NALLAMUTHU GOUNDER MAHALINGAM COLLEGE

(AUTONOMOUS) Pollachi – 642 001

Re-Accredited by NAAC & ISO 9001: 2015 Certified Institution

DEPARTMENT OF COMMERCE - PROFESSIONAL ACCOUNTING

NGM COLLEGE

Vision

     Our dream is to make the college an institution of excellence at the national level by imparting quality education of global standards to make students academically superior, socially committed, ethically strong, spiritually evolved and culturally rich citizens to contribute to the holistic development of the self and society.

Mission

     Training students to become role models in academic arena by strengthening infrastructure, upgrading extension through an enlightened management and committed faculty who ensure knowledge transfer, instill research aptitude and infuse ethical and cultural values to transform students into disciplined citizens in order to improve quality of life.

DEPARTMENT OF COMMERCE - PROFESSIONAL ACCOUNTING

Vision

     To enable the students recognize the path to success by adapting to the changes in Professional Environment, knowledge management , Information Technology and acquiring skills to match with global standards, to attain holistic development and to emerge as a proud citizen of the country.

Mission

     Training the students to become proactive, innovative global professionals, develop professional skills with competencies, and inculcate highest ethical standards through human excellence programmes

Program Educational Course Objectives:

PEO1	Graduates of the programme will focus on completing the professional courses like ACA, ACMA and ACS and also undertake further studies in commerce and its allied areas on multiple disciplines concerned with commerce.
PEO2	Graduates of the programme will apply their domain knowledge and choose their career as an Auditors, Accountants, Financial Analysts, Cost and Management Accountants, and company secretaries.
PEO3	Graduates of the programme will apply their critical thinking and can become a competent entrepreneur in the field of commerce.
PEO4	Graduates of the programme will discharge their duties as accounting and auditing professionals with code of conduct and ethics
PEO5	Graduates of the programme will be involved in lifelong learning to be future ready professionals.

Program Outcomes:

PO1	**Disciplinary Knowledge:** Demonstrate knowledge in the field of Accounting and Auditing and its application in the business world.
PO2	**Communication Skills:** Acquire soft skills (Analytical, Communication) to compete in the competitive Professional and business environment.
PO3	**Critical Thinking:** Apply the knowledge and skills to solve the problems prevailing in the profession and business.
PO4	**Problem Solving:** Evaluate the problems in the areas of the business such as Finance, Marketing, Taxation and other branches and offering well-defined solutions.
PO5	**Research Related Skill:** Creating an opportunity to provide an insight of research in commerce and interdisciplinary areas.
PO6	**ICT Digital Literacy:** Exposing to various ICT tools for professional, business and personal growth.
PO7	**Self-Directed Learning:** Applying the knowledge and skills in the changing professional environment and to become a self-directed learner with a socially committed and ethically strong citizen.
PO8	**Life-Long Learning:** Acquiring learning experiences to the holistic development of the self and society.

Program Specific Outcomes:

PSO - 01	**Professional Knowledge:** Apply the fundamentals of Accounting, Taxation and Auditing knowledge in their profession and employment.
PSO - 02	**Analytical Thinking:** Analyse and interpret the financial statements of the organisations and also able to give appropriate solutions.

Mapping

PEOs POs \ PSOs	PEO1	PEO2	PEO3	PEO4	PEO5
PO1	H	H	M	H	H
PO2	L	H	H	M	H
PO3	H	M	L	M	H
PO4	M	H	H	L	H
PO5	H	H	M	H	L
PO6	L	M	H	H	M
PO7	L	H	H	M	H
PO8	H	H	M	M	H
PSO1	M	H	H	M	L
PSO2	H	M	H	L	H

Programme Code:	B.Com (PA)		Programme Title:	Bachelor of Commerce (Professional Accounting)	
Course Code:	22 UPA 101		Title	Batch:	2022 - 2025
				Semester:	I
Lecture Hrs./Week or Practical Hrs./Week	6	Tutorial Hrs./Sem.	4	Core I : FINANCIAL ACCOUNTING - I	Credits:	4

Course Objective

To impart knowledge to the students for the preparation of various accounting statements

Course Outcomes

CO Number	CO Statement	Knowledge Level
CO1	To recollect the basic concepts, conventions, methods and techniques underlying the accounting practices.	K1
CO2	To get the idea for preparing and presenting financial statements in accordance with generally accepted accounting principles.	K2
CO3	To determine the accounting treatments in the books of hire purchase and installment accounting.	K3
CO4	To evaluate conceptual knowledge of the financial accounting and to impart skills for recording various kinds of business transactions.	K4
CO5	To apply skills in critical-thinking and problem-solving.	K5

Mapping

PO/PSO CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2
CO1	H	H	M	H	M	H	H	H	H	H
CO2	H	H	H	M	H	H	H	M	H	H
CO3	H	H	H	H	M	M	L	H	M	H
CO4	H	H	H	M	H	M	H	H	H	H
CO5	H	H	H	M	H	H	H	M	H	H

H-High; M-Medium; L-Low

Programme Code:	B.Com (PA)	Programme Title:	Bachelor of Commerce (Professional Accounting)	
Course Code:	22 UPA 102	Title	Batch:	2022 – 2025
		Core II : General Economics	Semester:	I
Lecture Hrs./Week or Practical Hrs./Week	5	Tutorial Hrs./Sem. 4	Credits:	3

Course Objective

To ensure basic understanding of economic systems, economic behaviour of individuals and organizations.

Course Outcomes

CO Number	CO Statements	Knowledge Level
CO1	To keep in mind the demand and supply.	K1
CO2	To get the idea about price and different market situations.	K2
CO3	To apply the various courses to determine the relevance.	K3
CO4	To evaluate the national economy.	K4
CO5	To adopt economic models in various business concern/sector	K5

Mapping

PO/PSO CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2
CO1	H	H	H	H	H	H	H	M	M	H
CO2	H	M	H	H	H	M	H	M	H	M
CO3	H	H	M	M	M	H	H	M	M	H
CO4	H	H	H	M	M	H	H	M	M	M
CO5	H	H	M	M	M	H	H	M	M	H

H-High; M-Medium; L-Low

Programme Code:	B.Com (PA)	Programme Title:	Bachelor of Commerce (Professional Accounting)	
Course Code:	22 UPA 1A1	Title	Batch:	2022 – 2025
		ALLIED I - Quantitative Aptitude - I	Semester:	I
Lecture Hrs./Week or Practical Hrs./Week	6	Tutorial Hrs./Sem.	4	Credits:	4

Course Objective

To test the grasp of elementary concepts in Mathematics and application of the same as useful quantitative tools.

Course Outcomes

On the successful completion of the course, students will be able to

CO Number	CO Statement	Knowledge Level
CO1	To remember the concept and mathematical tools used in business.	K1
CO2	To understand the basic terms of business calculus and financial mathematics.	K2
CO3	To analyse the various methods of interest account, inequalities in two variables, linear equations, limits, etc.,	K3
CO4	To connect acquired knowledge and skills with practical problems in economic practice.	K4
Co5	To calculate an appropriate measures of dispersion	K5

Mapping

PO /PSO CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2
CO1	H	H	H	H	H	H	H	H	H	H
CO2	H	H	H	H	H	H	H	H	M	M
CO3	H	H	H	H	H	H	M	M	M	H
CO4	H	H	H	H	M	M	H	H	M	H
CO5	H	H	H	H	H	H	H	H	H	H

H-High; M-Medium; L-Low

Programme Code:	B.Com (PA)	Programme Title:	Bachelor of Commerce (Professional Accounting)	
Course Code:	22 UPA 203	Title	Batch:	2022 – 2025
			Semester:	II
Lecture Hrs./Week or Practical Hrs./Week	6	**Core III : HGHER FINANCIAL ACCOUNTING**	Credits:	4
	Tutorial Hrs./Sem.	4		

Course Objective

To familiarize the fundamental concepts of higher financial Accounting.

