

B.COM., COMPUTER APPLICATION
REVISED SYLLABUS (With effect from 2023-24)

**Programme Outcomes (PO), Programme Specific Outcomes (PSO),
Course Learning Outcomes (CLO)**

Programme Outcomes (PO)

PO1: Disciplinary knowledge: Capable of demonstrating comprehensive knowledge and understanding of one or more disciplines that form a part of an undergraduate Programme of study

PO2: Communication Skills: Ability to express thoughts and ideas effectively in writing and orally; Communicate with others using appropriate media; confidently share one's views and express herself/himself; demonstrate the ability to listen carefully, read and write analytically, and present complex information in a clear and concise manner to different groups.

PO3: Critical thinking: Capability to apply analytic thought to a body of knowledge; analyse and evaluate evidence, arguments, claims, beliefs on the basis of empirical evidence; identify relevant assumptions or implications; formulate coherent arguments; critically evaluate practices, policies and theories by following scientific approach to knowledge development.

PO4: Problem solving: Capacity to extrapolate from what one has learned and apply their competencies to solve different kinds of non- familiar problems, rather than replicate curriculum content knowledge; and apply one's learning to real life situations.

PO5: Analytical reasoning: Ability to evaluate the reliability and relevance of evidence; identify logical flaws and holes in the arguments of others; analyze and synthesize data from a variety of sources; draw valid conclusions and support them with evidence and examples, and addressing opposing viewpoints

PO6: Research-related skills: A sense of inquiry and capability for asking relevant/appropriate questions, problem arising, synthesising and articulating; Ability to recognise cause-and-effect relationships, define problems, formulate hypotheses, test hypotheses, analyse, interpret and draw conclusions from data, establish hypotheses, predict cause-and-effect relationships; ability to plan, execute and report the results of an experiment or investigation

PO7: Cooperation/Team work: Ability to work effectively and respectfully with diverse teams; facilitate cooperative or coordinated effort on the part of a group, and act together as a group or a team in the interests of a common cause and work efficiently as a member of a team

PO8: Scientific reasoning: Ability to analyse, interpret and draw conclusions from quantitative/qualitative data; and critically evaluate ideas, evidence and experiences from an open-minded and reasoned perspective.

PO9: Reflective thinking: Critical sensibility to lived experiences, with self awareness and reflexivity of both self and society.

PO10 Information/digital literacy: Capability to use ICT in a variety of learning situations, demonstrate ability to access, evaluate, and use a variety of relevant information sources; and

use appropriate software for analysis of data.

PO 11 Self-directed learning: Ability to work independently, identify appropriate resources required for a project, and manage a project through to completion.

PO 12 Multicultural competence: Possess knowledge of the values and beliefs of multiple cultures and a global perspective; and capability to effectively engage in a multicultural society and interact respectfully with diverse groups.

PO 13: Moral and ethical awareness/reasoning: Ability to embrace moral/ethical values in conducting one's life, formulate a position/argument about an ethical issue from multiple perspectives, and use ethical practices in all work. Capable of demonstrating the ability to identify ethical issues related to one's work, avoid unethical behaviour such as fabrication, falsification or misrepresentation of data or committing plagiarism, not adhering to intellectual property rights; appreciating environmental and sustainability issues; and adopting objective, unbiased and truthful actions in all aspects of work.

PO 14: Leadership readiness/qualities: Capability for mapping out the tasks of a team or an organization, and setting direction, formulating an inspiring vision, building a team who can help achieve the vision, motivating and inspiring team members to engage with that vision, and using management skills to guide people to the right destination, in a smooth and efficient way.

PO 15: Lifelong learning: Ability to acquire knowledge and skills, including „learning how to learn“, that are necessary for participating in learning activities throughout life, through self-paced and self-directed learning aimed at personal development, meeting economic, social and cultural objectives, and adapting to changing trades and demands of work place through knowledge/skill development/reskilling.

Programme Specific Outcomes (PSO):

PSO1 – Placement:

To prepare the students who will demonstrate respectful engagement with others' ideas, behaviors, beliefs and apply diverse frames of reference to decisions and actions.

PSO 2 - Entrepreneur:

To create effective entrepreneurs by enhancing their critical thinking, problem solving, decision making and leadership skill that will facilitate startups and high potential organizations

PSO3 – Research and Development:

Design and implement HR systems and practices grounded in research that comply with employment laws, leading the organization towards growth and development.

PSO4 – Contribution to Business World:

To produce employable, ethical and innovative professionals to sustain in the dynamic business world.

PSO 5 – Contribution to the Society:

To contribute to the development of the society by collaborating with stakeholders for mutual benefit

Highlights of the Revamped Curriculum:**B.COM COMPUTER APPLICATION**

Part	Course Code	Title of the Course	Credits	Hours
FIRST YEAR				
FIRST SEMESTER				
Part I		Language – Tamil	3	6
Part II		English	3	4
Part III		Core Paper I – Financial Accounting I	4	5
Part III		Core Paper II - Principles of Management	4	5
Part III		Elective I - Programming in C and Lab	3	4
		Elective I - Python Programming and Lab		
Part IV		Skill Enhancement Course SEC – 1	2	2
		Foundation Course FC	2	2
		Ability Enhancement Course (AECC 1) (Soft Skill)	2	2
		TOTAL	23	30
SECOND SEMESTER				
Part I		Language – Tamil	3	6
Part II		English	3	4
Part III		Core Paper III – Financial Accounting II	4	5
Part III		Core Paper IV- Business Law	4	5
Part III		Elective II - Office Automation and Lab	3	4
		Elective II - Programming in C++ and Lab		
Part IV		Skill Enhance Course SEC – 2	2	2
		Skill Enhancement Course – SEC 3	2	2
		Ability Enhancement Course (AECC 2) (Soft Skill)	2	2
		TOTAL	23	30
SECOND YEAR				
THIRD SEMESTER				
Part I		Language – Tamil	3	6
Part II		English	3	4
Part III		Core Paper V- Corporate Accounting I	4	5
Part III		Core Paper VI – Business Mathematics and Statistics	4	5

