

DEPARTMENT OF COMMERCE WITH COMPUTER APPLICATIONS

Programme: B.Com., with Computer Applications

| PO No. | Programme Outcomes |
|---------------|---|
| | Upon completion of the B.Com. Degree Programme, the graduate will be able to |
| PO-1 | emerge with competency in the subject of Commerce with Computer Applications and apply knowledge to cater to the needs of Society / Employer / Institution / Own Business Enterprise. |
| PO-2 | imbibe analytical/critical/logical/innovative thinking skills in the field of Accounting Software, Marketing Principles, Enterprise Resource Planning and Web Page Creation. |
| PO-3 | acquire distinct traits and ethics with high professionalism to gain a broader insight into the domain concerned for nation building |
| PO-4 | demonstrate knowledge of major theories and models in key areas of industrial organisation |
| PO-5 | analyse commerce/business issues in the international contexts. |

| PSO No. | Programme Specific Outcomes |
|----------------|---|
| | Upon completion of these courses the student would |
| PSO-1 | enable the students to understand the concepts of commerce and computer applications. |
| PSO-2 | empower the students to pursue higher education and take-up jobs in the field of Commerce and Computer Applications. |
| PSO-3 | develop an attitude for working effectively and efficiently in a business environment. |
| PSO-4 | integrate knowledge, skill and attitude that will sustain an environment of learning and creativity among the students. |
| PSO-5 | transform the students to be capable of making decisions at personal and professional level. |

| Course Title | FINANCIAL ACCOUNTING I | |
|---------------------|--|------------------------|
| CODE | 24CMUC101 | |
| CO No. | Course Outcomes | Knowledge Level |
| CO-1 | Remember the concept of rectification of errors and Bank reconciliation statements | K1& K2 |
| CO-2 | Apply the knowledge in preparing detailed accounts of sole trading concerns | K2& K3 |
| CO-3 | Analyse the various methods of providing depreciation | K2& K3 |
| CO-4 | Evaluate the methods of calculation of profit | K2& K3 |
| CO-5 | Gain knowledge on the accounting treatment of insurance claims | K2& K3 |

| Course Title | INFORMATION TECHNOLOGY | |
|---------------------|---|------------------------|
| CODE | 23CMUC102 | |
| CO No. | Course Outcomes | Knowledge Level |
| CO-1 | Explain basic knowledge of computer and its internal processing with applications | K3 |
| CO-2 | Implement the principles and fundamentals of computer systems | K3 |
| CO-3 | Explain basic operations of data and file. | K3 |
| CO-4 | Outline the concept of programming and networks | K3 |
| CO-5 | Acquire the system oriented concepts towards corporate world. | K4 |

| Course Title | MS-OFFICE, TALLY AND INTERNET | |
|---------------------|--|------------------------|
| CODE | 23CMUCP01 | |
| CO No. | Course Outcomes | Knowledge Level |
| CO-1 | Demonstrate the basic mechanisms of Word documents, Excel spreadsheet, Presentation slides and Access database for General Office use. | K3 |
| CO-2 | Prepare accounts through Tally software for a company. | K4 |
| CO-3 | Make use of the basics of internet and its usage. | K4 |

| Course Title | MATHEMATICS FOR BUSINESS | |
|---------------------|--|------------------------|
| CODE | 23CMUA101 | |
| CO No. | Course Outcomes | Knowledge Level |
| CO-1 | Acquire the basic arithmetic operations on matrices. | K1,K2 |
| CO-2 | Understand the concepts and standards of the set theory. | K2 |
| CO-3 | Solve the problems in simple and compound interest. | K2 |
| CO-4 | Acquire the knowledge and applications on derivatives for solving business problems. | K4 |
| CO-5 | Analyze and solve economic issues using integration. | K3 |

| Course Title | FINANCIAL ACCOUNTING II | |
|---------------------|--|------------------------|
| CODE | 24CMUC203 | |
| CO No. | Course Outcomes | Knowledge Level |
| CO-1 | To evaluate the Hire purchase accounts and Instalment systems | K1& K2 |
| CO-2 | To prepare Branch accounts and Departmental Accounts | K2& K3 |
| CO-3 | To understand the accounting treatment for admission and retirement in partnership | K2& K3 |
| CO-4 | To know Settlement of accounts at the time of dissolution of a firm. | K2& K3 |
| CO-5 | Apply the Garner Vs Murray rule in the context of insolvency of partners | K2& K3 |

