



St. Mary's College (Autonomous)
Reaccredited with 'A+' Grade by NAAC (Cycle IV)
Thoothukudi



Criterion: I – Curricular Aspects
1.1 – Curriculum Design and Development
Year: 2018-2023

Programme: B. Com

SEMESTER –I			
Part III	Core I	Financial Accounting I	
Code:18UCOC11	Hrs/Week: 5	Hrs/Sem: 75	Credits : 4

Course Outcome :

CO No.	Upon completion of this course, students will be able to	PSO addressed	CL
CO – 1	understand book keeping and accounting concepts, conventions and accounting information.	1,2,5	Un
CO – 2	prepare financial statements in accordance with generally accepted accounting principles.	1,2,5,8	Ap
CO – 3	employ critical thinking skills on the effects of different accounting methods on the financial statements.	1,2,4,5	Ap
CO – 4	understand about the preparation of bank reconciliation statement.	1,5	Ap
CO – 5	know about the differences between bill of exchange and promissory note.	1,5	Ap
CO - 6	demonstrate an understanding of the various methods of providing depreciation.	2,4,5	Ev
CO - 7	apply appropriate judgement derived from knowledge of accounting theory in charging depreciation for various assets.	1,5	Ap
CO - 8	effectively calculate the 'no profit/ no loss' date of settlement.	2,4,5	Ev

SEMESTER –I**Part III Core II****Business Organisation****Code:18UCOC12****Hrs/Week: 5****Hrs/Sem: 75****Credits : 4****Course Outcome :**

CO No.	Upon completion of this course, students will be able to:	PSO addressed	CL
CO – 1	understand the basic concepts of business organization and latest developments in the organization of business.	1,3,4,6	Un
CO – 2	understand the basic forms of business organization.	1,2,3	Un
CO – 3	know about the concepts of business ethics, business values and morals.	1,2,4	An
CO – 4	understand about village and small industry sector, development of VSI under the plans, KVIC and its objectives and MSME.	1,6	Ev
CO – 5	know about the dominance of MNC's globalization and globalization of Indian business.	1,3,6	An
CO - 6	demonstrate women entrepreneurship skills.	2,4,5	Ev
CO -7	gain knowledge on the promotional measures relating to KVIC.	1.2.3	Un
CO - 8	analyse the pros and cons of globalisation in the business world.	4,5	Cr

SEMESTER –I			
Part III	Allied I	Business Economics	
Code:18UCOA11	Hrs/Week: 3	Hrs/Sem: 45	Credits : 3

Course Outcome:

CO No.	Upon completion of this course, students will be able to	PSO addressed	CL
CO-1	know the various theories of Economics	1,2,3	Re
CO – 2	understand business economics and importance of business economics for managerial decision making.	1,2,4	Un
CO – 3	determine the position of firms using demand and supply conditions.	2,3	Ev
CO – 4	economies of large scale and small scale production.	1,6	Un
CO – 5	analyze Cost Effective Production techniques	5,6	An
CO- 6	determine pricing and costing strategies according to the nature of product and market conditions.	2,4	Ev
CO – 7	use economic theories related with supply and demand	2,7	Ap
CO-8	make optimal business decisions to minimise cost and maximise profit	7,8	Cr

SEMESTER –I			
Part III	Allied II	Business Information System	
Code:18UCOA12	Hrs/Week: 3	Hrs/Sem: 45	Credits : 3

Course Outcome :

CO No.	Upon completion of this course, students will be able to:	PSO addressed	CL
CO – 1	gain thorough knowledge about the principles of Management.	1,2,3	Un
CO – 2	understand nature of management and apply the various functions in business.	1,2,3	Ap
CO – 3	know about principles of organization and its forms.	1,4	Ev
CO – 4	understand the motivational theories.	1,2,6	Ap
CO – 5	familiarise with the controlling and co-ordination techniques.	1,4	Ap
CO – 6	exhibit knowledge on importance of controlling and techniques of controlling.	2,7	Ap
CO - 7	analyse the importance of decision making in business.	1,2,6	An
CO - 8	outline the methods of motivation.	7,8	Cr

SEMESTER - I

Ability Enhancement Course - Value Education

Code : 18UAVE11	Hrs/Week : 2	Hrs / Semester: 30	Credits : 2
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Unit I : Introduction

Value education and its Relevance to present day – Meaning of Value Education
– Education and its role – Leading a fulfilling life of universal values

Unit II : Cultivation of Personal Values

Personal Values– Truth - Honesty and Integrity – Love –Compassion – Gratitude -
Courage – Optimism – Friendship

Unit III : Elimination of Negative Emotions

Overcome fear – Jealousy is harmful – Sources of jealousy - Jealousy and
compulsiveness- Be an optimist – Gossip is Dynamite – Anger

Unit IV : Family Values

Familial Responsibilities –Five Basic Functions of a Mother - Fathers' role in the
family - Five Duties of Children to Parents - Indian Cultural Values

Unit V : Spiritual Value

Cultivating Good Manners – Being Persuasive – Being authentic – Professional
Ethics – Work Culture – Code of Conduct

SEMESTER –II**Part III Core III Financial Accounting II****Code:18UCOC21****Hrs/Week: 5****Hrs/Sem: 75****Credits : 4****Course Outcome :**

CO No.	Upon completion of this course, students will be able to:	PSO addressed	CL
CO – 1	know the difference between consignment and joint venture.	1,2,4	Ap
CO – 2	prepare various accounts namely accounts of non-trading concerns and professionals, royalties and single entry system.	1,5,8	Ap
CO – 3	understand about the self balancing system and sectional balancing system and its various adjustment accounts.	1,5	Ap
CO – 4	know about the loss of stock and loss of profit under insurance claims.	1,5	Ap
CO – 5	know about the preparation of balance sheet in income and expenditure account.	1,2	Ap
CO - 6	identify the nature of expenses as capital, revenue and deferred for correct presentation in the final accounts of any company.	1,3,6	An
CO - 7	understand the facts related to consignment and joint venture with normal and abnormal losses.	1.2.3	Un
CO - 8	evaluate the process of royalties with minimum rent, short workings and sub lease.	2,4,5	Ev

SEMESTER –II**Part III Core IV Principles of Marketing****Code:18UCOC22****Hrs/Week: 5****Hrs/Sem: 75****Credits : 4****Course Outcome:**

CO No.	Upon completion of this course, students will be able to:	PSO addressed	CL
CO – 1	understand the nature, importance and classification of markets.	1,2	Un
CO – 2	understand the functions of marketing and marketing mix.	1,2	Un
CO – 3	evaluate the life cycle of products.	1,2,3,5	Ev
CO - 4	know the importance of sales promotion, advertising and qualities of successful salesmen.	2,3,4	Ap
CO - 5	understand about the product line and product life cycle through modification.	1,4	Ap
CO - 6	demonstrate the importance of branding and packaging.	2,4,5	Ev
CO - 7	know the objectives and methods of pricing.	1,2,3	Un
CO - 8	analyse the pros and cons of the various channels of distribution.	4,5	Cr

SEMESTER –II**Part III Allied III****Business Management****Code:18UCOA21****Hrs/Week: 3****Hrs/Sem: 45****Credits : 3****Course Outcome:**

CO.No.	Upon completion of this course, students will be able to:	PSO addressed	CL
CO – 1	gain thorough knowledge about the principles of Management.	1,2,3	Un
CO – 2	understand nature of management and apply the various functions in business.	1,2,3	Ap
CO – 3	know about principles of organization and its forms.	1,4	Ev
CO – 4	understand the motivational theories.	1,2,6	Ap
CO - 5	familiarise with the controlling and co-ordination techniques.	1,4	Ap
CO - 6	exhibit knowledge on importance of controlling and techniques of controlling.	2,4,5	Ev
CO - 7	analyse the importance of decision making in business.	1,2,3	Un
CO - 8	outline the methods of motivation.	4,5	Cr

