

B.Com - Professional Accounting

PO / CO for 2018-21 Batch

Programme Outcomes

P01: To qualify the students as a professional (CA, CMA, ACS)

P02: To provide the students with the necessary facilities in academics, practical exposure in auditing and employment.

Programme Specific Outcomes (PSO)

PSO1	To train and develop students with much needed professional education so that they concentrate on professional courses (CA, CMA, CS)
PSO2	To build the skill and competencies within them to undertake their career.
PSO3	To encompass the diverse knowledge in auditing and corporate laws.
PSO4	To increase the analytical ability and for academic and professional purpose.
PSO5	To complement and reflect on the social needs.

Course Code : 18 UPA 101

Course name : Principles of Accountancy

Outcomes (CO)

K1	C01	To remember the basic rules of accounting
K2	C02	Apply the knowledge of generally accepted accounting principles(GAAP)
K3	C03	To execute the negotiable instruments into an accounting transactions
K4	C04	To evaluate the financial statements

Course Code : 18 UPA 102

Course name : General Economics

Outcomes (CO)

K1	C01	To keep in mind the demand and supply.
K2	C02	To get the idea about price and different market situations.
K3	C03	To apply the various courses to determine the relevance.
K4	C04	To evaluate the national economy.

Course Code : 18 UPA 1A1

Course name : Quantitative aptitude I

Outcomes (CO)

K1	C01	To remember the concept and mathematical tools used in business.
K2	C02	To understand the basic terms of business calculus and financial mathematics.
K3	C03	To analyse the various methods of interest account, inequalities in two variables, linear equations, limits, etc.,
K4	C04	To connect acquired knowledge and skills with practical problems in economic practice.

Course Code : 18 UPA 203

Course name : Financial Accounting

Outcomes (CO)

K1	C01	To remember the basic accounting principles.
K2	C02	To understand the purpose and functions of accounting like Single Entry, Branch Accounts, Departmental Accounts.
K3	C03	To employ critical thinking skills to analyze financial data
K4	C04	To apply appropriate problem solving methodologies to analyse and give solution to the financial problems.

Course Code : 18 UPA 204

Course name : Commercial Law

Outcomes (CO)

K1	C01	To recollect and appreciate the functioning of law and legal systems
K2	C02	To develop the capacity to identify factual and legal issues.
K3	C03	To develop competence in problem based practice in the application of the law.
K4	C04	To develop an ability to critically analyze and apply legislation, rules and cases in context.

Course Code : 18 UPA 2A2

Course name : Quantitative Aptitude II

Outcomes (CO)

K1	C01	To recollect the individual data
K2	C02	To get the idea for selection of sampling
K3	C03	To execute the statistical ideas
K4	C04	To analyse the various statistical tools to find out the relevance

Course Code : 18 UPA 305

Course name : Partnership accounting

Outcomes (CO)

K1	C01	To remember the meaning and concept of partnership.
K2	C02	To understand the methods of maintaining partner's capital accounts, adjustments to be made on admission and retirement of partners.

K3	C03	To apply the latest provisions in preparing financial statements of Partnership.
K4	C04	To figure out the procedure on dissolution and insolvency of partners.

Course Code : 18 UPA 306

Course name : Industrial Law

Outcomes (CO)

K1	C01	To recollect the various laws to be followed in industry.
K2	C02	To understand the rationale of labour laws in organization
K3	C03	To execute the various acts in practical
K4	C04	To review and to manage employee relations at work.

Course Code : 18 UPA 307

Course name : Executive communication

Outcomes (CO)

K1	C01	Students to keep in mind the communication skills
K2	C02	To understand the things that makes the business communication
K3	C03	To set up the letters and its importance to the business
K4	C04	To evaluate the various letters and its layout to the business

Course Code : 18 UPA 308

Course name : Income Tax

Outcomes (CO)

K1	C01	To remember basic taxation concept.
K2	C02	To understand the provisions related to computation of salary.
K3	C03	To assess the taxable income of individuals.
K4	C04	To review the general operation of income tax system.

Course Code : 18 UPA 309

Course name : Business Management

Outcomes (CO)

K1	C01	To recollect the use of business terms and concepts.
K2	C02	To understand the various functions of management
K3	C03	To execute the practical and creative thinking to improve the decision making process.
K4	C04	To review the leadership skills and styles to maximize employee productivity.

