

## 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
<b>FIRST YEAR</b>				
<b>FIRST SEMESTER</b>				
Part I		Language – Tamil	3	6
Part II		English	3	4
Part III		Core Paper I – <b>Financial Accounting I</b>	4	5
Part III		Core Paper II - <b>Principles of Management</b>	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
		<b>TOTAL</b>	23	30
<b>SECOND SEMESTER</b>				
Part I		Language – Tamil	3	6
Part II		English	3	4
Part III		Core Paper III – <b>Financial Accounting II</b>	4	5
Part III		Core Paper IV- <b>Business Law</b>	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
		<b>TOTAL</b>	23	30
<b>SECOND YEAR</b>				
<b>THIRD SEMESTER</b>				
Part I		Language – Tamil	3	6
Part II		English	3	4
Part III		Core Paper V- <b>Corporate Accounting I</b>	4	5
Part III		Core Paper VI – <b>Business Mathematics and Statistics</b>	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
		<b>TOTAL</b>	<b>23</b>	<b>30</b>

#### **FOURTH SEMESTER**

Part I		Language – Tamil	3	6
Part II		English	3	4
Part III		Core Paper VII– <b>Corporate Accounting II</b>	4	5
Part III		Core Paper VIII- <b>Company Law</b>	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
		<b>TOTAL</b>	<b>24</b>	<b>30</b>

#### **THIRD YEAR**

#### **FIFTH SEMESTER**

Part III		Core Paper IX – <b>Cost Accounting I</b>	4	5
Part III		Core Paper X - <b>Banking Law and Practice</b>	4	5
Part III		Core Paper XI – <b>Income Tax Law and Practice I</b>	4	5
Part III		Core Paper XII – <b>Auditing and Corporate Governance</b>	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	-

		<b>TOTAL</b>	<b>26</b>	<b>30</b>
<b>SIXTH SEMESTER</b>				
Part III		Core Paper XIII – <b>Cost Accounting - II</b>	<b>4</b>	<b>6</b>
Part III		Core Paper XIV- <b>Management Accounting</b>	<b>4</b>	<b>6</b>
Part III		Core Paper XV- <b>Income Tax Law and Practice II</b>	<b>4</b>	<b>6</b>
Part III		Discipline Specific Elective 5/- Entrepreneurial Development / 6/6-Human Resource Management	<b>3</b>	<b>5</b>
		Discipline Specific Elective 7/8- R Language/ 8/8 –Practical Tally	<b>3</b>	<b>5</b>
		General awareness for Competitive Examination	<b>2</b>	<b>2</b>
Part V		Extension Activity	<b>1</b>	<b>-</b>
		<b>TOTAL</b>	<b>21</b>	<b>30</b>
		<b>GRAND TOTAL</b>	<b>140</b>	<b>180</b>

### **CORE – I: FINANCIAL ACCOUNTING I**

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
	<b>5</b>				<b>4</b>	<b>5</b>	<b>25</b>	<b>75</b>	<b>100</b>

#### **Learning Objectives**

**LO1** To understand the basic accounting concepts and standards.

**LO2** To know the basis for calculating business profits.

**LO3** To familiarize with the accounting treatment of depreciation.

**LO4** To learn the methods of calculating profit for single entry system.

**LO5** To gain knowledge on the accounting treatment of insurance claims.

#### **Course Outcomes**

**CO1** Remember the concept of rectification of errors and Bank reconciliation statements

**CO2** Apply the knowledge in preparing detailed accounts of sole trading concerns

**CO3** Analyse the various methods of providing depreciation

**CO4** Evaluate the methods of calculation of profit

**CO5** Determine the royalty accounting treatment and claims from insurance companies in case of loss of stock.

## **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
<b>TOTAL</b>	15	10	15	15	13	11	10	10	15	10	10
<b>AVERAGE</b>	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

<b>LO1</b>	To understand the basic management concepts and functions
<b>LO2</b>	To know the various techniques of planning and decision making
<b>LO3</b>	To familiarize with the concepts of organisation structure
<b>LO4</b>	To gain knowledge about the various components of staffing
<b>LO5</b>	To enable the students in understanding the control techniques of management

## Course Outcomes

<b>CO1</b>	Demonstrate the importance of principles of management.
<b>CO2</b>	Paraphrase the importance of planning and decision making in an organization.
<b>CO3</b>	Comprehend the concept of various authorizes and responsibilities of an organization.
<b>CO4</b>	Enumerate the various methods of Performance appraisal
<b>CO5</b>	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
<b>CO1</b>	3	2	2	3	3	2	2	2	3	2	3
<b>CO2</b>	3	2	3	3	2	2	2	2	3	2	2
<b>CO3</b>	3	2	2	3	2	2	2	1	3	2	2
<b>CO4</b>	3	2	2	3	2	2	2	2	3	2	2
<b>CO5</b>	3	2	3	3	2	2	2	1	3	2	2
<b>TOTAL</b>	15	10	12	15	11	10	10	8	15	10	11
<b>AVERAGE</b>	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**

