

**Key Indicator - 1.1 Curriculum Design and Development**

1.1.1 Curricula developed and implemented have relevance to the local, regional, national and global developmental needs, which is reflected in the Programme outcomes (POs) and Course Outcomes (COs) of the Programmes offered by the institution

Programme Outcomes (POs) and Course Outcomes (COs) (2019-2020 Onwards)**DEPARTMENT OF COMMERCE****B. Com-Computer Applications****PROGRAMME EDUCATIONAL OBJECTIVES (PEOs)**

| PEOs | Statement |
|------|--|
| PEO1 | To facilitate value-based holistic and comprehensive learning by integrating innovative learning practices to match the highest quality standards and train the students to be effective leaders in their chosen fields. |
| PEO2 | To provide a conducive environment to unleash their hidden talents and to nurture the spirit of critical thinking and encourage them to achieve their goal. |
| PEO3 | To equip students with the required skills in order to adapt to the changing global scenario and gain access to versatile career opportunities in multidisciplinary domains. |
| PEO4 | To develop a sense of social responsibility by formulating ethics and equity to transform students into committed professionals with a strong attitude towards the development of the nation. |
| PEO5 | To understand the impact of professional solutions in societal and environmental contexts and demonstrate the knowledge for an overall sustainable development |

PROGRAMME OUTCOMES (POs)

| POs | Programme Outcome On completion of B. Com-CA Programme, the students will be able to |
|-----|--|
| PO1 | Develop appropriate knowledge in the application of accounting principles integrated with information systems and to provide the required financial information for effective decision-making. |
| PO2 | Analyze and apply the latest technologies to solve problems in the areas of computer applications. |
| PO3 | Exhibit an understanding on the concepts and emerging trends in the management domain that includes various sectors such as Banking, Insurance along with the legal boundaries. |
| PO4 | Develop a wide spectrum of managerial skills through a theoretical foundation in specific areas of management studies |
| PO5 | Recognize and imbibe the critical thinking skills in relation to entrepreneurial development and life ethics along with the environment prospects. |

**COURSE OUTCOMES (COs)**

| COURSE CODE: 19UCC1CC1 | | |
|--|--|------------------------|
| COURSE TITLE: PRINCIPLES OF ACCOUNTANCY | | |
| CO Number | CO Statement | Cognitive Level |
| | On the successful completion of the course, students will be able to, | |
| CO1 | Define the Accounting Concepts and Conventions | K1 |
| CO2 | Explain the objective and causes of Depreciation and to determine the annual Depreciation. | K2 |
| CO3 | Develop the skills in preparation of final accounts of Non-profit organization and to find out Profit under Single Entry System. | K3 |
| CO4 | Summarize the consignment transaction in the books of Consignor and Consignee and ascertain the profits of Joint Venture under different sets of accounts. | K3 |

| COURSE CODE: 19UCC1CC2 | | |
|---|--|------------------------|
| COURSE TITLE: MODERN MANAGEMENT CONCEPTS | | |
| CO Number | CO Statement | Cognitive Level |
| | On the successful completion of the course, students will be able to | |
| CO1 | Define and identify the concepts of Modern Management | K1, K2 |
| CO2 | Understanding the Planning and Decision Making | K2 |
| CO3 | Build the co-ordination and control among the organization | K3 |
| CO4 | Examine the recent era in Modern Management | K4 |

| COURSE CODE: 19UCC1AC1&19UCC1ACP | | |
|--|--|------------------------|
| COURSE TITLE: FUNDAMENTALS OF COMPUTER & INTERNET | | |
| CO Number | CO Statement | Cognitive Level |
| | On the successful completion of the course, students will be able to | |
| CO1 | Define the fundamental concepts of Computer and Parts | K1 |
| CO2 | Describe the concepts of Operating System and Memory Management | K2 |
| CO3 | Apply the real time usage of Internet | K3 |

| COURSE CODE : 19UCC2CC3 | | |
|--|--|------------------------|
| COURSE TITLE : MODERN MARKETING | | |
| CO Number | CO Statement | Cognitive Level |
| | On the successful completion of the course, students will be able to | |
| CO1 | Explain the basic concepts of Marketing. | K1,K2 |
| CO2 | Interpret about Market Segmentation, Marketing Mix and Buyer Behaviour | K2 |
| CO3 | Build knowledge about Product Planning and Development. | K3 |
| CO4 | Analyze recent trends in Marketing. | K4 |




CRITERION I

POs and COs

| COURSE CODE: 19UCC2CC4 | | |
|------------------------------------|--|------------------------|
| COURSE TITLE: WEB DESIGNING | | |
| CO Number | CO Statement | Cognitive Level |
| | On the successful completion of the course, students will be able to | |
| CO1 | Recall the concepts of Internet | K1 |
| CO2 | Understand the HTML Web Page Tags | K2 |
| CO3 | Analyse graphics and tables in Web Pages | K3 |
| CO4 | . Develop a website using frames and form elements | K4 |

| COURSE CODE: 19UCC2AC1P | | |
|--|--|------------------------|
| COURSE TITLE: HTML – PRACTICALS | | |
| CO Number | CO Statement | Cognitive Level |
| | On the successful completion of the course, students will be able to | |
| CO1 | Design a webpage using basic HTML tags | K4 |
| CO2 | Navigation between web pages using form elements and frame tags | K5 |

Signature Not Verified 

Digitally Signed
Signed by: Sujatha.V
Designation: Principal
Reason: NAAC
Location: Tiruchirappalli, Tamil Nadu, India
Date: 30-Sep-2024 10:43:45

**Key Indicator - 1.1 Curriculum Design and Development**

1.1.1 Curricula developed and implemented have relevance to the local, regional, national and global developmental needs, which is reflected in the Programme outcomes (POs) and Course Outcomes (COs) of the Programmes offered by the institution