Course Code : 18 UPA 3A3

Course name : Computer Applications I – MS Office

Course Outcomes (CO)

K1	C01	To understand a word processor and basic calculations.
K2	C02	To apply designs to enhance the presentation.
K3	C03	To explore the MS Office Access environment.

Course Code : 18 UPA 3N1

Course name : Skill Based Subject 1 : (Non Major Elective)

- Accounting and Auditing

Outcomes (CO)

K1	C01	To Remember the book keeping
K2	C02	To be aware of Auditing
K3	C03	To apply the accounting and auditing to the business
K4	C04	To evaluate the company's financial position

Course Code : 18 UPA 410

Course name : Corporate Accounting

Outcomes(CO)

K1	C01	To recollect the conceptual knowledge of the fundamentals of corporate accounting.
K2	C02	To understand the concepts and standards underlying the accounting procedure used to measure business performance.
K3	C03	To execute the latest provisions of the Companies Act.
K4	C04	To analyze the share value, goodwill of the company and procedure of liquidation.

Course Code : 18 UPA 411

Course name : Company Law

Outcomes (CO)

K1	C01	To recollect massive knowledge and expertise in company law.
K2	C02	To understand the contemporary perspectives in the existing laws.
K3	C03	To execute the company relations in practice
K4	C04	To review the functioning and execution of company law in practice.

Course Code : 18 UPA 412

Course name : Financial Management

Outcomes (CO)

K1	C01	To remember the concepts of financial management.
K2	C02	To understand about capital structure, cost of capital, dividend decisions of the company.
K3	C03	To apply and practice the theories for financial planning.
K4	C04	To figure out and give ability and confidence to tackle common financial problems in practice.

Course Code : 18 UPA 413

Course name : ELECTIVE I: Indirect Taxation

Outcomes (CO)

K1	C01	To keep in mind the basic structure of indirect tax.
K2	C02	To understand the tax procedures.
K3	C03	To implement the various types of taxes and rules thereon.
K4	C04	To get adopt new situation with the gained professional knowledge.

Course Code : 18 UPA 4A4

Course name : Programming Lab II – Tally

Outcomes (CO)

K3	C01	To recollect the previous year's company transactions and data.
K4	C02	To deploy the company reports on digitally
K5	C03	To verify the financial statements.

Course Code : 18 UPA 4N3

Course name : Skill Based Subject 2 : (Non Major Elective) Taxation

Course Outcomes (CO)

K1	C01	To remember basic knowledge of taxation.
K2	C02	To understand various indirect tax rates prevailing.
K3	C03	To apply the latest government provisions like customs
K4	C04	To assess the source of tax

Course Code : 18UPA514

Course name : Higher Corporate Accounting

Course Outcomes (CO)

K1	C01	To keep in mind about the provision regarding advanced higher corporate
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		accounting under Companies Act.
K2	C02	To understand the legal formats and special items and adjustments pertaining to banking companies and insurance companies.
K3	C03	To develop the skills in preparing consolidated balance sheet of Holding and Subsidiary company.
K4	C04	To gain the knowledge on Amalgamation, Absorption and Reconstruction of companies.

Course Code : 18UPA515

Course name : Auditing and Assurance

Course Outcomes (CO)

K1	C01	To remember the auditing concepts and role of auditing in society.
K2	C02	To understand the material business risk in accordance with auditing standards.
K3	C03	To apply the fundamental auditing concepts.
K4	C04	To review auditing issues and current developments in auditing theory and practice.

Course Code : 18UPA516

Course name : Banking Theory Law and Practice

Course Outcomes (CO)

K1	C01	To remember and evaluate the theories relating to banks.
K2	C02	To understand the role of banking in the operation of business.
K3	C03	To execute the banking laws relating to banking – customer relations
K4	C04	To interpret the latest developments in banking field.

Course Code : 18UPA517

Course name : Marketing Management

Course Outcomes (CO)

K1	C01	To define and apply the knowledge of the key concept including consumer behaviour, market segmentation, pricing.
K2	C02	To understand the marketing mix elements.
K3	C03	To identify the strategies and tactics that fit a firm's competitive situation.
K4	C04	To evaluate the impact of changing global, political, economic, competitive, environmental, cultural and social systems on market.