Part IV		Elective III – Programming in JAVA and Lab	3	4
		Elective III – Web Technology(PHP) and Lab		
Part IV		Skill Enhance Course SEC – 4	1	1
		Skill Enhancement Course – SEC 5	2	2
		Ability Enhancement Course (AECC 3) (Soft Skill)	2	2
		Environmental Studies	1	1
		TOTAL	23	30
FOURTH SEMESTER				
Part I		Language – Tamil	3	6
Part II		English	3	4
Part III		Core Paper VII– Corporate Accounting II	4	5
Part III		Core Paper VIII- Company Law	4	5
Part III		Elective IV– Relational Database Management System	3	3
		Elective IV– Introduction to Data Science		
Part IV		Skill Enhance Course SEC – 6	2	2
		Skill Enhancement Course – SEC 7	2	2
		Ability Enhancement Course (AECC 4) (Soft Skill)	2	2
		Environmental Studies	1	1
		TOTAL	24	30
THIRD YEAR				
FIFTH SEMESTER				
Part III		Core Paper IX – Cost Accounting I	4	5
Part III		Core Paper X - Banking Law and Practice	4	5
Part III		Core Paper XI – Income Tax Law and Practice I	4	5
Part III		Core Paper XII – Auditing and Corporate Governance	4	5
Part III		Discipline Specific Elective 1/2 - Financial Management / 2/2 - Indirect Taxation	3	4
		Discipline Specific Elective 3/4 – Software Engineering+(UML Lab)/4/4Object oriented Analysis and Design+(UML Lab)	3	4
Part IV		Value Education	2	2
		Summer Internship / Industrial Training	2	-

MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	3	3	2	3	2	2	3	2	2
CO2	3	2	3	3	3	2	2	2	3	2	2
CO3	3	2	3	3	3	2	2	2	3	2	2
CO4	3	2	3	3	2	2	2	2	3	2	2
CO5	3	2	3	3	3	2	2	2	3	2	2
TOTAL	15	10	15	15	13	11	10	10	15	10	10
AVERAGE	3	2	3	3	2.6	2.2	2	2	3	2	2

3 – Strong, 2- Medium, 1- Low

CORE – II: PRINCIPLES OF MANAGEMENT

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
	5				4	5	25	75	100
Learning Objectives									
LO1	To understand the basic management concepts and functions								
LO2	To know the various techniques of planning and decision making								
LO3	To familiarize with the concepts of organisation structure								
LO4	To gain knowledge about the various components of staffing								
LO5	To enable the students in understanding the control techniques of management								
Course Outcomes									
CO1	Demonstrate the importance of principles of management.								
CO2	Paraphrase the importance of planning and decision making in an organization.								
CO3	Comprehend the concept of various authorizes and responsibilities of an organization.								
CO4	Enumerate the various methods of Performance appraisal								
CO5	Demonstrate the notion of directing, co-coordination and control in the management.								

MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	2	3	3	2	2	2	3	2	3
CO2	3	2	3	3	2	2	2	2	3	2	2
CO3	3	2	2	3	2	2	2	1	3	2	2
CO4	3	2	2	3	2	2	2	2	3	2	2
CO5	3	2	3	3	2	2	2	1	3	2	2
TOTAL	15	10	12	15	11	10	10	8	15	10	11
AVERAGE	3	2	2.4	3	2.2	2	2	1.6	3	2	2.2

3 – Strong, 2- Medium, 1- Low

ELECTIVE - I: PROGRAMMING IN C AND LAB

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
	2		2		3	4	25	75	100
Learning Objectives									
LO1	Describe the core syntax and semantics of C programming language.								
LO2	Discover the need for working with the strings and functions.								
LO3	Illustrate the process of structuring the data using matrix, struct .								
Course Outcomes									
CO1	Apply the concept of Control Structures to solve any given problem.								
CO2	Apply the concept of single and multi-dimensional arrays to solve problems related to searching, sorting and matrix operations.								
CO3	Apply the concept of Strings for writing programs related to character array.								
CO4	Write programs using concept of user defined and recursive functions.								
CO5	Apply concept of structures to write programs.								

FIRST YEAR – SEMESTER – I

C Programming Lab	
<p>Learning Objectives: (for teachers: what they have to do in the class/lab/field)</p> <ul style="list-style-type: none"> • Understand problem statements and identify appropriate solutions. • Demonstrate the use of IDE and C Compiler. • Develop programs using C Programming Language. 	
<p>Course Outcomes: (for students: To know what they are going to learn)</p> <p>CO1: Apply the concept of Control Structures to solve any given problem.</p> <p>CO2: Apply the concept of single and multi-dimensional arrays to solve problems related to searching, sorting and matrix operations.</p> <p>CO3: Apply the concept of Strings for writing programs related to character array.</p> <p>CO4: Write programs using concept of user defined and recursive functions.</p> <p>CO5: Apply concept of structures to write programs.</p>	

ELECTIVE - I: PYTHON PROGRAMMING AND LAB

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
	2		2		3	4	25	75	100
Learning Objectives									
LO1	Describe the core syntax and semantics of Python programming language.								
LO2	Discover the need for working with the strings and functions.								
LO3	Illustrate the process of structuring the data using lists, dictionaries, tuples and sets.								
LO4	Understand the usage of packages and Dictionaries								
Course Outcomes									
CO1	Develop and execute simple Python programs								
CO2	Write simple Python programs using conditionals and looping for solving problems								
CO3	Decompose a Python program into functions								
CO4	Represent compound data using Python lists, tuples, dictionaries etc.								