Course Outcomes

CO Number	CO Statement	Knowledge Level
CO1	To recollect the rules for admission, retirement, and death of a partner in a firm.	K1
CO2	To get the idea about computation of various methods of goodwill and settlement of accounts to retiring partners.	K2
CO3	To examine the difference between joint venture and partnership account.	K3
CO4	To analyses the procedures involved in accounting processes and its application.	K4
CO5	To apply the relevant rule for settlement of accounts among partners after dissolution.	K5

Mapping

PO/PSO CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2
CO1	H	H	M	H	M	H	H	H	H	H
CO2	H	H	H	M	H	H	H	M	H	H
CO3	H	H	H	H	M	M	M	H	H	H
CO4	H	H	H	M	H	M	H	H	H	H
CO5	H	H	M	H	M	H	H	H	H	H

H-High; M-Medium; L-Low

Programme Code:	B.Com (PA)			Programme Title:	Bachelor of Commerce (Professional Accounting)
Course Code:	22 UPA 204			Title	Batch:	2022 - 2025
					Semester:	II
Lecture Hrs./Week or Practical Hrs./Week	5	Tutorial Hrs./Sem.	4	Core IV : COMMERCIAL LAW	Credits:	4

Course Objective

To make the students to understand the fundamentals of Commercial Laws.

Course Outcomes

CO Number	CO Statement	Knowledge Level
CO1	To remember rules and issues relating to the business.	K1
CO2	To understand the fundamentals of commercial law.	K2
CO3	To evaluate the principles and legal techniques to resolve practical problems in the area of commercial law.	K3
CO4	To analyze the skills to initiate entrepreneurial ventures in LLP.	K4
CO5	To apply the knowledge and skills in the elective area of the business law.	K5

Mapping

PO/PSO CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2
CO1	M	H	H	H	H	M	H	M	M	H
CO2	L	H	H	M	H	M	H	H	H	M
CO3	H	H	H	H	H	H	M	M	H	H
CO4	H	H	H	H	H	M	H	H	H	H
CO5	H	H	H	H	H	H	M	M	H	H

H-High; M-Medium; L-Low

Programme Code:	B.Com (PA)		Programme Title:	Bachelor of Commerce (Professional Accounting)	
Course Code:	22 UPA 2A2		Title	Batch:	2022 - 2025
				Semester:	II
Lecture Hrs./Week or Practical Hrs./Week	5	Tutorial Hrs./Sem.	4	ALLIED II - Quantitative Aptitude - II	Credits:	4

Course Objective

To test the grasp of elementary concepts in Statistics and application of the same as useful quantitative tools

Course Outcomes

On the successful completion of the course, students will be able to

CO Number	CO Statement	Knowledge Level
CO1	To recollect the individual data	K1
CO2	To get the idea for selection of sampling	K2
CO3	To execute the statistical ideas	K3
CO4	To analyses the various statistical tools to find out the relevance	K4
Co5	To provide exposure on calculation of regression	K5

Mapping

CO \ PO /PSO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2
CO1	H	H	M	H	L	H	H	H	H	L
CO2	H	H	H	H	H	H	H	M	H	H
CO3	H	H	H	H	H	H	H	H	H	H
CO4	H	H	H	H	M	H	H	H	H	H
CO5	H	H	M	H	L	H	H	H	M	H

H-High; M-Medium; L-Low

Programme Code:		B.Com (PA)	Programme Title:	Bachelor of Commerce (Professional Accounting)	
Course Code:		22 UPA 305	Title	Batch:	2022 – 2025
				Semester:	III
Lecture Hrs./Week or Practical Hrs./Week	6	Tutorial Hrs./Sem.	4	Core V : CORPORATE ACCOUNTING	Credits:	4

Course Objective

To inculcate knowledge among the students about corporate accounting and its implication.

Course Outcomes

CO Number	CO Statement	Knowledge Level
CO1	To recollect the basic concepts and terms of the corporate accounting.	K1
CO2	To understand the accounting treatment of raising funds and redemption.	K2
CO3	To practice students with the basis in preparing financial statements of joint stock company.	K3
CO4	To appraise the skills in evaluation goodwill & share of a company.	K4
CO5	To create the knowledge of liquidation of Companies accounts.	K5

Mapping

PO/PSO CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2
CO1	H	H	H	H	H	M	M	H	H	M
CO2	H	H	H	M	H	M	H	H	H	L
CO3	H	M	H	H	M	H	M	H	M	H
CO4	H	H	H	M	H	H	H	H	H	H
CO5	H	H	H	M	H	M	H	H	H	L

H-High; M-Medium; L-Low

Pogramme Code:		B.Com (PA)		Programme Title:	Bachelor of Commerce (Professional Accounting)
Course Code:		22 UPA 306		Title	Batch:	2022 – 2025
					Semester:	III
Lecture Hrs./Week or Practical Hrs./Week	5	Tutorial Hrs./Sem.	4	Core VI : INCOME TAX	Credits:	4

Course Objective

To facilitate the students to gain adequate knowledge in Income-Tax

Course Outcomes

On the successful completion of the course, students will be able to

CO Number	CO Statement	Knowledge Level
CO1	To recollect the fundamental concept of income tax act 1961	K1
CO2	To get the idea of the various sources of incomes	K2
CO3	To apply the income tax laws for computation of an individual's adjusted gross incomes	K3
CO4	To evaluate individual income computation statement.	K4
CO5	To prepare aggregate income after set-off and carry forward of losses, and deductions allowed under the Income Tax Act.	K5

Mapping

PO /PSO CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2
CO1	M	H	H	M	H	L	M	H	H	H
CO2	H	H	H	M	H	M	H	H	H	H
CO3	H	M	H	M	H	M	H	M	H	M
CO4	H	H	H	M	H	M	H	H	H	H
CO5	H	H	M	M	H	L	H	H	H	H

H-High; M-Medium; L-Low

Programme code	B.Com PA		Programme Title	Bachelor of Commerce (Professional Accounting)	
Course Code	22 UPA 307		**Title**	Batch	2022-2025
			Core VII : Company Law and Secretarial Practice	Semester	III
Hrs/Week	4	Tutorial Hrs/Sem. 4		Credits	3

Course Objective

To provide the student with basic knowledge and understanding the Law relating the provisions of the Companies Act, 2013 and Secretarial Practice.

Course Outcomes

On the successful completion of the course, students will be able to

CO Number	CO Statement	Knowledge Level
CO1	To recollect the concept about Company and its promotions under Companies Act 2013.	K1
CO2	To understand legal reasoning and analysis through study of statutes and regulatory practice relating to Company Secretary.	K2
CO3	To prepare the documents maintained under Companies Act 2013.	K3
CO4	To prepare the correspondence relating to meeting and evaluate the process from formation of company to winding up of the company under company law.	K4
CO5	To train the students in secretarial aspects relating to the procedures of Company Law	K5

Mapping

PO /PSO CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2
CO1	H	M	M	H	H	H	M	H	H	H
CO2	H	M	H	M	H	M	H	H	H	H
CO3	M	H	H	H	H	L	M	H	H	M
CO4	H	H	M	M	H	H	H	M	H	H
CO5	H	H	H	M	H	H	H	M	H	H

H-High; M-Medium; L-Low

Programme Code:	B.Com (PA)	Programme Title:	Bachelor of Commerce (Professional Accounting)	
Course Code:	22 UPA 308	Title	Batch:	2022 – 2025
			Semester:	III
Lecture Hrs./Week or Practical Hrs./Week	4	Tutorial Hrs./Sem.	4	Core VIII : MODERN MARKETING	Credits:	4

Course Objective

To endow students with the knowledge of New Marketing ideas.

