- Apply the risk management plan and analyze the role of stakeholders. CO5- Understand the contract management, Project Procurement, Service level Agreements and productivity. CO6- Understand the How Subcontract Administration and Control are practiced in the Industry. CO7- To enable them to comprehend the fundamentals of Contract Administration, Costing and Budgeting.

Mapping with Learning Outcomes:

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	M	S	S	M	S	M	S	L	S	L
CO2	M	L	M	S	L	S	M	S	L	M
CO3	S	S	L	S	S	L	S	S	M	L
CO4	S	S	M	L	M	M	S	M	L	S
CO5	M	L	M	S	L	M	M	S	L	M
CO6	M	L	M	S	L	M	M	S	L	M
CO7	M	L	M	S	L	M	M	S	L	M

* PO – Programme Outcome, CO – Course Outcomes

* S – Strong, M – Medium, L – Low

COMMERCE CA

Semester : IV

Paper type : CORE ELECTIVE

Credit :03

Paper code : DECP45A

Name of the Paper : MOBILE COMPUTING

Hours of Teaching: 75hrs

Course Outcomes:

Semester	Course Name	Course Credit	Course Outcomes
IV (Regulation 2020-2021)	MOBILE COMPUTING	03	CO1-Understand the process of marketing research and its different processes CO2- Identify sources of information CO3- Understand different research methods CO4- Apply selected research methods CO5- Analyze and interpret both qualitative and quantitative data CO6- Conduct and analyze a focus group discussion CO7- Build a simple questionnaire from a web-based survey administration site.

Mapping with Learning Outcomes:

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	M	S	S	M	S	M	S	L	S	L
CO2	M	L	M	S	L	S	M	S	L	M
CO3	S	S	L	S	S	L	S	S	M	L
CO4	S	S	M	L	M	M	S	M	L	S
CO5	M	L	M	S	L	M	M	S	L	M
CO6	M	L	M	S	L	M	M	S	L	M
CO7	M	L	M	S	L	M	M	S	L	M

* PO – Programme Outcome, CO – Course Outcomes

* S – Strong, M – Medium, L – Low

COMMERCE CA

Semester : IV

Paper type : OPEN ELECTIVE

Credit :03

Paper code : DOCP45B

Name of the Paper : ENTREPRENEURIAL
DEVELOPMENT

Hours of Teaching: 75hrs

Course Outcomes:

Semester	Course Name	Course Credit	Course Outcomes
IV (Regulation 2020-2021)	ENTREPRENEURIAL DEVELOPMENT	03	CO1- After studied Unit-1, the student will be able to acquire the basic knowledge and understand the types of contract and Agreement CO2- After studied Unit-2, the student will be able to know the Identify the essential elements of contract and rules as to offer. CO3- After studied Unit-3, the student will be able to have to understanding of law relating to indemnity and guarantee CO4- After studied Unit-4, the student will be able to know the duties and rights of the Bailor and Bailee and Agent and Principal. CO5- After studied Unit-5, the student will be able to know about law of Agency.

Mapping with Learning Outcomes:

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

* PO – Programme Outcome, CO – Course Outcomes

* S – Strong, M – Medium, L – Low

2022-2023

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

DEPARTMENT OF COMMERCE CA -2020-2021

M.COM CA

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.

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 : C O R E****Credit :04****Paper code : DCP 11****Name of the Paper:
ADVANCE FINANCIAL
MANAGEMENT****Hours of Teaching:90 hrs****Course Outcomes:**

Semester	Course Name	Course Credit	Course Outcomes
I (Regulation 2022-2023)	ADVANCE FINANCIAL MANAGEMENT	04	CO1 - To provide introduction to financial management. CO2 - To create awareness on capital structure and theories of capital structure. CO3 - To make them understand the cost of capital in wide aspects. CO4 - To provide knowledge on divided policies and various divided models. CO5 - To enable them to understand working capital management. CO6 - Students are equipped with management accounting techniques for the analysis and interpretation of financial statements.