SEMESTER –II**Part III Allied IV Principles of Life Insurance****Code:18UCOA22****Hrs/Week: 3****Hrs/Sem: 45****Credits : 3****Course Outcome:**

CO No.	Upon completion of this course, students will be able to:	PSO addressed	CL
CO – 1	know the Indian Market System	1,2	Re
CO – 2	understand the Concept of Life Insurance	1,2	Un
CO – 3	effectively calculate premium and bonus for various kinds of policies	1,2,3	Ap
CO – 4	have an insight into the different types of life insurance plans	1,2,4	Ap
CO-5	acquire knowledge about LIC products, and its variations.	1,2,3	Ap
CO - 6	demonstrate knowledge on the different types of annuity plans, group insurance plans etc.	5,6	An
CO - 7	organisational structure at various level	1,8	Ev
CO - 8	take up Licentiate Examination with confidence	5,6,7	Cr

SEMESTER –III**Part III Core V Advanced Financial Accounting****Code:18UCOC31****Hrs/Week: 6****Hrs/Sem: 90****Credits : 4****Course Outcome:**

CO.No.	On completion of this course, students will be able to	PSO Addressed	Cognitive Level
CO – 1	understand the basic accounting issues.	1,2	Ap
CO – 2	gain knowledge regarding the maintenance of partnership accounts in case of admission.	1,2, 5	Ap
CO – 3	have practical knowledge regarding the maintenance of partnership accounts in case of retirement.	1,2, 5	Ap
CO – 4	understand the maintenance of partnership accounts in case of dissolution of a firm.	1,2, 5	Ap
CO – 5	know about the maintenance of accounts relating to branch accounts.	1,2,5	Un
CO – 6	understand the calculation of profit involved in sending goods at invoice price.	1,5,8	Ap
CO – 7	understand about the hire purchase system.	1,5,6	Ap
CO – 8	understand about installment system.	1,8	Ap

SEMESTER –III**Part III Core-VII****E - Accounting****Code:18UCOC33****Hrs/Week: 6****Hrs/Sem: 90****Credits : 4****Course Outcome:**

CO No.	Upon completion of this course, students will be able to	PSO Addressed	Cognitive Level
CO-1	develop the computerized knowledge in accounting	1,2,3	Un
CO-2	impart the students with the basic principles and concepts of computerized accounting	1,2	Un
CO-3	provide knowledge on the use and application of Tally	1,2	Ev
CO-4	learn about the concept of vouchers	2,4	Un
CO-5	create company in Tally	5,8	Ap
CO-6	create knowledge of inventory accounting	1,5,8	Ev
CO-7	create knowledge of budget control	1,4	An
CO-8	make use of cost category and cost centers in voucher	1,5	Ap

SEMESTER –III**Part III Allied V Business Communication****Code:18UCOA31****Hrs/Week: 3****Hrs/Sem: 45****Credits : 3****Course Outcome:**

CO No.	Upon completion of this course, students will be able to	PSO addressed	Cognitive Level
CO – 1	gain knowledge on the basic concepts of business communication and help them to understand basic techniques of business.	1,2	Un
CO – 2	understand the basic principle of effective communication and barriers of communication.	1,2,3	Un
CO – 3	help the students write letters on enquiries, offers and quotations, orders and execution.	2,3,4	Ap
CO – 4	know about the collection letters and sales letters.	2,3,5	Ap
CO – 5	understand about bank correspondence.	3,4	Ap
CO – 6	understand about Insurance correspondence	3,4	Ap
CO – 7	know about the public grievance letters.	3,4,5	Ap
CO – 8	know about the letters to the editor and through email.	3,4,5	Ap

SEMESTER –III**Part III Allied VI Customer Relationship Management****Code:18UCOA32****Hrs/Week: 3****Hrs/Sem: 45****Credits : 3****Course Outcome:**

CO No.	Upon completion of this course, students will be able to	PSO addressed	CL
CO-1	understand the concept of customer relationship management	2,3	Un
CO-2	know the emerging trends in CRM	2,4,6	Un
CO-3	analyze the customer relationship management issues and problems	2,3	An
CO-4	gain the knowledge about the e- CRM	1,2	Ev
CO-5	understand the customer relationship management process	1,2,3	An
CO-6	analyze the technology of integrating CRM with ERP	5,6	An
CO-7	integration of CRM with data warehouse	4,8	Ev
CO-8	learn the concept of Market Basket Analysis	3	Un

SEMESTER –III

Part III	Core SB	Business Mathematics	
Code:18UCOS31	Hrs/Week: 4	Hrs/Sem: 60	Credits : 4

Course Outcome:

CO.No.	Upon completion of this course, students will be able to	PSO addressed	Cognitive Level
CO – 1	understand the basic principles and techniques of mathematics.	1,2	Un
CO – 2	understand how quadratic equations are solved.	2,5	Ap
CO – 3	understand how simultaneous equations are solved with two or more variables.	2,5	Ap
CO – 4	understand indices	1,2	Ap
CO – 5	understand the theory of logarithms.	1,2	Ap
CO – 6	apply matrix rule.	1,2,4,5	Ap
CO – 7	understand how linear equations are solved using matrices.	2,5	Ap
CO – 8	understand calculation of interests (simple, compound), discounts both for cash and credit transactions. (trade, cash, true , banker's discount).	1,2,4,5	Ap

SEMESTER –III**Part III Non Major Elective I Principles of Accountancy****Code:18UCON31****Hrs/Week: 2****Hrs/Sem: 30****Credits : 2****Course Outcome:**

CO No.	Upon completion of this course, students will be able to:	PSO addressed	Cognitive Level
CO – 1	have a fundamental knowledge on basic rules of Accounting.	1,2,5	Un
CO – 2	prepare the Trial balance.	1,2,3,8	Ap
CO – 3	prepare the various subsidiary books	1,2	Ap
CO – 4	prepare the Types of cashbook	2,8	Ap
CO – 5	prepare the petty cash book.	2,8	Ap
CO – 6	prepare the Trading account.	2,5	Ap
CO – 7	prepare the profit and loss account	2,5	Ap
CO – 8	prepare the balance sheet	2,5	Ap



