

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 judgement 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	PRINCIPLES OF ACCOUNTANCY	
CODE	20PAUC101	
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	19PAUC102	
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	MATHEMATICS FOR PROFESSIONALS	
CODE	18PAUA101	
CO No.	Course Outcomes	CO No.
CO-1	Recall the basic mathematical concepts used for decisionmaking in business	CO-1
CO-2	Apply the matrix form to calculate maximum profit over a setof restrictions in a business	CO-2
CO-3	Illustrate the various methods of calculating interest oninvestment	CO-3
CO-4	Solve commercial problems by using permutation, combination	CO-4
CO-5	Identify the cost and revenue of an organisation throughdifferential and integral calculus	CO-5

Course Title	FINANCIAL ACCOUNTING	
CODE	21PAUC203	
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 formof organizations	CO-3
CO-4	Understand the accounting of hire purchase and instalmentsystem	CO-4
CO-5	Apply the accounting practices of royalty in real life situations	CO-5

Course Title	BUSINESS LAW	
CODE	18PAUC204	
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	STATISTICS FOR PROFESSIONALS	
CODE	19PAUA202	
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	PARTNERSHIP ACCOUNTS	
CODE	18PAUC305	
CO No.	Course Outcomes	CO No.
CO-1	Explain the nature of capital in partnership firm	CO-1
CO-2	Identify the financial position of the firm during admission of a partner	CO-2
CO-3	Show the results of the firm in case of retirement and death of a partner	CO-3
CO-4	Apply various methods in distributing capital to the partners at the time of dissolution	CO-4
CO-5	Prepare financial statements for amalgamated firms	CO-5

Course Title	PRINCIPLES OF MARKETING	
CODE	20PAUC306	
CO No.	Course Outcomes	CO No.
CO-1	Recall the modern marketing concept	CO-1
CO-2	Classify the markets into various segments	CO-2
CO-3	Identify the appropriate product, price and physical distribution mix for the products	CO-3
CO-4	Interpret the behaviour of consumers at the time of purchase of commodities	CO-4
CO-5	Outline the recent trends in marketing	K1, K2

Course Title	COST ACCOUNTING	
CODE	20PAUC307	
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	18PAUC308	
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	20PAUA303	
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	
CODE	18PAUC409	
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	K2 ,K3
CO-5	Show the accounts relating to acquisition, internal reconstruction and alteration of share capital	K1,K2

Course Title	ACCOUNTING FOR MANAGEMENT	
CODE	18PAUC410	
CO No.	Course Outcomes	CO No.
CO-1	Understand the basic concepts in management accounting	CO-1
CO-2	Interpret the performance of an organization with ratios	CO-2
CO-3	Familiarize the working capital requirements and flow of funds	CO-3
CO-4	Compare the standard with actual cost and infer the variance	CO-4
CO-5	Apply budgeting techniques and prepare financial budget	CO-5

Course Title	EXECUTIVE COMMUNICATION	
CODE	19PAUC411	
CO No.	Course Outcomes	CO No.
CO-1	Identify the modern communication media and outline the basic principles of effective communication	CO-1
CO-2	Prepare various types of enquires and letters in business	CO-2
CO-3	Understand and prepare the letters of banking, insurance, agency and company secretarial correspondence	CO-3
CO-4	Construct resume and organize interview	K3
CO-5	Design business reports and letter to the editor	K3

Course Title	COMPUTER APPLICATIONS PRACTICAL – II : TALLY	
CODE	18PAUCP01	
CO No.	Course Outcomes	CO No.
CO-1	Recall the creation of new company and prepare the BalanceSheet	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	MANAGEMENT PRINCIPLES AND PROFESSIONAL ETHICS	
CODE	18PAUA404	
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	K1,K2
CO-4	Familiarize with the communication process in the management	K2,K3
CO-5	Develop the principles of professional ethics in the business	K3

Course Title	HIGHER CORPORATE ACCOUNTING	
CODE	19PAUC512	
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	DIRECT TAX - I	
CODE	19PAUC513	
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	18PAUC514	
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 account held	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	19PAUC515	
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	K2
CO-3	Interpret the aspects involved in internal control of auditing	K2,K3
CO-4	Analyse the audit of receipts and payments	K3
CO-5	Understand the audit of impersonal ledger	K2,K3

Course Title	INDUSTRIAL LAW	
CODE	19PAUE511	
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	19PAUE521	
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	19PAUE531	
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 modespayment in international trade.	CO-5

Course Title	FINANCIAL MANAGEMENT	
CODE	18PAUC616	
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	18PAUC617	
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 itsboard	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	18PAUC618	
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	DIRECT TAX – II	
CODE	19PAUC619	
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	19PAUE612	
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	19PAUE622	
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	19PAUE632	
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	19PAUE6PV	
CO No.	Course Outcomes	CO No.
CO-1	Identify the tools to analyse financial statements or a problem stated	CO-1
CO-2	Interpret the results of analysis	CO-2
CO-3	Use financial tools for decision making	CO-3