Course Code : 18UPA518

Course name : Operations Research

Course Outcomes (CO)

K1	C01	To keep in mind the problems that are provide solutions to the real life
K2	C02	To understand the concepts of transaction problems, assignment,

		sequencing of jobs and network analysis to the optimal solution
K3	C03	To apply the various problems to the real life situations
K4	C04	To review the aspects in operation research that are optimistic in all situation

Course Code : 18UPA5S1

Course name : Business Ethics

Course Outcomes (CO)

K1	C01	To understand the concept of business ethics.
K2	C02	To identify the types of ethical issues.
K3	C03	To apply the knowledge of ethics in business.
K4	C04	To appreciate the concept of work ethics.

Course Code : 18UPA619

Course name : Management Accounting

Course Outcomes (CO)

K1	C01	To remember the features of Management Accounting.
K2	C02	To understand and interpret the fundamental management tools and its implications on business.
K3	C03	To apply the management accounting ideas and practices in making business decisions.
K4	C04	To interpret the financial reports.

Course Code : 18UPA620

Course name : Strategic Management

Course Outcomes (CO)

K1	C01	To analyse the internal and external environment in which business operate and assess their significance for strategic planning.
K2	C02	To formulate organizational vision, mission, goals and values.
K3	C03	To implement organizational goals and objectives.
K4	C04	To understand , develop and establish organizational priorities.

Course Code : 18UPA621

Course name : Information Technology and Security

Course Outcomes (CO)

K1	C01	To remember the information through technology
K2	C02	To understand the computers software and hardware
K3	C03	To execute the data through computer
K4	C04	Cultivate the knowledge of cyber crime and cyber security

Course Code : 18UPA622

Course name : Cost Accounting

Course Outcomes (CO)

K1	C01	To express the role of cost accounting in modern economic environment.
K2	C02	To understand the various elements of cost.
K3	C03	To apply various costing methods to evaluate and project business performance.
K4	C04	To analyse how cost accounting is used for decision making and performance evaluation.

Course Code : 18UPA623

Course name : Human Resource Management

Course Outcomes (CO)

K1	C01	To remember the basic concept of human resource management, frame work and its role in business administration.
K2	C02	To understand the recruitment and training procedure in the organization.
K3	C03	To evaluate the performance of the employees and in turn leads to motivation.
K4	C04	To apply the emerging HR dimensions.

Course Code : 18UPA624 Course name : Practical Auditing

Course Outcomes (CO)

K1	C01	To examination of financial statements
K2	C02	To prepare financial statements in manually/digitally
K3	C03	Demonstrate an understanding of the taxation of the individual income
K4	C04	Understand the audit process from the planning stage till the completion of audit

Course Code : 18UPA6S3 Course name : Entrepreneurial Development

Course Outcomes (CO)

K1	C01	To recollect the activities of entrepreneur.
K2	C02	To understand the procedures and process on Startup.
K3	C03	To analyse the local and global business environment.
K4	C04	To implement the government benefits in the business.

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Programme Outcomes

P01: To qualify the students as a professional (CA, CMA, ACS)

P02: To provide the students with the necessary facilities in academics, practical exposure in auditing and employment.

Programme Specific Outcomes (PSO)

PSO1	To train and develop students with much needed professional education so that they concentrate on professional courses (CA, CMA, CS)
PSO2	To build the skill and competencies within them to undertake their career.
PSO3	To encompass the diverse knowledge in auditing and corporate laws.
PSO4	To increase the analytical ability and for academic and professional purpose.
PSO5	To complement and reflect on the social needs.

Course Code : 19 UPA 101

Course name : Financial Accounting

Outcomes (CO)

K1	C01	To recollect the basic concepts, conventions, methods and techniques underlying the accounting practices.
K2	C02	To get the idea for preparing and presenting financial statements in accordance with generally accepted accounting principles.
K3	C03	To apply skills in critical-thinking and problem-solving
K4	C04	To evaluate conceptual knowledge of the financial accounting and to impart skills for recording various kinds of business transactions.

Course Code : 19 UPA 102

Course name : General economics

Outcomes (CO)

K1	C01	To keep in mind the demand and supply.
K2	C02	To get the idea about price and different market situations.
K3	C03	To apply the various courses to determine the relevance.
K4	C04	To evaluate the national economy.

Course Code : 19 UPA 1A1

Course name : Applied I - Quantitative Aptitude I

Outcomes (CO)

K1	C01	To remember the concept and mathematical tools used in business.
K2	C02	To understand the basic terms of business calculus and financial mathematics.
K3	C03	To analyse the various methods of interest account, inequalities in two variables, linear equations, limits, etc.,
K4	C04	To connect acquired knowledge and skills with practical problems in economic practice.

