

Programme Name: B, COM (PA) PROFESSIONAL ACCOUNTING

Program Code:2AK

Graduate attributes:

GA1	Domain Knowledge	Knowledge
GA2	Domain Analysis	
GA3	Design and Development of Solutions	
GA4	Communication Skills	Skills
GA5	Innovative and Entrepreneurial Skills	
GA6	Leadership and Management Skills	
GA7	Individual and Team Work	Attitude
GA8	Ethical and Social Responsibility	
GA9	Life-long Learning	

PROGRAMME EDUCATIONAL OBJECTIVES(PEO's)

The B.COM (PROFESSIOINAL ACCOUNTING) program describe accomplishments that graduates are expected to attain within five to seven years after graduation	
PEO1	Student will possess a deep and broad understanding of Accounting principles and practices as evidenced by professional employment, continued professional development and graduate study in professional fields.
PEO2	to demonstrate professional expertise in financial planning, analysis, control, Decision support and professional ethics with the employees
PEO3	Graduates will be responsive to professional and societal contexts, committed to ethical concerns, effective and contributing member of the community.
PEO4	Able to work in a company where the business is continuously expanding and growth prospects are good.
PEO5	Graduate will be flexible, adaptable, independent and collaborative with leadership qualities, so as to sustain oneself working in multidisciplinary team

PROGRAMME SPECIFIC OUTCOME (PSO's)

After the successful completion of, B.COM (PROFESSIOINAL ACCOUNTING) ,the students are expected to	
PSO1	complete the intermediate level in professional programmes like CA, ICWA and ACS
PSO2	Provide several opportunities to engage with the accounting professionals
PSO3	Implement creativity and problem solving skills in various real life time problems.
PSO4	Acquire several opportunities to engage with the accounting professionals and learn from their experiences.
PSO5	Learn relevant managerial accounting skills with emphasis on application of both quantitative and qualitative knowledge to their future careers.

PROGRAMME OUTCOME(PO's)

On successful completion of the B.COM (PROFESSIOINAL ACCOUNTING)	
PO1	Ability to apply ethical principles and responsible practices during their profession.
PO2	Ability to engage in independent and lifelong learning for continued professional development.
PO3	Become qualified professionals in the field of accounting and auditing.
PO4	Demonstrate professional ethics in legal aspects of business
PO5	Ability to apply ethical principles and responsible practices during their profession

COURSE OUTCOME(CO's)

SEMESTER - I

COURSE NAME: PRINCIPLES OF ACCOUNTANCY

#	Course Outcome	
CO1	Recall Accounting Concepts and Conventions and use Accounting rules to record business transactions in Journal, Ledger and prepare Trial Balance.	K1
CO2	Understand the preparation Subsidiary Journals including Three Column Cash book and prepare a Bank Reconciliation Statement.	K2
CO3	Apply the accounting practices for Bill of exchange and Account current	K3
CO4	Analyse the accounting treatment in preparation of consignment and joint venture accounts	K4
CO5	Understand the concepts in preparation of bank reconciliation statement and accounting for professionals	K2

COURSE NAME: INTRODUCTION TO INFORMATION TECHNOLOGY

#	Course Outcome	
CO1	Understand the hardware and software Information Systems.	K2
CO2	Recall the different types of computer system and networking	K1
CO3	Gain knowledge about components of computers	K2
CO4	Describe the operating systems and mobile computers	K3
CO5	Understand the System analysis and design, management information system-decision Support system and expert system	K2

COURSE NAME: COMPUTER APPLICATIONS PRACTICAL-I (MS OFFICE)-

#	Course Outcome	
CO1	Recall various techniques of working in MS-WORD	K1
CO2	Prepare appropriate personal bio data	K4
CO3	Analyze financial data using EXCEL tools	K3
CO4	Understanding various tools used in MS-EXCEL	K2
CO5	Creating presentations for seminars and lectures using animations	K6

SEMESTER - II

COURSE NAME- MERCANTILE LAW

#	Course Outcome	
CO1	Remember provisions relating to the Indian contract act 1872.	K1
CO2	Understand the essential elements of a valid contract	K2
CO3	Analyse the conditions for performance of the contract and breach of contract	K4
CO4	Apply various provisions regarding the formation of contract of sale.	K3
CO5	Understand the general nature of partnership, registration and dissolution of firm K2	K2

