

DEPARTMENT OF COMMERCE (PROFESSIONAL ACCOUNTING)

Programme: B.Com., Professional Accounting

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 accounting and apply knowledge to cater to the needs of Society / Employer / Institution / Enterprise
PO-2	imbibe analytical/critical/logical/innovative thinking skills in the field of accounting, auditing, finance, marketing, law and economics
PO-3	acquire distinct traits and ethics with high professionalism to gain a broader insight into the domain concerned, the nation and themselves
PO-4	integrate theoretical and technical accounting knowledge in a business setting, including understanding of advancements in accounting and accounting research
PO-5	execute judgment to analyse and provide possible solutions to solve emerging problems in the complex contexts of commerce and industry

PSO No.	Programme Specific Outcomes Upon completion of these courses the student would
PSO-1	get adequate exposure to operational environment in the field of banking, insurance and other related financial services.
PSO-2	obtain priority in getting employed in leading banking and insurance sector and inculcate ethical values, team work, leadership and managerial skills.
PSO-3	acquire practical skills to work as tax consultant, audit assistant and other financial supporting services.
PSO-4	acquire knowledge and skill in different areas of communication, decision making, innovations and problem solving in day to day business activities.
PSO-5	trained with acquiring entrepreneurship skills and competencies for handling various financial activities associated with banking and insurance sectors.

Course Title	FINANCIAL ACCOUNTING I	
CODE	24PAUC101	
CO No.	Course Outcomes	CO No.
CO-1	Prepare financial statements in accordance with prescribed accounting standards	CO-1
CO-2	Identify the financial results of the business organization	CO-2
CO-3	Prepare bank reconciliation statements	CO-3
CO-4	Consolidate the special financial transactions for consignments and joint venture	CO-4
CO-5	Conduct estimations of non-trading concerns, capital expenditure and inventory	CO-5

Course Title	BUSINESS ECONOMICS	
CODE	24CPUA101	
CO No.	Course Outcomes	CO No.
CO-1	Understand the nature of business economics	CO-1
CO-2	Interpret the basic principles of demand and supply	CO-2
CO-3	Apply the concepts of production function in real situations	CO-3
CO-4	Compare and Contrast various market conditions	CO-4
CO-5	Identify the phase of business operation and examine business success	CO-5

Course Title	BUSINESS MATHEMATICS	
CODE	23PAUA101	
CO No.	Course Outcomes	CO No.
CO-1	Recall the basic mathematical concepts used for decision-making in business	CO-1
CO-2	Apply the matrix form to calculate maximum profit over a set of restrictions in a business	CO-2
CO-3	Illustrate the various methods of calculating interest on investment	CO-3
CO-4	Solve commercial problems by using permutation, combination	CO-4
CO-5	Identify the cost and revenue of an organisation through differential and integral calculus	CO-5

Course Title	FINANCIAL ACCOUNTING II	
CODE	24PAUC203	
CO No.	Course Outcomes	CO No.
CO-1	Compare and contrast different methods of depreciation to calculate value of fixed assets	CO-1
CO-2	Familiarize the concept of single entry system and self-balancing ledgers	CO-2
CO-3	Interpret the financial results of branch and departmental forms organizations	CO-3
CO-4	Understand the accounting of hire purchase and instalment system	CO-4
CO-5	Apply the accounting practices of royalty in real life situations	CO-5

Course Title	BUSINESS LAW	
CODE	23PAUC204	
CO No.	Course Outcomes	CO No.
CO-1	Identify the fundamental legal principles behind contractual agreements	CO-1
CO-2	Demonstrate an understanding of legal environment of business	CO-2
CO-3	Identify the provisions of transactions involving Sale of Goods Act and Conditions & Warranties	CO-3
CO-4	Interpret the risk involved in transfer of ownership and delivery of goods	CO-4
CO-5	Relate the legal and fiscal structure of partnership form of organization and their responsibilities as an employer	CO-5