Course Code : 19 UPA 203

Course name : Higher Financial Accounting

Outcomes (CO)

K1	C01	To recollect the rules for admission, retirement and death of a partner in a firm.
K2	C02	To get the idea about computation of various methods of goodwill and settlement of accounts to retiring partners.
K3	C03	To apply the relevant rule for settlement of accounts among partners after dissolution.
K4	C04	To analyses the procedures involved in accounting processes and its application.

Course Code : 19 UPA 204

Course name : Commercial Law

Outcomes (CO)

K1	C01	To remember rules and issues relating to the business.
K2	C02	To understand the fundamentals of commercial law.
K3	C03	To apply the knowledge and skills in the elective area of the business law.
K4	C04	To evaluate the principles and legal techniques to resolve practical problems in the area of commercial law.

Course Code : 19 UPA 2A2

Course name : Applied II - Quantitative Aptitude II

Outcomes (CO)

K1	C01	To recollect the individual data
K2	C02	To get the idea for selection of sampling
K3	C03	To execute the statistical ideas
K4	C04	To analyse the various statistical tools to find out the relevance

Course Code : 19 UPA 305

Course name : Corporate Accounting

Course Outcomes (CO)

K1	C01	To recollect the basic concepts and terms of the corporate accounting.
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K2	C02	To familiarize students with the accounting treatment adopted for raising funds and redeeming them
K3	C03	To understand the basis in preparing financial statements of joint stock company.
K4	C04	To apply the knowledge in evaluating goodwill & share of a company

Course Code : 19 UPA 306

Course name : Income Tax

Course Outcomes (CO)

K1	C01	To recollect the fundamental concept of income tax act 1961
K2	C02	To get the idea of the various sources of incomes
K3	C03	To apply the income tax laws for computation of an individual's adjusted gross incomes
K4	C04	To evaluate individual income computation statement.

Course Code : 19 UPA 307

Course name : Company Law and Secretarial Practice

Course Outcomes (CO)

K1	C01	To recollect the concept about Company and its promotions under Companies Act 2013.
K2	C02	To understand legal reasoning and analysis through study of statutes and regulatory practice relating to Company Secretary.
K3	C03	To prepare the documents maintained under Companies Act 2013.
K4	C04	To prepare the correspondence relating to meeting and evaluate the process from formation of company to winding up of the company under company law.

Course Code : 19 UPA 308

Course name : Modern Marketing

Course Outcomes (CO)

K1	C01	To define and apply the knowledge of the key concept including consumer behaviour, market segmentation, pricing.
K2	C02	To understand the marketing mix elements.
K3	C03	To identify the strategies and tactics that fit a firm's competitive situation.
K4	C04	To evaluate the impact of changing global, political, economic, competitive, environmental, cultural and social systems on market.

Course Code : 19UPA 309

Course name : Business Management

Course Outcomes (CO)

K1	C01	To recollect the use of business terms and concepts.
K2	C02	To understand the various functions of management
K3	C03	To execute the practical and creative thinking to improve the decision making process.
K4	C04	To review the leadership skills and styles to maximize employee productivity.

Course Code : 19 UPA 3A3
Programming Lab in MS Office

Course name : Computer Applications – I;

Course Outcomes (CO)

K1	C01	To understand a word processor and basic calculations.
K2	C02	To apply designs to enhance the presentation.
K3	C03	To explore the MS Office Access environment.

Course Code : 19 UPA 3N1
Elective) - Accounting and Auditing

Course name : Skill Based Subject 1 : (Non Major

Course Outcomes (CO)

K1	C01	To Remember the book keeping
K2	C02	To be aware of Auditing
K3	C03	To apply the accounting and auditing to the business
K4	C04	To evaluate the company's financial position

Course Code : 19 UPA 410

Course name : Higher Corporate Accounting

Course Outcomes(CO)

K1	C01	To understand the accounting procedures of amalgamation and absorption of companies
K2	C02	To prepare financial statement of special type of business such as Banking companies, Insurance companies.
K3	C03	To apply skills for preparing accounting for reconstruction of companies.
K4	C04	To evaluate the steps involved in preparation of consolidated balance sheet of holding and subsidiary company

Course Code : 19 UPA 411

Course name : Industrial Law

Course Outcomes (CO)

K1	C01	To recollect the various laws to be followed in industry.
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K2	C02	To understand the rationale of labour laws in organization
K3	C03	To execute the various acts in practical
K4	C04	To review and to manage employee relations at work.