Programme Outcomes (POs) and Course Outcomes (COs) (2020-2021 Onwards)**DEPARTMENT OF COMMERCE****B. Com-Computer Applications****PROGRAMME EDUCATIONAL OBJECTIVES (PEOs)**

| PEOs | Statement |
|-------------|--|
| PEO1 | To facilitate value-based holistic and comprehensive learning by integrating innovative learning practices to match the highest quality standards and train the students to be effective leaders in their chosen fields. |
| PEO2 | To provide a conducive environment to unleash their hidden talents and to nurture the spirit of critical thinking and encourage them to achieve their goal. |
| PEO3 | To equip students with the required skills in order to adapt to the changing global scenario and gain access to versatile career opportunities in multidisciplinary domains. |
| PEO4 | To develop a sense of social responsibility by formulating ethics and equity to transform students into committed professionals with a strong attitude towards the development of the nation. |
| PEO5 | To understand the impact of professional solutions in societal and environmental contexts and demonstrate the knowledge for an overall sustainable development |

PROGRAMME OUTCOMES (POs)

| POs | Programme Outcome |
|------------|--|
| | On completion of B. Com CA Programme , the students will be able to, |
| PO1 | Develop appropriate knowledge in the application of accounting principles integrated with information systems and to provide the required financial information for effective decision-making. |
| PO2 | Analyze and apply the latest technologies to solve problems in the areas of computer applications. |
| PO3 | Exhibit an understanding on the concepts and emerging trends in the management domain that includes various sectors such as Banking, Insurance along with the legal boundaries. |
| PO4 | Develop a wide spectrum of managerial skills through a theoretical foundation in specific areas of management studies |
| PO5 | Recognize and imbibe the critical thinking skills in relation to entrepreneurial development and life ethics along with the environment prospects. |

**CRITERION I****POs and COs****COURSE OUTCOMES (COs)**

| COURSE CODE : 19UCC1CC1 | | |
|---|--|------------------------|
| COURSE TITLE : PRINCIPLES OF ACCOUNTANCY | | |
| CO Number | CO Statement | Cognitive Level |
| | On the successful completion of the course, students will be able to, | |
| CO1 | Define the Accounting Concepts and Conventions | K1 |
| CO2 | Explain the objective and causes of Depreciation and to determine the annual Depreciation. | K2 |
| CO3 | Develop the skills in preparation of final accounts of Non-profit organization and to find out Profit under Single Entry System. | K3 |
| CO4 | Summarize the consignment transaction in the books of Consignor and Consignee and ascertain the profits of Joint Venture under different sets of accounts. | K3 |

| COURSE CODE : 19UCC1CC2 | | |
|--|---|------------------------|
| COURSE TITLE : MODERN MANAGEMENT CONCEPTS | | |
| CO Number | CO Statement | Cognitive Level |
| | On the successful completion of the course, students will be able to, | |
| CO1 | Define and identify the concepts of Modern Management | K1,K2 |
| CO2 | Understanding the Planning and Decision Making | K2 |
| CO3 | Build the co-ordination and control among the organization | K3 |
| CO4 | Examine the recent era in Modern Management | K4 |

| COURSE CODE : 20UCC1AC1 | | |
|---|---|------------------------|
| COURSE TITLE : FUNDAMENTALS OF COMPUTER & INTERNET | | |
| CO Number | CO Statement | Cognitive Level |
| | On the successful completion of the course, students will be able to, | |
| CO1 | Define the fundamental concepts of Computer and Parts. | K1 |
| CO2 | Describe the concepts of Operating System and Memory Management. | K2 |
| CO3 | Apply the real time usage of Internet. | K3 |

| COURSE CODE : 20UCC2CC3 | | |
|--|---|------------------------|
| COURSE TITLE : MODERN MARKETING | | |
| CO Number | CO Statement | Cognitive Level |
| | On the successful completion of the course, students will be able to, | |
| CO1 | Explain the basic concepts of Marketing. | K1,K2 |
| CO2 | Interpret about Market Segmentation, Marketing Mix and Buyer Behaviour. | K2 |
| CO3 | Build knowledge about Product Planning and Development. | K3 |
| CO4 | Analyze recent trends in Marketing. | K4 |

**CRITERION I****POs and COs**

| COURSE CODE : 19UCC2CC4 | | |
|-------------------------------------|--|------------------------|
| COURSE TITLE : WEB DESIGNING | | |
| CO Number | CO Statement | Cognitive Level |
| | On the successful completion of the course, students will be able to | |
| CO1 | Recall the concepts of Internet | K1 |
| CO2 | Understand the HTML Web Page Tags | K2 |
| CO3 | Analyse graphics and tables in Web Pages | K3 |
| CO4 | . Develop a website using frames and form elements | K4 |

| COURSE CODE : 19UCC2AC1P | | |
|---|--|------------------------|
| COURSE TITLE : HTML – PRACTICALS | | |
| CO Number | CO Statement | Cognitive Level |
| | On the successful completion of the course, students will be able to | |
| CO1 | Design a webpage using basic HTML tags | K4 |
| CO2 | Navigation between web pages using form elements and frame tags | K5 |

| COURSE CODE : 19UCC3CC5 | | |
|---|--|------------------------|
| COURSE TITLE : BUSINESS ACCOUNTING | | |
| CO Number | CO Statement | Cognitive Level |
| | On the successful completion of the course, students will be able to, | |
| CO1 | Understanding the Accounting Principles adopted in a Partnership Firm | K1 |
| CO2 | Explain the methods of dissolution of the Partnership Firm | K2 |
| CO3 | Prepare the transactions of Branch Accounts and Departmental Accounts | K3 |
| CO4 | Infer the accounting procedures related to Fire Insurance Claim, Hire Purchase, Instalment Accounting and Royalty accounts | K4 |