Course Title	BUSINESS STATISTICS	
CODE	23PAUA202	
CO No.	Course Outcomes	CO No.
CO-1	Familiarize the concept of representation of data and statistics	CO-1
CO-2	Apply the concepts of measures of averages and dispersion in real situations	CO-2
CO-3	Interpret the variables by using correlation and regression analysis to make strategic business decisions	CO-3
CO-4	Compute the level of performance of an organization through probability and theoretical distributions	CO-4
CO-5	Predict the nature of time series data and interpret in the form of index numbers.	CO-5

Course Title	CORPORATE ACCOUNTING - I	
CODE	23PAUC305	
CO No.	Course Outcomes	CO No.
CO-1	Recall the concept of issue of shares	CO-1
CO-2	Outline the concept of redemption of preference shares and debentures	CO-2
CO-3	Prepare the final accounts of the companies	CO-3
CO-4	Explain the methods of valuation of goodwill	CO-4
CO-5	Show the accounts relating to acquisition, internal reconstruction and alteration of share capital	CO-5

Course Title	COST ACCOUNTING - I	
CODE	23PAUC306	
CO No.	Course Outcomes	CO No.
CO-1	Recall the various elements of cost	CO-1
CO-2	Identify the method of valuing inventory	CO-2
CO-3	Apply the methods of wage payment system and classify the overheads	CO-3
CO-4	Explain the costing procedure involved in process costing	CO-4
CO-5	Conduct cost estimation of job, batch, contract and service industries	CO-5

Course Title	CORPORATE LAW	
CODE	23PAUC307	
CO No.	Course Outcomes	CO No.
CO-1	Understand the basic concepts and privileges enjoyed by the companies	CO-1
CO-2	Explain the procedure of formation and incorporation of a company	CO-2
CO-3	Outline the important documents and its contents	CO-3
CO-4	Identify the rights, duties and position of directors and company secretary	CO-4
CO-5	Conduct various meetings in the company	CO-5

Course Title	INFORMATION TECHNOLOGY & MS OFFICE PRACTICAL - I	
CODE	23PAUAP03	
CO No.	Course Outcomes	CO No.
CO-1	Identify the classification of computer system	CO-1
CO-2	Classify the various devices of computer and make use of internet and e-mail	CO-2
CO-3	Understand the basic concepts and prepare various documents of organization	CO-3
CO-4	Apply mathematical, logical and graphical functions	CO-4
CO-5	Design various slides for power point presentation and Create database to maintain the records	CO-5

Course Title	CORPORATE ACCOUNTING – II	
CODE	23PAUC408	
CO No.	Course Outcomes	CO No.
CO-1	Gain practical exposure on Amalgamation, Absorption and Reconstruction	CO-1
CO-2	Apply practical knowledge to prepare final accounts of banking company	CO-2
CO-3	Understand the conceptual framework and regulation to prepare Insurance company accounts	CO-3
CO-4	Give the consolidated accounts of holding companies	CO-4
CO-5	Prepare liquidator's final statements	CO-5

Course Title	COST ACCOUNTING - II	
CODE	23PAUC409	
CO No.	Course Outcomes	CO No.
CO-1	Understand the standards in Cost Accounting	CO-1
CO-2	Know the concepts of contract costing	CO-2
CO-3	Be familiar with the concept of process costing.	CO-3
CO-4	Learn about operation costing	CO-4
CO-5	Gain insights into Cost Audit	CO-5

Course Title	COMPUTER APPLICATIONS PRACTICAL – II: TALLY (PRIME)	
CODE	23PAUCP01	
CO No.	Course Outcomes	CO No.
CO-1	Recall the creation of new company and prepare the balance sheet	CO-1
CO-2	Develop vouchers and day book	CO-2
CO-3	Create stock group and alter the stock items	CO-3
CO-4	Prepare bank reconciliation statement	CO-4
CO-5	Apply GST in business transactions	CO-5

Course Title	PRINCIPLES OF MANAGEMENT AND PROFESSIONAL ETHICS	
CODE	23PAUA404	
CO No.	Course Outcomes	CO No.
CO-1	Understand the nature, scope and functions of management	CO-1
CO-2	Apply the concepts of planning and decision-making within a business situation	CO-2
CO-3	Identify the staff recruitment process and leadership styles	CO-3
CO-4	Familiarize with the communication process in the management	CO-4
CO-5	Develop the principles of professional ethics in the business	CO-5