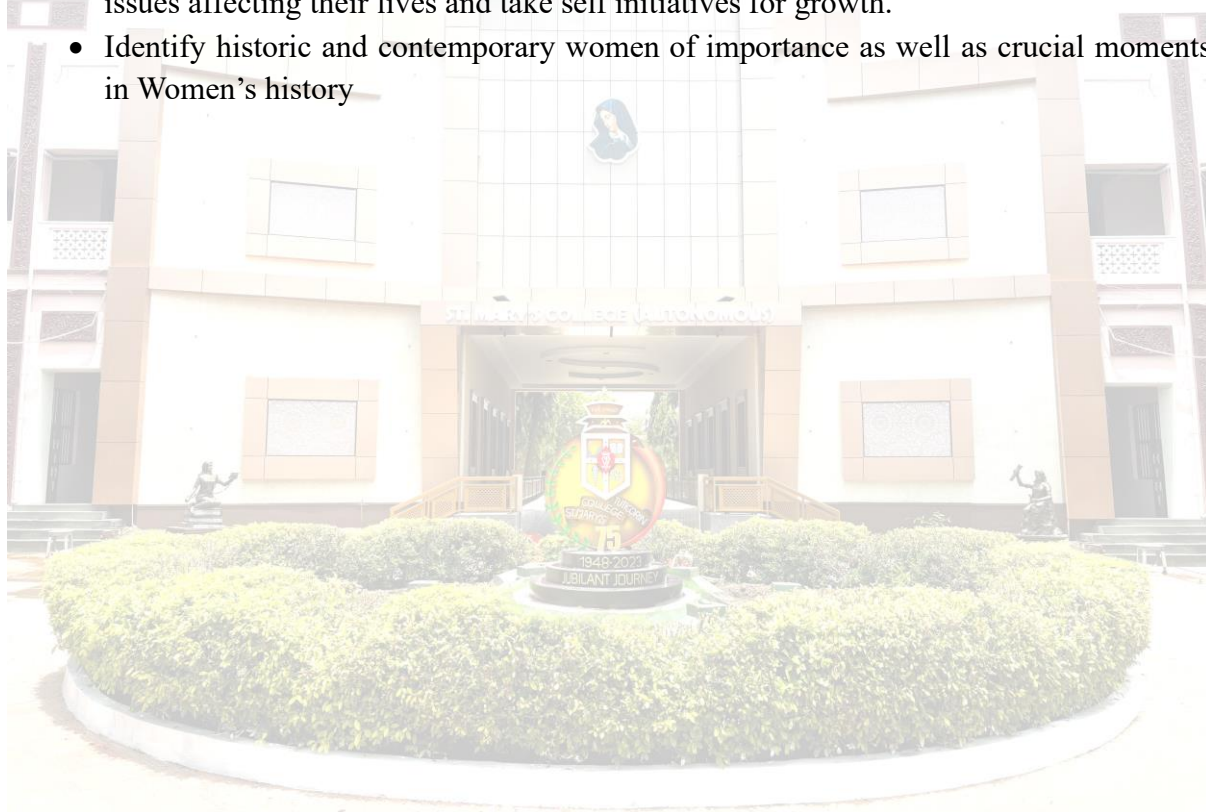
Semester – III

Women's Synergy

Code : 18UAWS31	Hrs/ Week : 2	Hrs/Sem:30	Credits : 2
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Course Outcome

- To know about Women's health issues including menstruation, pregnancy, child birth etc, thereby taking care of themselves.
- Create awareness about their own biases, fears and comfort levels and encourage to dream and fuel their own growth and self development.
- Engage in promoting social justice and women rights
- Create platforms and facilitate the young women to operate symbiotically towards issues affecting their lives and take self initiatives for growth.
- Identify historic and contemporary women of importance as well as crucial moments in Women's history



SEMESTER –IV**Part III Core VIII Corporate Accounting****Code:18UCOC41****Hrs/Week: 6****Hrs / Sem: 90****Credits : 4****Course Outcome:**

CO No.	Upon completion of this course, students will be able to	PSO addressed	Cognitive Level
CO – 1	understand about the issue of shares.	1,2	Un
CO – 2	understand about the redemption of preference shares.	1,4,5	Ap
CO – 3	understand about the issue of shares and debentures.	5,8	Ap
CO – 4	understand the calculation of profit prior to incorporation.	2,5,8	Ap
CO – 5	Practice the maintenance of company final accounts as per revised accounting standards.	1,2	Ap
CO – 6	understand the accounting for amalgamation and external reconstruction.	2,5,8	Ap
CO – 7	analyse the various schemes for capital reduction.	2,5,8	Ap
CO – 8	evaluate the preparation of liquidator's financial statements.	2,5,8	Ap

SEMESTER –IV

Part III	Core IX	Company Law	
Code:18UCOC42	Hrs/Week: 6	Hrs/ Sem: 90	Credits : 4

Course Outcome:

CO No.	Upon completion of this course, students will be able to	PSO addressed	Cognitive Level
CO – 1	understand the various provisions of Companies Act 2013.	1,2	Un
CO – 2	know the provisions related to the formation of different types of companies.	1,2	Un
CO – 3	differentiate private and public companies.	2,3	An
CO – 4	understand the statutory requirements of Incorporation of a company like registration of memorandum, articles, issue of prospectus etc.	3,4	Un
CO – 5	know the difference between shares and debentures and the procedure for declaration and payment of dividend.	2,5	An
CO – 6	understand the role of administrative executives in a company and the procedure for conducting meetings.	1,5	Un
CO – 7	know the various requisites for conducting a valid meeting under the Companies Act , 2013.	2,5	Un
CO – 8	analyse the statutory procedure for the winding up of the company	2, 7	An

SEMESTER –IV			
Part III	Core SB	Business Statistics	
Code:18UCOS41	Hrs/Week: 4	Hrs/Sem: 60	Credits : 4

Course Outcome:

CO No.	Upon completion of this course, students will be able to	PSO addressed	Cognitive Level
CO – 1	understand the basic concepts of statistics and statistical tools.	2,5	Un
CO – 2	understand how statistical tools are applied for doing the project work.	2,5	Un
CO – 3	know the measures of central tendency and apply to measure averages.	2,3	Ev
CO – 4	apply the tools on measures of dispersion that are useful for estimating variations.	2,4,5,8	Ap
CO – 5	evaluate whether there is correlation between two variables or not.	2,3	Ev
CO – 6	apply the various methods for calculating correlation coefficient.	2,4,5,8	Ap
CO – 7	apply regression analysis for estimating values for future period.	2,4,5,8	Ap
CO – 8	apply the various methods for calculating regression coefficient.	2,4,5,8	Ap

Semester IV**Part III Non Major Elective II Introduction To Cost Accounting****Code:18UCON41****Hrs/Week: 2****Hrs/Sem 30****Credits : 2****Course Outcome:**

CO No.	Upon completion of this course, students will be able to	PSO addressed	Cognitive Level
CO – 1	understand the objectives of cost accounting	1	Un
CO – 2	understand the functions of cost accounting	1	Un
CO – 3	understand the various classifications of cost	1	Un
CO – 4	understand the preparation of cost sheet.	1,2,8	Un,Ap
CO – 5	determine the elements of materials and its types	3,4	Re,Ap
CO – 6	know the various methods of remuneration.	1,8	An
CO – 7	understand the overhead absorption methods.	1,3	Un,Ap
CO – 8	understand overhead allocation and apportionment.	1,3	Un,Ap



SEMESTER –V**Part III Core XII Income Tax Law & Practice I****Code:18UCOC52****Hrs/Week: 6****Hrs/Sem: 90****Credits : 4****Course Outcome:**

CO No.	Upon completion of this course, students will be able to	PSO addressed	Cognitive Level
CO – 1	understand and apply basic concept and provisions of the Income Tax Act 1961.	1,2,3	Un
CO – 2	understand the various exempted income and residential status.	2,5	Ap
CO – 3	understand and compute Salary income	4,5	Ap
CO – 4	understand and compute Income from House property.	2,5	Ap
CO – 5	compute Capital gains	5,8	Ap
CO – 6	compute Profits and gains	5,8	Ap
CO -7	compute Income from other sources.	5,8	Ap
CO -8	compute different heads of income.	2,5	Ap

SEMESTER –V**Part III Core XIII****Business Law****Code:18UCOC53****Hrs/Week: 6****Hrs/Sem: 90****Credits : 4****Vision:**

To expose students to various business laws.

Mission:

To enable students to have adequate knowledge on rules and regulations of commercial laws.