Course Outcomes

On the successful completion of the course, students will be able to

CO Number	CO Statement	Knowledge Level
CO1	To remember the key concept and elements of marketing management.	K1
CO2	To get an idea, how to implement marketing in Real life situation.	K2
CO3	To deploy the role of marketing in a business context.	K3
CO4	To analyze the global marketing environment and opportunities.	K4
CO5	To evaluating an insight on the various marketing channels along with modern technology.	K5

Mapping

PO /PSO CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2
CO1	M	H	M	M	M	H	H	M	H	H
CO2	H	H	H	H	M	H	H	H	M	M
CO3	M	M	H	M	H	H	M	M	M	M
CO4	H	M	M	M	L	H	M	M	M	M
CO5	M	M	H	H	H	H	H	M	M	M

H-High; M-Medium; L-Low

Programme Code:	B.Com (PA)			Programme Title:	Bachelor of Commerce (Professional Accounting)	
Course Code:	22 UPA 309			Title	Batch:	2022 – 2025
					Semester:	III
Lecture Hrs./Week or Practical Hrs./Week	4	Tutorial Hrs./Sem.	4	Core IX : Business Management	Credits:	3

Course Objective

To have basic knowledge in the concepts involved in management

Course Outcomes

On the successful completion of the course, students will be able to

CO Number	CO Statement	Knowledge Level
CO1	To recollect the use of business terms and concepts.	K1
CO2	To understand the various functions of management	K2
CO3	To review the leadership skills and styles to maximize employee productivity	K3
CO4	To acquaint students with various techniques of controlling and co-ordination of management	K4
CO5	To execute the practical and creative thinking to improve the decision making process.	K5

Mapping

PO /PSO CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2
CO1	H	H	M	H	H	H	H	M	H	H
CO2	H	M	H	H	H	H	H	H	M	M
CO3	M	H	M	M	M	H	H	H	H	L
CO4	M	H	H	L	H	H	M	M	M	M
CO5	M	M	M	M	H	M	H	M	H	H

H-High; M-Medium; L-Low

Programme Code:	B.Com (PA)			Programme Title:	Bachelor of Commerce (Professional Accounting)	
Course Code:	22 UPA 3A3			Title	Batch:	2022 – 2025
				ALLIED III : Computer Applications – I Programming lab in MS Office	Semester:	III
Lecture Hrs./Week or Practical Hrs./Week	5	Tutorial Hrs./Sem.	4		Credits:	4

Course Objective

To enhance the practical knowledge in Microsoft office

Course Outcomes

On the successful completion of the course, students will be able to

CO Number	CO Statement	Knowledge Level
CO1	To understand a word processor and basic calculations.	K1
CO2	To apply designs to enhance the presentation.	K2
CO3	To explore the MS Office Access environment.	K3
CO4	To adopt various Office tools in business development	K4
CO5	To compose office based administration	K5

Mapping

PO/PSO CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2
CO1	H	H	H	H	H	H	H	M	M	H
CO2	H	L	H	H	H	M	H	M	H	M
CO3	H	H	M	M	L	H	H	M	M	H
CO4	H	H	H	L	M	H	M	L	M	M
CO3	H	H	M	M	L	H	H	M	M	H

H-High; M-Medium; L-Low

Programme Code:	B.Com (PA)			Programme Title:	Bachelor of Commerce (Professional Accounting)	
Course Code:	22UPA3N1			Title	Batch:	2022 – 2025
				Non Major Elective – 1 **Accounting and Auditing**	Semester:	III
Lecture Hrs./Week or Practical Hrs./Week	1	Tutorial Hrs./Sem.	-		Credits:	2

Course Objective

To understand Accounting and Auditing in Business

Course Outcomes

On the successful completion of the course, students will be able to

CO Number	CO Statement	Knowledge Level
CO1	To Remember the book keeping	K1
CO2	To be aware of Auditing	K2
CO3	To apply the accounting and auditing to the business	K3
CO4	To create knowledge about audit report	K4
CO5	To evaluate the company's financial position	K5

Mapping

PO /PSO CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2
CO1	H	H	H	L	M	H	H	M	M	M
CO2	H	L	H	L	H	L	H	M	M	M
CO3	H	L	H	L	L	M	M	M	M	H
CO4	H	M	H	M	M	M	H	H	M	M
CO5	M	M	M	M	M	M	M	M	M	M

H-High; M-Medium; L-Low

Programme Code:	B.Com (PA)	Programme Title:	Bachelor of Commerce (Professional Accounting)	
Course Code:	22UPA3N2	Title	Batch:	2022 – 2025
		Non Major Elective – 1 Company Law	Semester:	III
Lecture Hrs./Week or Practical Hrs./Week	1 Tutorial Hrs./Sem.	-	Credits:	2

Course Objective

To enable the student to gain knowledge about company law

Course Outcomes

On the successful completion of the course, students will be able to

CO Number	CO Statement	Knowledge Level
CO1	To recollect massive knowledge and expertise in company law.	K1
CO2	To understand the contemporary perspectives in the existing laws.	K2
CO3	To review the functioning and execution of company law in practice.	K3
CO4	To Study the procedure followed for winding up of the company	K4
CO5	To execute the company relations in practice	K5

Mapping

PO /PSO CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2
CO1	H	H	M	H	H	H	H	H	H	M
CO2	H	M	M	H	H	H	H	H	M	M
CO3	H	H	H	M	L	H	H	H	H	M
CO4	M	M	H	L	H	H	H	H	H	H
CO5	H	H	H	H	H	M	M	M	M	H

H-High; M-Medium; L-Low

Programme Code:	B.Com (PA)		Programme Title:	Bachelor of Commerce (Professional Accounting)	
Course Code:	22 UPA 410		Title	Batch:	2022 – 2025
				Semester:	IV
Lecture Hrs./Week or Practical Hrs./Week	6	Tutorial Hrs./Sem.	4	Core X : HIGHER CORPORATE ACCOUNTING	Credits:	4

Course Objective

To enable the students understand Higher Corporate Accounting System

Course Outcomes

On the successful completion of the course, students will be able to

CO Number	CO Statement	Knowledge Level
CO1	To remember the concepts of amalgamation and absorption of companies.	K1
CO2	To understand the accounting procedures for reconstruction of companies.	K2
CO3	To examine the financial statement of the Banking companies.	K3
CO4	To appraise the knowledge in the Insurance Companies accounts.	K4
CO5	To analyse the steps involved in preparation of consolidated balance sheet of holding and subsidiary company.	K5

Mapping

PO /PSO CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2
CO1	H	H	H	H	H	M	H	H	H	H
CO2	H	H	H	M	H	M	H	H	H	L
CO3	H	H	H	H	M	H	H	H	M	H
CO4	H	H	H	M	H	H	H	H	H	M
CO5	H	H	H	H	M	M	M	M	H	H

H-High; M-Medium; L-Low

Programme Code:	B.Com (PA)	Programme Title:	Bachelor of Commerce (Professional Accounting)	
Course Code:	22UPA 411	Title	Batch:	2022 – 2025
			Semester:	IV
Lecture Hrs./Week or Practical Hrs./Week	5 Tutorial Hrs./Sem. 4	Core XI : Industrial Law	Credits:	4

Course Objective

To provide learning experience of various Laws available for the protection of Industries and labours.