| Course Title | BUSINESS STATISTICS | |
|---------------------|--|------------------------|
| CODE | 23CMUA202 | |
| CO No. | Course Outcomes | Knowledge Level |
| CO-1 | Classify the data by using descriptive statistics. | K2 |
| CO-2 | Apply Measures of Central Tendency and Measures of Dispersion. | K4 |
| CO-3 | Analyze and Interpret the Correlation Co-efficient and Simple Linear Regression Analysis to apply in the Business context. | K4 |
| CO-4 | Construct a Cost of Living Index Numbers. | K3 |
| CO-5 | Demonstrate the models of Time Series to forecast the business trend. | K4 |

| Course Title | CORPORATE ACCOUNTING – I | |
|---------------------|--|------------------------|
| CODE | 23CMUC304 | |
| CO No. | Course Outcomes | Knowledge Level |
| CO-1 | Understand about the issue of shares and debentures | K1 |
| CO-2 | Know the provisions regarding redemption of preference shares and debentures under Companies Act | K2,K3 |
| CO-3 | Prepare the financial statements as per Schedule III of Companies Act 2013 | K3 |
| CO-4 | Examine the valuation of goodwill and shares of a company | K3 |
| CO-5 | Gain an understanding about internal reconstruction | K3 |

| Course Title | DATABASE MANAGEMENT SYSTEMS | |
|---------------------|---|------------------------|
| CODE | 23CMUC305 | |
| CO No. | Course Outcomes | Knowledge Level |
| CO-1 | Summarize fundamentals of Data Base Management System and to understand the Entities and Relationships. | K2 |
| CO-2 | Understand the structure and model of the Relational Database system& Entity Relationship Model in Database Applications. | K2 |
| CO-3 | Summarize the concept of Logical Database Design and Relational Algebra | K2 |
| CO-4 | Apply the SQL for Database Definition and Manipulation. | K3 |
| CO-5 | Understand the Internet concepts and Management of Storing Data | K2 |

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|---------------------|---|------------------------|
| Course Title | CORE PRACTICAL - COMPUTER APPLICATIONS PRACTICAL – II -ORACLE –SQL | |
| CODE | 23CMUCP02 | |
| CO No. | Course Outcomes | Knowledge Level |
| CO-1 | Implement various basic data structures and its operations. | K1& K2 |
| CO-2 | Create SQL statements that retrieve any required data. | K2 & K3 |
| CO-3 | Enhance to modify and summarize the data for reporting. | K2 & K3 |

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|---------------------|---|------------------------|
| Course Title | MARKETING | |
| CODE | 23CMUA303 | |
| CO No. | Course Outcomes | Knowledge Level |
| CO-1 | Perceive the concepts of marketing and discuss the role of modern marketing. | K1&K2 |
| CO-2 | Understand the relationship between marketing and the functional areas of business. | K2&K3 |
| CO-3 | Identify the marketing mix and the importance of product life cycle and pricing. | K2&K3 |
| CO-4 | Evaluate the viability of marketing and physical distribution. | K3 |
| CO-5 | Discuss the importance of recent trends in marketing. | K3 |

| Course Title | CORPORATE ACCOUNTING - II | |
|---------------------|---|------------------------|
| CODE | 23CMUC406 | |
| CO No. | Course Outcomes | Knowledge Level |
| CO-1 | Gain practical exposure on Amalgamation, Absorption and Reconstruction. | K1 & K2 |
| CO-2 | Apply practical knowledge to prepare final accounts of banking company. | K2 & K3 |
| CO-3 | Understand the conceptual framework and regulation to prepare Insurance company accounts. | K2 & K3 |
| CO-4 | Give the consolidated accounts of Holding companies. | K2 & K3 |
| CO-5 | Prepare liquidator's final statements. | K3 |

| Course Title | OBJECT ORIENTED PROGRAMMING WITH C++ | |
|---------------------|--|------------------------|
| CODE | 23CMUC407 | |
| CO No. | Course Outcomes | Knowledge Level |
| CO-1 | Understand the basic concepts of OOPS and structure of C++ program. | K1 |
| CO-2 | Implement the concept of Tokens, Expressions, Control Structures and Functions | K3 |
| CO-3 | Demonstrate the concept of classes and objects. | K4 |
| CO-4 | Apply the concept of operator overloading and inheritance | K4 |
| CO-5 | Implement File and Exception handling concepts. | K4 |