Mapping with Programme Outcomes:

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	S	S	M	M	M	S	M	S	S	S
CO2	S	S	M	M	M	S	M	S	S	S
CO3	S	S	M	M	S	S	M	S	S	S
CO4	S	S	M	M	S	S	M	S	S	S
CO5	S	S	M	M	S	S	M	S	S	S
CO6	S	S	M	M	S	S	M	S	S	S

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

COMMERCE CA

Semester : I

Paper type : C O R E

Credit :
0 4

Paper code :DCP 12

Name of the Paper : Marketing Management

Hours of Teaching:90 hrs

Course Outcomes:

Semester	Course Name	Course Credit	Course Outcomes
I (Regulation 2022-2023)	MARKETING MANAGEMENT	04	CO1- To provide a sound understanding of the basic principles of marketing management and their applications in the business and industry. CO2- State the recent developments in marketing CO3- Analyze the factors that affect the buying decision of a consumer CO4- Explain the various stages of product life cycle CO5- To analyze the pricing policies and strategies adopted by businesses CO6- Providing knowledge about marketing mix, segmentation, targeting and positioning.

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	S	S	M	M	S	M	S	S	S	M
CO2	S	S	M	M	S	M	S	S	S	M
CO3	S	S	M	M	S	M	S	S	S	M
CO4	S	S	M	M	S	M	S	S	S	M
CO5	S	S	M	M	S	M	S	S	S	M
CO6	S	S	M	M	S	S	M	S	S	S

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

COMMERCE CA**Semester : I****Paper type : C O R E****Credit :04****Paper code : DCP 13****Name of the Paper : A D V A N C E B U S I N E S S
S T A T I S T I C S****Hours of Teaching:90 hrs****Course Outcomes:**

Semester	Course Name	Course Credit	Course Outcomes
I (Regulation 2022-2023)	ADVANCE BUSINESS STATISTICS	04	CO1- Describe and discuss the key terminology, concepts tools and techniques used in business statistical analysis CO2- Critically evaluates the underlying assumptions of analysis tools CO3- Understand and critically discuss the issues surrounding sampling and significance. CO4- Discuss critically the uses and limitations of statistical analysis. CO5- Solve a range of problems using the techniques covered. CO6- Conduct basic statistical analysis of data.

Mapping with Programme Outcomes:

Cos	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	S	S	M	M	S	M	S	S	M	L
CO2	S	S	M	L	S	M	S	S	M	M
CO3	S	S	M	S	M	S	M	M	M	S
CO4	S	S	M	M	M	S	M	M	M	S
CO5	S	S	M	L	S	S	S	S	M	M
CO6	S	S	M	L	S	S	S	S	M	M

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

COMMERCE CA

Semester : I

Paper type : C O R E

Credit :0 2

Paper code : DCP 14

Name of the Paper : PROGRAMMING WITH C

Hours of Teaching:90 hrs

Course Outcomes:

Semester	Course Name	Course Credit	Course Outcomes
I (Regulation 2022-2023)	PROGRAMMING IN C	02	CO1 - Describe the procedural and object oriented paradigm with concepts of streams, classes, functions, data and objects. CO2 -Understand dynamic memory management techniques using pointers, constructors, destructors, etc CO3 - Describe the concept of function overloading, operator overloading, virtual functions and polymorphism. CO4 - Classify inheritance with the understanding of early and late binding.

Mapping with Programme Outcomes:

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

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

COMMERCE CA

Semester : I

Paper Type: CORE

Credit : 2

Paper code : DPCP 17

Name of the Paper : PROGRAMMING IN C
LAB

Hours of Teaching: 90 hrs

Course Outcomes:

Semester	Course Name	Course Credit	Course Outcomes
I (Regulation 2022-2023)	PROGRAMMING IN C LAB	02	CO1 - Understand the usage of variables, constants, operators in programs CO 2. Develop programs for manipulating decision making and looping constructs CO 3. Perform operations on functions, arrays and structures CO 4. Apply pointers for developing simple programs

Mapping with Programme Outcomes

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

Paper type : C O R E
E L E C T I V E

Credit : 0 3

Paper code : DECP
15A

Name of the Paper :
C O M P U T E R
A P P L I C A T I O N I N
B U S I N E S S

Hours of Teaching:90 hrs

Course Outcomes:

Semester	Course Name	Course Credit	Course Outcomes
I (Regulation 2022-2023)	COMPUTER APPLICATION IN BUSINESS	02	CO1- Understand the components of computer CO2- Provide the knowledge about an overview of E-Commerce and E-business CO3- Describe the consumer oriented E- commerce applications CO4- Appraise the Electronic Data Interchange and its pre-requisites CO5- Analyze the different types of E- marketing techniques

Mapping with Programme Outcomes:

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

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

COMMERCE CA

Semester : I

Paper type : ELECTIVE

Credit : 03

Paper code : DOCP
16B

Name of the Paper : ELEMENTS OF INSURANCE

Hours of Teaching:90 hrs

Course Outcomes:

Semester	Course Name	Course Credit	Course Outcomes
I (Regulation 2022-2023)	ELEMENTS OF INSURANCE	03	CO1 - This course primarily deals with Practical aspects of Life insurance with the different aspects of life insurance, its different applications and its detailed features. CO2-It gives the reader an insight into the different types of life insurance plans & products, and its variations. The method of premium calculation and bonus, the different types of annuity plans, group insurance plans. CO3- Topics on unit-linked policies, nomination and assignments and revival of policies, surrender values and foreclosure, as also policy claims have all been brought out very well. CO4 - To facilitate the understanding of accounting in banking and insurance sectors. CO5 - To develop skill, related to problem solving and critical thinking

Mapping with Programme Outcomes:

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

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

COMMERCE CA**Semester : II****Paper type : Core****Credit :0 4****Paper code : DCP 21****Name of the Paper : HUMAN
RESOURCE MANAGEMENT****Hours of Teaching:90 hrs****Course Outcomes:**

Semester	Course Name	Course Credit	Course Outcomes
II (Regulation 2020-2021)	HUMAN RESOURCE MANAGEMENT	04	<p>CO1- This Course will create knowledge and understanding of Human Resource Management and helps the students to gain knowledge and skills needed for successful planning and to become Human Resource Professionals.</p> <p>CO2- To familiarize the Students about the concepts of Staffing, Training, Transfer, Promotion, Human factors consideration and Appraisal methods.</p> <p>CO3- Students would become acquainted with the Human Resource Development, Career Planning and Job Evaluation methods.</p> <p>CO4- To gain insight into the enormous Wage and Salary Administration, Fringe benefits, Motivation and Morale.</p> <p>CO5- To set out the determinants of Job satisfaction & to know how to interact with Management and Co-Workers through Quality Work Life and Employee Empowerment.</p> <p>CO6- Explain Workers participation in management and describe Collective Bargaining process</p>

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	S	S	M	M	M	S	M	S	M	M
CO2	S	S	M	M	M	S	M	S	M	S
CO3	S	S	S	M	M	S	S	M	M	S
CO4	S	S	S	M	M	M	S	M	M	S
CO5	S	S	S	M	M	M	S	M	M	S
CO6	S	S	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 : C O R E

Credit :
0 4

Paper code : DCP 22

Name of the Paper : A D V A N C E C O R P O R A T E
A C C O U N T I N G

Hours of Teaching: 75 hrs

Course Outcomes:

Semester	Course Name	Course Credit	Course Outcomes
II (Regulation 2022-2023)	ADVANCE CORPORATE ACCOUNTING	04	<p>CO1- Enable the students to understand about Amalgamation, Absorption and external reconstruction.</p> <p>CO2- To introduce and develop knowledge of Holding Company Accounts.</p> <p>CO3- To make them aware about accounts of Banking Companies and Insurance Companies as per the revised Accounting Standards.</p> <p>CO4- Enable the students to gain an idea of liquidation of companies.</p> <p>CO5- After the successful completion of the Course the Students Should have a thorough knowledge on Accounting Practices Prevailing in the Corporate</p> <p>CO6-Prepare the accounts of companies undergoing Amalgamation And External reconstruction.</p>

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	M	S	S	S	S	S
CO4	S	S	S	S	S	S	S	S	S	S
CO5	S	S	S	S	M	S	S	S	S	S
CO6	S	S	S	S	M	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 : 2

Paper code : DCP 23

Name of the Paper : OBJECT ORIENTED
PROGRAMMING USING C ++

Hours of Teaching: 75hrs

Course Outcomes:

Semester	Course Name	Course Credit	Course Outcomes
II (Regulation 2022-2022)	OBJECT ORIENTED PROGRAMMING USING C++	02	CO1 - Describe the procedural and object oriented paradigm with concepts of streams, classes, functions, data and objects. CO2 - Understand dynamic memory management techniques using pointers, constructors, destructors, etc CO3 - Describe the concept of function overloading, operator overloading, virtual functions and polymorphism. CO4 - Classify inheritance with the understanding of early and late binding, usage of exception handling, generic programming.