Python Programming Lab	
<p>Learning Objectives: (for teachers: what they have to do in the class/lab/field)</p> <ul style="list-style-type: none"> • Acquire programming skills in core Python. • Acquire Object-oriented programming skills in Python. • Develop the skill of designing graphical-user interfaces (GUI) in Python. • Develop the ability to write database applications in Python. • Acquire Python programming skills to move into specific branches 	
<p>Course Outcomes: (for students: To know what they are going to learn)</p> <p>CO1: To understand the problem solving approaches</p> <p>CO2: To learn the basic programming constructs in Python</p> <p>CO3: To practice various computing strategies for Python-based solutions to real world problems</p> <p>CO4: To use Python data structures - lists, tuples, dictionaries.</p>	

FIRST YEAR – SEMESTER - II

CORE – III: FINANCIAL ACCOUNTING-II

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
	5				4	5	25	75	100
Learning Objectives									
LO1	The students are able to prepare different kinds of accounts such Higher purchase and Instalments System.								
LO2	To understand the allocation of expenses under departmental accounts								
LO3	To gain an understanding about partnership accounts relating to Admission and retirement								
LO4	Provides knowledge to the learners regarding Partnership Accounts relating to dissolution of firm								
LO5	To know the requirements of international accounting standards								
Course Outcomes									
CO1	To evaluate the Hire purchase accounts and Instalment systems								
CO2	To prepare Branch accounts and Departmental Accounts								
CO3	To understand the accounting treatment for admission and retirement in partnership								
CO4	To know Settlement of accounts at the time of dissolution of a firm.								
CO5	To elaborate the role of IFRS								

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PSO 1	PSO 2	PSO 3
CO1	3	2	3	3	2	3	2	2	3	2	2
CO2	3	2	3	3	3	2	2	2	3	2	2
CO3	3	2	2	3	3	2	2	2	3	2	2
CO4	3	2	3	3	2	2	2	2	3	2	2
CO5	3	3	3	3	3	3	3	3	3	3	3
TOTAL	16	11	14	15	14	12	11	11	15	11	11
AVERAGE	3.2	2.2	2.8	3	2.8	2.4	2.2	2.2	3	2.2	2.2

FIRST YEAR – SEMESTER – II

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
	5				4	5	25	75	100
Learning Objectives									
LO1	To know the nature and objectives of Mercantile lawand the essentials of valid contract								
LO2	To gain knowledge on performance contracts								
LO3	To be acquainted with the rules of Indemnity and Guarantee								
LO4	To make aware of the essentials of Bailment and pledge								
LO5	To understand the provisions relating to sale of goods								
Course Outcome									
CO1	Explain the Objectives and significance of Mercantile law								
CO2	Understand the clauses and exceptions of Indian Contract Act.								
CO3	Outline the contract of indemnity and guarantee								
CO4	Familiar with the provision relating to Bailment and Pledge								
CO5	Explain the various provisions of Sale of Goods Act 1930								

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PSO 1	PSO 2	PSO 3
CO1	3	2	2	3	2	2	2	2	2	2	2
CO2	3	2	3	3	2	2	2	2	2	2	2
CO3	3	2	2	3	2	2	2	2	2	2	2
CO4	3	2	3	3	2	2	2	2	2	2	2
CO5	3	2	3	3	2	2	2	2	2	2	2
TOTAL	15	10	13	15	10	10	10	10	10	10	10
AVERAGE	3	2	2.6	3	2	2	2	2	2	2	2

ELECTIVE– II: OFFICE AUTOMATION AND LAB

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
	2		2		3	4	25	75	100
Learning Objectives									
LO1	The major objective in introducing the Computer Skills course is to impart training for students in Microsoft Office which has different components like MS Word, MS Excel and Power point.								
LO2	The course is highly practice oriented rather than regular class room teaching.								
LO3	To acquire knowledge on editor, spread sheet and presentation software.								
Course Outcomes									
CO1	Understand the basics of computer systems and its components.								
CO2	Understand and apply the basic concepts of a word processing package.								
CO3	Understand and apply the basic concepts of electronic spreadsheet software.								
CO4	Understand and apply the basic concepts of database management system.								
CO5	Understand and create a presentation using PowerPoint tool.								

Office Automation Lab	
<p>Learning Objectives: (for teachers: what they have to do in the class/lab/field) Office tools course would enable the students in crafting professional word documents, excel spread sheets, power point presentations using the Microsoft suite of office tools. To familiarize the students in preparation of documents and presentations with office automation tools.</p>	
<p>Course Outcomes: (for students: To know what they are going to learn) CO1: to perform documentation CO2: to perform accounting operations CO3: to perform presentation skills</p>	

FIRST YEAR – SEMESTER - II

ELECTIVE - II: PROGRAMMING IN C++ AND LAB

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
	2		2		3	4	25	75	100
Learning Objectives									
LO1	To engender an appreciation for the need and characteristics of Object-orientation.								
LO2	To impart knowledge of the C++ language grammar in order to design and implement programming solutions to simple problems by applying Object-oriented thinking.								
Course Outcomes									
CO1	Explain the various basic concepts of Object-orientation.								
CO2	Write programs to implement static binding								
CO3	Write programs to implement inheritance and dynamic binding								
CO4	Write programs to implement templates and exception handling and learn how to use STL class library.								
CO5	Write programs implementing File and Stream I/O.								

