

**DEPARTMENT OF COMMERCE WITH ACCOUNTING AND FINANCE**

**Programme: B.Com., Accounting & Finance**

| <b>PO No.</b> | <b>Programme Outcomes</b>  |
|---------------|--|
|               | <b>Upon completion of the B.Com. Degree Programme, the graduate will be able to</b>  |
| <b>PO-1</b>   | emerge with competency in the subject of accounting and finance and apply knowledge to cater to the needs of Society / Employer / Institution / Enterprise |
| <b>PO-2</b>   | imbibe analytical/critical/logical/innovative thinking skills in the field of accounting, auditing, finance, marketing, law and economics                  |
| <b>PO-3</b>   | acquire distinct traits and ethics with high professionalism to gain a broader insight into the domain concerned, the nation and themselves                |
| <b>PO-4</b>   | employ the knowledge on accounting fundamentals and specialization to find solutions for complex problems in business enterprises                          |
| <b>PO-5</b>   | appraise the multidimensional business situations and assess the financial health of companies   |

| <b>PSO No.</b> | <b>Programme Specific Outcomes</b>   |
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|                | <b>Upon completion of these courses the student would</b>  |
| <b>PSO-1</b>   | acquire skills to work in wide range of industries as financial analyst, financial accountant and financial manager                          |
| <b>PSO-2</b>   | apply the knowledge to examine the accuracy of the accounts and accounting procedures  |
| <b>PSO-3</b>   | facilitate students to persevere career in professional areas of commerce, accounts and finance  |
| <b>PSO-4</b>   | obtain effective communication skills, quality in decision making and solving problems in day to day business activities                     |
| <b>PSO-5</b>   | identify the various sources of finance and evaluate the factors which influence financing and capital structure decision of an organisation |

| <b>Course Title</b> | <b>PRINCIPLES OF ACCOUNTANCY</b>  |                        |
|---------------------|---|------------------------|
| <b>CODE</b>         | <b>20AFUC101</b>  |                        |
| <b>CO No.</b>       | <b>Course Outcomes</b>  | <b>Knowledge Level</b> |
| <b>CO-1</b>         | Identify relevant principles in connection with an accounting transaction                               | K1, K2                 |
| <b>CO-2</b>         | Describe and illustrate the method of preparing trial balance and financial statements with adjustments | K2                     |
| <b>CO-3</b>         | Locate the difference between passbook and cashbook and prepare the bank reconciliation statement       | K3                     |
| <b>CO-4</b>         | Understand the techniques in preparing consignment and joint venture accounts                           | K2,K3                  |
| <b>CO-5</b>         | Construct the financial statements for non-trading concerns   | K3                     |

| <b>Course Title</b> | <b>FUNDAMENTALS OF BUSINESS LAW</b>  |                        |
|---------------------|--|------------------------|
| <b>CODE</b>         | <b>20AFUC102</b>   |                        |
| <b>CO No.</b>       | <b>Course Outcomes</b>   | <b>Knowledge Level</b> |
| <b>CO-1</b>         | Identify the fundamental legal principles behind contractual Agreements  | K1, K2                 |
| <b>CO-2</b>         | Construct and interpret appropriate contract for sale of goods and discover the defects of such imperfect contract | K2                     |
| <b>CO-3</b>         | Equip the students with proper knowledge about the law of partnership  | K1, K2                 |
| <b>CO-4</b>         | Understand the basic concepts of Limited Liability Partnership Act   | K1                     |
| <b>CO-5</b>         | Analyze the complex problems in relation to the regulation of companies  | K1, K2                 |

| <b>Course Title</b> | <b>BUSINESS ECONOMICS</b>  |                        |
|---------------------|--|------------------------|
| <b>CODE</b>         | <b>20AFUA101/20BIUA101</b>   |                        |
| <b>CO No.</b>       | <b>Course Outcomes</b>   | <b>Knowledge Level</b> |
| <b>CO-1</b>         | Familiarize with the basic concepts of Economics                         | K1                     |
| <b>CO-2</b>         | Get an idea about the use of Utility Analysis in business                | K2, K3                 |
| <b>CO-3</b>         | Describe about Demand Analysis and Determinants of Supply                | K2                     |
| <b>CO-4</b>         | Acquire the knowledge on Production Function and Demand Forecasting      | K2,K3                  |
| <b>CO-5</b>         | Understand about the Price and Output determination of different markets | K2                     |

| <b>Course Title</b> | <b>FINANCIAL ACCOUNTING</b>   |                        |
|---------------------|---|------------------------|
| <b>CODE</b>         | <b>20AFUC203</b>  |                        |
| <b>CO No.</b>       | <b>Course Outcomes</b>  | <b>Knowledge Level</b> |
| <b>CO-1</b>         | Summarize the purpose, methods and procedure of depreciating an asset           | K2,K3                  |
| <b>CO-2</b>         | Drawing and understanding the preparation of branch and departmental accounting | K1,K2                  |
| <b>CO-3</b>         | Illustrate the practical accounting aspects of bill in various situations       | K1, K3                 |
| <b>CO-4</b>         | Enumerate various methods of accounting for hire purchase transactions          | K2                     |
| <b>CO-5</b>         | Understand to prepare the accounts from incomplete records                      | K3                     |