Mapping with Learning Outcomes:

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

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

COMMERCE CA

Semester : II

Paper Type : C O R E

Credit :
0 2

Paper Code : DPCP 26

Name of the Paper : OBJECT ORIENTED
PROGRAMMING USING C++- LAB

Hours of Teaching : 90 Hours

Course Outcomes:

Semester	Course Name	Course Credit	Course Outcomes
II (Regulation 2022-2023)	OBJECT ORIENTED PROGRAMMING USING C++	02	CO1- Understand how to write and use simple programs using functions and inline functions CO2- Use classes and objects for implementing banking applications CO3- Develop programs using the concept of overloading, friend functions, arrays of objects and constructors CO4- Apply the concept of unary and binary operator Overloading

Mapping with Programme Outcomes

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

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

COMMERCE CA

Semester : II

Paper Type : C O R E
E L E C T I V E

Credit :
0 3

Paper Code : DECP 24A

Name of the Paper :
P R I N C I P L E S O F
I N F O R M A T I O N
T E C H N O L O G Y

Hours of Teaching : 90 Hours

Course Outcomes:

Semester	Course Name	Course Credit	Course Outcomes
II (Regulation 2022-2023)	PRINCIPLES OF INFORMATION TECHNOLOG	03	CO1- Understand the fundamental concepts of Computers, Business environment and IT Applications in Business CO2- Successfully understand & analyze technical data to reach actionable conclusions, including technological solutions to the business. CO3- Learn technologies & IT languages, so the business problems could be addressed. CO4- Develop competent technical writing skills so as to enable the graduate to communicate business ideas to senior management and general public. CO5- To identify and sharpen their IT/programming skills.

Mapping with Programme Outcomes:

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

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

COMMERCE CA

Semester : II

Paper type : O P E N
E L E C T I V E

Credit :
0 3

Paper code : DOCP 24
A DOCP 24 A

Name of the Paper : P R I N C I P L E S O F
M A N A G E M E N T

Hours of Teaching:90 hrs

Course Outcomes:

Semester	Course Name	Course Credit	Course Outcomes
II (Regulation 2020-2021)	PRINCIPLES OF MANAGEMENT	03	CO1: Understand the concepts related to Business. CO2: Demonstrate the roles, skills and functions of management. CO3: Analyze effective application of PPM knowledge to diagnose and solve organizational problems and develop optimal managerial decisions. CO4: Understand the complexities associated with management of human resources in the organizations and integrate the learning in handling these complexities. CO5- To analysis isolate issues and formulate best control methods CO6- Demonstrate the ability to directing, leadership and communicate effectively

Mapping with Learning outcomes:

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	S	S	L	M	S	L	S	S	L	M
CO2	S	S	M	L	S	L	S	S	M	M
CO3	S	S	M	M	S	L	S	S	M	M
CO4	S	S	M	M	S	L	S	S	M	M
CO5	S	S	M	M	S	L	S	S	M	M
CO6	S	S	M	M	S	L	S	S	M	M

PO – Programme Outcome, CO – Course Outcomes

S – Strong, M – Medium, L – Low

COMMERCE CA**Semester : II****Paper Type :
C O M P U L S O R Y
P A P E R****Credit : 0 2****Paper Code : DHR 20****Name of the Paper : HUMAN RIGHTS****Hours of Teaching : 90 Hours****Course Outcomes:**

Semester	Course Name	Course Credit	Course Outcomes
II (Regulation 2022-2023)	HUMAN RIGHTS	02	CO1 – Understand the kinds of human rights (Civil and political, social, economic and cultural rights) CO2 – Evaluation of violation of human rights CO3 – Identify the constitutional and legal provisions of bonded labor CO4 - Application and identify the minorities rights commission

Mapping with Programme Outcomes:

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

*PO – Programme Outcome, CO – Course Outcome.

*S – Strong, M – Medium, L – Low.

COMMERCE CA

Semester : III

Paper type : CORE

Credit :04

Paper code : DCP 31

Name of the Paper : GOODS AND SERVICES
TAX

Hours of Teaching: 90hrs

Course Outcomes:

Semester	Course Name	Course Credit	Course Outcomes
III (Regulation 2022-2023)	GOODS AND SERVICES TAX	03	CO 1- The students will able to know and familiarize with the fundamentals of Taxation. CO 2- The students will able to know GST and its history of GST and their types. CO 3- The students will able to know the exempted goods and Services under GST Act. CO 4 - The students will able to know the Administration of GST and Authority. CO5- The students will able to know how to avail the Appeal and Revision under GST Act.