Course Code : 19 UPA 412

Course name : Financial Management

Course Outcomes (CO)

K1	C01	To remember the concepts of financial management.
K2	C02	To understand about capital structure, cost of capital, dividend decisions of the company.
K3	C03	To apply and practice the theories for financial planning.
K4	C04	To figure out and give ability and confidence to tackle common financial problems in practice.

Course Code : 19 UPA 413

Course name : Indirect Taxation

Course Outcomes (CO)

K1	C01	To remember the rules and regulation of indirect taxation.
K2	C02	To understand the rules for registrations and its exemptions in taxation.
K3	C03	To implement GST and its working mechanisms.
K4	C04	To analyze and resolve tax problems.

Course Code : 19 UPA 4A4

Course name : Computer Applications – II

Programming Lab in Tally

Course Outcomes (CO)

K3	C01	To recollect the previous year's company transactions and data.
K4	C02	To deploy the company reports on digitally
K5	C03	To verify the financial statements.
K1	C01	To remember /To recollect/To keep in mind

Course Code : 19 UPA4N3

Course name : Skill Based Subject 2 : (Non Major

Elective) Taxation

Course Outcomes (CO)

K1	C01	To remember basic knowledge of taxation.
K2	C02	To understand various indirect tax rates prevailing.
K3	C03	To apply the latest government provisions like customs
K4	C04	To assess the source of tax

Course Code : 19 UPA514

Course name : Cost Accounting

Outcomes(CO)

K1	CO1	To understand the costing system, cost management system and the concept of labour and overhead cost.
K2	CO2	To apply skills in preparing cost sheet
K3	CO3	To evaluate problems in the allocations and apportionment of overheads.
K4	CO4	To analyze the elements of cost involved in various processes.

Course Code : 19 UPA 515

Course name : Executive Communication

Outcomes (CO)

K1	CO1	Students to keep in mind the communication skills
K2	CO2	To understand the things that makes the business communication
K3	CO3	To set up the letters and its importance to the business
K4	CO4	To evaluate the various letters and its layout to the business

Course Code : 19 UPA 5E1

Course name : Major Elective I : Banking Theory

Law and Practice

Outcomes (CO)

K1	CO1	To remember and evaluate the theories relating to banks.
K2	CO2	To understand the role of banking in the operation of business.
K3	CO3	To execute the banking laws relating to banking – customer relations
K4	CO4	To interpret the latest developments in banking field.

Course Code : 19 UPA 516

Course name : Commerce Practical

Course Outcomes (CO)

K1	CO1	To recollect the various forms used in office management.
K2	CO2	To understand the computation of tax liability.
K3	CO3	To apply theoretical knowledge into a practical knowledge.
K4	CO4	To analyses strategies to set objectives for filling various forms.

Course Code : 19 UPA 5E3

Course name : Operations Research

Outcomes (CO)

K1	CO1	To keep in mind the problems that are provide solutions to the real life
K2	CO2	To understand the concepts of transaction problems, assignment, sequencing of jobs and network analysis to the optimal solution

K3	C03	To apply the various problems to the real life situations
K4	C04	To review the aspects in operation research that are optimistic in all situation

Course Code : 19 UPA 5S1

Course name : Skill Based Subject: (Major Elective)

Elective – I : Business Ethics

Outcomes (CO)

K1	C01	To understand the concept of business ethics.
K2	C02	To identify the types of ethical issues.
K3	C03	To apply the knowledge of ethics in business.
K4	C04	To appreciate the concept of work ethics.

Course Code : 19 UPA617

Course name : Management Accounting

Outcomes (CO)

K1	C01	To remember the concepts and importance of management accounting in decision making.
K2	C02	To understand and analyze financial statement to help managerial decision making.
K3	C03	To prepare statements like cash flow, funds flow, budgets so as to assist the management to take meaningful and correct decision.
K4	C04	To learn the various tools and techniques in cost control like variance analysis and budgetary control.

Course Code : 19 UPA618

Course name : Strategic Management

Outcomes (CO)

K1	C01	To analyse the internal and external environment in which business operate and assess their significance for strategic planning.
K2	C02	To formulate organizational vision, mission, goals and values.
K3	C03	To implement organizational goals and objectives.
K4	C04	To understand , develop and establish organizational priorities.