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|---------------------|---|------------------------|
| <b>Course Title</b> | <b>COMPUTER APPLICATIONS PRACTICAL I – MS OFFICE</b>                        |                        |
| <b>CODE</b>         | <b>20AFUCP01</b>  |                        |
| <b>CO No.</b>       | <b>Course Outcomes</b>  | <b>Knowledge Level</b> |
| <b>CO-1</b>         | Prepare a document in Microsoft word with formatting                        | K1                     |
| <b>CO-2</b>         | Write functions in Microsoft excel to perform basic calculations            | K2                     |
| <b>CO-3</b>         | Create interactive and legible content presentation in Microsoft PowerPoint | K2                     |
| <b>CO-4</b>         | Build new database with related tables and manage the data in a table       | K3                     |

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|---------------------|---|------------------------|
| <b>Course Title</b> | <b>HIGHER FINANCIAL ACCOUNTING</b>  |                        |
| <b>CODE</b>         | <b>19AFUC304</b>  |                        |
| <b>CO No.</b>       | <b>Course Outcomes</b>  | <b>Knowledge Level</b> |
| <b>CO-1</b>         | Understand the fundamental concepts of partnership accounts   | K2                     |
| <b>CO-2</b>         | Explain the concept and the ways of reconstitution of a partnership firm during the admission of a partner                          | K1,K2                  |
| <b>CO-3</b>         | Describe the accounting treatment for revaluation of assets and reassessment of liabilities after the retirement/death of a partner | K2                     |
| <b>CO-4</b>         | Enumerate the various modes of dissolution of the partnership firms   | K2,K3                  |
| <b>CO-5</b>         | Prepare necessary accounts in the event of amalgamation of firms  | K3                     |

| <b>Course Title</b> | <b>BUSINESS COMMUNICATION</b>   |                        |
|---------------------|---|------------------------|
| <b>CODE</b>         | <b>19AFUC305</b>  |                        |
| <b>CO No.</b>       | <b>Course Outcomes</b>  | <b>Knowledge Level</b> |
| <b>CO-1</b>         | Recognize the importance of communication and identify the various media of communication                           | K1, K2                 |
| <b>CO-2</b>         | Apply the principles in a professional communication and understand the legal and ethical concepts of communication | K2                     |
| <b>CO-3</b>         | Demonstrate to draft the various type of business letter and enquiries  | K2, K3                 |
| <b>CO-4</b>         | Understand the different type of correspondence relating to the company   | K2,K3                  |
| <b>CO-5</b>         | Familiar with basic terms and technical concepts of report writing  | K1, K2                 |

| <b>Course Title</b> | <b>INFORMATION TECHNOLOGY</b>  |                        |
|---------------------|--|------------------------|
| <b>CODE</b>         | <b>19AFUC306</b>   |                        |
| <b>CO No.</b>       | <b>Course Outcomes</b>   | <b>Knowledge Level</b> |
| <b>CO-1</b>         | Familiar with the concepts and terminology used in the development, implementation and operation of computer | K1, K2                 |
| <b>CO-2</b>         | Understand the basic components of computer  | K2                     |
| <b>CO-3</b>         | Acquire the knowledge of computer programming languages and data processing concepts                         | K2,K3                  |
| <b>CO-4</b>         | Describe the various types of networks and utilize the web based resources                                   | K2                     |
| <b>CO-5</b>         | Identify emerging technologies use in business applications.   | K1, K2                 |

| <b>Course Title</b> | <b>COMPUTER APPLICATIONS PRACTICAL II – TALLY</b>  |                        |
|---------------------|--|------------------------|
| <b>CODE</b>         | <b>19AFUCP02</b>   |                        |
| <b>CO No.</b>       | <b>Course Outcomes</b>   | <b>Knowledge Level</b> |
| <b>CO-1</b>         | Create company, ledger and voucher as per requirements   | K1                     |
| <b>CO-2</b>         | Organize stock group, stock item and maintain stock report                                     | K1                     |
| <b>CO-3</b>         | Prepare financial statement comprises trial balance, profit and loss account and balance sheet | K3                     |
| <b>CO-4</b>         | Reconcile bank statement with cash book  | K2                     |
| <b>CO-5</b>         | Calculate TDS and GST  | K3                     |