Mapping with Programme Outcomes:

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

* PO – Programme Outcome, CO – Course Outcomes

* S – Strong, M – Medium, L – Low

COMMERCE CA**Semester : III****Paper Type : C O R E****Credit :04****Paper Code : DCP 32****Name of the Paper :ADVANCE COST
ACCOUNTING****Hours of Teaching : 75 Hours****Course Outcomes:**

Semester	Course Name	Course Credit	Course Outcomes
III (Regulation 2022-2023)	ADVANCE COST ACCOUNTING	04	CO1- After studying Unit-1, the student will be able to understand the basic concepts in Cost Accounting and also familiarizing with the preparation of Cost Sheets, Tenders and Quotations. CO2- After studying Unit-2, the student will be able to understand Preparation of Process Costing. CO3- After studying Unit-3, the student will be able to Know the Standard Costing and Variance Analysis CO4- After studying Unit-4, the student will be aware of the Cost control and Cost Reduction. CO5- After studying Unit-5, the student will be able to develop the knowledge about Activity based costing.

Mapping with Programme Outcomes:

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

*PO – Programme Outcome, CO – Course Outcome.

*S – Strong, M – Medium, L – Low.

* S – Strong, M – Medium, L – Low

COMMERCE CA**Semester : III****Paper type :****Credit :04****Paper code : DCP 33****Name of the Paper : ENTERPRISE RESOURCE
PLANNING****Hours of Teaching: 90 hrs****Course Outcomes:**

Semester	Course Name	Course Credit	Course Outcomes
III (Regulation 2020-2021)	ENTERPRISE RESOURCE PLANNING	04	CO1- Use the syntax and semantics of java programming language and basic concepts of OOP. CO2- Develop reusable programs using the concepts of inheritance, polymorphism, interfaces and packages. CO3- Apply the concepts of Multithreading and Exception handling to develop efficient and error free codes. CO4 - Design event driven GUI and web related applications CO5- Understand the concepts of errors and exceptions, keywords that are used to manage Exceptions and various stream classes like byte streams and character stream classes. CO6- Understand the concept of applets by how to create and run applets and Graphics programming by various classes in the graphics class.

Mapping With Learning Outcomes:

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	S	S	L	L	S	L	S	S	L	M
CO2	S	S	M	M	S	L	S	S	L	M
CO3	S	S	M	M	S	L	S	S	L	L
CO4	S	S	M	S	S	L	S	S	M	L
CO5	S	S	M	M	S	L	S	S	L	M
CO6	S	S	M	M	S	L	S	S	L	M

* PO – Programme Outcome, CO – Course Outcomes

* S – Strong, M – Medium, L – Low

COMMERCE CA

Semester : III

Paper type :

Credit :03

Paper code :DCP 34

Name of the Paper : DESKTOP APPLICATION USING C++

Hours of Teaching: 75hrs

Course Outcomes:

Semester	Course Name	Course Credit	Course Outcomes
III (Regulation 2022-2023)	DESKTOP APPLICATION USING C++	03	CO1- Understanding the primitive Data types, control statement CO2- Develop reusable programs using the concepts of inheritance, polymorphism, interfaces and packages. CO3- Apply the handling and I/O File handling CO4 - Design event driven GUI and web related applications

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

* PO – Programme Outcome, CO – Course Outcomes

* S – Strong, M – Medium, L – Low

COMMERCE CA

Semester : III

Paper type : C O R E

Credit :02

Paper code: DPCP 38

Name of the Paper : DESKTOP APPLICATION USING C++ - LAB

Hours of Teaching: 75hrs

Course Outcomes:

Semester	Course Name	Course Credit	Course Outcomes
III (Regulation 2022-2023)	DESKTOP APPLICATION USING C++ - LAB	02	CO1- Understand the features of OSS over Commercial s/w CO2- Develop simple shell programs using simple commands CO3- Apply the DDL and DML commands for their simple Applications with My SQL as backend CO4-Classify the usage of different operators and functions in PHP CO5- Implement the web pages for manipulating files CO6- To apply the Indian contexts of OST.