COURSE NAME- COMPUTER APPLICATION PRACTICAL-I

#	Course Outcome	
CO1	Understand the basics of working in MS-ACCESS using various tools	K2
CO2	Prepare personal bio data using MS ACCESS tools	K3
CO3	Analyze business transactions using computerized packages	K4
CO4	Analyze inventory management using various techniques	K4
CO5	Apply internet for business purposes and communications	K3

SEMESTER - III

COURSE NAME- INDUSTRIAL LAW

#	Course Outcome	
CO1	Understand the provisions about the development and the judicial setup of Labour Laws	K2
CO2	Apply cultural competency while exercising their legal skills.	K3
CO3	Analyze an advanced understanding of the underlying legal principles,	K4
C04	Understand the rules and provisions which regulate trade union work Relationships	K2
CO5	Understand the industrial safety and welfare measure of workers	K2

COURSE NAME- STRATEGIC MANAGEMENT

#	Course Outcome	
CO1	Know about overview of business environment, business policy and strategic management	K1
CO2	Learn about strategic analyses and plan strategies relating to organizations.	K2
CO3	Apply various techniques to formulate functional strategies.	K3
C04	Understand the process of evaluating the strategy and knowledge about criteria for evaluations	K2
CO5	Apply the principles guiding business process for reaching strategic edge.	K3

COURSE NAME-COST ACCOUNTING

#	Course Outcome	
CO1	Recall various concepts of costing and costing methods	K1
CO2	Understand the various levels of material control	K2
CO3	Apply innovative methods of costing techniques	K3
C04	Evaluate the cost under process costing	K5
CO5	Analyze the different costs of operations and control it	K4

COURSE NAME- COMPUTER APPLICATIONS PRACTICAL-II

#	Course Outcome	
CO1	Understand the basics of working in oracle	K2
CO2	Prepare personal bio data using oracle	K3
CO3	Analyze business transactions using oracle	K4
C04	Analyze inventory management using oracle	K4
CO5	Create the table PAYROLL with oracle	K3

SEMESTER - IV**COURSE NAME- ADVANCED ACCOUNTING I**

#	Course Outcome	
CO1	Recall the accounting treatment relating to different methods of depreciation.	K1
CO2	Understand the preparation of the Branch accounts, hire purchase and installment system.	K2
CO3	Apply the accounting procedure for preparing the single entry system	K3
C04	Develop the conceptual skills to prepare and present the Partnership accounts.	K4
CO5	Analyze the procedure for Dissolution of Partnership and Insolvency of Partners by applying the Garner Vs. Murray rule.	K5

COURSE NAME- MANAGEMENT ACCOUNTING

#	Course Outcome	
CO1	Familiarize with the basic concepts of Management accounting	K2
CO2	Analyze the financial statements using ratio analysis	K4
CO3	Determine the working capital of the business	K3
C04	Justify decision making using marginal costing	K4
CO5	Formulate budget and exercising budgetary control	K3

COURSE NAME- EXECUTIVE BUSINESS COMMUNICATION

#	Course Outcome	
CO1	To Recall the basics of business communication	K1
CO2	To demonstrate his/her ability to write error free while making an optimum use of correct Business Vocabulary & Grammar.	K2
CO3	To distinguish among various levels of organizational communication and communication barriers while developing an understanding of Communication as a process in an organization.	K3
C04	To draft effective business correspondence with brevity and clarity.	K3
CO5	To stimulate their Critical thinking by designing and developing clean and lucid writing skills.	K4

COURSE NAME- COMPUTER APPLICATIONS PRACTICAL-II (C++)

#	Course Outcome	
CO1	Recall various techniques of working using	K1
CO2	Prepare appropriate data with the help of coding	K2
CO3	Apply C++ coding for calculating accounting terms	K5

SEMESTER - V**COURSE NAME - ADVANCED ACCOUNTING II**

#	Course Outcome	
CO1	Recall the basic concepts of preparing partnership accounts	K1
CO2	Understand the accounting treatment for admission and death of a partner.	K2
CO3	Apply the procedure for dissolution of firm and amalgamation.	K3
CO4	Analyse the situation of conversion of firm into a company	K4
CO5	Understand the knowledge about accounting standards	K2