| COURSE CODE : 19UCC3CC6 | | |
|---|--|------------------------|
| COURSE TITLE : DATABASE MANAGEMENT SYSTEMS | | |
| CO Number | CO Statement | Cognitive Level |
| | On the successful completion of the course, students will be able to, | |
| CO1 | Describe the Data Models with Relationships and Transaction Management. | K1 |
| CO2 | Illustrate the principles of Functional Dependencies, Normalization, Relational Algebra and Relational Calculus. | K2 |
| CO3 | Implement Operators in database queries and sub queries. | K3 |

| COURSE CODE : 19UCC3AC2 | | |
|--|---|------------------------|
| COURSE TITLE : BUSINESS TOOLS FOR DECISION MAKING | | |
| CO Number | CO Statement | Cognitive Level |
| | On the successful completion of the course, students will be able to | |
| CO1 | Define the fundamental concepts of Cost Accounting. | K1 |
| CO2 | Explain the different methods of Labour Turnover and compute Remuneration. | K2 |
| CO3 | Identify relevant costs for different types of Managerial Decisions. | K3 |
| CO4 | Analyse the various methods of overheads allocation and prepare reconciliation statement. | K4 |

**CRITERION I****POs and COs**

| COURSE CODE : 19UCC3NME1 | | |
|---|--|------------------------|
| COURSE TITLE : ELEMENTS OF INSURANCE | | |
| CO Number | CO Statement | Cognitive Level |
| | On the successful completion of the course, students will be able to | |
| CO1 | Define the conceptual framework of Insurance. | K1 |
| CO2 | Explain the features and procedures of various types of Insurance policies | K2 |
| CO3 | Identify the methods of premium calculation related to different schemes. | K3 |
| CO4 | Analyse the latest trends and challenges in Insurance | K4 |

| COURSE CODE : 19UCC4CC7 | | |
|---------------------------------------|--|------------------------|
| COURSE TITLE : COST ACCOUNTING | | |
| CO Number | CO Statement | Cognitive Level |
| | On the successful completion of the course, students will be able to | |
| CO1 | Define the fundamental concepts of Cost Accounting | K1 |
| CO2 | Explain the different methods of Labour Turnover and compute Remuneration | K2 |
| CO3 | Identify relevant costs for different types of Managerial Decisions | K3 |
| CO4 | Analyse the various methods of overheads allocation and prepare reconciliation statement | K4 |

| COURSE CODE : 19UCC4AC3 | | |
|------------------------------------|--|------------------------|
| COURSE TITLE : BUSINESS LAW | | |
| CO Number | CO Statement | Cognitive Level |
| | On the successful completion of the course, students will be able to, | |
| CO1 | Define the concept of contract and state the law relating to Indian Contract Act | K1 |
| CO2 | Explain the different elements of Contract, Performance of Contract and different modes of Discharge of Contract | K2 |
| CO3 | Illustrate the process for Registration of Partnership | K3 |
| CO4 | List out the objectives of Competition Act | K4 |

| COURSE CODE : 19UCC4NME2 | | |
|--|---|------------------------|
| COURSE TITLE : ADVERTISEMENT MANAGEMENT | | |
| CO Number | CO Statement | Cognitive Level |
| | On the successful completion of the course, students will be able to, | |
| CO1 | Recall the conceptual framework of Advertising | K1 |
| CO2 | Explain the formulation of advertising through effective Marketing Strategy to promote the product and service for Economic Development | K2 |
| CO3 | Identify the recent era in advertising and its powerful tools | K3 |
| CO4 | Analyze the ethical issues and social aspects of Advertising | K4 |

**CRITERION I****POs and COs**

| COURSE CODE : 19UCC4SBE1A | | |
|--|--|------------------------|
| COURSE TITLE : COMMUNICATION SKILLS | | |
| CO Number | CO Statement | Cognitive Level |
| CO1 | On the successful completion of the course, students will be able to, List out the techniques required to build skills on Content Writing | K1 |
| CO2 | Explain the listening skills through various demonstrations | K2 |
| CO3 | Develop and widen their speaking skills through Debate and Discussion | K3 |
| CO4 | Analyze the grammatical knowledge to improve the Communicate Skills | K4 |

| COURSE CODE : 19UCC4SBE1B | | |
|---------------------------------------|---|------------------------|
| COURSE TITLE : GREEN MARKETING | | |
| CO Number | CO Statement | Cognitive Level |
| | On the successful completion of the course, students will be able to | |
| CO1 | Define the fundamental concept of green marketing and green products | K1 |
| CO2 | Explain about environment consciousness and its guidelines | K2 |
| CO3 | Identify the various factors that affect purchase decision of consumers and its initiatives | K3 |

Signature Not Verified

Digitally Signed
Signed by: Sujatha.V
Designation: Principal
Reason: NAAC
Location: Tiruchirappalli, Tamil Nadu, India
Date: 30-Sep-2024 10:43:46



**CRITERION I****POs and COs****Key Indicator - 1.1 Curriculum Design and Development**

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| PEO3 | To equip students with the required skills in order to adapt to the changing global scenario and gain access to versatile career opportunities in multidisciplinary domains. |
| PEO4 | To develop a sense of social responsibility by formulating ethics and equity to transform students into committed professionals with a strong attitude towards the development of the nation. |
| PEO5 | To understand the impact of professional solutions in societal and environmental contexts and demonstrate the knowledge for an overall sustainable development. |

PROGRAMME OUTCOMES (POs)

| POs | Programme Outcome On completion of B. Com CA Programme , the students will be able to |
|-----|--|
| PO1 | Develop appropriate knowledge in the application of accounting principles integrated with information systems and to provide the required financial information for effective decision-making. |
| PO2 | Analyze and apply the latest technologies to solve problems in the areas of computer applications. |
| PO3 | Exhibit an understanding on the concepts and emerging trends in the management domain that includes various sectors such as Banking, Insurance along with the legal boundaries. |
| PO4 | Develop a wide spectrum of managerial skills through a theoretical foundation in specific areas of management studies |
| PO5 | Recognize and imbibe the critical thinking skills in relation to entrepreneurial development and life ethics along with the environment prospects. |