Course Outcomes

On the successful completion of the course, students will be able to

CO Number	CO Statement	Knowledge Level
CO1	To recollect the various laws to be followed in industry.	K1
CO2	To understand the rationale of labour laws in organization	K2
CO3	To integrate the knowledge of wage legislation	K3
CO4	To review and to manage employee relations at work.	K4
CO5	To execute the various industrial acts in practical	K5

Mapping

PO /PSO CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2
CO1	H	H	M	H	H	H	H	H	H	H
CO2	H	M	H	H	H	M	M	M	H	M
CO3	M	M	M	M	M	H	L	H	M	M
CO4	M	H	H	L	H	H	H	H	H	H
CO5	H	H	H	H	H	M	M	M	H	M

H-High; M-Medium; L-Low

Programme Code:	B.Com (PA)		Programme Title:	Bachelor of Commerce (Professional Accounting)	
Course Code:	22UPA412		Title	Batch:	2022 – 2025
				Semester:	IV
Lecture Hrs./Week or Practical Hrs./Week	6	Tutorial Hrs./Sem.	4	Core XII : Financial Management	Credits:	4

Course Objective

To offer the students relevant and actual knowledge of financial management that can be applied in practice with making financial decisions and resolving financial problems.

Course Outcomes

On the successful completion of the course, students will be able to

CO Number	CO Statement	Knowledge Level
CO1	To understand the basic concepts of financial management	K2
CO2	To Apply the knowledge in mobilizing funds through various sources available for strategic financial decision-making	K3
CO3	To Apply various tools and methods of financial management for financial decisions.	K3
CO4	To Analyze the various theories of financial management	K4
CO5	To Evaluate the various project proposals and calculate the cost of capital, leverages, working capital requirements and dividend payments.	K5

Mapping

PO /PSO CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2
CO1	H	L	M	L	L	M	L	H	H	H
CO2	H	L	M	L	L	M	L	H	H	H
CO3	H	L	M	M	L	M	L	H	H	H
CO4	H	L	H	H	L	M	M	H	H	H
CO5	H	L	H	H	M	H	M	H	H	H

H-High; M-Medium; L-Low

Programme Code:	B.Com (PA)	Programme Title:	Bachelor of Commerce (Professional Accounting)	
Course Code:	22UPA413	Title	Batch:	2022 – 2025
			Semester:	IV
Lecture Hrs./Week or Practical Hrs./Week	6	Tutorial Hrs./Sem.	4	Core XIII: INDIRECT TAXATION	Credits:	4

Course Objective

To impart basic knowledge about major Indirect Taxes.

Course Outcomes

On the successful completion of the course, students will be able to

CO Number	CO Statement	Knowledge Level
CO1	To remember the rules and regulation of indirect taxation.	K2
CO2	To understand the rules for registrations and its exemptions in taxation.	K3
CO3	To implement GST and its working mechanisms.	K3
CO4	To analyze and resolve tax problems.	K4
CO5	To generalize the procedural aspects under different applicable statutes related to GST	K5

Mapping

CO \ PO /PSO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2
CO1	M	H	H	H	M	L	M	H	H	H
CO2	H	H	M	H	H	M	H	H	H	H
CO3	H	M	H	H	H	M	H	M	H	M
CO4	H	H	H	H	H	H	H	H	H	H
CO5	H	H	H	H	H	M	H	H	H	H

H-High; M-Medium; L-Low

Programme Code:	B.Com (PA)		Programme Title:		Bachelor of Commerce (Professional Accounting)	
Course Code:	22UPA 4A4		Title		Batch:	2022 - 2025
			ALLIED IV : Computer Applications – II Programming lab in Tally		Semester:	IV
Lecture Hrs./Week or Practical Hrs./Week	5	Tutorial Hrs./Sem.	4		Credits:	4

Course Objective

To develop the computerized accounting Knowledge

Course Outcomes

CO1	To keep in mind the basic ledgers in Tally	K1
CO2	To remember the Computerized accounting through various vouchers	K2
CO3	To recollect the previous year's company transactions and data.	K3
CO4	To deploy the company reports on digitally	K4
CO5	To verify the financial statements.	K5

Mapping

PO/PSO CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2
CO1	H	H	H	H	H	H	H	M	M	H
CO2	H	L	H	H	H	M	H	M	H	M
CO3	H	H	M	M	L	H	H	M	M	H
CO4	H	H	H	L	M	H	M	L	M	M
CO5	H	H	M	M	L	H	H	M	M	H

H-High; M-Medium; L-Low

Programme Code:	B.Com (PA)	Programme Title:	Bachelor of Commerce (Professional Accounting)		
Course Code:	22UPA4N3	Title	Batch:	2022 – 2025	
			Semester:	IV	
Lecture Hrs./Week or Practical Hrs./Week	1	Tutorial Hrs./Sem.	-	Non Major Elective-II Taxation	Credits:	2

Course Objective

To have a basic knowledge on Taxation

Course Outcomes

On the successful completion of the course, students will be able to

CO Number	CO Statement	Knowledge Level
CO1	To remember basic knowledge of taxation.	K1
CO2	To Provide the information about Direct and Indirect tax	K2
CO3	To understand various indirect tax rates prevailing	K3
CO4	To assess the source of tax	K4
CO5	To apply the latest government provisions like customs	K5

Mapping

PO /PSO CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2
CO1	H	H	H	H	H	M	H	H	H	H
CO2	H	H	H	M	M	H	H	H	M	M
CO3	H	H	H	H	H	H	H	L	H	H
CO4	H	H	M	H	M	H	H	H	H	H
CO5	H	H	H	M	M	H	H	H	M	M

H-High; M-Medium; L-Low

Programme Code:	B.Com (PA)			Programme Title:	Bachelor of Commerce (Professional Accounting)	
Course Code:	22UPA4N4			Title	Batch:	2022 – 2025
				Non Major Elective-II Act	Semester:	IV
Lecture Hrs./Week or Practical Hrs./Week	1	Tutorial Hrs./Sem.	-		Credits:	2

Course Objective

To enable the student to gain knowledge about business law

Course Outcomes

On the successful completion of the course, students will be able to

CO Number	CO Statement	Knowledge Level
CO1	To understand the fundamental principle.	K1
CO2	To identify the regulation of the form of contract.	K2
CO3	To know the legal provisions of Contract relating to business.	K3
CO4	To provide an overview of the fundamental principles of contract law.	K4
CO5	To apply the rules governing the requirement to the parties of contract	K5

Mapping

PO /PSO CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2
CO1	H	H	H	M	L	H	H	H	M	M
CO2	H	H	M	M	M	H	H	M	M	M
CO3	H	M	H	M	L	H	M	H	M	L
CO4	H	M	M	M	M	H	M	M	M	M
CO5	H	H	H	M	M	H	H	H	M	L

H-High; M-Medium; L-Low

Programme Code:	B.Com (PA)		Programme Title:	Bachelor of Commerce (Professional Accounting)	
Course Code:	22UPA514		Title	Batch:	2022 - 2025
				Semester:	V
Lecture Hrs./Week or Practical Hrs./Week	6	Tutorial Hrs./Sem.	4	Core XIV : COST ACCOUNTING	Credits:	4

Course Objective

To enlighten the student's on the importance of cost ascertainment, reduction and control

Course Outcomes

On the successful completion of the course, students will be able to

CO Number	CO Statement	Knowledge Level
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.	K3
CO4	To analyze the elements of cost involved in various processes.	K4
CO5	To gain the lifelong learning of cost concepts and apply in the business environment.	K5

Mapping

PO /PSO CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2
CO1	H	M	M	H	H	M	M	M	M	H
CO2	M	M	M	M	M	M	H	M	M	H
CO3	M	M	M	M	M	H	M	M	L	M
CO4	M	M	M	M	M	M	M	H	M	M
CO5	M	M	M	M	M	M	M	M	L	M

H-High; M-Medium; L-Low

Programme Code:	B.Com (PA)		Programme Title:	Bachelor of Commerce (Professional Accounting)	
Course Code:	22 UPA 515		Title	Batch:	2022 - 2025
			Core XV : Executive Communication	Semester:	V
Lecture Hrs./Week or Practical Hrs./Week	5	Tutorial Hrs./Sem.	4	Credits:	3

Course Objective

➢ To develop writing Skill.
➢ To create awareness as how to correspond with special organization
➢ To provide basic exposure to various forms and materials associated with office management.