COURSE NAME- AUDITING AND ASSURANCE -I

#	Course Outcome	
CO1	Enumerate the basic principles of auditing	K1
CO2	Remember the procedure for audit engagement and Documentation.	K1
CO3	Understand the audit procedure for obtaining the audit evidence and internal control	K2
CO4	Apply the techniques of test checking and review analytical procedures.	K3
CO5	Analyze the analytical review procedures for audit payments	K4

COURSE NAME- PRINCIPLES OF AUDITING

-#	Course Outcome	
CO1	Enumerate the basic principles of auditing	K1
CO2	Understand the procedural aspects relating to internal control and vouching	K2
CO3	Apply the practical knowledge for verification and valuation of assets and liabilities	K3
CO4	Apply the provisions relating to audit of Joint stock companies.	K3
CO5	Apply the procedural aspects for investigation of companies	K3

COURSE NAME- DIRECT TAX I

#	Course Outcome	
CO1	Recall the various terminologies related to income tax K1	K1
CO2	Understand the method of calculating and levying tax for income from salaries and house property	K2
CO3	Apply the various tax laws and available provisions for computation of income from business or profession and other sources	K3
CO4	Apply tax provisions applicable to calculate tax for income from capital gains	K3
CO5	Analyse the self-assessment of income and computation of tax liability	K4

COURSE NAME- DIRECT TAX II

#	Course Outcome	
CO1	Enumerate the tax provisions relating to assessment of HUF and firms	K1
CO2	Understand the legal provisions for assessing AOP and Companies	K2
CO3	Apply the tax procedures for assessing the cooperative society	K3
CO4	Apply the procedure for appeals, Provisions, Penalties and Prosecution	K3
CO5	Understand the provisions applicable to assess wealth tax	K2

COURSE NAME- ENTREPRENEURIAL DEVELOPMENT

#	Course Outcome	
CO1	Recall the importance and role of entrepreneurship as an economic activity	K1
CO2	Describe the various forms of setting up a start up and project management	K2
CO3	Understand the various institutional services to entrepreneur	K2
CO4	Analyze the various financial support available to the entrepreneurs	K4
CO5	Understand the various subsidies and incentives available for entrepreneurs	K2

SEMESTER - VI

COURSE NAME -CORPORATE ACCOUNTING

#	Course Outcome	
CO1	Identify the accounting procedures followed by companies for issue of shares and debentures	K1
CO2	Understand the accounting treatment relating to redemption of preference shares and debentures	K2
CO3	Describe the preparation of final accounts of company	K2
CO4	Apply the provisions relating to calculation of value of shares and goodwill	K3
CO5	Apply the legal accounting treatment for preparing liquidation account	K3

COURSE NAME- AUDITING AND ASSURANCE -II

#	Course Outcome	
CO1	Study the basic knowledge and general considerations related to audit of receipts, purchases, sales, impersonal ledgers and	K1

	assets and liabilities	
CO2	Interpret and vouch of various documents and company audit procedures	K2
CO3	Apply the auditing procedures for the audit of accounting transactions	K3
CO4	Apply the provisions for audit of companies and preparing required reports	K3
CO5	Extrapolate the procedural aspects of auditing in various undertakings and preparation of audit reports.	K2

COURSE NAME: INDIRECT TAXES

#	Course Outcome	
CO1	Recall various concepts relating to Indirect tax regime in India	K1
CO2	Analyze the concept and applicability of GST in businesses	K4
CO3	Compare the GST regime with other indirect tax laws prior to it	K2
CO4	Describe the applicability of GST system in own business and other prototypes	K2
CO5	Examine the custom law and related duties and taxes	K4

COURSE NAME- INVESTMENT MANAGEMENT

#	Course Outcome	
CO1	Recalling various alternatives of investment	K1
CO2	Comparing the features of various investment markets	K2
CO3	Analyzing investments using fundamental analysis	K4
CO4	Applying technical analysis for evaluating investments	K3
CO5	Evaluate the optimum portfolio for investment	K5

COURSE NAME- BUSINESS FINANCE

#	Course Outcome	
CO1	Recall various concepts relating to finance	K1
CO2	Understand the various techniques of financial planning	K2
CO3	Analyze various sources and forms of finance	K4
CO4	Analyse various dimensions of capital structure and their components	K4
CO5	Analyse the various sources of finance available to meet the financial requirements	K4