## **FIRST YEAR – SEMESTER – I**

<b>C Programming Lab</b>	
<b>Learning Objectives:</b> (for teachers: what they have to do in the class/lab/field)	
• Understand problem statements and identify appropriate solutions.	
• Demonstrate the use of IDE and C Compiler.	
• Develop programs using C Programming Language.	
<b>Course Outcomes:</b> (for students: To know what they are going to learn)	
<b>CO1:</b> Apply the concept of Control Structures to solve any given problem.	
<b>CO2:</b> Apply the concept of single and multi-dimensional arrays to solve problems related to searching, sorting and matrix operations.	
<b>CO3:</b> Apply the concept of Strings for writing programs related to character array.	
<b>CO4:</b> Write programs using concept of user defined and recursive functions.	
<b>CO5:</b> Apply concept of structures to write programs.	

## **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

<b>LO1</b>	Describe the core syntax and semantics of Python programming language.
<b>LO2</b>	Discover the need for working with the strings and functions.
<b>LO3</b>	Illustrate the process of structuring the data using lists, dictionaries, tuples and sets.
<b>LO4</b>	Understand the usage of packages and Dictionaries

## Course Outcomes

<b>CO1</b>	Develop and execute simple Python programs
<b>CO2</b>	Write simple Python programs using conditionals and looping for solving problems
<b>CO3</b>	Decompose a Python program into functions
<b>CO4</b>	Represent compound data using Python lists, tuples, dictionaries etc.

<b>Python Programming Lab</b>	
<b>Learning Objectives:</b> (for teachers: what they have to do in the class/lab/field)	
<ul style="list-style-type: none"><li>• Acquire programming skills in core Python.</li><li>• Acquire Object-oriented programming skills in Python.</li><li>• Develop the skill of designing graphical-user interfaces (GUI) in Python.</li><li>• Develop the ability to write database applications in Python.</li><li>• Acquire Python programming skills to move into specific branches</li></ul>	

## **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

<b>LO1</b>	The students are able to prepare different kinds of accounts such Higher purchase and Instalments System.
<b>LO2</b>	To understand the allocation of expenses under departmental accounts
<b>LO3</b>	To gain an understanding about partnership accounts relating to Admission and retirement
<b>LO4</b>	Provides knowledge to the learners regarding Partnership Accounts relating to dissolution of firm
<b>LO5</b>	To know the requirements of international accounting standards

## Course Outcomes

<b>CO1</b>	To evaluate the Hire purchase accounts and Instalment systems
<b>CO2</b>	To prepare Branch accounts and Departmental Accounts
<b>CO3</b>	To understand the accounting treatment for admission and retirement in partnership
<b>CO4</b>	To know Settlement of accounts at the time of dissolution of a firm.
<b>CO5</b>	To elaborate the role of IFRS

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

	<b>PO 1</b>	<b>PO 2</b>	<b>PO 3</b>	<b>PO 4</b>	<b>PO 5</b>	<b>PO 6</b>	<b>PO 7</b>	<b>PO 8</b>	<b>PSO 1</b>	<b>PSO 2</b>	<b>PSO 3</b>
<b>CO1</b>	3	2	3	3	2	3	2	2	3	2	2
<b>CO2</b>	3	2	3	3	3	2	2	2	3	2	2
<b>CO3</b>	3	2	2	3	3	2	2	2	3	2	2
<b>CO4</b>	3	2	3	3	2	2	2	2	3	2	2
<b>CO5</b>	3	3	3	3	3	3	3	3	3	3	3
<b>TOTAL</b>	16	11	14	15	14	12	11	11	15	11	11
<b>AVERAG E</b>	3.2	2.2	2.8	3	2.8	2.4	2.2	2.2	3	2.2	2.2

**3 – Strong, 2- Medium, 1- Low**

**FIRST YEAR – SEMESTER – II**

**CORE – IV: BUSINESS LAW**

<b>Subject Code</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>S</b>	<b>Credits</b>	<b>Inst. Hours</b>	<b>Marks</b>		
							<b>CIA</b>	<b>External</b>	<b>Total</b>
	<b>5</b>				<b>4</b>	<b>5</b>	<b>25</b>	<b>75</b>	<b>100</b>