FIRST YEAR – SEMESTER - II

Object Oriented Programming with C++
<p>Learning Objectives: (for teachers: what they have to do in the class/lab/field)</p> <ul style="list-style-type: none"> • Design classes for the given problems. • Write programs in C++. • Code, debug and execute a C++ program to solve the given problems using an IDE.
<p>Course Outcomes: (for students: To know what they are going to learn)</p> <p>CO1: Design and create classes. Implement Stream I/O as appropriate. CO2: Design appropriate data members and member functions.</p> <p>CO3: Implement functions, friend functions, static members, constructors and compile-time polymorphism.</p> <p>CO4: Implement inheritance, run-time polymorphism and destructors.</p> <p>CO5: Implement templates and exceptions. Use STL class library. Implement File I/O.</p>

SECOND YEAR – SEMESTER - III

CORE – V: CORPORATE ACCOUNTING I

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
	5				4	5	25	75	100
Learning Objectives									
LO1	To understand about the pro-rata allotment and Underwriting of Shares								
LO2	To know the provisions of companies Act regarding Issue and Redemption of Preference shares and debentures								
LO3	To learn the form and contents of financial statements as per Schedule III of Companies Act 2013								
LO4	To examine the various methods of valuation of Goodwill and shares								
LO5	To identify the Significance of International financial reporting standard (IFRS)								
Course Outcomes									
CO1	Prepare and account for various entries to be passed in case of issue, forfeiture and reissue of shares and compute the liability of underwrites								
CO2	Asses the accounting treatment of issue and redemption of preference shares and debentures								
CO3	Construct Financial Statements applying relevant accounting treatments								
CO4	Compute the value of goodwill and shares under different methods and assess its applicability								
CO5	Integrate theoretical knowledge on all accounting in par with IFRS and IND AS								

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	3	2	2	2	2	2	3	2	2
CO2	3	2	3	2	2	2	2	2	3	2	2
CO3	3	2	3	2	3	2	2	2	3	2	2
CO4	3	1	3	2	3	2	2	2	3	2	2
CO5	3	3	3	2	3	2	2	2	3	2	2
TOTAL	15	11	15	10	13	10	10	10	15	10	10
AVERAGE	3	2.2	3	2	2.6	2	2	2	3	2	2

SECOND YEAR – SEMESTER - III

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
	5				4	5	25	75	100
Learning Objectives									
LO1	To impart knowledge on the basics of ratio, proportion, indices and proportions								
LO2	To learn about simple and compound interest and arithmetic, geometric and harmonic progressions.								
LO3	To familiarise with the measures of central tendency								
LO4	To conceptualise with correlation co-efficient								
LO5	To gain knowledge on time series analysis								
Course Outcomes									
CO1	Learn the basics of ratio, proportion, indices and logarithm								
CO2	Familiarise with calculations of simple and compound interest and arithmetic, geometric and harmonic progressions.								
CO3	Determine the various measures of central tendency								
CO4	Calculate the correlation and regression co-efficient.								
CO5	Assess problems on time series analysis								

**MAPPING WITH PROGRAMME OUTCOMES
AND PROGRAMME SPECIFIC OUTCOMES**

	P O 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PSO 1	PSO 2	PSO 3
CO1	3	2	3	2	2	2	3	2	3	2	2
CO2	3	2	3	2	3	2	3	2	3	2	2
CO3	3	2	3	2	3	2	3	2	3	2	2
CO4	3	2	3	2	2	2	3	2	3	2	2
CO5	3	2	3	2	2	2	3	2	3	2	2
TOTAL	15	10	15	10	12	10	15	10	15	10	10
AVERAG E	3	2	3	2	2.4	2	3	2	3	2	2

3 – Strong, 2- Medium, 1- Low

SECOND YEAR – SEMESTER – III

ELECTIVE - III: PROGRAMMING IN JAVA AND LAB

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
	2		2		3	4	25	75	100
Learning Objectives									
LO1	To provide fundamental knowledge of object-oriented programming.								
LO2	To equip the student with programming knowledge in Core Java from the basics up.								
LO3	To enable the students to use AWT controls, Event Handling and Swing for GUI.								
Course Outcomes									
CO1	Understand the basic Object-oriented concepts.Implement the basic constructs of Core Java								
CO2	Implement inheritance, packages, interfaces and exception handling of Core Java.								
CO3	Implement multi-threading and I/O Streams of Core Java								

Java Programming Lab	Core -S2EC1L
Learning Objectives: (for teachers: what they have to do in the class/lab/field) <ul style="list-style-type: none"> To gain practical expertise in coding Core Java programs To become proficient in the use of AWT, Event Handling and Swing. 	

Course Outcomes: (for students: To know what they are going to learn)
 CO1: Code, debug and execute Java programs to solve the given problems
 CO2: Implement multi-threading and exception-handling
 CO3: Implement functionality using String and StringBuffer classes

SECOND YEAR – SEMESTER - III

ELECTIVE III: Web Technology(PHP) and Lab

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
	2		2		3	4	25	75	100
Learning Objectives									
LO1	To use PHP and MySQL to develop dynamic web sites for user on the Internet								
LO2	To develop web sites ranging from simple online information forms to complex e-commerce sites with MySQL database, building, connectivity, and maintenance								
Course Outcomes									
CO1	Understand the general concepts of PHP scripting language for the development of Internetwebsites.								
CO2	Understand the basic functions of MySQL database program and XML concepts								
CO3	Learn the relationship between the client side and the server side scripts.								

