DEPARTMENT OF COMMERCE – COMPUTER APPLICATION

PROGRAMME NAME	BACHELOR OF COMMERCE (CA)

PROGRAMME OUTCOME

PO1: knowledge of Commerce and its scope and importance in various areas such as Production, Distribution, Stock Market, commodity market, Marketing, Agricultural, Industrial, Banking, Law and Social Sciences etc.

PO2: information about various Forms of Commercial organizations in India and their functions for societal developments

PO3: knowledge of various types of Business Units, their organization and evaluation of summary measures such -as Profit and losses, Fund flow and cash flow, Changes in Direct and Indirect taxes, new venture of Business and new handling of Business Data

PO4: knowledge of other Allied Subjects reflecting quality characteristics including concepts of Various Subjects

PO5: insights into preliminary exploration of different subjects

PO6: Knowledge of Law, statistics, Operation Research, cost accounts, Management accounting, Financial and corporate accounts and other updated Taxes etc.

SEMESTER – I

SUBJECT CODE: CZ21A	SUBJECT NAME: FINANCIAL ACCOUNTING

CO1	To know about basic concepts of accounting
CO2	To Know About Depreciation and Insurance Claims
CO3	To introduce single entry system of accounts
CO4	To Understand About Rectification of Errors and Bank Reconciliation Statement
CO5	To gain knowledge on preparation of accounts in Hire purchase and Instalment system.

SUBJECT CODE: CP21A　　　　**SUBJECT NAME: OFFICE AUTOMATION**

CO1	To Understand the basics of computer systems and its components
CO2	To Understand and apply the basic concepts of a word processing package
CO3	To Understand and apply the basic concepts of electronic spreadsheet software.
CO4	To Understand and apply the basic concepts of database management system
CO5	To Understand and create a presentation using PowerPoint tool.

SUBJECT CODE: CZ31A　　　　**SUBJECT NAME: BUSINESS ECONOMICS**

CO1	Understanding the basic concepts of Business Economics
CO2	Basic concepts of demand, supply and equilibrium and their determinants
CO3	Understanding the theory of consumer behavior
CO4	Design competition strategies including production function, costing, pricing and product differentiation
CO5	Analyze operations of markets under varying competitive conditions

SEMESTER – II

SUBJECT CODE: CZ22A　　　　**SUBJECT NAME: ADVANCE FINANCIAL ACCOUNTING**

CO1	To understand the accounting procedure for different kinds of business like – branch, Department and Royalty Accounts.
CO2	To understand the Accounting Procedure for dissolution of partnership under different methods.
CO3	To understand the treatment of partnership accounting.
CO4	Use the principles of Garner Vs Murray in cases of Insolvency of Partners.
CO5	Explain the knowledge of accounting principles in Partnership with respect to Admission, Retirement and Death of a partner.

SUBJECT CODE: CP22A　　　　**SUBJECT NAME: PYTHON PROGRAMMING**

CO1	To introduce the basic features of python programming and impart skills in an Industry standard programming language
CO2	To Demonstrate proficiency in handling of loops and creation of functions.
CO3	To Identify the methods to create and manipulate lists, tuples and dictionaries
CO4	To Discover the commonly used operations involving regular expressions and file system.
CO5	To Interpret the concepts of Object-Oriented Programming as used in Python

SUBJECT CODE: CZ32A   **SUBJECT NAME: INDIAN ECONOMY**

CO1	Explain the nature of Indian economy and Different economic systems.
CO2	Know about the poverty and unemployment problems in India and its measures to eradicate it.
CO3	Explain the economic policies and infrastructure development in India.
CO4	Take part in the Economic Reforms in India by becoming a part of the nation.
CO5	Know how the banks are creating credit and how the Reserve Bank of India is controlling the credit created by Banks

SEMESTER – III

SUBJECT CODE: **SUBJECT NAME: CORPORATE ACCOUNTING**

CO1	To familiarize students with the accounting treatment for issue shares and debenture to run
CO2	Enabling the students to understand the features of Shares and Debentures.
CO3	Develop an understanding about redemption of Shares and Debenture and its types.
CO4	To enable students to prepare the financial statements of Joint Stock Companies.
CO5	To understand the procedure for valuing the goodwill and shares of Companies to acquire a business.

SUBJECT CODE: **SUBJECT NAME: BUSINESS LAW**

CO1	To understand the concepts of business law
CO2	To understand the procedure of application of the business law in various aspects.
CO3	To assist the students to learn the elements of general contract.
CO4	To enable the students to understand and deal with various contracts in his/her day-to-day life, be it for his business or profession.
CO5	To enable the students to learn and understand the special contracts.

SUBJECT CODE: **SUBJECT NAME: COMPUTERIZED ACCOUNTING**

CO1	To provide basic knowledge of computerized accounting to deserving students under self – learning mode
CO2	To know the preparation of budget and vouchers
CO3	To process purchase orders, sales order and salary payment
CO4	To prepare the final accounts with GST

SUBJECT CODE: **SUBJECT NAME: OOP with C++**

CO1	To expose the students to basics of Object-Oriented Programming concepts
CO2	To develop the programming skills using object-oriented concepts
CO3	Able to apply the OOPs concepts in real life problems

SUBJECT CODE: **SUBJECT NAME: BUSINESS STATISTICS**

CO1	To provide a strong foundation in the principles of statistics.
CO2	To emphasis only applications no proof required.
CO3	To introduce basic concepts of Statistics.
CO4	To provide Statistical techniques for business data analysis.
CO5	Apply quantitative and qualitative methods for data Collection, analysis and interpretation for business related research problem

SEMESTER – IV

SUBJECT CODE: **SUBJECT NAME: ADVANCED CORPORATE ACCOUNTING**

CO1	To gain accounting knowledge in advanced corporate accounting.
CO2	To prepare the students to take professional examinations viz., CA, ICWA, ACS.
CO3	Keep them aware about accounts of insurance companies.
CO4	Enable the students to gain an idea of liquidation of companies.
CO5	To introduce and develop knowledge of holding companies accounts.