**Learning Objectives**

<b>LO1</b>	To know the nature and objectives of Mercantile law and the essentials of valid contract
<b>LO2</b>	To gain knowledge on performance contracts
<b>LO3</b>	To be acquainted with the rules of Indemnity and Guarantee
<b>LO4</b>	To make aware of the essentials of Bailment and pledge
<b>LO5</b>	To understand the provisions relating to sale of goods

**Course Outcome**

<b>CO1</b>	Explain the Objectives and significance of Mercantile law
<b>CO2</b>	Understand the clauses and exceptions of Indian Contract Act.
<b>CO3</b>	Outline the contract of indemnity and guarantee
<b>CO4</b>	Familiar with the provision relating to Bailment and Pledge
<b>CO5</b>	Explain the various provisions of Sale of Goods Act 1930

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

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

**3 – Strong, 2- Medium, 1- Low  
FIRST YEAR – SEMESTER – II**

**ELECTIVE– II: OFFICE AUTOMATION AND LAB**

<b>Subject Code</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>S</b>	<b>Credits</b>	<b>Inst. Hours</b>	<b>Marks</b>		
							<b>CIA</b>	<b>External</b>	<b>Total</b>
	<b>2</b>		<b>2</b>		<b>3</b>	<b>4</b>	<b>25</b>	<b>75</b>	<b>100</b>

**Learning Objectives**

<b>LO1</b>	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.
<b>LO2</b>	The course is highly practice oriented rather than regular class room teaching.
<b>LO3</b>	To acquire knowledge on editor, spread sheet and presentation software.

**Course Outcomes**

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

<b>Office Automation Lab</b>	
<p><b>Learning Objectives:</b> (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>	

## **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

<b>LO1</b>	To engender an appreciation for the need and characteristics of Object-orientation.
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<b>LO2</b>	To impart knowledge of the C++ language grammar in order to design and implement programming solutions to simple problems by applying Object-oriented thinking.
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## Course Outcomes

<b>CO1</b>	Explain the various basic concepts of Object-orientation.
<b>CO2</b>	Write programs to implement static binding
<b>CO3</b>	Write programs to implement inheritance and dynamic binding
<b>CO4</b>	Write programs to implement templates and exception handling and learn how to use STL class library.
<b>CO5</b>	Write programs implementing File and Stream I/O.

## **FIRST YEAR – SEMESTER - II**

<b>Object Oriented Programming with C++</b>	
<b>Learning Objectives:</b> (for teachers: what they have to do in the class/lab/field)	
<ul style="list-style-type: none"><li>• Design classes for the given problems.</li><li>• Write programs in C++.</li><li>• Code, debug and execute a C++ program to solve the given problems using an IDE.</li></ul>	

## **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

<b>LO1</b>	To understand about the pro-rata allotment and Underwriting of Shares
<b>LO2</b>	To know the provisions of companies Act regarding Issue and Redemption of Preference shares and debentures
<b>LO3</b>	To learn the form and contents of financial statements as per Schedule III of Companies Act 2013
<b>LO4</b>	To examine the various methods of valuation of Goodwill and shares
<b>LO5</b>	To identify the Significance of International financial reporting standard (IFRS)

## Course Outcomes

<b>CO1</b>	Prepare and account for various entries to be passed in case of issue, forfeiture and reissue of shares and compute the liability of underwrites
<b>CO2</b>	Asses the accounting treatment of issue and redemption of preference shares and debentures
<b>CO3</b>	Construct Financial Statements applying relevant accounting treatments
<b>CO4</b>	Compute the value of goodwill and shares under different methods and assess its applicability
<b>CO5</b>	Integrate theoretical knowledge on all accounting in par with IFRS and IND AS

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

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

**3 – Strong, 2- Medium, 1- Low**

**SECOND YEAR – SEMESTER - III**

**CORE – VI: BUSINESS MATHEMATICS & STATISTICS**

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
	<b>5</b>				<b>4</b>	<b>5</b>	<b>25</b>	<b>75</b>	<b>100</b>

**Learning Objectives**

<b>LO1</b>	To impart knowledge on the basics of ratio, proportion, indices and proportions
<b>LO2</b>	To learn about simple and compound interest and arithmetic, geometric and harmonic progressions.
<b>LO3</b>	To familiarise with the measures of central tendency
<b>LO4</b>	To conceptualise with correlation co-efficient
<b>LO5</b>	To gain knowledge on time series analysis

**Course Outcomes**

<b>CO1</b>	Learn the basics of ratio, proportion, indices and logarithm
<b>CO2</b>	Familiarise with calculations of simple and compound interest and arithmetic, geometric and harmonic progressions.
<b>CO3</b>	Determine the various measures of central tendency
<b>CO4</b>	Calculate the correlation and regression co-efficient.
<b>CO5</b>	Assess problems on time series analysis