SECOND YEAR – SEMESTER – III

WEB TECHNOLOGY LAB	
Learning Objectives: (for teachers: what they have to do in the class/lab/field) <ul style="list-style-type: none"> The objectives of this course are to have a practical understanding about how to write PHP code to solve problems. Display and insert data using PHP and MySQL. Test, debug, and deploy web pages containing PHP and MySQL. It also aims to introduce practical session to develop simple applications using PHP and MySQL. 	
Course Outcomes: (for students: To know what they are going to learn) <ol style="list-style-type: none"> On the completion of this laboratory course the students ought to Obtain knowledge and develop application programs using Python. Create dynamic Web applications such as content management, user registration, and ecommerce using PHP and to understand the ability to post and publish a PHP website. Develop a MySQL database and establish connectivity using MySQL. 	

SECOND YEAR – SEMESTER – IV**CORE – VII: CORPORATE ACCOUNTING - II**

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
	5				4	5	25	75	100
	A								
	LO1	To know the types of Amalgamation, Internal and external Reconstruction							
	LO2	To know Final statements of banking companies							
	LO3	To understand the accounting treatment of Insurance company accounts							
	LO4	To understand the procedure for preparation of consolidated Balance sheet							
	LO5	To have an insight on modes of winding up of a company							
Course Outcomes									
	CO1	Understand the accounting treatment of amalgamation, Internal and external reconstruction							
	CO2	Construct Profit and Loss account and Balance Sheet of Banking Companies in accordance in the prescribed format.							
	CO3	Synthesize and prepare final accounts of Insurance companies in the prescribed format							
	CO4	Give the consolidated accounts of holding companies							
	CO5	Preparation of liquidator's final statement of account							

**MAPPING WITH PROGRAMME OUTCOMES
AND PROGRAMME SPECIFIC OUTCOMES**

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	3	2	2	2	3	2	3	2	2
CO2	3	2	3	2	3	2	3	2	3	2	2
CO3	3	2	3	2	3	2	3	2	3	2	2
CO4	3	2	3	2	2	2	3	2	3	2	2
CO5	3	2	3	2	2	2	3	2	3	2	2
TOTAL	15	10	15	10	12	10	15	10	15	10	10
AVERAGE	3	2	3	2	2.4	2	3	2	3	2	2

3 – Strong, 2- Medium, 1- Low

SECOND YEAR– SEMESTER– IV
CORE PAPER VIII –COMPANY LAW

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
	5				4	5	25	75	100
Learning Objectives									
LO1	To know Company Law 1956 and Companies Act 2013								
LO2	To have an understanding on the formation of a company								
LO3	To understand the requisites of meeting and resolution								
LO4	To gain knowledge on the procedure to appoint and remove Directors								
LO5	To familiarize with the various modes of winding up								
Course Outcomes									
CO1	Understand the classification of companies under the act								
CO2	Examine the contents of the Memorandum of Association & Articles of Association								
CO3	Know the qualification and disqualification of Auditors								
CO4	Understand the workings of National Company Law Appellate Tribunal (NCLAT)								
CO5	Analyse the modes of winding up								

**MAPPING WITH PROGRAMME OUTCOMES
AND PROGRAMME SPECIFIC OUTCOMES**

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PSO 1	PSO 2	PSO 3
CO1	3	2	3	2	3	3	2	3	3	2	2
CO2	3	2	3	2	3	3	2	3	3	2	2
CO3	3	2	3	2	3	3	2	3	3	2	2
CO4	3	2	3	2	3	3	2	3	3	2	2
CO5	3	2	3	2	3	3	2	3	3	2	2
TOTAL	15	10	15	10	15	15	10	15	15	10	10

SECOND YEAR – SEMESTER - IV

ELECTIVE - IV: INTRODUCTION TO DATA SCIENCE

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
	3				3	3	25	75	100
Learning Objectives									
LO1	To introduce the concepts, techniques and tools in Data Science								
LO2	To understand the various facets of data science practice, including data collection and integration, exploratory data analysis, predictive modelling, descriptive modelling and effective communication.								
Course Outcomes									
CO1	To describe what Data Science is, what Statistical Inference means, identify probability distributions, fit a model to data and use tools for basic analysis and communication								
CO2	To describe what Data Science is, what Statistical Inference means, identify probability distributions, fit a model to data and use tools for basic analysis and communication								
CO3	To describe what Data Science is, what Statistical Inference means, identify probability distributions, fit a model to data and use tools for basic analysis and communication								
CO4	To describe what Data Science is, what Statistical Inference means, identify probability distributions, fit a model to data and use tools for basic analysis and communication								
CO5	To describe what Data Science is, what Statistical Inference means, identify probability distributions, fit a model to data and use tools for basic analysis and communication								

THIRD YEAR – SEMESTER - V

CORE – IX: COST ACCOUNTING - I

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
	5				4	5	25	75	100
Learning Objectives									
LO1	To understand the various concepts of cost accounting.								
LO2	To prepare and reconcile Cost accounts.								
LO3	To gain knowledge regarding valuation methods of material.								
LO4	To familiarize with the different methods of calculating labour cost.								
LO5	To know the apportionment of Overheads.								
Course Outcomes									
CO1	Remember and recall the various concepts of cost accounting								
CO2	Demonstrate the preparation and reconciliation of cost sheet.								
CO3	Analyse the various valuation methods of issue of materials.								
CO4	Examine the different methods of calculating labour cost.								
CO5	Critically evaluate the apportionment of Overheads.								