**COURSE OUTCOMES (COs)**

| COURSE CODE : 19UCC1CC1 | | |
|---|--|------------------------|
| COURSE TITLE : PRINCIPLES OF ACCOUNTANCY | | |
| CO Number | CO Statement | Cognitive Level |
| | On the successful completion of the course, students will be able to, | |
| CO1 | Define the Accounting Concepts and Conventions | K1 |
| CO2 | Explain the objective and causes of Depreciation and to determine the annual Depreciation. | K2 |
| CO3 | Develop the skills in preparation of final accounts of Non-profit organization and to find out Profit under Single Entry System. | K3 |
| CO4 | Summarize the consignment transaction in the books of Consignor and Consignee and ascertain the profits of Joint Venture under different sets of accounts. | K3 |

| COURSE CODE : 19UCC1CC2 | | |
|--|---|------------------------|
| COURSE TITLE : MODERN MANAGEMENT CONCEPTS | | |
| CO Number | CO Statement | Cognitive Level |
| | On the successful completion of the course, students will be able to, | |
| CO1 | Define and identify the concepts of Modern Management | K1,K2 |
| CO2 | Understanding the Planning and Decision Making | K2 |
| CO3 | Build the co-ordination and control among the organization | K3 |
| CO4 | Examine the recent era in Modern Management | K4 |

| COURSE CODE : 20UCC1AC1 | | |
|---|---|------------------------|
| COURSE TITLE : FUNDAMENTALS OF COMPUTER & INTERNET | | |
| CO Number | CO Statement | Cognitive Level |
| | On the successful completion of the course, students will be able to, | |
| CO1 | Define the fundamental concepts of Computer and Parts | K1 |
| CO2 | Describe the concepts of Operating System and Memory Management | K2 |
| CO3 | Apply the real time usage of Internet | K3 |

| COURSE CODE : 20UCC2CC3 | | |
|--|--|------------------------|
| COURSE TITLE : MODERN MARKETING | | |
| CO Number | CO Statement | Cognitive Level |
| | On the successful completion of the course, students will be able to, | |
| CO1 | Explain the basic concepts of Marketing. | K1,K2 |
| CO2 | Interpret about Market Segmentation, Marketing Mix and Buyer Behaviour | K2 |
| CO3 | Build knowledge about Product Planning and Development. | K3 |
| CO4 | Analyze recent trends in Marketing. | K4 |

**CRITERION I****POs and COs**

| COURSE CODE : 19UCC2CC4 | | |
|-------------------------------------|--|------------------------|
| COURSE TITLE : WEB DESIGNING | | |
| CO Number | CO Statement | Cognitive Level |
| | On the successful completion of the course, students will be able to | |
| CO1 | Recall the concepts of Internet | K1 |
| CO2 | Understand the HTML Web Page Tags | K2 |
| CO3 | Analyse graphics and tables in Web Pages | K3 |
| CO4 | . Develop a website using frames and form elements | K4 |

| COURSE CODE : 19UCC2AC1P | | |
|---|---|------------------------|
| COURSE TITLE : HTML – PRACTICALS | | |
| CO Number | CO Statement | Cognitive Level |
| | On the successful completion of the course, students will be able to, | |
| CO1 | Design a webpage using basic HTML tags | K4 |
| CO2 | Navigation between web pages using form elements and frame tags | K5 |

| COURSE CODE : 19UCC3CC5 | | |
|---|--|------------------------|
| COURSE TITLE : BUSINESS ACCOUNTING | | |
| CO Number | CO Statement | Cognitive Level |
| | On the successful completion of the course, students will be able to, | |
| CO1 | Understanding the Accounting Principles adopted in a Partnership Firm | K1 |
| CO2 | Explain the methods of dissolution of the Partnership Firm | K2 |
| CO3 | Prepare the transactions of Branch Accounts and Departmental Accounts | K3 |
| CO4 | Infer the accounting procedures related to Fire Insurance Claim, Hire Purchase, Instalment Accounting and Royalty accounts | K4 |

| COURSE CODE : 19UCC3CC6 | | |
|---|--|------------------------|
| COURSE TITLE : DATABASE MANAGEMENT SYSTEMS | | |
| CO Number | CO Statement | Cognitive Level |
| | On the successful completion of the course, students will be able to, | |
| CO1 | Describe the Data Models with Relationships and Transaction Management. | K1 |
| CO2 | Illustrate the principles of Functional Dependencies, Normalization, Relational Algebra and Relational Calculus. | K2 |
| CO3 | Implement Operators in database queries and sub queries. | K3 |

**CRITERION I****POs and COs**

| COURSE CODE : 19UCC3AC2 | | |
|--|--|------------------------|
| COURSE TITLE : BUSINESS TOOLS FOR DECISION MAKING | | |
| CO Number | CO Statement | Cognitive Level |
| | On the successful completion of the course, students will be able to, | |
| CO1 | Define the fundamental concepts of Cost Accounting | K1 |
| CO2 | Explain the different methods of Labour Turnover and compute Remuneration | K2 |
| CO3 | Identify relevant costs for different types of Managerial Decisions | K3 |
| CO4 | Analyse the various methods of overheads allocation and prepare reconciliation statement | K4 |

| COURSE CODE : 19UCC3NME1 | | |
|---|--|------------------------|
| COURSE TITLE : ELEMENTS OF INSURANCE | | |
| CO Number | CO Statement | Cognitive Level |
| | On the successful completion of the course, students will be able to | |
| CO1 | Define the conceptual framework of Insurance. | K1 |
| CO2 | Explain the features and procedures of various types of Insurance policies | K2 |
| CO3 | Identify the methods of premium calculation related to different schemes. | K3 |
| CO4 | Analyse the latest trends and challenges in Insurance | K4 |