| Course Title | BUSINESS COMMUNICATION | |
|---------------------|--|------------------------|
| CODE | 23CMUA404 | |
| CO No. | Course Outcomes | Knowledge Level |
| CO-1 | Demonstrate a better understanding of the communication process | K1 |
| CO-2 | Understand the professional nature of a business letters | K2 |
| CO-3 | Gain an in depth knowledge of enquiry and reply letters in business | K3 |
| CO-4 | Acquire the skills for preparing the letters in Banking and Insurance correspondence | K4 |
| CO-5 | Apply the various new communication technologies in business | K5 |

| Course Title | COMPUTER APPLICATIONS PRACTICAL – III OOPS WITH C++ | |
|---------------------|--|------------------------|
| CODE | 23CMUCP03 | |
| CO No. | Course Outcomes | Knowledge Level |
| CO-1 | Understand the basic concepts of OOPS. | K ₂ |
| CO-2 | Demonstrate the concept of Control Structure, Classes and Objects. | K ₂ |
| CO-3 | Develop program by using Constructor and Destructor in various applications. | K ₃ |

| Course Title | INCOM TAX | |
|---------------------|---|------------------------|
| CODE | 22CMUC508 | |
| CO No. | Course Outcomes | Knowledge Level |
| CO-1 | Understand the basic concept of Income Tax and Determination of Residential Status. | K1,K2 |
| CO-2 | Build an idea about income from Salary and its computation. | K2,K3 |
| CO-3 | Able to understand the concept of House Property and Income from Other Sources. | K2 |
| CO-4 | Acquire the knowledge about various provision on Income from Business or Profession. | K2,K3 |
| CO-5 | Enlighten the concept of capital gain, set off and carry forward of losses and able to assess the individual's Tax Liability. | K3 |

| Course Title | BANKING LAW AND PRACTICE | |
|---------------------|---|------------------------|
| CODE | 22CMUC509 | |
| CO No. | Course Outcomes | Knowledge Level |
| CO-1 | Recognise the importance of Banker and customer relationship and get familiar to offer banking transaction under Banking Regulation Act | K1 |
| CO-2 | Identify the types and characteristics of Negotiable instruments | K2 |
| CO-3 | Know the procedure for collection of cheque and also to Identify the duties and responsibilities of collecting Banker | K2 & K3 |
| CO-4 | Understand the procedure for payment of cheque and the duties and responsibilities of Paying Banker | K3 |
| CO-5 | Grasp the concepts of e-banking services | K2 |

| Course Title | COST ACCOUNTING | |
|---------------------|--|------------------------|
| CODE | 22CMUC510 | |
| CO No. | Course Outcomes | Knowledge Level |
| CO-1 | Understand the basic concepts and principles of cost accounting. | K1 |
| CO-2 | Gain an indepth knowledge about various methods of material issues and system of wage payment. | K2 |
| CO-3 | Calculate the overhead cost and their distribution. | K3 |
| CO-4 | Discover the value of abnormal loss and gain in Process costing. | K3 |
| CO-5 | Interpret the operational efficiency of transport service and also the way of reconciling the cost and financial statements. | K3 |

| Course Title | SOFTWARE DEVELOPMENT WITH VISUAL BASIC | |
|---------------------|---|------------------------|
| CODE | 22CMUC511 | |
| CO No. | Course Outcomes | Knowledge Level |
| CO-1 | Understand the overview of Integrated Development Environment | K1 |
| CO-2 | Able to work with controls and develop simple applications in Visual Basic. | K2 |
| CO-3 | Provide the knowledge about the working pattern of operators and functions in VB. | K3 |
| CO-4 | Familiarize the students with the concept of Dialogue boxes and Menus in VB. | K3 |
| CO-5 | Apply the concepts of database connectivity using ADO Control | K3 |

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|---------------------|--|------------------------|
| Course Title | SOFTWARE DEVELOPMENT WITH VISUAL BASIC | |
| CODE | 22CMUCP04 | |
| CO No. | Course Outcomes | Knowledge Level |
| CO-1 | Demonstrate to create controls and learn how to work through event procedure in VB. | K ₃ |
| CO-2 | Learn how to define function and how to apply option button, Check box and image box control | K ₃ |
| CO-3 | Develop Simple Application Program | K ₃ |