Course Outcome:

Co.No.	Upon completion of this course, students will be able to	PSO addressed	CL
CO-1	understand the essentials and steps to enter into a contract.	1,2	Un
CO-2	familiarize with the terminology used in contract Act	1,4	Un
CO-3	know about the remedies of breach of contract.	1,2,3	An
CO-4	understand the contract of indemnity and its kinds.	1, 2,5	Un
CO-5	know the performance of Contract	1,4,5	Ap
CO-6	understand the contract of Contract of Guarantee	1,2,8	Un
CO- 7	understand the types of bailment, rights and its duties.	1,4	Un
CO-8	know the rights of buyers and sellers, its conditions and warranties regarding Sale of Goods Act.	6,7	Ap

SEMESTER –V**Part III Core Integral I Special Accounts****Code:18UCOI51****Hrs/Week: 5****Hrs/Sem: 75****Credits : 4****Course outcome:**

Co.No.	Upon completion of this course, students will be able to	PSO addressed	CL
CO-1	gain in-depth knowledge in corporate accounting	2,4,5	Un
CO-2	know the format of final accounts of Banking, Insurance and Holding companies	4,5	Ap
CO-3	prepare the accounts for public limited companies	1,2,5	Ev, Ap
CO-4	understand investment accounts, fixed interest securities and variable income securities.	5,8	An
CO-5	understand and prepare voyage accounts	5,8	Un
CO-6	know about statutory laws relating to banking companies accounts	1,3,8	Un, Ap
CO-7	know about statutory laws relating to insurance company accounts.	1,2,5	Un, Ap
CO-8	understand and prepare accounts of holding companies.	1,8	Un, Ap

SEMESTER –V			
Part III Core Integral II		Cost Accounting	
Code:18UCOI52	Hrs/Week: 5	Hrs/Sem: 75	Credits : 4

Course Outcome :

CO No.	Upon completion of this course, students will be able to	PSO addressed	Cognitive Level
CO – 1	understand the objectives and functions of cost accounting	1,5	Un
CO – 2	understand the preparation of cost sheet.	1,5,8	Ap
CO – 3	determine the elements of material and the techniques of material control	4,5	Un,Ap
CO - 4	know the concepts of labour cost computation and control.	1,5,8	Un,Ap
CO – 5	understand the overhead allocation and apportionment.	1,5	Un,Ap
CO - 6	gain knowledge on absorption of overheads	1,7,8	Un,Ap
CO – 7	understand the techniques of Contract costing	5,8	Un,Ap
CO – 8	gain knowledge on the techniques of Process costing and prepare process accounts.	5,8	Un,Ap

Semester - V

Common Skill Based Core Computer for Digital Era and Soft Skills

Code : 18UCSB51

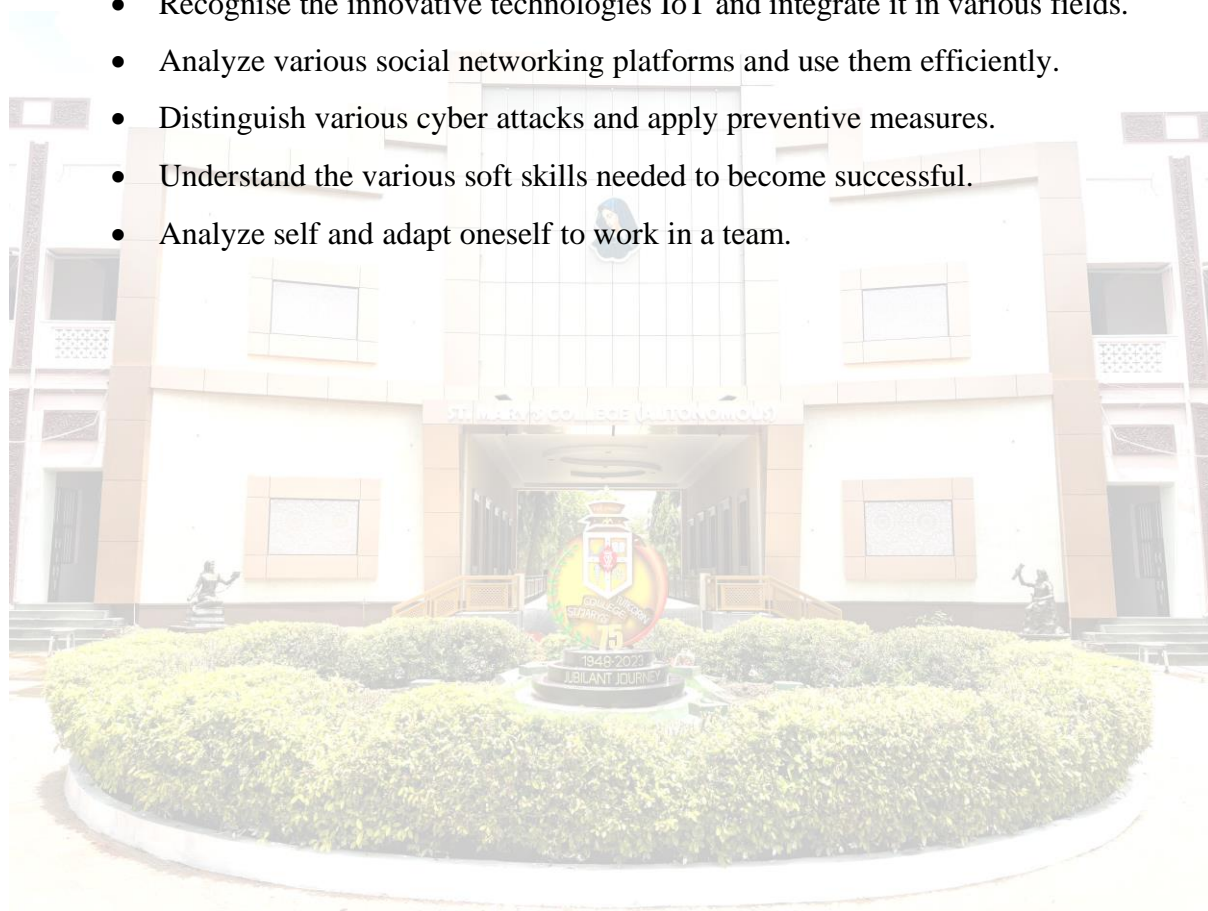
Hrs / Week : 2

Hrs / Sem : 30

Credits : 2

Course Outcome

- Identify different types of computer systems.
- Classify various types of software being used.
- Compare various digital payments and use them in day to day life.
- Recognise the innovative technologies IoT and integrate it in various fields.
- Analyze various social networking platforms and use them efficiently.
- Distinguish various cyber attacks and apply preventive measures.
- Understand the various soft skills needed to become successful.
- Analyze self and adapt oneself to work in a team.