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PSO 1	PSO 2	PSO 3
CO1	3	2	3	2	2	2	2	2	3	2	2
CO2	3	2	2	2	2	2	2	2	3	2	2
CO3	3	2	3	2	2	2	2	2	3	2	2
CO4	3	2	2	2	2	2	2	2	3	2	2
CO5	3	2	3	2	2	2	2	2	3	2	2
TOTAL	15	10	13	10	10	10	10	10	15	10	10
AVERAGE	3	2	2.6	2	2	2	2	2	3	2	2

THIRD YEAR – SEMESTER - V
CORE – X: BANKING LAW AND PRACTICE

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
	5				4	5	25	75	100
Learning Objectives									
LO1	To help the students understand various provision of Banking Regulation Act 1949 applicable to banking companies including cooperative banks								
LO2	To trace the evolution of central bank concept and prevalent central banking system around the world and their roles and function								
LO3	To throw light on Central Bank in India, its formation, nationalizing its organization structure, role of bank to government, role in promoting agriculture and industry, role in financial inclusion								
LO4	To understand how capital fund of commercial banks, objectives and process of Asset securitization etc.								
LO5	To explore practical banking systems relationship of bankers and customers, crossing of cheques, endorsement etc.								
Course Outcomes									
CO1	Aware of vvarious provision of Banking Regulation Act 1949 applicable to banking companies including cooperative banks								
CO2	Analyse the evolution of Central Banking concept and prevalent Central Banking system in India and their roles and function								
CO3	Gain knowledge about the Central Bank in India, its formation, nationalizing its organization structure, role of bank to government, role in promoting agriculture and industry, role in financial inclusion								

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PSO 1	PSO 2	PSO 3
CO1	3	2	3	2	3	2	2	2	3	3	2
CO2	3	2	2	2	2	2	2	2	3	2	2
CO3	3	3	3	2	3	2	2	2	3	3	2
CO4	3	2	2	2	2	2	2	2	3	3	2
CO5	3	3	3	2	3	2	2	2	3	2	2
TOTAL	15	12	13	10	13	10	10	10	15	13	10
AVERAGE	3	2.2	2.6	2	2.6	2	2	2	3	2.6	2

THIRD YEAR – SEMESTER – V

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
	5				4	5	25	75	100
Learning Objectives									
LO1	To enable students to understand process of auditing and its classification.								
LO2	To impart knowledge on internal check and internal control.								
LO3	To illustrate the role of auditors in company.								
LO4	To help students understand the framework, theories and models of Corporate Governance.								
LO5	To provide insights into the concept of Corporate Social Responsibility								
Course Outcomes									
CO1	Define auditing and its process.								
CO2	Compare and contrast essence of internal check and internal control.								
CO3	Identify the role of auditors in companies.								
CO4	Define the concept of Corporate Governance.								
CO5	Appraise the implications of Corporate Social Responsibility								

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PSO 1	PSO 2	PSO 3
CO1	3	2	3	2	3	2	3	3	3	3	2
CO2	3	2	2	2	2	2	2	2	3	2	2
CO3	3	3	3	2	3	2	3	3	3	3	2
CO4	3	2	2	2	2	2	2	2	3	3	2
CO5	3	3	3	2	3	2	3	3	3	2	2
TOTAL	15	12	13	10	13	10	13	13	15	13	10
AVERAGE	3	2.2	2.6	2	2.6	2	2.6	2.6	3	2.6	2

THIRD YEAR – SEMESTER – V
DISCIPLINE SPECIFIC ELECTIVE – 1 / 2 : FINANCIAL MANAGEMENT

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
	4				3	4	25	75	100
Learning Objectives									
L01	To introduce the concept of financial management.								
L02	To learn the capital structure theories.								
L03	To gain knowledge about techniques in capital budgeting								
L04	To learn about dividend payment models.								
L05	To understand the needs and calculation of working capital in an organization.								
Course Outcomes									
C01	Recall the concepts in financial management.								
C02	Apply the various capital structure theories.								
C03	Apply capital budgeting techniques to evaluate investment proposals.								
C04	Determine dividend pay-outs.								
C05	Estimate the working capital of an organization.								

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PSO 1	PSO 2	PSO 3
CO1	3	2	3	2	3	2	3	3	3	2	2
CO2	3	2	2	2	3	2	2	2	3	2	3
CO3	3	3	3	2	3	2	3	3	3	2	2
CO4	3	2	2	2	3	2	2	2	3	2	2
CO5	3	3	3	2	3	2	3	3	3	2	2
TOTAL	15	12	13	10	15	10	13	13	15	10	11
AVERAGE	3	2.2	2.6	2	3	2	2.6	2.6	3	2	2.1

THIRD YEAR – SEMESTER - V

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
	4				3	4	25	75	100
Learning Objectives									
LO1	To get introduced to indirect taxes								
LO2	To have an overview of Indirect taxes								
LO3	To be familiar the CGST and IGST Act								
LO4	To learn procedures under GST								
LO5	To gain knowledge about Customs Duty.								
Course Outcomes									
CO1	Acquaintance with Indirect tax laws								
CO2	Exposed to the overview of GST.								
CO3	Apply provisions of CGST and IGST								
CO4	Summarise procedures of GST								
CO5	Discuss aspects of Customs Duty in India								