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|---------------------|---|------------------------|
| Course Title | AUDITING | |
| CODE | 21CMUE511 | |
| CO No. | Course Outcomes | Knowledge Level |
| CO-1 | Enable the students to understand the conceptual theory of auditing and investigation. | K ₁ |
| CO-2 | Acquire the knowledge about methods of audit, audit program and Internal control. | K ₂ |
| CO-3 | Establish knowledge on vouching of cash and trade transaction and its implications. | K ₃ |
| CO-4 | Access the correct valuation of assets and liabilities and auditors's duty regarding Reserves and Provisions. | K ₃ |
| CO-5 | Identify the duties, responsibilities and liabilities of a company auditor. | K ₃ |

| Course Title | ENTREPRENEURIAL SKILLS FOR WOMEN | |
|---------------------|---|------------------------|
| CODE | 21CMUE521 | |
| CO No. | Course Outcomes | Knowledge Level |
| CO-1 | Build an Idea about the Entrepreneurship | K1&K2 |
| CO-2 | Know the recent trends in Women Entrepreneurship | K2 & K3 |
| CO-3 | Identify the various Business ideas to start an Enterprise | K2 & K3 |
| CO-4 | Know the Service Institutions involved in Entrepreneurial Development | K3 |
| CO-5 | Impart necessary skills for International Entrepreneurship | K3 |

| Course Title | FINANCIAL MANAGEMENT | |
|---------------------|--|------------------------|
| CODE | 22CMUC612 | |
| CO No. | Course Outcomes | Knowledge Level |
| CO-1 | Understand the basic concept of financial management and its functions and objectives. | K1,K2 |
| CO-2 | Enlighten the concept of cost of capital and capital structure in wide area. | K2 & K3 |
| CO-3 | Identify relevant cash flows for capital budgeting and apply various methods for leverage system. | K2 |
| CO-4 | Formulate working capital management, credit policies and especially long term financial alternatives. | K2, K3 |
| CO-5 | Acquire the knowledge about dividend theories and policies. | K3 |

| Course Title | ACCOUNTING FOR MANAGEMENT | |
|---------------------|---|------------------------|
| CODE | 22CMUC613 | |
| CO No. | Course Outcomes | Knowledge Level |
| CO-1 | Understand the concept of Management Accounting and Reporting | K 1& K 2 |
| CO-2 | Interpret the results of Ratio Analysis to know the position of a Company | K 2 |
| CO-3 | Evaluate the flow of funds, cash receipts and disbursements during a specified period | K 3 |
| CO-4 | Apply the cost-volume-profit techniques in optimal managerial decision making | K 3 |
| CO-5 | Predict the future period and adopt control measures by preparing different budgets | K 2&K3 |

| Course Title | INTERNET AND WEB DESIGNING | |
|---------------------|---|------------------------|
| CODE | 22CMUCP05 | |
| CO No. | Course Outcomes | Knowledge Level |
| CO-1 | Demonstrate to create basic Web pages with HTML | K3 |
| CO-2 | Gain ability to develop web applications using links and frames | K4 |
| CO-3 | Implement interactive web page(s) using HTML, CSS and JavaScript. | K4 |

| Course Title | INTERNET AND WEB DESIGNING | |
|---------------------|---|------------------------|
| CODE | 21CMUE612 | |
| CO No. | Course Outcomes | Knowledge Level |
| CO-1 | Understand the concept of Internet Technologies with web browser and HTML document. | K2 |
| CO-2 | Create document with different styles using Cascading Style Sheets and forms. | K2 |
| CO-3 | Understand the basic concepts of JAVA SCRIPT. | K3 |
| CO-4 | Apply control statements and function in Java Script. | K3 |
| CO-5 | Describe the concept of Arrays ,Objects and Events. | K3 |

| Course Title | LEGAL SYSTEMS IN BUSINESS | |
|---------------------|--|------------------------|
| CODE | 21CMUE622 | |
| CO No. | Course Outcomes | Knowledge Level |
| CO-1 | Perceive the concepts of fundamental information about Contract of Law | K1 & K2 |
| CO-2 | Discuss the concept of sale of goods Act | K2 & K3 |
| CO-3 | Make the students understand about companies Act 2013 and legal perspectives | K2 & K3 |
| CO-4 | Understand the procedures for the Company Meetings | K3 |
| CO-5 | Enhance the students with proper knowledge about cyber law | K3 |