SEMESTER –VI**Part III Core XIV Management Accounting****Code:18UCOC61****Hrs/Week: 6****Hrs/Sem : 90****Credits : 4****Course Outcome :**

CO No.	Upon completion of this course, students will be able to	PSO addressed	Cognitive Level
CO – 1	understand the basic concepts of management accounting and differentiate management accounting from financial accounting and cost accounting.	1,2	Un
CO – 2	understand the contexts where types of ratios can be applied for evaluating the performance and financial position of a firm.	2,5	Un,Ap
CO – 3	evaluate the performance of a firm using fund flow statement.	5,8	Ev,Ap
CO – 4	evaluate the performance of a firm using cash flow statement.	5,8	Ev,Ap
CO - 5	use marginal costing techniques for optimising cost and profit.	2,3,5	Un,Ap
CO - 6	understand the features and importance of budgets and budgetary control	1,5	Un,Ap
CO - 7	prepare various budgets	5,8	An,Ap
CO - 8	identify the significance of standard costing, budgeting and budgetary control in managerial decision making.	2,5	An,Ap

SEMESTER –VI**Part III Core XV Income Tax Law and Practice-II****Code:18UCOC62****Hrs/Week: 6****Hrs/Sem: 90****Credits : 4****Course outcome:**

CO No.	Upon completion of this course, students will be able to	PSO addressed	Cognitive Level
CO – 1	understand and apply the concept of clubbing of income	1,2,3	Un
CO – 2	set off and carry forward losses	2,5	Ap
CO – 3	understand and apply deductions U/S 80 C to 80 U	2,5	Ap
CO -4	understand the various assessment procedures	5,8	Ap
CO -5	understand and compute advance tax and TDS	5,8	Ap
CO – 6	understand and apply the tax rate and deductions.	4,5	Ap
CO – 7	compute income of individuals and firms.	2,5	Ap
CO – 8	prepare Income Tax returns of individuals and firms	5,8	Ap



SEMESTER –VI**Part III Core XVI Industrial Law****Code:18UCOC63****Hrs/Week: 6****Hrs/Sem: 90****Credits : 4****Course Outcome:**

CO.No.	Upon completion of this course, students will be able to	PSO addressed	CL
CO-1	understand the disputes of strike, lock out, retrenchment, lay off and compensation	1,2	Un
CO-2	know about the welfare, safety and health of workers.	2,5,8	Ap
CO-3	analyse Women and Factories Act	4,5,8	Ap
CO-4	understand the various act relating to payments.	5,8	Ap
CO-5	understand the rules regarding workmen's compensation.	2,5	Un
CO-6	know the Minimum Wages Act	1,3	An
CO-7	understand the Trade Union Act	1,4	Un
CO-8	know the rights and duties of Employee State Insurance Act.	7,8	Ev

SEMESTER –VI**Part III Core Integral III Financial Services****Code:18UCOI61****Hrs/Week: 5****Hrs/Sem: 75****Credits : 4****Course outcome:**

CO.No.	Upon completion of this course, students will be able to	PSO addressed	CL
CO-1	know the framework of Financial Markets in India.	1,3	Un
CO-2	be familiar with the functions of Financial Services.	2,4	An
CO-3	gain knowledge on the avenues of financial services	3,6	Un
CO-4	be an expertise in various Financial markets and its Services	1,8	Ev
CO-5	understand the term Merchant Banking	1,8	Ap
CO-6	know Lease Financing	4,6	Un
CO-7	understand the activities and scope of venture capital and also the functions of credit rating	5,7	Ap
CO-8	understand Mutual Funds and its application	1,7	An

SEMESTER –VI**Part IV Core Integral IV Investment Management****Code:18UCOI62****Hrs/Week: 7****Hrs/Sem: 105****Credits : 4****Course Outcome:**

CO.No.	Upon completion of this course, students will be able to	PSO addressed	CL
CO-1	understand the sources of investments.	1,3	Un
CO-2	know of various level of risks.	2,4	An
CO-3	adapt with primary market procedures.	3,6	Un
CO-4	be familiarised with various stock exchanges and their functions.	1,8	Ev
CO-5	analyse the securities according to industry.	1,8	Ap
CO-6	analyse the securities technically.	4,6	Un
CO-7	apply the tools to understand the overall marketing.	5,7	Ap
CO-8	know the investment pattern.	1,7	An

SEMESTER –I

Part III	Core I	Financial Accounting I		
Course Code: 21UCOC11	Hrs/Week: 5	Hrs/Sem: 75	Credits : 4	

Course Outcomes:

CO No.	Upon completion of this course, students will be able to	PSO addressed	Cognitive Level
CO – 1	understand book keeping and accounting concepts and conventions as per Accounting Standards of India.	1,2,5	Un
CO – 2	prepare financial statements of sole traders accordance with generally accepted accounting principles.	1,2,5,8	Ap
CO – 3	understand and prepare bank reconciliation statement.	1,5	Ap
CO – 4	demonstrate and compare the various methods of providing depreciation.	2,4,5	Ev
CO – 5	apply appropriate judgment derived from knowledge of accounting theory in charging depreciation for various assets.	1,5	Ev
CO – 6	effectively demonstrate skills relating to rectification of errors.	2,4,5	Ap

SEMESTER –I**Part III Core II Business Organisation****Course Code:21UCOC12 Hrs/Week: 5 Hrs/ Sem: 75 Credits : 4****Course Outcomes:**

CO No.	Upon completion of this course, students will be able to:	PSO addressed	Cognitive Level
CO – 1	understand the basic concepts and latest developments in the organisation of business.	1,3,4,6	Un
CO – 2	understand the basic forms of business organisation.	1,2,3	Un
CO – 3	know about the concepts of business ethics, business values and morals.	1,2,4	Un
CO – 4	appraise about MSME, recent changes in MSME sector, development of VSI under the plans, KVIC and its objectives .	1,6	Ev
CO – 5	know about the dominance of MNC in globalisation and globalisation of Indian business.	1,3,6	Un
CO – 6	analyse the pros and cons of globalisation in the business world and create new business models	4,5	An

SEMESTER –I			
Part III	Allied I	Business Information System	
Course Code: 21UCOA11	Hrs/Week: 4	Hrs/Sem: 60	Credits : 4

Course Outcomes :

CO. No.	Upon completion of this course, students will be able to	PSO addressed	Cognitive Level
CO – 1	gain thorough knowledge about the fundamentals of MS Word	2,4,5	Un
CO – 2	familiarise with the calculations made in excel sheets	1,2,4	Ap
CO – 3	exhibit skills in power point	1,3,5	Ap
CO – 4	design the documents with various formats and designs	1,3,4,5	Ap
CO – 5	analyse the importance of MS Office in business enterprises.	1,2,6	An
CO – 6	create the methods of forming MS Access -	1,3,5	Cr



SEMESTER I

Part IV Professional English for Commerce and Management - I

Course Code: 21UCOPE1	Hrs/Week: 2	Hrs/Sem: 30	Credits : 2
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Course Outcomes :

CO No.	Upon completion of this course, students will be able to	PSO Addressed	Cognitive Level
CO – 1	improve their competence in using the language.	1,5,8	Un
CO – 2	be proficient in reading.	1,5,8	Ap
CO – 3	develop content with Pictures/Hints	1,5,8	Ap
CO – 4	apply their writing skills in academic life	1,5,8	Ap
CO – 5	write without error of spelling or grammar	1,5,8	Ap
CO - 6	identify the difference between brainstorming and brainwriting	1,5,8	Un



SEMESTER - I

Ability Enhancement Course -Value Education

Code : 21UAVE11	Hrs/Week : 2	Hrs / Semester: 30	Credits : 2
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Unit I: Introduction to Value Education

Concept of Values -Types of Values- Approaches to values - Benefits of Value Education-Characteristics of Values

Unit II: Human Values

Human Values -Sources of Human Values - Love - Compassion - Gratitude - Courage - Optimism - Forgiveness- the need and urgency to reinforce Human Values

Unit III: Social Values

Role of family and society in teaching values - Role of educational institutions in inculcating values-Three general functions of education for society-Self-Reflection- Our society's needs - Social Responsibilities of a student

Unit IV: Spiritual Values

Spiritual Values - Spiritual Development -Moral Development - Importance of Spiritual Values - Cultivation of Spiritual Values -Five most common spiritual values - Spiritual Resources