Course Code : 19 UPA619

Course name : information Technology and E-Security

Outcomes (CO)

K1	C01	To remember the information through technology
K2	C02	To understand the computers software and hardware
K3	C03	To execute the data through computer
K4	C04	Cultivate the knowledge of cyber crime and cyber security

Course Code : 19 UPA620

Course name : Auditing and Assurance

Outcomes (CO)

K1	C01	To remember the auditing concepts and role of auditing in society.
K2	C02	To understand the material business risk in accordance with auditing standards.
K3	C03	To apply the fundamental auditing concepts.
K4	C04	To review auditing issues and current developments in auditing theory and practice.

Course Code : 19 UPA621

Course name : Human Resource Management

Outcomes (CO)

K1	C01	To remember the basic concept of human resource management, frame work and its role in business administration.
K2	C02	To understand the recruitment and training procedure in the organization.
K3	C03	To evaluate the performance of the employees and in turn leads to motivation.
K4	C04	To apply the emerging HR dimensions.

Course Code : 19 UPA6E5

Course name : Major Elective III: Practical Auditing

Course Outcomes (CO)

K1	C01	To examination of financial statements
K2	C02	To prepare financial statements in manually/digitally
K3	C03	Demonstrate an understanding of the taxation of the individual income
K4	C04	Understand the audit process from the planning stage till the completion of audit

Course Code : 19 UPA6S3

Course name : Skill Based Subject (Major Elective)

Elective – II : Entrepreneurial Development

Outcomes (CO)

K1	C01	To recollect the activities of entrepreneur.
K2	C02	To understand the procedures and process on Startup.
K3	C03	To analyse the local and global business environment.
K4	C04	To implement the government benefits in the business.

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Programme Outcomes

P01: To qualify the students as a professional (CA, CMA, ACS)

P02: To provide the students with the necessary facilities in academics, practical exposure in auditing and employment.

Programme Specific Outcomes (PSO)

PSO1	To train and develop students with much needed professional education so that they concentrate on professional courses (CA, CMA, CS)
PSO2	To build the skill and competencies within them to undertake their career.
PSO3	To encompass the diverse knowledge in auditing and corporate laws.
PSO4	To increase the analytical ability and for academic and professional purpose.
PSO5	To complement and reflect on the social needs.

Course Code : 20 UPA 101

Course name : Financial Accounting

Course Outcomes (CO)

K1	C01	To recollect the basic concepts, conventions, methods and techniques underlying the accounting practices.
K2	C02	To get the idea for preparing and presenting financial statements in accordance with generally accepted accounting principles.
K3	C03	To apply skills in critical-thinking and problem-solving
K4	C04	To evaluate conceptual knowledge of the financial accounting and to impart skills for recording various kinds of business transactions.

Course Code : 20 UPA 102

Course name : General Economics

Course Outcomes (CO)

K1	C01	To keep in mind the demand and supply.
K2	C02	To get the idea about price and different market situations.
K3	C03	To apply the various courses to determine the relevance.
K4	C04	To evaluate the national economy.

Course Code : 20 UPA 1A1

Course name : Quantitative Aptitude - I

Course Outcomes (CO)

K1	C01	To remember the concept and mathematical tools used in business.
K2	C02	To understand the basic terms of business calculus and financial mathematics.
K3	C03	To analyse the various methods of interest account, inequalities in two variables, linear equations, limits, etc.,
K4	C04	To connect acquired knowledge and skills with practical problems in economic practice.

Course Code : 20UPA 203

Course name : Higher Financial Accounting

Course Outcomes (CO)

K1	C01	To recollect the rules for admission, retirement and death of a partner in a firm.
K2	C02	To get the idea about computation of various methods of goodwill and settlement of accounts to retiring partners.
K3	C03	To apply the relevant rule for settlement of accounts among partners after dissolution.
K4	C04	To analyses the procedures involved in accounting processes and its application.

Course Code : 20UPA 204

Course name : Commercial Law

Course Outcomes (CO)

K1	C01	To remember rules and issues relating to the business.
K2	C02	To understand the fundamentals of commercial law.
K3	C03	To apply the knowledge and skills in the elective area of the business law.
K4	C04	To evaluate the principles and legal techniques to resolve practical problems in the area of commercial law.