Course Outcomes

On the successful completion of the course, students will be able to

CO Number	CO Statement	Knowledge Level
CO1	Students to keep in mind the communication skills	K1
CO2	To understand the things that makes the business communication	K2
CO3	To set up the letters and its importance to the business	K3
CO4	To evaluate the various letters and its layout to the business	K4
Co5	To impart the correct practices of the strategies of Effective business writing	K5

Mapping

PO /PSO CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2
CO1	H	H	H	M	H	M	H	H	H	H
CO2	H	H	L	L	H	L	M	L	L	H
CO3	M	H	M	H	H	H	M	H	M	H
CO4	L	H	L	M	H	H	H	H	M	H
CO5	H	H	M	H	H	H	M	H	H	H

H-High; M-Medium; L-Low

Programme Code:	B.Com (PA)		Programme Title:	Bachelor of Commerce (Professional Accounting)	
Course Code:	22UPA 516		Title	Batch:	2022 - 2025
				Semester:	V
Lecture Hrs./Week or Practical Hrs./Week	5	Tutorial Hrs./Sem.	4	Core XVI : FINANCIAL SERVICES	Credits:	3

Course Objective

To facilitate the students to acquire an depth knowledge in financial services

Course Outcomes

On the successful completion of the course, students will be able to

CO Number	CO Statement	Knowledge Level
CO1	To remember the various financial products, services, and strategies offered by various institutions.	K1
CO2	To understand how the financial services component industries (insurance, banking, securities, real estate and financial planning) interact.	K2
CO3	To analyze the structure of the financial markets.	K3
CO4	To acquire knowledge about leasing, merchant banking and factoring services.	K4
CO5	To apply the knowledge of various financial products	K5

Mapping

PO /PSO \ CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2
CO1	H	M	H	H	M	H	M	H	H	M
CO2	H	H	M	H	H	H	H	M	H	H
CO3	H	M	H	H	H	H	M	H	H	H
CO4	M	H	H	M	M	M	H	H	M	M
CO5	H	M	H	H	H	H	M	H	H	H

H-High; M-Medium; L-Low

Programme Code:	B.Com (PA)		Programme Title:	Bachelor of Commerce (Professional Accounting)	
Course Code:	22UPA5E1		Title	Batch:	2022 – 2025
			Core Elective I: Banking Theory Law and Practice	Semester:	V
Lecture Hrs./Week or Practical Hrs./Week	5	Tutorial Hrs./Sem.	4	Credits:	5

Course Objective

To impart the students a thorough knowledge on the various functions and loans and advances offered by the central bank and other nationalized banks and the types of loans offered by the banks.

Course Outcomes

On the successful completion of the course, students will be able to

CO Number	CO Statement	Knowledge Level
CO1	To understand the banking functions and its role in economic development	K2
CO2	To Apply the knowledge in e-banking services offered by the banks in real life	K3
CO3	To Analyse the relationship between the banker and its customers.	K4
CO4	To Analyze the various various roles and responsibilities of paying and collecting bankers	K4
CO5	To Evaluate the various loans and advances sanctioned by the banks.	K5

Mapping

PO /PSO CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2
CO1	H	M	M	L	L	M	M	H	M	M
CO2	H	M	M	L	L	H	M	H	M	M
CO3	H	M	M	M	L	M	M	H	M	M
CO4	H	M	H	H	L	M	M	H	M	M
CO5	H	M	H	H	M	H	M	H	M	M

H- High; M-Medium; L-Low

Programme Code:	B.Com (PA)	Programme Title:	Bachelor of Commerce (Professional Accounting)	
Course Code:	22 UPA5E2	Title	Batch:	2022 - 2025
			Semester:	V
Lecture Hrs./Week or Practical Hrs./Week	5	Tutorial Hrs./Sem. 4	Major Elective I : Principles of Insurance	Credits: 5

Course Objective

To expose the students to gain knowledge of insurance and to highlight the importance of insurance.

Course Outcomes

On the successful completion of the course, students will be able to

CO Number	CO Statement	Knowledge Level
CO1	To keep in mind the importance of Insurance Contract	K1
CO2	To understand the risk involved in Insurance	K2
CO3	To apply the Life insurance, Fire Insurance and Marine Insurance in day to day life	K3
CO4	To analyze the role of IRDA	K4
Co5	To have knowledge on Financial assistance and service. The legal & regulatory framework of the insurance system	K5

Mapping

PO /PSO CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2
CO1	H	M	H	H	M	H	M	H	H	M
CO2	H	H	M	H	H	H	H	M	H	H
CO3	H	M	H	H	H	H	M	H	H	H
CO4	M	H	H	M	M	H	L	H	M	H
CO5	M	H	H	H	H	M	H	H	L	M

H-High; M-Medium; L-Low

Programme Code:	B.Com (PA)	Programme Title:	Bachelor of Commerce (Professional Accounting)		
Course Code:	22UPA5E3	Title	Batch:	2022 – 2025	
			Semester:	V	
Lecture Hrs./Week or Practical Hrs./Week	5	Tutorial Hrs./Sem.	4	Core Elective I: MIS and Industry 4.0	Credits:	5

Course Objective

To gain knowledge in the Management Information System and its role in business.

Course Outcomes

On the successful completion of the course, students will be able to

CO Number	CO Statement	Knowledge Level
CO1	To understand the basics of Management Information System	K2
CO2	To Apply the system concepts and the integration of business system and MIS	K3
CO3	To Apply the decision making concepts in buinsess	K3
CO4	To Analyze the need for Industry 4.0	K4
CO5	To Evaluate the various applications and tools of Industry 4.0	K5

Mapping

PO /PSO CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2
CO1	H	M	M	L	L	M	M	H	L	L
CO2	H	M	M	L	L	H	M	H	L	L
CO3	H	M	M	M	L	M	M	H	L	L
CO4	H	M	H	H	L	M	M	H	M	M
CO5	H	M	H	H	M	H	M	H	M	M

H-High; M-Medium; L-Low

Programme Code:	B.Com (PA)	Programme Title:	Bachelor of Commerce (Professional Accounting)	
Course Code:	22 UPA517	Title	Batch:	2022 – 2025
		Core XXII : Human Resource Management	Semester:	V
Lecture Hrs./Week or Practical Hrs./Week	5 / Tutorial Hrs./Sem. 4		Credits:	3

Course Objective

- ❖ To study the issues and approaches relating to human resources management.
- ❖ To understand how to be ethically and socially responsive to the needs of the Society.
- ❖ To emphasize the skill, knowledge and ability required for the work force to work efficiently.

Course Outcomes

CO Number	CO Statement	Knowledge Level
CO1	To remember the basic concept of human resource management, frame work and its role in business administration.	K1
CO2	To understand the recruitment and training procedure in the organization.	K2
CO3	To Develop the employee skills based on the organisational needs.	K3
CO4	To apply the emerging HR dimensions.	K4
CO5	To evaluate the performance of the employees and in turn leads to motivation	K5

Mapping

PO/PSO CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2
CO1	H	H	H	H	H	H	H	M	M	H
CO2	M	M	H	H	L	M	H	L	H	L
CO3	H	H	M	M	M	H	H	M	M	H
CO4	M	H	H	L	M	H	H	L	L	M
CO5	M	M	H	H	L	M	H	L	H	L

H-High; M-Medium; L-Low

Programme code	B.Com PA	Programme Title	Bachelor of Commerce (Professional Accounting)	
Course Code	22UPA5AL	Title	Batch	2022-2025
		ALC : Business and Commercial Knowledge	Semester	V
Hrs/Week	-		Credits	2**

Course Objective

To develop an understanding of common business and commercial concepts and to keep abstract with developments in the business and commercial world.