Unit V: Values for Life Enrichment

Goal Setting - Building relationship - Friendship - Love relationship - Family relationship - Professional relationship Interpersonal Relationship -Essential Life Skills that Help in Students Future Development-Life Enrichment Skills Domain

Books for Reference:

1. Sneha M. & K. Pushpanadham Joshi. *Value Based Leadership in Education Perspective and Approaches*, Anmol Publications Pvt. Limited, 2002.
2. Venkataiah.N. *Value Education*, APH Publishing, 1998
3. Pramod Kumar M. *A Handbook on Value Education*, Ramakrishna Mission Institute of Culture (RMIC) 2007
4. Jagdosh Chand, *Value Education*, Shipra Publication 2007
5. Indrani Majhi (Shit) Ganesh Das, *Value Education*, Laxmi Publication Pvt. Ltd., 2017
6. Arumugam, N. S. Mohana, Lr.Palkani, *Value Based Education*, Saras Publication 2014

SEMESTER –II**Part III Core III Financial Accounting II****Course Code: 21UCOC21****Hrs/Week: 5****Hrs/Sem: 75****Credits : 4****Course Outcomes:**

CO No.	Upon completion of this course, students will be able to	PSO addressed	Cognitive Level
CO – 1	identify the nature of expenses as capital, revenue and deferred for correct presentation in the final accounts of any company.	1,2,4	Ap
CO – 2	prepare accounts of non-trading concerns and professionals and royalties	1,5,8	Ap
CO – 3	understand the concept related to consignment and joint venture with normal and abnormal losses	1,5	Un
CO – 4	prepare consignment and joint venture account	1,2	Ap
CO – 5	prepare the self-balancing accounts and sectional balancing accounts and its various adjustments	1,3,6	An
CO - 6	evaluate the process of computing royalties with minimum rent, short workings and sub lease	2,4,5	Ev

SEMESTER – II			
Part III	Core-IV	Principles of Marketing	
Course Code:21UCOC22	Hrs/Week: 5	Hrs/Sem: 75	Credits : 4

Course Outcomes:

CO No.	Upon completion of this course, students will be able to	PSO addressed	Cognitive Level
CO – 1	understand the nature, importance and classification of markets.	1,2	Un
CO – 2	understand the functions of marketing and marketing mix.	1,2	Un
CO – 3	evaluate the role of wholesalers and retailers.	1,2,3,5	Ev
CO – 4	evaluate the importance of sales promotion and qualities of successful salesmen.	2,3,4	Ev
CO – 5	understand about the product planning, development and product life cycle through modification.	1,4	Un
CO – 6	analyse the pros and cons of the various channels of distribution.	4,5	An

SEMESTER II

Part III	Allied II	Business Management	
Course Code: 21UCOA21	Hrs/Week: 4	Hrs/Sem: 60	Credits : 4

Course Outcomes:

CO.No.	Upon completion of this course, students will be able to	PSO addressed	Cognitive Level
CO – 1	understand the principles of Management.	1,2,3	Un
CO – 2	understand nature of management and apply the various concepts in business.	1,2,3	Ap
CO – 3	assess the principles of direction and its importance.	1,4	Ev
CO – 4	familiarise with the controlling and co-ordination techniques.	1,4	An
CO - 5	analyse the importance of decision making in business.	1.2.3	An
CO - 6	exhibit knowledge and skills relevant to principles of direction	2,4,5	Ap



SEMESTER II

Part IV Professional English for Commerce and Management - II

Course Code: 21UCOPE2	Hrs/Week: 2	Hrs/Sem: 30	Credits : 2
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Course Outcomes:

CO No.	Upon completion of this course, students will be able to	PSO addressed	Cognitive Level
CO – 1	understand the role of internet in business	1,5,8	Un
CO – 2	examine the different modes of online communication	1,5,8	An
CO – 3	draft letters pertaining to business activities	1,5,8	Ap
CO – 4	demonstrate in dignified self presentation	1,5,8	Ap
CO – 5	evaluate the difference between public speaking and talking	1,5,8	Ev
CO -6	use language for speaking with confidence in an intelligible and acceptable manner	1,5,8	Ev



SEMESTER –III**Part III Core V Advanced Financial Accounting****Course Code: 21UCOC31****Hrs/Week: 6****Hrs/ Sem: 90****Credits : 4****Course Outcomes:**

CO. No.	On completion of this course, students will be able to	PSO addressed	Cognitive Level
CO – 1	prepare partnership accounts in case of admission.	1,2, 5	Ap
CO – 2	have practical knowledge regarding the maintenance of partnership accounts in case of retirement and death of a partner.	1,2,5	Ap
CO – 3	work on partnership accounts in case of dissolution of a firm.	1,2,5	Ap
CO - 4	know about the maintenance of accounts relating to branch accounts and departmental accounts.	1,2,5	Un
CO – 5	calculate profits involved in sending goods at invoice price.	1,5,8	Ap
CO – 6	have working knowledge on the accounts prepared under hire purchase system.	1,5,6	Ap

SEMESTER –III**Part III Allied****Business Mathematics****Course Code: 21UCOA31****Hrs/Week: 5****Hrs/Sem: 75****Credits : 4****Course Outcomes:**

CO.No.	Upon completion of this course, students will be able to	PSO addressed	Cognitive Level
CO – 1	understand the theory of indices	6,8	Un
CO – 2	use formulae, logarithms and mathematical expressions problems in equations	2,4	Ap
CO – 3	evaluate the methods of interest account and their basic applications in practice	1,5	Ev
CO – 4	analyse the mathematical skills required in mathematically intensive areas of business	4,7	An
CO – 5	measure the matrix rule	2,3	Ev
CO – 6	appraise the acquired knowledge and skills with practical problems in business mathematics	3,5	An



SEMESTER –III**Part III Core SB****E – Accounting****Course Code: 21UCOS31****Hrs/Week: 4****Hrs/Sem: 60****Credits : 4****Course Outcomes:**

CO No.	Upon completion of this course, students will be able to	PSO addressed	Cognitive Level
CO-1	develop the computerized knowledge in accounting	1,2,3	Un
CO-2	impart the basic principles and concepts of computerized accounting	1,2	Un
CO-3	assess on the use and application of Tally	1,2	Ev
CO-4	describe about the concept of vouchers	2,4	Un
CO-5	prepare inventory accounting and prepare final accounts	1,5,8	Ap
CO-6	make use of cost category and cost centers in voucher	1,5	Ap



SEMESTER –III

Part III Non Major Elective Principles of Accountancy

Course Code: 21UCON31

Hrs/Week: 2

Hrs/Sem: 30

Credits : 2

Course Outcomes:

CO No.	Upon completion of this course, students will be able to:	PSO Addressed	Cognitive Level
CO – 1	have a fundamental knowledge on basic rules of Accounting.	1,2,5	Un
CO – 2	prepare the Trial balance.	1,2,3,8	Ap
CO – 3	prepare the journal	1,2	Ap
CO – 4	prepare the ledger	2,8	Ap
CO – 5	prepare the subsidiary books	2,8	Ap
CO – 6	prepare Trading, Profit and Loss account and Balance Sheet	2,5	Ap