| COURSE CODE : 19UCC4CC7 | | |
|---------------------------------------|--|------------------------|
| COURSE TITLE : COST ACCOUNTING | | |
| CO Number | CO Statement | Cognitive Level |
| | On the successful completion of the course, students will be able to, | |
| CO1 | Define the fundamental concepts of Cost Accounting | K1 |
| CO2 | Explain the different methods of Labour Turnover and compute Remuneration | K2 |
| CO3 | Identify relevant costs for different types of Managerial Decisions | K3 |
| CO4 | Analyse the various methods of overheads allocation and prepare reconciliation statement | K4 |

| COURSE CODE : 19UCC4AC3 | | |
|------------------------------------|--|------------------------|
| COURSE TITLE : BUSINESS LAW | | |
| CO Number | CO Statement | Cognitive Level |
| | On the successful completion of the course, students will be able to | |
| CO1 | Define the concept of contract and state the law relating to Indian Contract Act | K1 |
| CO2 | Explain the different elements of Contract, Performance of Contract and different modes of Discharge of Contract | K2 |
| CO3 | Illustrate the process for Registration of Partnership | K3 |
| CO4 | List out the objectives of Competition Act | K4 |

**CRITERION I****POs and COs**

| COURSE CODE : 19UCC4NME2 | | |
|--|---|------------------------|
| COURSE TITLE : ADVERTISEMENT MANAGEMENT | | |
| CO Number | CO Statement | Cognitive Level |
| | On the successful completion of the course, students will be able to, | |
| CO1 | Recall the conceptual framework of Advertising | K1 |
| CO2 | Explain the formulation of advertising through effective Marketing Strategy to promote the product and service for Economic Development | K2 |
| CO3 | Identify the recent era in advertising and its powerful tools | K3 |
| CO4 | Analyze the ethical issues and social aspects of Advertising | K4 |

| COURSE CODE : 21UCC4SBE1AP | | |
|--|---|------------------------|
| COURSE TITLE : ACCOUNTING FUNDAMENTALS WITH TALLY (PRACTICAL) | | |
| CO Number | CO Statement | Cognitive Level |
| | On the successful completion of the course, students will be able to | |
| CO1 | Recall the basic concepts of manual accounting | K1 |
| CO2 | Explain the procedure for creating a company | K2 |
| CO3 | Apply the accounting procedure for grouping of accounts and ledger creation | K3 |
| CO4 | Analyse and generate financial reports | K4 |

| COURSE CODE : 21UCC4SBE1BP | | |
|--|--|------------------------|
| COURSE TITLE : CREATIVE ADVERTISING (PRACTICAL) | | |
| CO Number | CO Statement | Cognitive Level |
| | On the successful completion of the course, students will be able to | |
| CO1 | Recall basic concepts of advertisement | K1 |
| CO2 | Explain how creativity can be incorporated in an advertisement | K2 |
| CO3 | Develop advertising media buying and planning strategies | K3 |
| CO4 | Analyse effective visual communication for various advertising approaches that combine the use of print, online/digital and other multimedia communication | K4 |

| COURSE CODE : 19UCC5CC8 | | |
|---|--|------------------------|
| COURSE TITLE : ACCOUNTING FOR MANAGERIAL DECISIONS | | |
| CO Number | CO Statement | Cognitive Level |
| | On the successful completion of the course, students will be able to | |
| CO1 | List out the concepts of Management Accounting | K1 |
| CO2 | Infer on the financial statements and develop knowledge to present a good Management Report. | K2 |
| CO3 | Use cost-volume-profit analysis in Decision Making | K3 |
| CO4 | Analyse and interpret the performance of the firm through preparation of Financial Statements. | K4 |

**CRITERION I****POs and COs**

| COURSE CODE : 19UCC5CC9 | | |
|---|---|------------------------|
| COURSE TITLE : R FOR DATA ANALYSIS | | |
| CO Number | CO Statement | Cognitive Level |
| | On the successful completion of the course, students will be able to, | |
| CO1 | Define Data types and its Values | K1 |
| CO2 | Explain Functions and Matrices | K2 |
| CO3 | Make use of Data Frames and Plots | K3 |
| CO4 | Analyse Operations and Testing Conditions | K4 |

| COURSE CODE : 19UCC5CC10 | | |
|---|---|------------------------|
| COURSE TITLE : ENTREPRENEURIAL DEVELOPMENT | | |
| CO Number | CO Statement | Cognitive Level |
| | On the successful completion of the course, students will be able to, | |
| CO1 | List out the basic concepts of Entrepreneurial Development | K1 |
| CO2 | Explain the role of Government in organizing Entrepreneurship Development Programme | K2 |
| CO3 | Identify business opportunities and prepare Business Project Report | K3 |
| CO4 | Analyse the business environment in order to identify Business Opportunities | K4 |

| COURSE CODE : 19UCC5CC2P | | |
|--|--|------------------------|
| COURSE TITLE : R PROGRAMMING – PRACTICALS | | |
| CO Number | CO Statement | Cognitive Level |
| | On the successful completion of the course, students will be able to | |
| CO1 | Define usage of R & R studio | K1 |
| CO2 | Demonstrate data visualization | K2 |
| CO3 | Build Data Frames and Matrix | K3 |
| CO4 | Examine objects & vectors | K4 |
| CO5 | Determine data frames and matrices using functions | K5 |

| COURSE CODE : 19UCC5MBE1A | | |
|---|--|------------------------|
| COURSE TITLE : BUSINESS CORRESPONDENCE AND REPORTING | | |
| CO Number | CO Statement | Cognitive Level |
| | On the successful completion of the course, students will be able to, | |
| CO1 | Select appropriate organizational formats and channels used in developing and presenting Business Messages | K1 |
| CO2 | Explain analytical and problem solving skills appropriate to Business Communication | K2 |
| CO3 | Identify Ethical, Legal, Cultural and Global Issues affecting Business Communication | K3 |
| CO4 | Analyse the situation of writing various types of Letters | K4 |