Mapping with Learning outcomes:

Cos	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	S	S	S	M	M	M	S	S	S	S
CO2	S	S	S	M	M	S	S	S	S	S
CO3	S	S	S	M	S	S	S	S	S	S
CO4	S	S	S	M	S	S	S	S	S	S
CO5	S	S	S	M	S	M	S	S	S	S
CO6	S	S	S	M	S	M	S	S	S	S

* PO – Programme Outcome, CO – Course Outcomes

* S – Strong, M – Medium, L – Low

COMMERCE CA

Semester : III

Paper type : CORE ELECTIVE

Credit :02

Paper code : DECP35A

Name of the Paper : MULTIMEDIA AND ANIMATION

Hours of Teaching: 75hrs

Course Outcomes:

Semester	Course Name	Course Credit	Course Outcomes
III (Regulation 2022-2023)	MULTIMEDIA AND ANIMATION	02	CO1- On successful completion of this course the students are able to develop programs using Linux, My SQL, PHP and AJAX. CO2- Classify the usage of Control Statements. CO3- To develop simple programs using data types, literals. CO4- Implement the classes and objects.

Mapping with Learning Outcomes:

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

* PO – Programme Outcome, CO – Course Outcomes

* S – Strong, M – Medium, L – Low

COMMERCE CA

Semester : IV

Paper type : OPEN ELECTIVE

Credit :03

Paper code :DOCP36A

Name of the Paper : BUSINESS ANALYTICS

Hours of Teaching: 75hrs

Course Outcomes:

Semester	Course Name	Course Credit	Course Outcomes
III (Regulation 2022-2023)	BUSINESS ANALYTICS	03	CO1- After studied Unit-1, the student will be able to understand the concept of Business Analytic CO2- After studied Unit-2, the student will be able to understand the Categories of Business Analytical methods and models CO3- After studied Unit-3, the student will be able to understand the Role and Significance of Decision Making. CO4- After studied Unit-4, the student will be aware of the Modern Approaches in Decision Making and Common Problems in Decision Making CO5- After studied Unit-5, the student will be able to know Value of Analytics in Decision Making.

Mapping with Learning Outcomes:

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

* PO – Programme Outcome, CO – Course Outcomes

* S – Strong, M – Medium, L – Low

COMMERCE CA

Semester : IV

Paper type : CORE

Credit :04

Paper code : DCP 41

Name of the Paper : DIRECT TAXES

Hours of Teaching: 75hrs

Course Outcomes:

Semester	Course Name	Course Credit	Course Outcomes
IV (Regulation 2022-2023)	DIRECT TAXES	03	CO1- The Students we able to Contrast The Different Basic Concepts In Income Tax CO2- The Students we able to understand and Compute Salary Income And Income From House Property CO3- CO4- The Students we able to understand and Construct The Statements For Business. Income, Professional Income And Capital Gains CO5- The Students we able to understand and Compute Income From Other Sources And Total Income Of Individuals CO6 – The Students we able to understand and Trace Assessment Procedure and Familiarizing Tax Planning

Mapping with Learning Outcomes:

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	M	S	S	M	S	M	S	L	S	L
CO2	M	L	M	S	L	S	M	S	L	M
CO3	S	S	L	S	S	L	S	S	M	L
CO4	S	S	M	L	M	M	S	M	L	S
CO5	M	L	M	S	L	M	M	S	L	M
CO6	M	L	M	S	L	M	M	S	L	M

* PO – Programme Outcome, CO – Course Outcomes

* S – Strong, M – Medium, L – Low

COMMERCE CA

Semester : IV

Paper type :

Credit :04

Paper code : DCP42

Name of the Paper : E - C O M M E R C E

Hours of Teaching: 75hrs

Course Outcomes:

Semester	Course Name	Course Credit	Course Outcomes
IV (Regulation 2022-2023)	E-COMMERCE	04	CO1- The students will be able to understand the Applications of E commerce in business CO2- The students will be able to understand the Network Infrastructure of E Commerce. CO3- The students will be able to understand the Internet Protocols in E Commerce. CO4- The students will be able to understand the Network Security in E Commerce. CO5- The students will be able to understand the Types of Digital Documents in E Commerce.