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

	<b>P O 1</b>	<b>PO 2</b>	<b>PO 3</b>	<b>PO 4</b>	<b>PO 5</b>	<b>PO 6</b>	<b>PO 7</b>	<b>PO 8</b>	<b>PSO 1</b>	<b>PSO 2</b>	<b>PSO 3</b>
<b>CO1</b>	3	2	3	2	2	2	3	2	3	2	2
<b>CO2</b>	3	2	3	2	3	2	3	2	3	2	2
<b>CO3</b>	3	2	3	2	3	2	3	2	3	2	2
<b>CO4</b>	3	2	3	2	2	2	3	2	3	2	2
<b>CO5</b>	3	2	3	2	2	2	3	2	3	2	2
<b>TOTAL</b>	15	10	15	10	12	10	15	10	15	10	10
<b>AVERAG E</b>	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**

<b>Subject Code</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>S</b>	<b>Credits</b>	<b>Inst. Hours</b>	<b>Marks</b>		
							<b>CIA</b>	<b>External</b>	<b>Total</b>
	<b>2</b>		<b>2</b>		<b>3</b>	<b>4</b>	<b>25</b>	<b>75</b>	<b>100</b>

**Learning Objectives**

<b>LO1</b>	To provide fundamental knowledge of object-oriented programming.
<b>LO2</b>	To equip the student with programming knowledge in Core Java from the basics up.
<b>LO3</b>	To enable the students to use AWT controls, Event Handling and Swing for GUI.

**Course Outcomes**

<b>CO1</b>	Understand the basic Object-oriented concepts. Implement the basic constructs of Core Java
<b>CO2</b>	Implement inheritance, packages, interfaces and exception handling of Core Java.
<b>CO3</b>	Implement multi-threading and I/O Streams of Core Java

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

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**

<b>Subject Code</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>S</b>	<b>Credits</b>	<b>Inst. Hours</b>	<b>Marks</b>		
	<b>CIA</b>	<b>External</b>	<b>Total</b>						
	<b>2</b>		<b>2</b>		<b>3</b>	<b>4</b>	<b>25</b>	<b>75</b>	<b>100</b>

#### **Learning Objectives**

<b>LO1</b>	To use PHP and MySQL to develop dynamic web sites for user on the Internet
<b>LO2</b>	To develop web sites ranging from simple online information forms to complex e-commerce sites with MySQL database, building, connectivity, and maintenance

#### **Course Outcomes**

<b>CO1</b>	Understand the general concepts of PHP scripting language for the development of Internetwebsites.
<b>CO2</b>	Understand the basic functions of MySQL database program and XML concepts
<b>CO3</b>	Learn the relationship between the client side and the server side scripts.

### **SECOND YEAR – SEMESTER – III**

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

**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								
<b>LO1</b>	To know the types of Amalgamation, Internal and external Reconstruction								
<b>LO2</b>	To know Final statements of banking companies								
<b>LO3</b>	To understand the accounting treatment of Insurance company accounts								
<b>LO4</b>	To understand the procedure for preparation of consolidated Balance sheet								
<b>LO5</b>	To have an insight on modes of winding up of a company								
<b>Course Outcomes</b>									
<b>CO1</b>	Understand the accounting treatment of amalgamation, Internal and external reconstruction								
<b>CO2</b>	Construct Profit and Loss account and Balance Sheet of Banking Companies in accordance in the prescribed format.								
<b>CO3</b>	Synthesize and prepare final accounts of Insurance companies in the prescribed format								
<b>CO4</b>	Give the consolidated accounts of holding companies								
<b>CO5</b>	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
<b>CO1</b>	3	2	3	2	2	2	3	2	3	2	2
<b>CO2</b>	3	2	3	2	3	2	3	2	3	2	2
<b>CO3</b>	3	2	3	2	3	2	3	2	3	2	2
<b>CO4</b>	3	2	3	2	2	2	3	2	3	2	2
<b>CO5</b>	3	2	3	2	2	2	3	2	3	2	2
<b>TOTAL</b>	15	10	15	10	12	10	15	10	15	10	10
<b>AVERAGE</b>	3	2	3	2	2.4	2	3	2	3	2	2

**SECOND YEAR– SEMESTER– IV**  
**COREPAPERVIII –COMPANY LAW**

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
	<b>5</b>				<b>4</b>	<b>5</b>	<b>25</b>	<b>75</b>	<b>100</b>