**CRITERION I****POs and COs**

| COURSE CODE : 19UCC5MBE1B | | |
|-------------------------------------|--|------------------------|
| COURSE TITLE : E - RETAILING | | |
| CO Number | CO Statement | Cognitive Level |
| | On the successful completion of the course, students will be able to | |
| CO1 | List out the basic theoretical concepts of E-retailing | K1 |
| CO2 | Explain Online Merchandise Techniques | K2 |
| CO3 | Apply e-retailing Pricing Strategies | K3 |
| CO4 | Analyse the recent trends in e-retailing | K4 |

| COURSE CODE : 19UCC5SBE2AP | | |
|---|--|------------------------|
| COURSE TITLE : SPSS – PRACTICALS | | |
| CO Number | CO Statement | Cognitive Level |
| | On the successful completion of the course, students will be able to, | |
| CO1 | Recall the basic concepts of statistics | K1 |
| CO2 | Explain the significance of data analysis by preparing a concise report. | K2 |
| CO3 | Apply the concepts of parametric and non-parametric tests and perform statistical analysis that can test hypotheses. | K3 |
| CO4 | Analyse and practice data coding, measurement, editing and reliability check in SPSS. | K4 |

| COURSE CODE : 19UCC5SBE2B | | |
|---|---|------------------------|
| COURSE TITLE : ADVERTISING AND SALES PROMOTION | | |
| CO Number | CO Statement | Cognitive Level |
| | On the successful completion of the course, students will be able to | |
| CO1 | Recall the fundamental essentials of Advertising | K1 |
| CO2 | Explain the various Sales Promotion campaign planning and develop the techniques for Sales Report Preparation | K2 |
| CO3 | Identify the Media Strategy and Scheduling | K3 |
| CO4 | Analyze the elements of Marketing Mix Strategies related to Public Relation | K4 |

| COURSE CODE : 19UCC5SBE3A | | |
|---|--|------------------------|
| COURSE TITLE : PERSONALITY DEVELOPMENT | | |
| CO Number | CO Statement | Cognitive Level |
| | On the successful completion of the course, students will be able to, | |
| CO1 | Tell the basic concepts of personality development | K1 |
| CO2 | Illustrate the essentials required to develop one's personality | K2 |
| CO3 | Identify the factors responsible for success through SWOT analysis, social etiquette behavior, develop and build employability quotient techniques for a successful career | K3 |
| CO4 | Analyze the inner personality development skills | K4 |

**CRITERION I****POs and COs**

| COURSE CODE : 19UCC5SBE3B | | |
|--|--|------------------------|
| COURSE TITLE : SKILLS FOR COMPETITIVE EXAMINATION | | |
| CO Number | CO Statement | Cognitive Level |
| | On the successful completion of the course, students will be able to, | |
| CO1 | Select prospective career in Government and Corporate Sector | K1 |
| CO2 | Outline a sense of awareness and other information about various Competitive Examination | K2 |
| CO3 | Solve a problem and to identify the appropriate computing requirement | K3 |
| CO4 | Motivate the students to prepare for high level Competitive Exams | K4 |

| COURSE CODE : 19UCC6CC11 | | |
|--|---|------------------------|
| COURSE TITLE : CORPORATE ACCOUNTING | | |
| CO Number | CO Statement | Cognitive Level |
| | On the successful completion of the course, students will be able to, | |
| CO1 | Recall the conceptual background of Company Accounts | K1 |
| CO2 | Explain the concepts and techniques on the issue and redemption of Preference Shares and Debentures | K2 |
| CO3 | Build knowledge on value of goodwill and shares of business firm. | K3 |
| CO4 | Analyse the accounts of Holding Companies and Banking Companies | K4 |

| COURSE CODE : 19UCC6CC12 | | |
|--|---|------------------------|
| COURSE TITLE : INCOME TAX THEORY LAW & PRACTICE | | |
| CO Number | CO Statement | Cognitive Level |
| | On the successful completion of the course, students will be able to, | |
| CO1 | Define the basic concepts of Income Tax and Residential status of an individual | K1 |
| CO2 | Explain the taxable income from other sources | K2 |
| CO3 | Apply and practice the computation of Total Income of house property and business or profession | K3 |
| CO4 | Examine the tax liability of an assessee. | K4 |

| COURSE CODE : 19UCC6CC3P | | |
|--|---|------------------------|
| COURSE TITLE : COMPUTERIZED ACCOUNTING - PRACTICALS | | |
| CO Number | CO Statement | Cognitive Level |
| | On the successful completion of the course, students will be able to, | |
| CO1 | Recall the basic concepts of manual accounting | K1 |
| CO2 | Explain the procedure for creating a company | K2 |
| CO3 | Apply the accounting procedures for Ledger creation, accounting vouchers and Cost centre. | K3 |
| CO4 | Analyse stock group, stock category, stock item and compare stock category summary with go down summary | K4 |
| CO5 | Explain and generate different types of reports | K5 |

**CRITERION I****POs and COs**

| COURSE CODE : 19UCC6MBE2A | | |
|---|--|------------------------|
| COURSE TITLE : HUMAN RESOURCE MANAGEMENT | | |
| CO Number | CO Statement | Cognitive Level |
| | On the successful completion of the course, students will be able to, | |
| CO1 | Define the basic concepts, functions and processes of HRM. | K1 |
| CO2 | Summarise the steps for recruitment and selection | K2 |
| CO3 | Apply the procedures for managing performance and compensation | K3 |
| CO4 | Analyse the various ways and methods of developing maintaining and integrating human resources | K4 |
| CO5 | | |

| COURSE CODE : 19UCC6MBE2B | | |
|--------------------------------------|---|------------------------|
| COURSE TITLE : MODERN BANKING | | |
| CO Number | CO Statement | Cognitive Level |
| | On the successful completion of the course, students will be able to, | |
| CO1 | List out the concepts of Banking Regulation Act, functions of commercial banks and its role in economic development | K1 |
| CO2 | Identify the functions of product and services offered in a banking sector | K2 |
| CO3 | Build knowledge about the various electronic payment methods | K3 |
| CO4 | Classify and demonstrate the types of deposits, cheques, loans and advances | K4 |