| <b>Course Title</b> | <b>MATHEMATICS FOR BUSINESS</b>  |                        |
|---------------------|--|------------------------|
| <b>CODE</b>         | <b>19AFUA303</b>   |                        |
| <b>CO No.</b>       | <b>Course Outcomes</b>   | <b>Knowledge Level</b> |
| <b>CO-1</b>         | Determine the general term of series and calculate various methods of interest on investment | K1,K2                  |
| <b>CO-2</b>         | Express a problem pictorially using venndigram and perform matrix operations                 | K2                     |
| <b>CO-3</b>         | Describe the concepts and applications of differentiation and derivatives                    | K2                     |
| <b>CO-4</b>         | Analyze and solve a linear system of equation  | K2,K3                  |
| <b>CO-5</b>         | Build and solve transportation models  | K4                     |

| <b>Course Title</b> | <b>CORPORATE ACCOUNTING</b>  |                        |
|---------------------|--|------------------------|
| <b>CODE</b>         | 19AFUC407  |                        |
| <b>CO No.</b>       | <b>Course Outcomes</b>   | <b>Knowledge Level</b> |
| <b>CO-1</b>         | Explain the accounting treatment for issue of shares, forfeiture of shares and reissue of forfeited shares.                | K1, K2                 |
| <b>CO-2</b>         | Demonstrate the concept of redemption of preference shares and debentures  | K2                     |
| <b>CO-3</b>         | Describe the form and content of statement of profit and loss and balance sheet of a company as per (revised) schedule VI; | K2, K3                 |
| <b>CO-4</b>         | Assess the valuation of good will and shares   | K2                     |
| <b>CO-5</b>         | Impart knowledge on acquisition of business and profit prior to incorporation  | K2, K3                 |

| <b>Course Title</b> | <b>INVESTMENT ANALYSIS &amp; PORTFOLIO MANAGEMENT</b>                                     |                        |
|---------------------|---|------------------------|
| <b>CODE</b>         | 19AFUC408   |                        |
| <b>CO No.</b>       | <b>Course Outcomes</b>  | <b>Knowledge Level</b> |
| <b>CO-1</b>         | Identify the conceptual foundation of investment management                               | K1, K2                 |
| <b>CO-2</b>         | Understand the various alternatives available for investment                              | K2                     |
| <b>CO-3</b>         | Familiarize with the fundamental and technical analysis of the diverse investment avenues | K2,K3                  |
| <b>CO-4</b>         | Equipped with the knowledge of portfolio analysis and selection                           | K2                     |
| <b>CO-5</b>         | Apply the concept of portfolio management for the better investment                       | K2, K3                 |

| <b>Course Title</b> | <b>FINANCIAL MANAGEMENT - I</b>   |                        |
|---------------------|---|------------------------|
| <b>CODE</b>         | <b>19AFUC409</b>  |                        |
| <b>CO No.</b>       | <b>Course Outcomes</b>  | <b>Knowledge Level</b> |
| <b>CO-1</b>         | Understand the role of financial management in business firms and the essentials of corporate finance | K1, K2                 |
| <b>CO-2</b>         | Compute the present value of the future payments through time value techniques.                       | K2                     |
| <b>CO-3</b>         | Analyze the significant role of cost of capital   | K2                     |
| <b>CO-4</b>         | Demonstrate capital structure planning and analyse the types of leverages                             | K2,K3                  |
| <b>CO-5</b>         | Describe the capital budgeting process and its importance to the firm                                 | K3                     |

| <b>Course Title</b> | <b>AUDITING AND ASSURANCE – I</b>  |                        |
|---------------------|--|------------------------|
| <b>CODE</b>         | <b>19AFUC410</b>   |                        |
| <b>CO No.</b>       | <b>Course Outcomes</b>   | <b>Knowledge Level</b> |
| <b>CO-1</b>         | Describe the nature, scope and types of auditing   | K1, K2                 |
| <b>CO-2</b>         | Acquire knowledge in planning and carrying out audit procedures in accordance with auditing standards. | K2,K3                  |
| <b>CO-3</b>         | Enhancing the knowledge on vouching of cash and trading transactions                                   | K1, K2                 |
| <b>CO-4</b>         | Identify the procedure for verification and valuation of assets and liabilities                        | K1, K2                 |
| <b>CO-5</b>         | Understand the rules regarding the audit of impersonal ledger  | K2, K3                 |



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|---------------------|---|------------------------|
| <b>Course Title</b> | <b>STATISTICS FOR BUSINESS</b>  |                        |
| <b>CODE</b>         | <b>19AFUA404</b>  |                        |
| <b>CO No.</b>       | <b>Course Outcomes</b>  | <b>Knowledge Level</b> |
| <b>CO-1</b>         | Demonstrate the classifications, tabulation of data including diagrammatic and graphical methods                  | K1, K2                 |
| <b>CO-2</b>         | Apply the concept of measures of dispersion and skewness in real situations                                       | K2                     |
| <b>CO-3</b>         | Estimate the relationship between two variables and its applications by using correlation and regression analysis | K3                     |
| <b>CO-4</b>         | Analyse the use of time series models for forecasting data  | K2, K3                 |
| <b>CO-5</b>         | Explore the technique of index number for price level changes   | K3                     |