**Learning Objectives**

<b>LO1</b>	To know Company Law 1956 and Companies Act 2013
<b>LO2</b>	To have an understanding on the formation of a company
<b>LO3</b>	To understand the requisites of meeting and resolution
<b>LO4</b>	To gain knowledge on the procedure to appoint and remove Directors
<b>LO5</b>	To familiarize with the various modes of winding up

**Course Outcomes**

<b>CO1</b>	Understand the classification of companies under the act
<b>CO2</b>	Examine the contents of the Memorandum of Association & Articles of Association
<b>CO3</b>	Know the qualification and disqualification of Auditors
<b>CO4</b>	Understand the workings of National Company Law Appellate Tribunal (NCLAT)
<b>CO5</b>	Analyse the modes of winding up

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

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

<b>AVERAG E</b>	3	2	3	2	3	3	2	3	3	2	2
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**3 – Strong, 2- Medium, 1- Low**

**SECOND YEAR – SEMESTER – IV**  
**SECOND YEAR – SEMESTER – IV**

**ELECTIVE IV –RELATIONAL DATABASE MANAGEMENT SYSTEM**

<b>Subject Code</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>S</b>	<b>Credits</b>	<b>Inst. Hours</b>	<b>Marks</b>		
							<b>CIA</b>	<b>External</b>	<b>Total</b>
	<b>3</b>				<b>3</b>	<b>3</b>	<b>25</b>	<b>75</b>	<b>100</b>

**Learning Objectives**

<b>LO1</b>	Gain a good understanding of the architecture and functioning of Database Management Systems
<b>LO2</b>	Understand the use of Structured Query Language (SQL) and its syntax.
<b>LO3</b>	Apply Normalization techniques to normalize a database.
<b>LO4</b>	Understand the need of transaction processing and learn techniques for controlling the consequences of concurrent data access.

**Course Outcomes**

<b>CO1</b>	Describe basic concepts of database system
<b>CO2</b>	Design a Data model and Schemas in RDBMS
<b>CO3</b>	Competent in use of SQL
<b>CO4</b>	Analyse functional dependencies for designing robust Database

## **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**

<b>LO1</b>	To introduce the concepts, techniques and tools in Data Science
<b>LO2</b>	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**

<b>CO1</b>	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
<b>CO2</b>	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
<b>CO3</b>	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
<b>CO4</b>	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
<b>CO5</b>	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**

<b>LO1</b>	To understand the various concepts of cost accounting.
<b>LO2</b>	To prepare and reconcile Cost accounts.
<b>LO3</b>	To gain knowledge regarding valuation methods of material.
<b>LO4</b>	To familiarize with the different methods of calculating labour cost.
<b>LO5</b>	To know the apportionment of Overheads.

#### **Course Outcomes**

<b>CO1</b>	Remember and recall the various concepts of cost accounting
<b>CO2</b>	Demonstrate the preparation and reconciliation of cost sheet.
<b>CO3</b>	Analyse the various valuation methods of issue of materials.
<b>CO4</b>	Examine the different methods of calculating labour cost.
<b>CO5</b>	Critically evaluate the apportionment of Overheads.

**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
<b>CO1</b>	3	2	3	2	2	2	2	2	3	2	2
<b>CO2</b>	3	2	2	2	2	2	2	2	3	2	2
<b>CO3</b>	3	2	3	2	2	2	2	2	3	2	2
<b>CO4</b>	3	2	2	2	2	2	2	2	3	2	2
<b>CO5</b>	3	2	3	2	2	2	2	2	3	2	2
<b>TOTAL</b>	15	10	13	10	10	10	10	10	15	10	10
<b>AVERAGE</b>	3	2	2.6	2	2	2	2	2	3	2	2

**3 – Strong, 2- Medium, 1- Low**

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

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
	<b>5</b>				<b>4</b>	<b>5</b>	<b>25</b>	<b>75</b>	<b>100</b>

**Learning Objectives**

<b>LO1</b>	To help the students understand various provision of Banking Regulation Act 1949 applicable to banking companies including cooperative banks
<b>LO2</b>	To trace the evolution of central bank concept and prevalent central banking system around the world and their roles and function
<b>LO3</b>	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
<b>LO4</b>	To understand how capital fund of commercial banks, objectives and process of Asset securitization etc.
<b>LO5</b>	To explore practical banking systems relationship of bankers and customers, crossing of cheques, endorsement etc.

**Course Outcomes**

<b>CO1</b>	Aware of various provision of Banking Regulation Act 1949 applicable to banking companies including cooperative banks
<b>CO2</b>	Analyse the evolution of Central Banking concept and prevalent Central Banking system in India and their roles and function
<b>CO3</b>	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

<b>CO4</b>	Evaluate the role of capital fund of commercial banks, objectives and process of Asset securitization etc
<b>CO5</b>	Define the practical banking systems relationship of bankers and customers, crossing of cheques, endorsement etc.