| COURSE CODE : 19UCC6MBE3A | | |
|----------------------------------|---|------------------------|
| COURSE TITLE : AUDITING | | |
| CO Number | CO Statement | Cognitive Level |
| | On the successful completion of the course, students will be able to, | |
| CO1 | Tell the concepts of auditing framework systems | K1 |
| CO2 | Illustrate the roles and responsibilities of a company auditor | K2 |
| CO3 | Apply latest technological procedures in auditing | K3 |
| CO4 | Examine the different types of vouchers | K4 |

| COURSE CODE : 19UCC6MBE3B | | |
|---|---|------------------------|
| COURSE TITLE : MANAGEMENT INFORMATION SYSTEM | | |
| CO Number | CO Statement | Cognitive Level |
| | On the successful completion of the course, students will be able to, | |
| CO1 | List out the theoretical concepts of Management Information System | K1 |
| CO2 | Explain the security risks associated with Managerial Information Systems | K2 |
| CO3 | Apply information system in various Managerial Functions | K3 |
| CO4 | Analyse the application of information system in Planning and Decision Making | K4 |

Signature Not Verified

Digitally Signed
 Signed by: Sujatha.V
 Designation: Principal
 Reason: NAAC
 Location: Tiruchirappalli, Tamil Nadu, India
 Date: 30-Sep-2024 10:43:45



**Key Indicator - 1.1 Curriculum Design and Development**

1.1.1 Curricula developed and implemented have relevance to the local, regional, national and global developmental needs, which is reflected in the Programme outcomes (POs) and Course Outcomes (COs) of the Programmes offered by the institution

Programme Outcomes (POs) and Course Outcomes (COs) (2022-2023 Onwards)**DEPARTMENT OF COMMERCE****B. Com-Computer Applications****PROGRAMME EDUCATIONAL OBJECTIVES (PEOs)**

| PEOs | Statement |
|-------------|---|
| PEO1 | LEARNING ENVIRONMENT To facilitate value-based holistic and comprehensive learning by integrating innovative learning practices to match the highest quality standards and train the students to be effective leaders in their chosen fields. |
| PEO2 | ACADEMIC EXCELLENCE To provide a conducive environment to unleash their hidden talents and to nurture the spirit of critical thinking and encourage them to achieve their goal. |
| PEO3 | EMPLOYABILITY To equip students with the required skills in order to adapt to the changing global scenario and gain access to versatile career opportunities in multidisciplinary domains. |
| PEO4 | PROFESSIONAL ETHICS AND SOCIAL RESPONSIBILITY To develop a sense of social responsibility by formulating ethics and equity to transform students into committed professionals with a strong attitude towards the development of the nation. |
| PEO5 | GREEN SUSTAINABILITY To understand the impact of professional solutions in societal and environmental contexts and demonstrate the knowledge for an overall sustainable development |

**PROGRAMME OUTCOMES (POs)**

| POs | Programme Outcome On completion of B. Com CA Programme , the students will be able to |
|------------|---|
| PO1 | PROGRAMME KNOWLEDGE AND ENVIRONMENT SUSTAINABILITY Acquire a strong foundation in the areas of Commerce, Management and Information Technology that needs to respond to the constantly changing Business and Legal environment. |
| PO2 | CRITICAL THINKING AND DECISION-MAKING SKILLS Analyse and develop solutions through various computational techniques for real time problems in all areas of Business Management specially Finance, Marketing, Human Resources and Operations. |
| PO3 | ENTREPRENEURSHIP SKILLS AND COMPETENCY DEVELOPMENT Apply the competencies and creativity required to undertake entrepreneurship as a desirable and feasible career option or be employed in various positions in industry, academia and Government. |
| PO4 | TEAM WORK AND PROFICIENCY DEVELOPMENT Imbibe professionalism to embrace new opportunities of emerging technologies, leadership and team work in a dynamic ethical business scenario. |
| PO5 | PROFESSIONAL SKILLS AND EMPLOYABILITY Internalize the learned concept of Business and Commerce that will enable them to become skilled professionals and to enhance the career prospects. |

PROGRAMME SPECIFIC OUTCOMES (PSOs)

| PSOs | The Students of B.Com. will be able to | POs Addressed |
|-------------|---|--------------------------|
| PSO1 | Understand the various concepts related to Commerce and Computer Applications. | PO1 PO2 |
| PSO2 | Inculcate critical thinking and problem-solving skills to excel in technologies and its services used ethically in various sector. | PO2 |
| PSO3 | Adopt frameworks for sustainable development in their career with virtuous to become a successful entrepreneur and application developer. | PO3 |
| PSO4 | Become acquainted with commercial knowledge and professional skills to react the most appropriate way when faced with challenges. | PO4 PO5 |
| PSO5 | Exhibit proficiency in globally relevant multidisciplinary areas of computing with environmental considerations. | PO5 |

**CRITERION I****POs and COs****COURSE OUTCOMES (CO)**

| COURSE CODE : 22UCC1CC1 | | |
|---|--|------------------------|
| COURSE TITLE : PRINCIPLES OF ACCOUNTANCY | | |
| CO Number | CO Statement | Cognitive Level |
| | On the successful completion of the course, students will be able to | |
| CO1 | Define and summarize the general principles of accounting in maintenance of financial records. | K1, K2 |
| CO2 | Explain the various procedures in recording different types of financial transactions. | K2 |
| CO3 | Apply the components of final accounts using double entry system of booking keeping. | K3 |
| CO4 | Categorize the suitable methods of accounting system to determine the profit, loss and claims. | K4 |
| CO5 | Analyse and explain the accounting concepts and standards in the preparation of financial statement. | K4, K5 |