Course Outcomes

CO1	To keep in mind the basics of business.	K1
CO2	To get the idea about business environment.	K2
CO3	To apply the various courses to determine the relevance.	K3
CO4	To evaluate global business environment.	K4
CO5	To adopt the common business techniques	K5

Mapping

PO/PSO CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2
CO1	H	H	H	H	H	H	H	M	M	H
CO2	H	M	H	H	H	M	H	M	H	M
CO3	H	H	M	M	M	H	H	M	M	H
CO4	H	H	H	M	M	H	H	M	M	M
CO5	H	H	M	M	M	H	H	M	M	H

H-High; M-Medium; L-Low

Units	Contents	Hours
I	**Business and Commercial Knowledge - An Introduction :** Nature of business, Profession, and employment, Course Objectives of business	
II	**Business Environment :** Micro and Macro Environment – Elements of micro and Macro Environment	
III	**Business Organisation :** Overview of Indian / Global Companies	**Self Study**
IV	**Organisations Facilitating Business :** i) Indian Regulatory Bodies (RBI,SEBI,CCI and IRCAI) ii)Indian Developments Banks NABARD	
V	**Common Business Terminologies :** Finance, Stock and Commodity Markets	

Programme Code:	B.Com (PA)	Programme Title:		Bachelor of Commerce (Professional Accounting)	
Course Code:	22UPA5VA	Title		Batch:	2022 - 2025
		Value Added Course : Digital Marketing		Semester:	V
Lecture Hrs./Week or Practical Hrs./Week	2	Tutorial Hrs./Sem.	-	Credits:	1*

Course Objective

To enable the students to gain knowledge about Digitalized Marketing

Course Outcomes

On the successful completion of the course, students will be able to

CO Number	CO Statement	Knowledge Level
CO1	To Understand about Digital Marketing	K2
CO2	To Understand about SEO	K2
CO3	To apply the strategies for E-mail marketing	K3
CO4	To Analyse the Social media marketing	K4
CO5	To evaluate the Pros and Cons of social media marketing	K5

Mapping

PO /PSO CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2
CO1	H	H	M	H	H	H	H	H	H	M
CO2	H	M	M	H	H	H	H	H	M	M
CO3	H	H	H	M	L	H	H	H	H	M
CO4	M	M	H	L	H	H	H	H	H	H
CO5	H	H	H	H	H	M	M	M	M	H

H-High; M-Medium; L-Low

Programme Code:	B.Com (PA)	Programme Title:	Bachelor of Commerce (Professional Accounting)		
Course Code:	22UPA5S1	Title	Batch:	2022 – 2025	
		Skill Based Elective – I : Business Ethics	Semester:	V	
Lecture Hrs./Week or Practical Hrs./Week	3 Tutorial Hrs./Sem. 3		Credits:	3	

Course Objectives
To have an understanding of ethical issue in business

Course Outcomes

On the successful completion of the course, students will be able to

CO Number	CO Statement	Knowledge Level
CO1	To understand the concept of business ethics.	K1
CO2	To Identify the types of ethical issues.	K2
CO3	To apply the knowledge of ethics in business.	K3
CO4	To appreciate the concept of work ethics	K4
CO5	To facilitate value system in an organisation based on ethics and creates knowledge about ethical decision making.	K5

Mapping

PO/PSO CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2
CO1	H	M	H	M	M	H	M	H	M	M
CO2	H	M	H	M	L	H	M	H	M	M
CO3	H	H	H	H	M	H	H	H	H	L
CO4	M	H	H	H	H	M	H	H	H	H
CO5	H	M	H	M	M	H	M	H	M	M

H-High; M-Medium; L-Low

Programme Code:	B.Com (PA)	Programme Title:	Bachelor of Commerce (Professional Accounting)		
Course Code:	22 UPA5S2	Title	Batch:	2022 - 2025	
		Skill Based Elective – I Brand Management	Semester:	V	
Lecture Hrs./Week or Practical Hrs./Week	3	Tutorial Hrs./Sem.	3	Credits:	3

Course Objective

To teach the importance of brand and its impacts among the customers

Course Outcomes

On the successful completion of the course, students will be able to

CO Number	CO Statement	Knowledge Level
CO1	To understand key principles of branding.	K1
CO2	To conduct the measurement of brand equity and brand performance.	K2
CO3	To consider ethical issues.	K3
CO4	To analyze new concept /product/service ideas as an entrepreneur.	K4
CO5	Formulate and justify brand development decisions	K5

Mapping

PO /PSO \ CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2
CO1	H	H	M	M	H	H	H	H	H	H
CO2	H	H	M	M	H	H	H	H	H	L
CO3	H	H	M	H	H	M	H	H	L	M
CO4	H	H	H	M	H	H	H	M	H	H
CO5	H	M	H	H	H	L	H	H	L	H

H-High; M-Medium; L-Low

Programme Code:	B.Com (PA)	Programme Title:	Bachelor of Commerce (Professional Accounting)		
Course Code:	22UPA618	Title	Batch:	2022 – 2025	
		Core XVIII : MANAGEMENT ACCOUNTING	Semester:	VI	
Lecture Hrs./Week or Practical Hrs./Week	6	Tutorial Hrs./Sem.	4	Credits:	4

Course Objective
To enlighten the students on the different concepts of management accounting.

Course Outcomes
On the successful completion of the course, students will be able to

CO Number	CO Statement	Knowledge Level
CO1	To remember the concepts and importance of management accounting in decision making.	K2
CO2	To understand and analyze financial statement to help managerial decision making.	K3
CO3	To prepare statements like cash flow, funds flow, budgets so as to assist the management to take meaningful and correct decision.	K4
CO4	To learn the various tools and techniques in budgetary control and working capital Requirements.	K4
CO5	To Develop the Knowledge in the practical applications of Marginal costing techniques.	K5

Mapping

PO /PSO CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2
CO1	H	H	M	M	M	M	M	M	H	H
CO2	H	M	M	M	M	M	M	M	M	M
CO3	M	M	M	M	M	M	M	M	M	M
CO4	M	M	M	M	M	M	M	M	M	M
CO5	H	M	M	M	M	M	M	M	H	M

H- High; M-Medium; L – Low

Programme Code:		B.Com (PA)		Programme Title:	Bachelor of Commerce (Professional Accounting)	
Course Code:		22 UPA619		Title	Batch:	2022 - 2025
				Core XIX : Strategic Management	Semester:	VI
Lecture Hrs./Week or Practical Hrs./Week	6	Tutorial Hrs./Sem.	4		Credits:	3

Course Objective

To develop an understanding of the general and competitive business environment and to develop an understanding of strategic management concepts and techniques

Course Outcomes

On the successful completion of the course, students will be able to

CO Number	CO Statement	Knowledge Level
CO1	To analyse the internal and external environment in which business operate and assess their significance for strategic planning.	K1
CO2	To formulate organizational vision, mission, goals and values.	K2
CO3	To implement organizational goals and Course Objectives.	K3
CO4	To understand, develop and establish organizational priorities.	K4
Co5	To help students master the analytical tools of strategic management	K5

Mapping

PO /PSO CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2
CO1	H	H	M	H	H	M	L	H	M	M
CO2	H	M	H	H	M	H	H	M	H	H
CO3	M	L	H	M	M	H	M	H	H	M
CO4	M	H	H	H	H	M	L	H	M	M
CO5	H	H	M	H	H	M	H	H	H	H

H-High; M-Medium; L-Low

Programme code	B.Com PA	Programme Title	Bachelor of Commerce (Professional Accounting)	
Course Code	22UPA620	Title	Batch	2022 - 2025
			Semester	VI
Hrs/Week	5	Tutorial Hrs./Sem.	4	Core XX : Information Technology & E- Security	Credits	3

Course Objective

To develop understanding of Information Technology as a key enabler and facilitator of implementing Information Systems in enterprises and their impact on business processes and controls.