Course Title	CORPORATE ACCOUNTING - II	
CODE	22PAUC510	
CO No.	Course Outcomes	CO No.
CO-1	Summarize the accounts of companies undergoing amalgamation, absorption and external reconstruction	CO-1
CO-2	Apply the process of liquidation in case of company wind up	CO-2
CO-3	Recognize the schedules in preparing banking company accounts	CO-3
CO-4	Interpret the financial statement of insurance company and determination of net liability	CO-4
CO-5	Prepare final accounts of holding companies	CO-5

Course Title	INCOME TAX LAW & PRACTICE – I	
CODE	22PAUC511	
CO No.	Course Outcomes	CO No.
CO-1	Understand the residential status and its implication on the taxability of the various persons	CO-1
CO-2	Apply the provisions to calculate the taxable salary and income from house property	CO-2
CO-3	Explain the provisions of profit and gains of business or profession	CO-3
CO-4	Prepare income from other sources	CO-4
CO-5	Compute total income and tax liability of individuals	CO-5

Course Title	BANKING THEORY, LAW & PRACTICE	
CODE	22PAUC512	
CO No.	Course Outcomes	CO No.
CO-1	Recognize the types of banks	CO-1
CO-2	Summarise the functions of banks	CO-2
CO-3	Relate the types of bank customers and the nature of accounts	CO-3
CO-4	Explain the methods of crossing of cheques	CO-4
CO-5	Use the recent applications in banking service	CO-5

Course Title	AUDITING AND ASSURANCE	
CODE	22PAUC513	
CO No.	Course Outcomes	CO No.
CO-1	Explain the basic principles of auditing	CO-1
CO-2	Summarize the procedures involved in maintaining the audit documents	CO-2
CO-3	Interpret the aspects involved in internal control of auditing	CO-3
CO-4	Analyse the audit of receipts and payments	CO-4
CO-5	Understand the audit of impersonal ledger	CO-5

Course Title	INDUSTRIAL LAW	
CODE	21PAUE511	
CO No.	Course Outcomes	CO No.
CO-1	Interpret the provisions of the act regarding safety, health and welfare of workers	CO-1
CO-2	Familiarize the basic concepts of employees' compensation	CO-2
CO-3	Identify the important provisions of wage legislations in relation to payment of wages and minimum wages	CO-3
CO-4	Explain the principles relating to payment of bonus and retirement benefits	CO-4
CO-5	Understand the laws relating to social security measures of employees	CO-5

Course Title	FINANCIAL MARKETS	
CODE	21PAUE521	
CO No.	Course Outcomes	CO No.
CO-1	Identify the financial system in India	CO-1
CO-2	Familiarize the concept of money market and new issue market	CO-2
CO-3	Apply online share trading through various online platform	CO-3
CO-4	Analyze the instruments of capital market	CO-4
CO-5	Understand the operations of foreign exchange market	CO-5

Course Title	BUSINESS FINANCE	
CODE	21PAUE531	
CO No.	Course Outcomes	CO No.
CO-1	Acquire basic knowledge on finance and finance plan.	CO-1
CO-2	Explain the steps in financial planning.	CO-2
CO-3	Familiarize with the traditional and modern concepts business finance and theories of capitalization.	CO-3
CO-4	Understand the meaning, classification of sources of finance.	CO-4
CO-5	Identify the reasons for investing in abroad and modes payment in international trade.	CO-5

Course Title	FINANCIAL MANAGEMENT	
CODE	22PAUC614	
CO No.	Course Outcomes	CO No.
CO-1	Define the concepts of financial management	CO-1
CO-2	Apply the techniques of cost of capital	CO-2
CO-3	Interpret the theories of capital structure	CO-3
CO-4	Apply various capital budgeting methods in selecting investment proposals	CO-4
CO-5	Use dividend models at the corporate level	CO-5