Mapping with Learning Outcomes:

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

* PO – Programme Outcome, CO – Course Outcomes

* S – Strong, M – Medium, L – Low

COMMERCE CA

Semester : IV

Paper type : CORE

Credit :03

Paper code : DCP 43

Name of the Paper : PROGRAMMING WITH
J A V A

Hours of Teaching: 75hrs

Course Outcomes:

Semester	Course Name	Course Credit	Course Outcomes
IV (Regulation 2022-2023)	PROGRAMMING WITH JAVA	03	CO1- Apply C# programming language and related Data type & variables. CO2- Apply C# programming language and related Control structure. CO3- Apply C# programming language and related Arrays. CO4- Apply C# programming language and related threading.

Mapping with Learning Outcomes:

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

* PO – Programme Outcome, CO – Course Outcomes

* S – Strong, M – Medium, L – Low

COMMERCE CA

Semester : IV

Paper type :

Credit :02

Paper code : DPCP46

Name of the Paper : PROGRAMMING WITH
J A V A L A B

Hours of Teaching: 75hrs

Course Outcomes:

Semester	Course Name	Course Credit	Course Outcomes
IV (Regulation 2020-2021)	PROGRAMMING WITH JAVA LAB	02	CO1-Understand project characteristics and various stages of a project. CO2- Understand the conceptual clarity about project organization and feasibility analyses – Market, Technical, Financial and Economic. CO3- Analyze the learning and understand techniques for Project planning, scheduling and Execution Control. CO4- Apply the risk management plan and analyze the role of stakeholders. CO5- Understand the contract management, Project Procurement, Service level Agreements and productivity. CO6- Understand the How Subcontract Administration and Control are practiced in the Industry. CO7- To enable them to comprehend the fundamentals of Contract Administration, Costing and Budgeting.

Mapping with Learning Outcomes:

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	M	S	S	M	S	M	S	L	S	L
CO2	M	L	M	S	L	S	M	S	L	M
CO3	S	S	L	S	S	L	S	S	M	L
CO4	S	S	M	L	M	M	S	M	L	S
CO5	M	L	M	S	L	M	M	S	L	M
CO6	M	L	M	S	L	M	M	S	L	M
CO7	M	L	M	S	L	M	M	S	L	M

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

COMMERCE CA

Semester : IV

Paper type : CORE ELECTIVE

Credit :03

Paper code : DECP45A

Name of the Paper : MOBILE COMPUTING

Hours of Teaching: 75hrs

Course Outcomes:

Semester	Course Name	Course Credit	Course Outcomes
IV (Regulation 2020-2021)	MOBILE COMPUTING	03	CO1-Understand the process of marketing research and its different processes CO2- Identify sources of information CO3- Understand different research methods CO4- Apply selected research methods CO5- Analyze and interpret both qualitative and quantitative data CO6- Conduct and analyze a focus group discussion CO7- Build a simple questionnaire from a web-based survey administration site.

Mapping with Learning Outcomes:

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	M	S	S	M	S	M	S	L	S	L
CO2	M	L	M	S	L	S	M	S	L	M
CO3	S	S	L	S	S	L	S	S	M	L
CO4	S	S	M	L	M	M	S	M	L	S
CO5	M	L	M	S	L	M	M	S	L	M
CO6	M	L	M	S	L	M	M	S	L	M
CO7	M	L	M	S	L	M	M	S	L	M

* PO – Programme Outcome, CO – Course Outcomes

* S – Strong, M – Medium, L – Low

COMMERCE CA

Semester : IV

Paper type : OPEN ELECTIVE

Credit :03

Paper code : DOCP45B

**Name of the Paper : ENTREPRENEURIAL
DEVELOPMENT**

Hours of Teaching: 75hrs

Course Outcomes:

Semester	Course Name	Course Credit	Course Outcomes
IV (Regulation 2022-2023)	ENTREPRENEURIAL DEVELOPMENT	03	<p>CO1- After studied Unit-1, the student will be able to acquire the basic knowledge and understand the types of contract and Agreement</p> <p>CO2- After studied Unit-2, the student will be able to know the Identify the essential elements of contract and rules as to offer.</p> <p>CO3- After studied Unit-3, the student will be able to have to understanding of law relating to indemnity and guarantee</p> <p>CO4- After studied Unit-4, the student will be able to know the duties and rights of the Bailor and Bailee and Agent and Principal.</p> <p>CO5- After studied Unit-5, the student will be able to know about law of Agency.</p>

Mapping with Learning Outcomes:

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

* PO – Programme Outcome, CO – Course Outcomes

* S – Strong, M – Medium, L – Low

*