Course Outcomes

CO Number	CO Statement	Knowledge Level
CO1	To remember the information through technology	K1
CO2	To understand the computers software and hardware	K2
CO3	To execute the data through computer	K3
C04	To build Knowledge about the Online purchase and payment system	K4
CO5	Cultivate the knowledge of cyber crime and cyber security	K5

Mapping

PO/PSO CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2
CO1	H	H	H	M	M	H	H	L	M	H
CO2	H	M	H	L	H	M	H	M	H	M
CO3	H	H	M	L	L	H	M	M	L	H
CO4	L	H	L	M	M	H	H	L	L	M
CO5	L	H	L	L	L	H	H	L	L	M

H-High; M-Medium; L-Low

Programme Code:	B.Com (PA)			Programme Title:	Bachelor of Commerce (Professional Accounting)	
Course Code:	22UPA621			Title	Batch:	2022 - 2025
					Semester:	VI
Lecture Hrs./Week or Practical Hrs./Week	-	Tutorial Hrs./Sem.	-	Core XXI : Internship: Practical Auditing	Credits:	4

Course Objective

The students undergo the internship training in the auditor's office to get hands-on training..

Course Outcomes

On the successful completion of the course, students will be able to

CO Number	CO Statement	Knowledge Level
CO1	To examination of financial statements	K1
CO2	To prepare financial statements in manually/digitally	K2
CO3	Demonstrate an understanding of the taxation of the individual income	K3
CO4	Understand the audit process from the planning stage till the completion of audit	K4
CO5	To learn to design and appraise the project	K5

Mapping

PO /PSO CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2
CO1	H	H	H	M	H	H	M	H	H	H
CO2	H	M	H	H	H	H	H	H	H	H
CO3	H	H	H	H	H	H	M	H	H	H
CO4	H	H	M	M	M	H	H	H	H	H
CO5	H	M	H	H	H	H	H	M	M	M

H-High; M-Medium; L-Low

Programme code	B.Com PA	Programme Title	Bachelor of Commerce (Professional Accounting)	
Course Code	22UPA6E4	**Title**	**Batch**	2022-2025
		CORE ELECTIVE II : Operations Research	**Semester**	VI
Lecture Hrs./Week or Practical Hrs./Week 5	**Tutorial Hrs./Sem.** 4		**Credits**	5

Course Objective

To create an awareness in the application of mathematical and statistical tools in Business Research.

Course Outcomes

CO Number	CO Statement	Knowledge Level
CO1	To keep in mind the problems that are provide solutions to the real life	K1
CO2	To understand the concepts of transaction problems, assignment, sequencing of jobs and network analysis to the optimal solution	K2
CO3	To apply the various problems to the real life situations	K3
CO4	To review the aspects in operation research that are optimistic in all situation	K4
CO5	To Apply the operations research problem into real life situations	K5

Mapping

PO/PSO CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2
CO1	H	H	H	H	H	H	H	M	M	H
CO2	H	M	H	H	L	M	H	L	H	M
CO3	H	H	L	M	M	H	M	M	M	H
CO4	M	H	L	M	M	H	H	L	M	M
CO5	H	H	L	M	M	H	H	M	H	M

H-High; M-Medium; L-Low

Programme code	B.Com PA	Programme Title	Bachelor of Commerce (Professional Accounting)	
Course Code	22UPA6E5	**Title**	**Batch**	2022-2025
			Semester	VI
Lecture Hrs./Week or Practical Hrs./Week	5 **Tutorial Hrs./Sem.** 4	**CORE ELECTIVE II : Investment Management**	**Credits**	5

Course Objective

To impart knowledge to students regarding the Security Analysis , Investment and portfolio Management

Course Outcomes

CO Number	CO Statement	Knowledge Level
CO1	To remember the existence of various financial intermediaries	K1
CO2	To understand the functions of capital and money market	K2
CO3	To deploy the knowledge of various non-banking financial intermediaries	K3
CO4	To review the functions of merchant banking and role of SEBI	K4
Co5	To apply various techniques while making investment decision	K5

Mapping

PO/PSO CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2
CO1	M	H	H	H	M	H	H	M	M	H
CO2	H	L	M	H	L	M	M	L	H	M
CO3	H	H	L	M	M	H	L	M	M	M
CO4	M	H	H	M	H	H	H	L	M	H
CO5	H	H	L	M	M	H	H	M	H	M

H-High; M-Medium; L-Low

Programme Code:	B.Com (PA)	Programme Title:	Bachelor of Commerce (Professional Accounting)	
Course Code:	22UPA6E6	Title	Batch:	2022 – 2025
		CORE ELECTIVE II : Customer Relationship Management	Semester:	V
Lecture Hrs./Week or Practical Hrs./Week	5 Tutorial Hrs./Sem. 4		Credits:	5

Course Objective

To understand and familiarize the concept of Customer Relationship Management and its application in various businesses.

Course Outcomes

On the successful completion of the course, students will be able to

CO Number	CO Statement	Knowledge Level
CO1	To understand the basics of Customer Relationship Management	K2
CO2	To Apply the technical support in CRM in businesses	K3
CO3	To Analyse the e-CRM challaneges and strategies	K4
CO4	To Analyze the implementation of CRM in businesses	K4
CO5	To Evaluate the CRM practices in various services	K5

Mapping

PO /PSO CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2
CO1	H	M	M	L	L	M	M	H	M	L
CO2	H	M	M	L	L	H	M	H	L	L
CO3	H	M	M	M	L	M	M	H	M	L
CO4	H	M	H	H	L	M	M	H	M	M
CO5	H	M	H	H	M	H	M	H	M	M

H-High; M-Medium; L-Low

Programme Code:		B.Com (PA)		Programme Title:	Bachelor of Commerce (Professional Accounting)	
Course Code:		22UPA6E7		Title	Batch:	2022 - 2025
					Semester:	VI
Lecture Hrs./Week or Practical Hrs./Week	5	Tutorial Hrs./Sem.	4	Core Elective III: Auditing and Assurance	Credits:	5

Course Objective

   To understand Course Objective and concepts of auditing and gain working knowledge of generally accepted auditing procedures and of techniques and skills needed to apply them in audit and attestation engagements and solving simple case-studies.

Course Outcomes

On the successful completion of the course, students will be able to

CO Number	CO Statement	Knowledge Level
CO1	To remember the auditing concepts and role of auditing in society.	K1
CO2	To understand the material business risk in accordance with auditing standards.	K2
CO3	To apply the fundamental auditing concepts.	K3
CO4	To review auditing issues and current developments in auditing theory and practice.	K4
Co5	To identify the primary audits	K5

Mapping

PO/PSO CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2
CO1	H	H	M	H	H	H	H	H	H	H
CO2	H	H	H	H	H	H	H	H	M	M
CO3	M	H	H	M	M	M	H	H	H	H
CO4	M	H	H	M	H	L	H	H	M	H
CO5	H	H	M	H	H	H	H	H	H	L

H-High; M-Medium; L-Low

Programme Code:	B.Com (PA)	Programme Title:	Bachelor of Commerce (Professional Accounting)		
Course Code:	22UPA6E8	Title	Batch:	2022 - 2025	
			Semester:	VI	
Lecture Hrs./Week or Practical Hrs./Week	5	Tutorial Hrs./Sem. 4	Major Elective III: Case Analysis	Credits:	5

Course Objective

To enable the student to develop their analytical skills, evaluating new and current knowledge, problem solving abilities and decision making strategies.