# 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	2	2	3	3	2
CO2	3	2	2	2	3	2	2	2	3	3	2
CO3	3	2	3	2	3	2	2	2	3	3	2
CO4	3	2	2	2	3	2	2	2	3	3	2
CO5	3	2	3	2	3	2	2	2	3	3	2
<b>TOTAL</b>	15	10	13	10	15	10	10	10	15	15	10
<b>AVERAGE</b>	3	2	2.6	2	3	2	2	2	3	3	2

**3 – Strong, 2- Medium, 1- Low**

CORE – XI: INCOME TAX LAW AND PRACTICE- II

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
	5				4	5	25	75	100

## Learning Objectives

<b>LO1</b>	To understand the basic concepts & definitions under the Income Tax Act,1961.
<b>LO2</b>	To compute the residential status of an assessee and the incidence of tax.
<b>LO3</b>	To compute income under the head salaries.
<b>LO4</b>	To learn the concepts of Annual value, associated deductions and the calculation of income from House property.
<b>LO5</b>	To compute the income from Business & Profession considering its basic principles & specific disallowances.

Prerequisite: Should have studied Commerce in XII Std

## Course Outcomes

<b>CO1</b>	Demonstrate the understanding of the basic concepts and definitions under the Income Tax Act.
<b>CO2</b>	Assess the residential status of an assessee& the incidence of tax.
<b>CO3</b>	Compute income of an individual under the head salaries.
<b>CO4</b>	Ability to compute income from house property.
<b>CO5</b>	Evaluate income from a business carried on or from the practice of a Profession.

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

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

**3 – Strong, 2- Medium, 1- Low**

**THIRD YEAR – SEMESTER – V**

**CORE –XII : AUDITING & CORPORATE GOVERNANCE**

<b>Subject Code</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>S</b>	<b>Credits</b>	<b>Inst. Hours</b>	<b>Marks</b>		
							<b>CIA</b>	<b>External</b>	<b>Total</b>
	<b>5</b>				<b>4</b>	<b>5</b>	<b>25</b>	<b>75</b>	<b>100</b>

**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

## **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	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
<b>TOTAL</b>	15	12	13	10	13	10	13	13	15	13	10
<b>AVERAGE</b>	3	2.2	2.6	2	2.6	2	2.6	2.6	3	2.6	2

### **3 – Strong, 2- Medium, 1- Low**

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

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

	<b>PO 1</b>	<b>PO 2</b>	<b>PO 3</b>	<b>PO 4</b>	<b>PO 5</b>	<b>PO 6</b>	<b>PO 7</b>	<b>PO 8</b>	<b>PSO 1</b>	<b>PSO 2</b>	<b>PSO 3</b>
<b>CO1</b>	3	2	3	2	3	2	3	3	3	2	2
<b>CO2</b>	3	2	2	2	3	2	2	2	3	2	3
<b>CO3</b>	3	3	3	2	3	2	3	3	3	2	2
<b>CO4</b>	3	2	2	2	3	2	2	2	3	2	2
<b>CO5</b>	3	3	3	2	3	2	3	3	3	2	2
<b>TOTAL</b>	15	12	13	10	15	10	13	13	15	10	11
<b>AVERAG E</b>	3	2.2	2.6	2	3	2	2.6	2.6	3	2	2.1

**3 – Strong, 2- Medium, 1- Low**

**THIRD YEAR – SEMESTER - V**

**DISCIPLINE SPECIFIC ELECTIVE – 2 /2 : INDIRECT TAXATION**

<b>Subject Code</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>S</b>	<b>Credits</b>	<b>Inst. Hours</b>	<b>Marks</b>		
							<b>CIA</b>	<b>External</b>	<b>Total</b>
	<b>4</b>				<b>3</b>	<b>4</b>	<b>25</b>	<b>75</b>	<b>100</b>

**Learning Objectives**

<b>LO1</b>	To get introduced to indirect taxes
<b>LO2</b>	To have an overview of Indirect taxes
<b>LO3</b>	To be familiar the CGST and IGST Act
<b>LO4</b>	To learn procedures under GST
<b>LO5</b>	To gain knowledge about Customs Duty.