Course Code : 20UPA 2A2

Course name : Quantitative Aptitude -II

Course Outcomes (CO)

K1	C01	To recollect the individual data
K2	C02	To get the idea for selection of sampling
K3	C03	To execute the statistical ideas
K4	C04	To analyse the various statistical tools to find out the relevance

Course Code : 20UPA 305

Course name : Corporate Accounting

Outcomes (CO)

K1	C01	To recollect the basic concepts and terms of the corporate accounting.
K2	C02	To familiarize students with the accounting treatment adopted for raising funds and redeeming them
K3	C03	To understand the basis in preparing financial statements of joint stock company.
K4	C04	To apply the knowledge in evaluating goodwill & share of a company

Course Code : 20UPA 306

Course name : Income Tax

Outcomes (CO)

K1	C01	To recollect the fundamental concept of income tax act 1961
K2	C02	To get the idea of the various sources of incomes
K3	C03	To apply the income tax laws for computation of an individual's adjusted gross incomes
K4	C04	To evaluate individual income computation statement.

Course Code : 20UPA 307

Course name : Company Law and Secretarial

Practice

Outcomes (CO)

K1	C01	To recollect the concept about Company and its promotions under Companies Act 2013.
K2	C02	To understand legal reasoning and analysis through study of statutes and regulatory practice relating to Company Secretary.
K3	C03	To prepare the documents maintained under Companies Act 2013.
K4	C04	To prepare the correspondence relating to meeting and evaluate the process from formation of company to winding up of the company under company law.

Course Code : 20UPA 308

Course name : Modern Marketing

Outcomes (CO)

K1	C01	To define and apply the knowledge of the key concept including consumer behaviour, market segmentation, pricing.
K2	C02	To understand the marketing mix elements.
K3	C03	To identify the strategies and tactics that fit a firm's competitive situation.
K4	C04	To evaluate the impact of changing global, political, economic, competitive, environmental, cultural and social systems on market.

Course Code : 20UPA 309

Course name : Business Management

Outcomes (CO)

K1	C01	To recollect the use of business terms and concepts.
K2	C02	To understand the various functions of management
K3	C03	To execute the practical and creative thinking to improve the decision making process.
K4	C04	To review the leadership skills and styles to maximize employee productivity.

Course Code : 20UPA 3A3

Course name : ALLIED III : Computer

Applications – I Programming lab in MS Office

Course Outcomes (CO)

K1	C01	To understand a word processor and basic calculations.
K2	C02	To apply designs to enhance the presentation.
K3	C03	To explore the MS Office Access environment.

Course Code : 20UPA 3N1

Course name : Skill Based Subject 1 : (Non Major

Elective) - Accounting and Auditing

Outcomes (CO)

K1	C01	To Remember the book keeping
K2	C02	To be aware of Auditing
K3	C03	To apply the accounting and auditing to the business
K4	C04	To evaluate the company's financial position

Course Code : 20UPA 410

Course name : Higher Corporate Accounting

Outcomes(CO)

K1	C01	To understand the accounting procedures of amalgamation and absorption of companies
K2	C02	To prepare financial statement of special type of business such as Banking companies, Insurance companies.
K3	C03	To apply skills for preparing accounting for reconstruction of companies.
K4	C04	To evaluate the steps involved in preparation of consolidated balance sheet of holding and subsidiary company

Course Code : 20UPA 411

Course name : Industrial Law

Outcomes (CO)

K1	C01	To recollect the various laws to be followed in industry.
K2	C02	To understand the rationale of labour laws in organization
K3	C03	To execute the various acts in practical
K4	C04	To review and to manage employee relations at work.

Course Code : 20UPA 412

Course name : Financial Management

Outcomes (CO)

K1	C01	To remember the concepts of financial management.
K2	C02	To understand about capital structure, cost of capital, dividend decisions of the company.
K3	C03	To apply and practice the theories for financial planning.
K4	C04	To figure out and give ability and confidence to tackle common financial problems in practice.

Course Code : 20UPA 413

Course name : Indirect Taxation

Outcomes (CO)

K1	C01	To remember the rules and regulation of indirect taxation.
K2	C02	To understand the rules for registrations and its exemptions in taxation.
K3	C03	To implement GST and its working mechanisms.
K4	C04	To analyze and resolve tax problems.

Course Code : 20UPA 4A4

Course name : ALLIED IV : Computer Applications – II

Programming lab in Tally

Outcomes (CO)

K3	C01	To recollect the previous year's company transactions and data.
K4	C02	To deploy the company reports on digitally
K5	C03	To verify the financial statements.
K1	C01	To remember /To recollect/To keep in mind

Course Code : 20UPA 4N3

Course name : Skill Based Subject 2 : (Non Major

Elective) Taxation

Course Outcomes (CO)

K1	C01	To remember basic knowledge of taxation.
K2	C02	To understand various indirect tax rates prevailing.
K3	C03	To apply the latest government provisions like customs
K4	C04	To assess the source of tax

Course Code : 20UPA 514

Course name : Cost Accounting

Outcomes (CO)

K1	C01	To understand the costing system, cost management system and the concept of labour and overhead cost.
K2	C02	To apply skills in preparing cost sheet
K3	C03	To evaluate problems in the allocations and apportionment of overheads.
K4	C04	To analyze the elements of cost involved in various processes.