Course Outcomes

On the successful completion of the course, students will be able to

CO Number	CO Statement	Knowledge Level
CO1	Compare and contrast the difference and similarities with the consumer market.	K1
CO2	To plan, organize and coordinate the teamwork of creating synergies and inter team relationship.	K2
CO3	Demonstrate applied skills in HRM through exercises and case study work.	K3
CO4	To Analyse relevant case exercise in financial management for the purpose of investment.	K4
Co5	Focus on learner's behavior that is to be changed	K5

Mapping

PO/PSO CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2
CO1	H	H	H	H	H	H	H	H	H	H
CO2	H	H	H	H	H	M	H	H	M	H
CO3	H	H	H	H	H	H	H	H	H	H
CO4	M	H	H	M	H	H	H	H	H	H
CO5	M	H	H	M	H	H	H	H	H	H

H-High; M-Medium; L-Low

Programme Code:	B.Com (PA)			Programme Title:	Bachelor of Commerce (Professional Accounting)	
Course Code:	22UPA6E9			Title	Batch:	2022 - 2025
				Major Elective III: Retail Business Management	Semester:	VI
Lecture Hrs./Week or Practical Hrs./Week	5	Tutorial Hrs./Sem.	4		Credits:	5

Course Objective

On successful completion of the course the students should have Understood the features of retailing, learnt the theories of retail development and learnt retail development in India and global retail markets.

Course Outcomes

On the successful completion of the course, students will be able to

CO Number	CO Statement	Knowledge Level
CO1	Understand the functions of retail business and various retail formats and retail channels.	K1
CO2	Understand the difference between Retail and Manufacturing Supply Chain	K2
CO3	Understand, key drivers of retail supply chain and how to select a retail store location	K3
CO4	Analyze Retail Market and Financial Strategy including product pricing	K4
CO5	Integrate the various Supply Chain partners and how to collaborate with them	K5

Mapping

PO /PSO CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2
CO1	H	H	H	H	H	H	H	H	H	H
CO2	H	H	H	H	H	M	H	H	M	H
CO3	H	H	H	H	H	H	H	H	H	H
CO4	M	H	H	M	H	H	H	H	H	H
CO5	M	H	H	M	H	H	H	H	H	H

H-High; M-Medium; L-Low

Programme Code:	B.Com (PA)		Programme Title:	Bachelor of Commerce (Professional Accounting)		
Course Code:	22UPA6AL		Title	Batch:	2022 – 2025	
			Advanced Learners course 2: Accounting Standards	Semester:	VI	
Lecture Hrs./Week or Practical Hrs./Week	-	Tutorial Hrs./Sem.	-	Credits:	4**	

Course Objective

To make the students acquire the knowledge of provisions and application of Indian Accounting Standards

Course Outcomes

On the successful completion of the course, students will be able to

CO Number	CO Statement	Knowledge Level
CO1	To understand the basics of Indian Accounting Standards	K2
CO2	To Apply the Accounting standards in preparing accounting policies, cash flow statement and disclosing accounting policies	K3
CO3	To Apply the Accounting standards in Fixed assets, investments, amalgamation and Government accounting	K4
CO4	To Analyze the implementation of Accounting standards in related party transactions, EPS and Taxes on income	K4
CO5	To Evaluate the development and significance of Ind AS	K5

Mapping

PO /PSO CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2
CO1	H	M	M	L	L	M	M	H	H	H
CO2	H	M	M	L	L	H	M	H	H	H
CO3	H	M	M	M	L	M	M	H	H	H
CO4	H	M	H	H	L	M	M	H	H	H
CO5	H	M	H	H	M	H	M	H	H	H

H-High; M-Medium; L-Low

Programme Code:	B.Com (PA)			Programme Title:	Bachelor of Commerce (Professional Accounting)	
Course Code:	22UPA6VA			Title	Batch:	2022 – 2025
				Value Added Course: Business System and Environment	Semester:	IV
Lecture Hrs./Week or Practical Hrs./Week	2	Tutorial Hrs./Sem.	-		Credits:	1*

Course Objective

    To inculcate the students about the various business systems and its environment that can be useful for them to become the entrepreneurs.

Course Outcomes

On the successful completion of the course, students will be able to

CO Number	CO Statement	Knowledge Level
CO1	To understand the basic concepts business sytem	K2
CO2	To Apply the knowledge of Government policies in business	K3
CO3	To Analyse the micro environment factors of business	K4
CO4	To Analyze the macro environment factors of business	K4
CO5	To Evaluate the various financial assistance available for a business	K5

Mapping

PO /PSO CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2
CO1	H	L	M	L	L	M	L	H	M	L
CO2	H	L	M	L	L	M	L	H	M	L
CO3	H	L	M	M	L	M	L	H	M	M
CO4	H	L	H	H	L	M	M	H	M	M
CO5	H	L	H	H	M	H	M	H	M	M

H-High; M-Medium; L-Low

Programme Code:	B.Com (PA)	Programme Title:		Bachelor of Commerce (Professional Accounting)	
Course Code:	22 UPA6S3	Title		Batch:	2022 - 2025
			Skill Based Subject Elective – II Entrepreneurial Development	Semester:	VI
Lecture Hrs./Week or Practical Hrs./Week	2	Tutorial Hrs./Sem.	2	Credits:	2

Course Objective

On successful completion of this course, the student will be well versed the Concept relating to Entrepreneurship, Knowledge about the finance institution.

Course Course Outcomes

On the successful completion of the course, students will be able to

CO Number	CO Statement	Knowledge Level
CO1	To recollect the activities of entrepreneur.	K1
CO2	To understand the procedures and process on Startup.	K2
CO3	To analyse the local and global business environment.	K3
CO4	To implement the government benefits in the business.	K4
Co5	Develop idea generation, creative and innovative skills	K5

Mapping

PO /PSO CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2
CO1	H	H	H	H	H	M	H	H	H	H
CO2	H	H	M	M	H	H	H	H	H	H
CO3	H	M	M	M	M	H	H	H	L	M
CO4	M	H	H	H	H	H	H	M	M	H
CO5	H	H	H	M	L	H	M	M	M	M

H-High; M-Medium; L-Low

Programme Code:	B.Com (PA)			Programme Title:	Bachelor of Commerce (Professional Accounting)	
Course Code:	22UPA6S22			Title	Batch:	2022 - 2025
					Semester:	VI
Lecture Hrs./Week or Practical Hrs./Week	2	Tutorial Hrs./Sem.	2	Skill Based Elective - II : Supply Chain Management	Credits:	2

Course Objective

To create awareness about the supply chain activities taken to deliver the goods

Course Outcomes

On the successful completion of the course, students will be able to

CO Number	CO Statement	Knowledge Level
CO1	To Understand the operations of supply chain management.	K2
CO2	To apply the supply chain integration in various industries	K3
CO3	To Analyse the strategic alliance in supply chain related partnerships	K4
CO4	To apply the outsourcing practices in business.	K3
CO5	To evaluate the customer value in supply chain management	K5

Mapping

PO/PSO CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2
CO1	H	H	H	H	H	M	H	H	H	H
CO2	H	H	M	M	H	H	H	H	H	H
CO3	H	M	M	M	M	H	H	H	L	M
CO4	M	H	H	H	H	H	H	M	M	H
CO5	H	H	H	M	L	H	M	M	M	M

H-High; M-Medium; L-Low

Dr. R. MUTHUKUMARAN,
M.A.,M.Phil.,B.Ed.,Ph.D.,
PRINCIPAL
N.G.M. College, Pollachi - 642 001
Coimbatore District