**Course Outcomes**

<b>CO1</b>	Acquaintance with Indirect tax laws
<b>CO2</b>	Exposed to the overview of GST.
<b>CO3</b>	Apply provisions of CGST and IGST
<b>CO4</b>	Summarise procedures of GST
<b>CO5</b>	Discuss aspects of Customs Duty in India

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

	<b>PO 1</b>	<b>PO 2</b>	<b>PO 3</b>	<b>PO 4</b>	<b>PO 5</b>	<b>PO 6</b>	<b>PO 7</b>	<b>PO 8</b>	<b>PSO 1</b>	<b>PSO 2</b>	<b>PSO 3</b>
<b>CO1</b>	3	2	3	2	3	2	3	3	3	2	2
<b>CO2</b>	3	2	2	2	2	2	2	2	3	2	3
<b>CO3</b>	3	3	3	2	3	2	3	3	3	2	2
<b>CO4</b>	3	2	2	2	2	2	2	2	3	2	2
<b>CO5</b>	3	3	3	2	3	2	3	3	3	2	3
<b>TOTAL</b>	15	12	13	10	13	10	13	13	15	10	12
<b>AVERAG E</b>	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**

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

<b>UML Lab</b> <b>Common for both Electives in semester V</b>	<b>Core - Core -S5EC1/2L</b>
<b>Credits 4</b>	<b>Lecture Hours:5 per week</b>

**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 - VI**

#### **CORE –XIII: COST ACCOUNTING - II**

<b>Subject Code</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>S</b>	<b>Credits</b>	<b>Inst. Hours</b>	<b>Marks</b>		
	<b>6</b>						<b>CIA</b>	<b>External</b>	<b>Total</b>
	<b>6</b>				<b>4</b>	<b>6</b>	<b>25</b>	<b>75</b>	<b>100</b>

#### **Learning Objectives**

<b>LO1</b>	To understand the standards in Cost Accounting
<b>LO2</b>	To know the concepts of contract costing.
<b>LO3</b>	To be familiar with the concept of process costing.
<b>LO4</b>	To learn about operation costing.
<b>LO5</b>	To gain insights into standard costing.

#### **Course Outcomes**

<b>CO1</b>	Remember and recall standards in cost accounting
<b>CO2</b>	Apply the knowledge in contract costing
<b>CO3</b>	Analyze and assimilate concepts in process costing
<b>CO4</b>	Understand various bases of classification cost and prepare operating cost statement.
<b>CO5</b>	Set up standards and analyse variances.

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

	<b>PO 1</b>	<b>PO 2</b>	<b>PO 3</b>	<b>PO 4</b>	<b>PO 5</b>	<b>PO 6</b>	<b>PO 7</b>	<b>PO 8</b>	<b>PSO 1</b>	<b>PSO 2</b>	<b>PSO 3</b>
<b>CO1</b>	3	3	3	2	3	3	3	3	3	2	2
<b>CO2</b>	3	3	3	2	2	3	2	2	3	2	3
<b>CO3</b>	3	3	3	2	3	3	3	3	3	2	2
<b>CO4</b>	3	3	3	2	2	3	2	2	3	2	2
<b>CO5</b>	3	3	3	2	3	3	3	3	3	2	3
<b>TOTAL</b>	15	15	15	10	13	15	13	13	15	10	12
<b>AVERAGE</b>	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
	<b>6</b>				<b>4</b>	<b>6</b>	<b>25</b>	<b>75</b>	<b>100</b>

**Learning Objectives**

<b>LO1</b>	To understand basics management accounting
<b>LO2</b>	To know the aspects of Financial Statement Analysis
<b>LO3</b>	To familiarize with fund flow and cash flow analysis
<b>LO4</b>	To learn about budgetary control
<b>LO5</b>	To gain insights into marginal costing.