Course Code : 20UPA 515

Course name : Executive Communication

Outcomes (CO)

K1	C01	Students to keep in mind the communication skills
K2	C02	To understand the things that makes the business communication
K3	C03	To set up the letters and its importance to the business
K4	C04	To evaluate the various letters and its layout to the business

Course Code : 20UPA 5E1
and Practice

Course name : Major Elective I : Banking Theory Law

Outcomes (CO)

K1	C01	To remember and evaluate the theories relating to banks.
K2	C02	To understand the role of banking in the operation of business.
K3	C03	To execute the banking laws relating to banking – customer relations
K4	C04	To interpret the latest developments in banking field.

Course Code : 20UPA 516

Course name : Financial Services

Outcomes (CO)

K1	C01	To remember the various financial products, services, and strategies offered by various institutions.
K2	C02	To understand how the financial services component industries (insurance, banking, securities, real estate and financial planning) interact.
K3	C03	To analyze the structure of the financial markets.
K4	C04	To apply the knowledge of various financial products.

Course Code : 20UPA 5E3

Course name : operations Research

Outcomes (CO)

K1	C01	To keep in mind the problems that are provide solutions to the real life
K2	C02	To understand the concepts of transaction problems, assignment,

		sequencing of jobs and network analysis to the optimal solution
K3	C03	To apply the various problems to the real life situations
K4	C04	To review the aspects in operation research that are optimistic in all situation

Course Code : 20UPA 5S1
Elective – I : Business Ethics

Course name : Skill Based Subject: (Major Elective)

Outcomes (CO)

K1	C01	To understand the concept of business ethics.
K2	C02	To identify the types of ethical issues.
K3	C03	To apply the knowledge of ethics in business.
K4	C04	To appreciate the concept of work ethics.

Course Code : 20UPA 617

Course name : Management Accounting

Outcomes (CO)

K1	C01	To remember the concepts and importance of management accounting in decision making.
K2	C02	To understand and analyze financial statement to help managerial decision making.
K3	C03	To prepare statements like cash flow, funds flow, budgets so as to assist the management to take meaningful and correct decision.
K4	C04	To learn the various tools and techniques in cost control like variance analysis and budgetary control.

Course Code : 20UPA 618

Course name : Strategic Management

Outcomes (CO)

K1	C01	To analyse the internal and external environment in which business operate and assess their significance for strategic planning.
K2	C02	To formulate organizational vision, mission, goals and values.
K3	C03	To implement organizational goals and objectives.
K4	C04	To understand , develop and establish organizational priorities.

Course Code : 20UPA 619

Course name : Information Technology and E-Security

Outcomes (CO)

K1	C01	To remember the information through technology
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K2	C02	To understand the computers software and hardware
K3	C03	To execute the data through computer
K4	C04	Cultivate the knowledge of cyber crime and cyber security

Course Code : 20UPA 620

Course name : Auditing and Assurance

Outcomes (CO)

K1	C01	To remember the auditing concepts and role of auditing in society.
K2	C02	To understand the material business risk in accordance with auditing standards.
K3	C03	To apply the fundamental auditing concepts.
K4	C04	To review auditing issues and current developments in auditing theory and practice.

Course Code : 20UPA 621

Course name : Human Resource Management

Outcomes (CO)

K1	C01	To remember the basic concept of human resource management, frame work and its role in business administration.
K2	C02	To understand the recruitment and training procedure in the organization.
K3	C03	To evaluate the performance of the employees and in turn leads to motivation.
K4	C04	To apply the emerging HR dimensions.

Course Code : 20UPA 6E5

Course name : Major Elective III: Practical Auditing

Course Outcomes (CO)

K1	C01	To examination of financial statements
K2	C02	To prepare financial statements in manually/digitally
K3	C03	Demonstrate an understanding of the taxation of the individual income
K4	C04	Understand the audit process from the planning stage till the completion of audit

Course Code : 20UPA 6S3

Course name : Skill Based Subject (Major Elective)

Elective – II Entrepreneurial Development