**MAPPING WITH PROGRAMME OUTCOMES
AND PROGRAMME SPECIFIC OUTCOMES**

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PSO 1	PSO 2	PSO 3
CO1	3	2	3	2	3	2	3	3	3	2	2
CO2	3	2	2	2	2	2	2	2	3	2	3
CO3	3	3	3	2	3	2	3	3	3	2	2
CO4	3	2	2	2	2	2	2	2	3	2	2
CO5	3	3	3	2	3	2	3	3	3	2	3
TOTAL	15	12	13	10	13	10	13	13	15	10	12
AVERAG E	3	2.2	2.6	2	2.6	2	2.6	2.6	3	2	2.4

3 – Strong, 2- Medium, 1- Low

THIRD YEAR – SEMESTER - V

**DISCIPLINE SPECIFIC ELECTIVE – 3/4: SOFTWARE ENGINEERING AND UML
LAB**

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
	2		2		3	4	25	75	100
Learning Objectives									
LO1	To introduce the software development life cycles								
LO2	To introduce concepts related to structured and objected oriented analysis & design co								
LO3	To provide an insight into UML and software testing techniques								
Course Outcomes									
CO1	The students should be able to specify software requirements, design the software using tools								
CO2	To write test cases using different testing techniques.								

Learning Objectives: (for teachers: what they have to do in the class/lab/field)

- To get familiarized to the usage of UML tool kit.
- To understand the requirements of the software and to map them appropriately to subsequent phases of the software development
- To develop the ability to verify and validate their designs

Course Outcomes: (for students: To know what they are going to learn)

CO1: Students must be able to analyse and design the problem at hand.

CO2: Students should be able to use UML tools for the designing the software and test the correctness and soundness of their software through testing tools.

THIRD YEAR – SEMESTER – V

DISCIPLINE SPECIFIC ELECTIVE – 4/4: OBJECT ORIENTED ANALYSIS AND DESIGN AND UML LAB

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
	2		2		3	4	25	75	100
Learning Objectives									
LO1	To make aware of the software requirements, design the software using tools								
LO2	To be acquainted with the writing of test cases using different testing techniques.								
Course Outcomes									
CO1	The students should be able to specify software requirements, design the software using tools								
CO2	To write test cases using different testing techniques.								

UML Lab	Core - Core -S5EC1/2L
Common for both Electives in semester V	
Credits 4	Lecture Hours:5 per week
Learning Objectives: (for teachers: what they have to do in the class/lab/field) <ul style="list-style-type: none"> To get familiarized to the usage of UML tool kit. To understand the requirements of the software and to map them appropriately to subsequent phases of the software development To develop the ability to verify and validate their designs 	
Course Outcomes: (for students: To know what they are going to learn) <p>CO1: Students must be able to analyse and design the problem at hand.</p> <p>CO2: Students should be able to use UML tools for the designing the software and test the correctness and soundness of their software through testing tools.</p>	

THIRD YEAR – SEMESTER - VI**CORE –XIII: COST ACCOUNTING - II**

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
	6				4	6	25	75	100
Learning Objectives									
LO1	To understand the standards in Cost Accounting								
LO2	To know the concepts of contract costing.								
LO3	To be familiar with the concept of process costing.								
LO4	To learn about operation costing.								
LO5	To gain insights into standard costing.								
Course Outcomes									
CO1	Remember and recall standards in cost accounting								
CO2	Apply the knowledge in contract costing								
CO3	Analyze and assimilate concepts in process costing								
CO4	Understand various bases of classification cost and prepare operating cost statement.								
CO5	Set up standards and analyse variances.								

**MAPPING WITH PROGRAMME OUTCOMES
AND PROGRAMME SPECIFIC OUTCOMES**

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PSO 1	PSO 2	PSO 3
CO1	3	3	3	2	3	3	3	3	3	2	2
CO2	3	3	3	2	2	3	2	2	3	2	3
CO3	3	3	3	2	3	3	3	3	3	2	2
CO4	3	3	3	2	2	3	2	2	3	2	2
CO5	3	3	3	2	3	3	3	3	3	2	3
TOTAL	15	15	15	10	13	15	13	13	15	10	12
AVERAGE	3	3	3	2	2.6	3	2.6	2.6	3	2	2.4

3 – Strong, 2- Medium, 1- Low

THIRD YEAR – SEMESTER – VI**CORE – XIV: MANAGEMENT ACCOUNTING**

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
	6				4	6	25	75	100
Learning Objectives									
LO1	To understand basics management accounting								
LO2	To know the aspects of Financial Statement Analysis								
LO3	To familiarize with fund flow and cash flow analysis								
LO4	To learn about budgetary control								
LO5	To gain insights into marginal costing.								
Course Outcomes									
CO1	Remember and recall basics in management accounting								
CO2	Apply the knowledge of preparation of Financial Statements								
CO3	Analyse the concepts relating to fund flow and cash flow								
CO4	Evaluate techniques of budgetary control								
CO5	Formulate criteria for decision making using principles of marginal costing.								

**MAPPING WITH PROGRAMME OUTCOMES
AND PROGRAMME SPECIFIC OUTCOMES**

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PSO 1	PSO 2	PSO 3
CO1	3	2	3	2	3	2	3	3	3	2	2
CO2	3	2	2	2	3	2	2	2	3	2	3
CO3	3	2	3	2	3	2	3	3	3	2	2
CO4	3	2	2	2	3	2	2	2	3	2	2
CO5	3	3	3	2	3	2	3	3	3	2	3
TOTAL	15	11	13	10	15	10	13	13	15	10	12
AVERAGE	3	2.1	2.6	2	2	2	2.6	2.6	3	2	2.4

3 – Strong, 2- Medium, 1- Low

THIRD YEAR – SEMESTER - VI

CORE – XV: INCOME TAX LAW AND PRACTICE - II

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
	6				4	6	25	75	100
Learning Objectives									
LO1	To understand provisions relating to capital gains								
LO2	To know the provisions for computation of income from other sources.								
LO3	To familiarize law relating to set off and carry forward of losses and deductions from Gross Total Income.								
LO4	To learn about assessment of individuals								
LO5	To gain knowledge about assessment procedures.								
Course Outcomes									
CO1	Remember and recall provisions on capital gains								
CO2	Apply the knowledge about income from other sources								
CO3	Analyse the set off and carry forward of losses provisions								
CO4	Learn about assessment of individuals								
CO5	Apply procedures learnt about assessment procedures.								

MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PSO 1	PSO 2	PSO 3
CO1	3	2	3	2	3	2	3	3	3	2	2
CO2	3	2	2	2	2	2	2	2	3	2	3
CO3	3	3	3	2	3	2	3	3	3	2	2
CO4	3	2	2	2	2	2	2	2	3	2	2
CO5	3	3	3	2	3	2	3	3	3	2	3
TOTAL	15	12	13	10	13	10	13	13	15	10	12
AVERAGE	3	2.2	2.6	2	2.6	2	2.6	2.6	3	2	2.2

3 – Strong, 2- Medium, 1- Low

THIRD YEAR – SEMESTER – VI

DISCIPLINE SPECIFIC ELECTIVE 5/6 ENTREPRENEURIAL DEVELOPMENT

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
	5				3	5	25	75	100
Learning Objectives									
LO1	To know the meaning and characteristics of entrepreneurship								
LO2	To identify the various business opportunities								
LO3	To understand the Process of setting up an enterprise								
LO4	To gain knowledge in the aspects of legal Compliance of setting up of an enterprise								
LO5	To develop an understanding of the role of MSME in economic growth								
Course Outcomes									
CO1	Identify the various traits of an entrepreneur								
CO2	Turn ideas into business opportunities								
CO3	Do feasibility study before starting a project								
CO4	Identify the sources of funds for funding a project								
CO5	Develop an understanding about the Government schemes available for women entrepreneurs								

MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PSO 1	PSO 2	PSO 3
CO1	3	2	3	2	3	2	3	3	3	2	2
CO2	3	2	2	2	2	2	2	2	3	2	3
CO3	3	3	3	2	3	2	3	3	3	2	2
CO4	3	2	2	2	2	2	2	2	3	2	2
CO5	3	3	3	2	3	2	3	3	3	2	3
TOTAL	15	12	13	10	13	10	13	13	15	10	12
AVERAGE	3	2.2	2.6	2	2.6	2	2.6	2.6	3	2	2.4

3 – Strong, 2- Medium, 1- Low

THIRD YEAR – SEMESTER – VI**DISCIPLINE SPECIFIC ELECTIVE – 6 /6: HUMAN RESOURCE MANAGEMENT**

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
	5				3	5	25	75	100
Learning Objectives									
C1	To explore to the aspects relating of Human resource management								
C2	Toequip with the various processes of Recruitment and Selection								
C3	To be acquainted with Training methods and the concept of Performance Appraisal								
C4	To learn about Industrial Relations								
C5	To assimilate knowledge on employee welfare.								
Course Outcomes									
CO1	Examine the role of HRM in the new ageorganisation and plan man power requirements andimplement techniques of job design.								
CO2	Formulate action plans for employee Recruitment and Selection.								
CO3	Choose appropriate methods of Training								
CO4	Estimate, defend and handle legal compliance in HRM involving trade union disputes and employee retention.								
CO5	Formulate strategies for employee welfare.								

**MAPPING WITH PROGRAMME OUTCOMES
AND PROGRAMME SPECIFIC OUTCOMES**

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	3	2	3	2	3	3	3	2	2
CO2	3	2	2	2	2	2	2	2	3	2	3
CO3	3	3	3	2	3	2	3	3	3	2	2
CO4	3	2	2	2	2	2	2	2	3	2	2
CO5	3	3	3	2	3	2	3	3	3	2	3
TOTAL	15	12	13	10	13	10	13	13	15	10	12
AVERAGE	3	2.2	2.6	2	2.6	2	2.6	2.6	3	2	2.2

3 – Strong, 2- Medium, 1- Low

DISCIPLINE SPECIFIC ELECTIVE – 7 / 8: R LANGUAGE

THIRD YEAR – SEMESTER - VI

DISCIPLINE SPECIFIC ELECTIVE – 8 / 8: PRACTICAL TALLY

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
		2	3		3	5	25	75	100
Learning Objectives									
LO1	Examination of general accounting applications as they apply to computerized financial records for each step of the accounting cycle to the completion of financial statements, as well as management accounting applications.								
Course Outcomes									
CO1	input journal entries, adjust entries and prepare financial statements for cash and accrual-based businesses								
CO2	record vendor, customer, and inventory transactions essential for maintaining accounts payable, accounts receivable, and inventory subsidiary ledgers								

THIRD YEAR – SEMESTER - VI

PROFESSIONAL COMPETENCY SKILL

GENERAL AWARENESS FOR COMPETITIVE EXAMINATION

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
	2				2	2	25	75	100
Learning Objectives									
LO1	To create the opportunity for learning across different disciplines and builds experience for students as they grow into lifelong learners.								
LO2	To build experiences for students as they grow into lifelong learners.								
LO3	To know the basic concepts of various discipline								
Course Outcomes									
CO1	Develop board knowledge of the different components in polity								
CO2	Understand the Geographical features across countries and in India								
CO3	Acquire knowledge on the aspects of Indian Economy								
CO4	Understand the significance of India's Freedom Struggle								
CO5	Gain knowledge on Ecology and Environment								