**Course Outcomes**

<b>CO1</b>	Remember and recall basics in management accounting
<b>CO2</b>	Apply the knowledge of preparation of Financial Statements
<b>CO3</b>	Analyse the concepts relating to fund flow and cash flow
<b>CO4</b>	Evaluate techniques of budgetary control
<b>CO5</b>	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
<b>CO1</b>	3	2	3	2	3	2	3	3	3	2	2
<b>CO2</b>	3	2	2	2	3	2	2	2	3	2	3
<b>CO3</b>	3	2	3	2	3	2	3	3	3	2	2
<b>CO4</b>	3	2	2	2	3	2	2	2	3	2	2
<b>CO5</b>	3	3	3	2	3	2	3	3	3	2	3
<b>TOTAL</b>	15	11	13	10	15	10	13	13	15	10	12
<b>AVERAG E</b>	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
	<b>6</b>				<b>4</b>	<b>6</b>	<b>25</b>	<b>75</b>	<b>100</b>
<b>Learning Objectives</b>									
<b>LO1</b>	To understand provisions relating to capital gains								
<b>LO2</b>	To know the provisions for computation of income from other sources.								
<b>LO3</b>	To familiarize law relating to set off and carry forward of losses and deductions from Gross Total Income.								
<b>LO4</b>	To learn about assessment of individuals								
<b>LO5</b>	To gain knowledge about assessment procedures.								
<b>Course Outcomes</b>									
<b>CO1</b>	Remember and recall provisions on capital gains								
<b>CO2</b>	Apply the knowledge about income from other sources								
<b>CO3</b>	Analyse the set off and carry forward of losses provisions								
<b>CO4</b>	Learn about assessment of individuals								
<b>CO5</b>	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
<b>CO1</b>	3	2	3	2	3	2	3	3	3	2	2
<b>CO2</b>	3	2	2	2	2	2	2	2	3	2	3
<b>CO3</b>	3	3	3	2	3	2	3	3	3	2	2
<b>CO4</b>	3	2	2	2	2	2	2	2	3	2	2
<b>CO5</b>	3	3	3	2	3	2	3	3	3	2	3
<b>TOTAL</b>	15	12	13	10	13	10	13	13	15	10	12
<b>AVERAGE</b>	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
<b>Learning Objectives</b>									
<b>LO1</b>	To know the meaning and characteristics of entrepreneurship								
<b>LO2</b>	To identify the various business opportunities								
<b>LO3</b>	To understand the Process of setting up an enterprise								
<b>LO4</b>	To gain knowledge in the aspects of legal Compliance of setting up of an enterprise								
<b>LO5</b>	To develop an understanding of the role of MSME in economic growth								
<b>Course Outcomes</b>									
<b>CO1</b>	Identify the various traits of an entrepreneur								
<b>CO2</b>	Turn ideas into business opportunities								
<b>CO3</b>	Do feasibility study before starting a project								
<b>CO4</b>	Identify the sources of funds for funding a project								
<b>CO5</b>	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
<b>CO1</b>	3	2	3	2	3	2	3	3	3	2	2
<b>CO2</b>	3	2	2	2	2	2	2	2	3	2	3
<b>CO3</b>	3	3	3	2	3	2	3	3	3	2	2
<b>CO4</b>	3	2	2	2	2	2	2	2	3	2	2
<b>CO5</b>	3	3	3	2	3	2	3	3	3	2	3
<b>TOTAL</b>	15	12	13	10	13	10	13	13	15	10	12
<b>AVERAG E</b>	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
<b>Learning Objectives</b>									
<b>C1</b>	To explore to the aspects relating of Human resource management								
<b>C2</b>	To equip with the various processes of Recruitment and Selection								
<b>C3</b>	To be acquainted with Training methods and the concept of Performance Appraisal								
<b>C4</b>	To learn about Industrial Relations								
<b>C5</b>	To assimilate knowledge on employee welfare.								
<b>Course Outcomes</b>									
<b>CO1</b>	Examine the role of HRM in the new age organisation and plan man power requirements and implement techniques of job design.								
<b>CO2</b>	Formulate action plans for employee Recruitment and Selection.								
<b>CO3</b>	Choose appropriate methods of Training								
<b>CO4</b>	Estimate, defend and handle legal compliance in HRM involving trade union disputes and employee retention.								
<b>CO5</b>	Formulate strategies for employee welfare.								

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

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
<b>CO1</b>	3	2	3	2	3	2	3	3	3	2	2
<b>CO2</b>	3	2	2	2	2	2	2	2	3	2	3
<b>CO3</b>	3	3	3	2	3	2	3	3	3	2	2
<b>CO4</b>	3	2	2	2	2	2	2	2	3	2	2
<b>CO5</b>	3	3	3	2	3	2	3	3	3	2	3
<b>TOTAL</b>	15	12	13	10	13	10	13	13	15	10	12
<b>AVERAGE</b>	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 – 7 / 8: R LANGUAGE**

## **DISCIPLINE SPECIFIC ELECTIVE – 8 / 8: PRACTICAL TALLY**

## **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

<b>LO1</b>	To create the opportunity for learning across different disciplines and builds experience for students as they grow into lifelong learners.
<b>LO2</b>	To build experiences for students as they grow into lifelong learners.
<b>LO3</b>	To know the basic concepts of various discipline

## Course Outcomes

<b>CO1</b>	Develop board knowledge of the different components in polity
<b>CO2</b>	Understand the Geographical features across countries and in India
<b>CO3</b>	Acquire knowledge on the aspects of Indian Economy
<b>CO4</b>	Understand the significance of India's Freedom Struggle
<b>CO5</b>	Gain knowledge on Ecology and Environment