Course Title	FINANCIAL REPORTING	
CODE	22PAUC615	
CO No.	Course Outcomes	CO No.
CO-1	Understand the concepts of financial reporting	CO-1
CO-2	Explain the concepts relating to Accounting Standards and its board	CO-2
CO-3	Recall the financial statements and its types	CO-3
CO-4	Interpret the financial statements using different tools	CO-4
CO-5	Understand the need and role of IFRS	CO-5

Course Title	GOODS AND SERVICE TAX	
CODE	22PAUC616	
CO No.	Course Outcomes	CO No.
CO-1	Recognize the concepts and structure of GST	CO-1
CO-2	Recall various acts and definitions under GST	CO-2
CO-3	Summarize the procedure of levy and collection of tax	CO-3
CO-4	Apply for registration and file tax returns	CO-4
CO-5	Understand the regulatory frame work of GST council	CO-5

Course Title	INCOME TAX LAW & PRACTICE – II	
CODE	22PAUC617	
CO No.	Course Outcomes	CO No.
CO-1	Recall the provisions related to assessment of HUF and firms	CO-1
CO-2	Understand the provisions for Assessing AOP and cooperative societies	CO-2
CO-3	Apply the tax procedures for assessing the company	CO-3
CO-4	Familiarize the appeals, revision, penalties and prosecution	CO-4
CO-5	Apply e-filing for filing the return	CO-5

Course Title	STRATEGIC MANAGEMENT	
CODE	21PAUE612	
CO No.	Course Outcomes	CO No.
CO-1	Provide the basis for strategic decision making	CO-1
CO-2	Explain the techniques used in strategic analysis	CO-2
CO-3	Apply corporate strategies to achieve goals	CO-3
CO-4	Familiarize strategy implementation to manage activities within organization	CO-4
CO-5	Compare and contrast different strategic control techniques	CO-5

Course Title	HUMAN RESOURCE MANAGEMENT	
CODE	21PAUE622	
CO No.	Course Outcomes	CO No.
CO-1	Familiarize the basic concepts of human resources management	CO-1
CO-2	Interpret the Planning regarding manpower and job analysis	CO-2
CO-3	Evaluate the recruitment and selection of humanresource management	CO-3
CO-4	Understand the methods of employee training, performanceand grievances	CO-4
CO-5	Explain the methods relating to payment wage ofpayment, incentives and career planning	CO-5

Course Title	SUPPLY CHAIN MANAGEMENT	
CODE	21PAUE632	
CO No.	Course Outcomes	CO No.
CO-1	Recognize the techniques in inventory management	CO-1
CO-2	Interpret various strategies in supply chain management	CO-2
CO-3	Understand the concept of retailer - supplier partnership	CO-3
CO-4	Summarize the methods of procurement and outsourcing	CO-4
CO-5	Identify customer values	CO-5

Course Title	PROJECT WORK	
CODE	21PAUE6PV	
CO No.	Course Outcomes	CO No.
CO-1	Identify the tools to analyse financial statements	CO-1
CO-2	Interpret the results of financial statement analysis	CO-2
CO-3	Use financial tools for decision making	CO-3

Course Title	ENTREPRENEURIAL DEVELOPMENT	
CODE	21PAUE613	
CO No.	Course Outcomes	CO No.
CO-1	Understand the basics of entrepreneurship	CO-1
CO-2	Interpret the steps in implementing a project	CO-2
CO-3	Familiarise with the institutions providing services	CO-3
CO-4	Explain the institutions providing finance facilities	CO-4
CO-5	Summarize various incentives and subsidies provided to Entrepreneur	CO-5

Course Title	INVESTMENT MANAGEMENT	
CODE	21PAUE623	
CO No.	Course Outcomes	CO No.
CO-1	Examine the relationship between returns and risks	CO-1
CO-2	Understand the various investment alternatives	CO-2
CO-3	Analyze investments using fundamental analysis	CO-3
CO-4	Apply technical analysis for evaluating investments	CO-4
CO-5	Evaluate the optimum portfolio for investment	CO-5