SUBJECT CODE: **SUBJECT NAME: PRINCIPLES OF MANAGEMENT**

CO1	To develop knowledge about evolution of management thoughts.
CO2	To better understanding of planning and decision making.
CO3	To give an idea about organization structure and different types of organization.
CO4	Outline the concepts of Organizing with respect to Authority relationships, Delegation and Decentralization.
CO5	To provide idea about motivation, importance of communication and Principles of coordination.

SUBJECT CODE: ENV4B   SUBJECT NAME: ENVIRONMENTAL STUDIES

CO1	Multidisciplinary nature of environmental studies and resources
CO2	To be familiar with the usage of the Ecosystem
CO3	To understands the concepts of Biodiversity and Conservation
CO4	To get knowledge about Environmental Acts
CO5	To learn about is Environmental pollution types, causes,effects and controls

SEMESTER – V

SUBJECT CODE: SUBJECT NAME: ELEMENTS OF COST ACCOUNTING

CO1	Outline the basic principles and concepts of cost accounting.
CO2	Prepare the statement of Cost and Provide insight into control of cost.
CO3	Prepare the statements relating to material purchase, issue and losses
CO4	Compute the Labour cost under various remuneration schemes
CO5	Analysis the different methods to compute overhead cost.

SUBJECT CODE: SUBJECT NAME: PRACTICAL AUDITING

CO1	Apply the concept of Audit, its principles and objectives.
CO2	Gain knowledge on the Importance of Internal Audit, Internal Check and Internal Control.
CO3	Apply the techniques of Vouching and Valuation of Assets and Liabilities in Auditing.
CO4	Acquire knowledge on the duties, rights and responsibilities of Auditor.
CO5	Prepare Audit report and gain knowledge on EDP auditing

SUBJECT CODE: SUBJECT NAME: SPSS

CO1	To understand statistical tools for quantitative analysis
CO2	To understand the process of using statistical tools for validating findings interpreting statistical results.
CO3	Apply the concepts of statistics in SPSS, data analysis software for business modelling.

SUBJECT CODE:	SUBJECT NAME: FINANCIAL MANAGEMENT

CO1	Apply conceptual understanding about the role and functions of the finance manager in the new millennium.
CO2	Identify various components in the firm's capital structure and use leverages to construct an optimum capital structure.
CO3	Evaluate feasible financial alternatives while making long term Investments.
CO4	Assess various dividend policies adopted by firms.
CO5	Formulate day to day working capital requirements of the firm using working capital techniques.

SUBJECT CODE:	SUBJECT NAME: INCOME TAX - I

CO1	To impart knowledge on the basic principles of direct tax laws.
CO2	To equip students about the computation of income and taxation.
CO3	To introduce the students to the concepts of Income tax.
CO4	To give an insight into the different heads of income and the authorities under the Act.
CO5	Evaluate income from a business carried on or from the practice of a Profession.

SUBJECT CODE: VAE5Q	SUBJECT NAME: VALUE EDUCATION

CO1	To learn about philosophy of Life and Individual qualities.
CO2	To learn and practice social values and responsibilities.
CO3	To learn more about interdependence of all beings.
CO4	To learn more on Social Evils
CO5	To understand the importance of value-based living

SEMESTER – VI

SUBJECT CODE:	SUBJECT NAME: MANAGEMENT ACCOUNTING

CO1	To enlighten the students thought and knowledge on management Accounting.
CO2	Helps to give proper idea on financial statement analysis in practical point of view.
CO3	To introduce the concept of fund flow and cash flow statement.
CO4	To provide knowledge about budget control keeping in mind the scope of the concept.
CO5	To develop the know-how and concept of marginal costing with practical problems

SUBJECT CODE: **SUBJECT NAME: FINANCIAL SERVICES**

CO1	Outline the roles and functions of Indian financial market.
CO2	Analyse the money market and its instruments.
CO3	Evaluate the stock exchange operation and trading system.
CO4	Assess the working of mutual fund and venture capital by applying the theoretical concepts in real world situation.
CO5	Compare the various modes of lending finance and role of merchant bankers.

SUBJECT CODE: **SUBJECT NAME: WEB TECHONOLGY**

CO1	Explain different components and technologies of World Wide Web as a platform
CO2	Design and develop websites using fundamental web languages, technologies and tools.
CO3	Distinguish between server-side and client-side web technologies
CO4	Describe various web technology and application development issues and trends.
CO5	Conduct independent research on a subject related to the course material.

SUBJECT CODE: **SUBJECT NAME: HUMAN RESOURCE MANAGEMENT**

CO1	Identify the Environment in which HR activities are carried on.
CO2	Analyse about the various processes of HR planning and compensation structure.
CO3	Select the various methods of recruitment and safety measures to be employed by the employees.
CO4	Assess about employee welfare and grievance handling.
CO5	Analyse on the latest trends in Human Recourses Management.

SUBJECT CODE: **SUBJECT NAME: INCOME TAX - II**

CO1	To equip students about the computation of income tax.
CO2	To impart knowledge on the basic principles of direct tax laws.
CO3	To help students to apply the computation of income tax. Identify the different deductions available to an individual from Total income and the process of e-filing.
CO4	Assess taxable income & tax liability of an individual.
CO5	Demonstrate an understanding of set off & carry forward of losses and also identify the incomes exempt from tax.