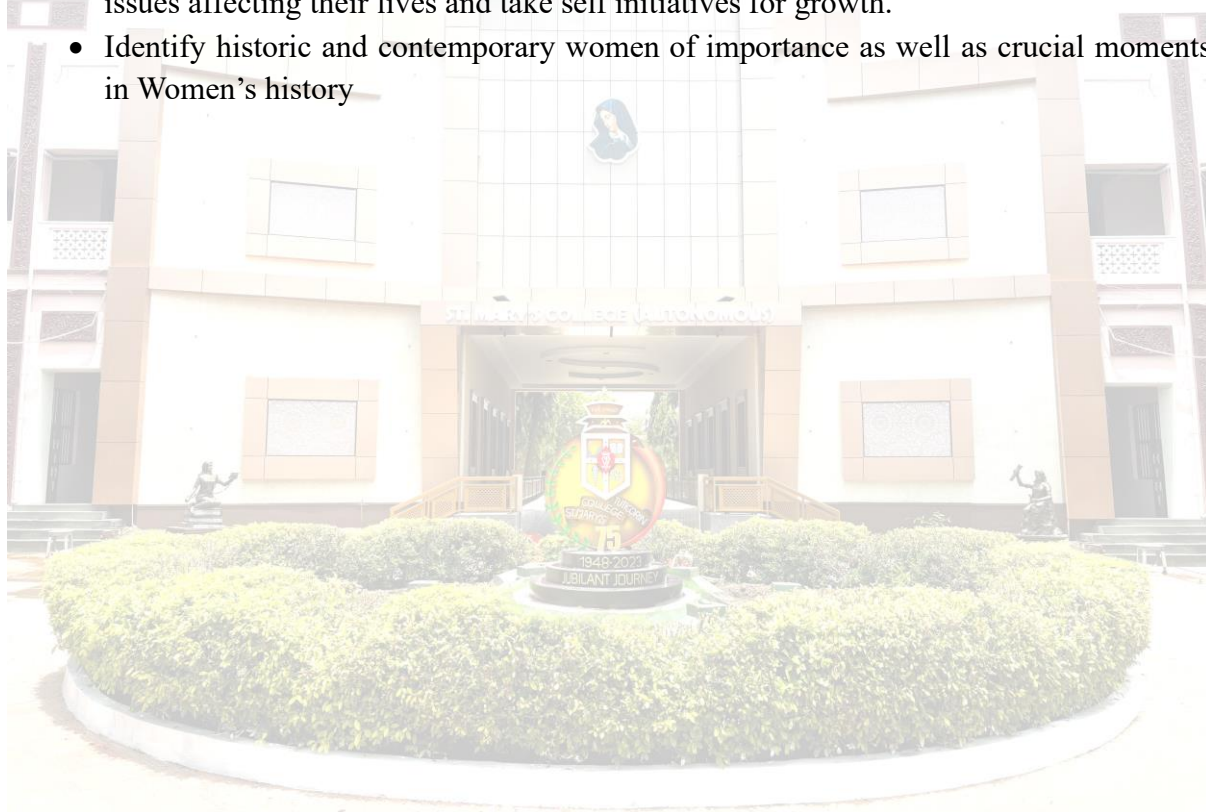
Semester – III

Women's Synergy

Code : 21UAWS31	Hrs/ Week : 2	Hrs/Sem:30	Credits : 2
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Course Outcome

- To know about Women's health issues including menstruation, pregnancy, child birth etc, thereby taking care of themselves.
- Create awareness about their own biases, fears and comfort levels and encourage to dream and fuel their own growth and self development.
- Engage in promoting social justice and women rights
- Create platforms and facilitate the young women to operate symbiotically towards issues affecting their lives and take self initiatives for growth.
- Identify historic and contemporary women of importance as well as crucial moments in Women's history



SEMESTER –IV**Part III Core VI Corporate Accounting****Course Code: 21UCOC41****Hrs/Week: 5****Hrs/Sem: 75****Credits : 4****Course Outcome:**

CO.No.	On completion of this course, students will be able to	PSO addressed	Cognitive Level
CO – 1	understand the procedures on issue of shares.	1,2	Un
CO – 2	have working knowledge on redemption of preference shares and debentures.	1,4, 5	Ap
CO – 3	calculate profit prior to incorporation.	2,5, 8	Ap
CO - 4	have practical knowledge on the accounting for amalgamation and external reconstruction.	2,5,8	Ap
CO – 5	analyse the various schemes for capital reduction.	2,5,8	An
CO – 6	apply the procedures for the preparation of liquidator's financial statements.	2,5,8	Ap

SEMESTER –IV			
Part III	Allied	Business Statistics	
Course Code 21UCOA41	Hrs/Week: 5	Hrs/Sem: 75	Credits : 5

Course Outcome:

CO No.	Upon completion of this course, students will be able to	PSO addressed	Cognitive Level
CO – 1	understand the basic concepts of statistics and statistical tools.	6,8	Un
CO – 2	know the measures of central tendency and assess statistical averages.	2,4	An
CO – 3	test the tools on measures of dispersion that are useful for estimating variations.	3,7	Ev
CO – 4	evaluate whether there is correlation between two variables or not and relate regression for values with period.	1,5	Ev
CO – 5	apply the statistical tools for doing the project work.	1,6	Ap
CO – 6	appraise acquired knowledge and skills with practical problems in business statistics	5,8	An



SEMESTER-IV**Part III Core Skill Based Company Law****Course Code: 21UCOC41****Hrs/Week:4****Hrs/Sem:60****Credits:4****Course Outcomes:**

CO No.	Upon completion of this course, students will be able to	PSO addressed	Cognitive Level
CO-1	discuss the provisions related to the formation of different types of companies.	1,2	Un
CO-2	understand the statutory requirements of Incorporation of a company like registration of memorandum, articles, issue of prospectus etc.	3,4	Un
CO-3	analyse the difference between shares and debentures and the procedure for declaration and payment of dividend.	2,5	An
CO-4	understand the role of administrative executives in a company and the procedure for conducting meetings.	1,5	Un
CO-5	know the various requisites for conducting a valid meeting under the Companies Act,2013.	2,5	Un
CO-6	analyze the statutory procedure for the winding up of the company	2,7	An

SEMESTER –IV**Part III Non Major Elective E-Banking****Course Code: 21UCON41****Hrs/Week: 2****Hrs/Sem.: 30****Credits : 2****Course Outcomes:**

CO No.	Upon completion of this course, students will be able to:	PSO Addressed	Cognitive Level
CO – 1	have a fundamental knowledge about banking system	1,2,5	Un
CO – 2	fill the forms used in banks	1,2,3,8	Ap
CO – 3	gain fundamental idea about e-banking	1,2	Un
CO – 4	use ATM, PoS and CDM	2,8	Ap
CO – 5	understand about Internet Banking	2,8	Un
CO – 6	describe about Mobile Banking	2,5	Un



SEMESTER –V**Part III Core VIII Income Tax Law & Practice I****Course Code: 21UCOC51****Hrs/Week: 6****Hrs/Sem: 90****Credits : 4****Course Outcomes:**

CO No.	Upon completion of this course, students will be able to	PSO addressed	Cognitive Level
CO – 1	understand and apply basic concept and provisions of the Income Tax Act 1961, exempted incomes and calculate Residential status.	1,2,3	Un
CO – 2	compute Salary income	4,5	Ap
CO – 3	compute Income from House property.	2,5	Ap
CO – 4	compute Profits and Gains	5,8	Ap
CO – 5	compute Capital Gains	5,8	Ap
CO – 6	compute Income from other sources.	5,8	Ap



SEMESTER–V			
Part III	Core X	Special Accounts	
Course Code: 21UCOC53	Hrs/Week:6	Hrs/Sem:75	Credits:4

Course Outcomes:

CO.No.	Upon completion of this course, students will be able to	PSO addressed	CL
CO-1	know the format of final accounts of Banking Cost, Insurance Cost and Social Responsibility Accounting	4,5	Un
CO-2	prepare the accounts for investments	1,2,5	Ap
CO-3	understand investment accounts, fixed interest securities and variable income securities.	5,8	An
CO-4	prepare voyage accounts	2,5,8	Ap
CO-5	know the statutory provisions relating to banking companies accounts and Insurance company accounts.	1,3,8	Un
CO-6	understand and prepare accounts for Social Responsibility accounting	1,8	Ap



SEMESTER –V**Part III Core Elective****Cost Accounting****Course Code: 21UCOE51****Hrs/Week: 5****Hrs/Sem: 75****Credits : 4****Course Outcomes:**

CO No.	Upon completion of this course, students will be able to	PSO addressed	Cognitive Level
CO – 1	understand the objectives and functions of cost accounting and prepare cost sheet	1,5	Un
CO – 2	determine the elements of cost and the techniques of material control.	4,5	Ap
CO – 3	know the concepts of labour cost computation and control	1,5,8	Ap
CO - 4	make overhead allocation, apportionment and absorption of overheads.	1,5	Ap
CO – 5	understand the techniques of Contract costing and prepare contract account.	5,8	Ap
CO - 6	gain knowledge on the techniques of Process costing and prepare process accounts.	5,8	Ap

Semester - V

Common Skill Based Core

Computer for Digital Era and Soft Skills

Code : 21UCSB51

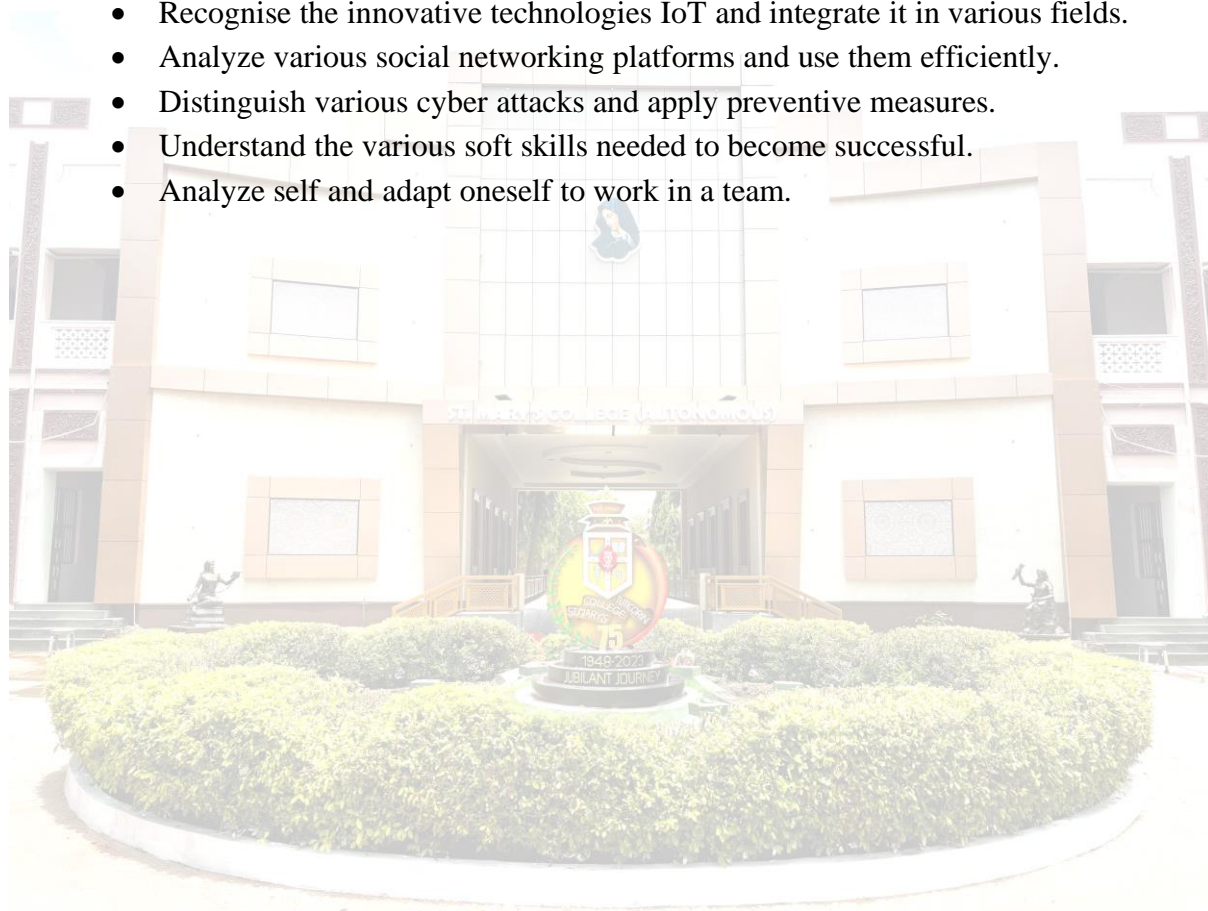
Hrs / Week : 2

Hrs / Sem : 30

Credits : 2

Course Outcome

- Identify different types of computer systems.
- Classify various types of software being used.
- Compare various digital payments and use them in day to day life.
- Recognise the innovative technologies IoT and integrate it in various fields.
- Analyze various social networking platforms and use them efficiently.
- Distinguish various cyber attacks and apply preventive measures.
- Understand the various soft skills needed to become successful.
- Analyze self and adapt oneself to work in a team.



SEMESTER –VI**Part III Core XI Income Tax Law and Practice-II****Course Code: 21UCOC61****Hrs/Week: 6****Hrs/Sem: 90****Credits : 4****Course outcome:**

CO No.	Upon completion of this course, students will be able to	PSO addressed	Cognitive Level
CO – 1	understand and apply the concept of clubbing of income	1,2,3	Ap
CO – 2	set off and carry forward losses	2,5	Ap
CO – 3	understand and apply deductions U/S 80 C to 80 U	2,5	Ap
CO -4	understand the various assessment procedures	5,8	Un
CO -5	compute advance tax and TDS	5,8	Ap
CO – 6	compute income of individuals and firms and prepare the returns	2,5	Ap

SEMESTER –VI**Part III Core XIII Management Accounting****Course Code: 21UCOC63****Hrs/Week: 6****Hrs/Sem : 90****Credits : 4****Course Outcomes:**

CO No.	Upon completion of this course, students will be able to	PSO addressed	Cognitive Level
CO – 1	discuss the basic concepts of management accounting and differentiate management accounting from financial accounting and cost accounting.	1,2	Un
CO – 2	examine the contexts where types of ratios can be applied for evaluating the performance and financial position of a firm.	2,5	Ap
CO – 3	evaluate the performance of a firm using funds flow statement and cash flow statement.	5,8	Ev
CO – 4	use marginal costing techniques for optimising cost and profit.	2,3,5	Ap
CO – 5	prepare different types of budgets	1,5	Ap
CO – 6	use the significance of standard costing, budgeting and budgetary control in managerial decision making.	2,5	Ap



SEMESTER –VI**Part III Core XV****Investment Management****Course Code: 21UCOC65****Hrs/Week: 6****Hrs/Sem: 90****Credits : 4****Course Outcomes:**

CO.No.	Upon completion of this course, students will be able to	PSO addressed	CL
CO-1	identify the sources of investments.	1,3	Un
CO-2	appraise various level of risks.	2,4	An
CO-3	discuss with primary market procedures.	3,6	Un
CO-4	assess the various stock exchanges and their functions.	1,8	Ev
CO-5	analyse the securities according to industry.	1,8	An
CO-6	apply the tools to understand the overall marketing.	5,7	Ap



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