| COURSE CODE : 22UCC1CC2 | | |
|--|--|------------------------|
| COURSE TITLE : MODERN MANAGEMENT CONCEPTS | | |
| CO Number | CO Statement | Cognitive Level |
| | On the successful completion of the course, students will be able to | |
| CO1 | Define the concepts and functions of modern management | K1 |
| CO2 | Demonstrate the roles, skills and functions of management | K2 |
| CO3 | Explain various types of planning and decision-making process | K2 |
| CO4 | Identify issues and challenges of management | K3 |
| CO5 | Analyze different processes in organizing and controlling | K4 |

| COURSE CODE : 22UCC1AC1 | | |
|---|---|------------------------|
| COURSE TITLE : FUNDAMENTALS OF COMPUTER AND INTERNET | | |
| CO Number | CO Statement | Cognitive Level |
| | On the successful completion of the course, students will be able to | |
| CO1 | Describe the fundamental concepts of computer and its parts, OS, DB, networks, security and internet. | K1 |
| CO2 | Summarize the concepts of memory representation, OS, DB, networks, security and internet. | K2 |
| CO3 | Interpret the concepts of input, output devices, algorithm, types of OS, hacking and firewalls in security and internet connections. | K3 |
| CO4 | Apply the Number system conversions and the real time usage of internet, sketch the flowchart, Use the Computer-Based Information System (CBIS) | K3 |
| CO5 | Distinguish the different types of memories, number systems, OS, networks and internet. | K4 |

**CRITERION I****POs and COs**

| COURSE CODE : 22UCC2CC3 | | |
|--|--|------------------------|
| COURSE TITLE : MODERN MARKETING | | |
| CO Number | CO Statement | Cognitive Level |
| | On the successful completion of the course, students will be able to | |
| CO1 | Define the various terms used in marketing and list out channels of distribution in marketing | K1 |
| CO2 | Outline the role and importance of marketing and explain the factors and theories of buyer behaviour | K2 |
| CO3 | Apply different pricing strategies of a firm and identify various promotional programmes | K3 |
| CO4 | Analyse the recent developments in marketing and strategies opted for market segmentation. | K4 |
| CO5 | Examine the factors influencing buyer behaviour and Categories the customers and their wants and needs | K4 |

| COURSE CODE : 22UCC2CC4 | | |
|----------------------------------|--|------------------------|
| COURSE TITLE : WEB DESIGN | | |
| CO Number | CO Statement | Cognitive Level |
| | On the successful completion of the course, students will be able to | |
| CO1 | Define the basic concepts of web design | K1 |
| CO2 | Illustrate the components of web design | K2 |
| CO3 | Identify the different type of tags to create web pages | K3 |
| CO4 | Apply the theoretical knowledge to develop websites | K4 |
| CO5 | Construct basic websites using HTML5 and Cascading Style Sheets | K5 |

| COURSE CODE : 22UCC2AC1P | | |
|---------------------------------|--|------------------------|
| COURSE TITLE : HTML (P) | | |
| CO Number | CO Statement | Cognitive Level |
| | On the successful completion of the course, students will be able to | |
| CO1 | Define the basic concepts of web design | K1 |
| CO2 | Illustrate the components of web design | K2 |
| CO3 | Identify the different type of tags to create web pages | K3 |
| CO4 | Apply the practical knowledge to develop websites | K4 |
| CO5 | Construct basic websites using HTML5 and Cascading Style Sheets | K5 |

| COURSE CODE : 19UCC3CC5 | | |
|---|--|------------------------|
| COURSE TITLE : BUSINESS ACCOUNTING | | |
| CO Number | CO Statement | Cognitive Level |
| | On the successful completion of the course, students will be able to | |
| CO1 | Understanding the Accounting Principles adopted in a Partnership Firm | K1 |
| CO2 | Explain the methods of dissolution of the Partnership Firm | K2 |
| CO3 | Prepare the transactions of Branch Accounts and Departmental Accounts | K3 |
| CO4 | Infer the accounting procedures related to Fire Insurance Claim, Hire Purchase, Instalment Accounting and Royalty accounts | K4 |

**CRITERION I****POs and COs**

| COURSE CODE : 19UCC3CC6 | | |
|---|--|------------------------|
| COURSE TITLE : DATABASE MANAGEMENT SYSTEMS | | |
| CO Number | CO Statement | Cognitive Level |
| | On the successful completion of the course, students will be able to | |
| CO1 | Describe the Data Models with Relationships and Transaction Management. | K1 |
| CO2 | Illustrate the principles of Functional Dependencies, Normalization, Relational Algebra and Relational Calculus. | K2 |
| CO3 | Implement Operators in database queries and sub queries. | K3 |

| COURSE CODE : 19UCC3AC2 | | |
|--|--|------------------------|
| COURSE TITLE : BUSINESS TOOLS FOR DECISION MAKING | | |
| CO Number | CO Statement | Cognitive Level |
| | On the successful completion of the course, students will be able to | |
| CO1 | Define the fundamental concepts of Cost Accounting | K1 |
| CO2 | Explain the different methods of Labour Turnover and compute Remuneration | K2 |
| CO3 | Identify relevant costs for different types of Managerial Decisions | K3 |
| CO4 | Analyse the various methods of overheads allocation and prepare reconciliation statement | K4 |

| COURSE CODE : 19UCC3NME1 | | |
|---|--|------------------------|
| COURSE TITLE : ELEMENTS OF INSURANCE | | |
| CO Number | CO Statement | Cognitive Level |
| | On the successful completion of the course, students will be able to | |
| CO1 | Define the conceptual framework of Insurance. | K1 |
| CO2 | Explain the features and procedures of various types of Insurance policies | K2 |
| CO3 | Identify the methods of premium calculation related to different schemes. | K3 |
| CO4 | Analyse the latest trends and challenges in Insurance | K4 |

| COURSE CODE : 19UCC4CC7 | | |
|---------------------------------------|--|------------------------|
| COURSE TITLE : COST ACCOUNTING | | |
| CO Number | CO Statement | Cognitive Level |
| | On the successful completion of the course, students will be able to | |
| CO1 | Define the fundamental concepts of Cost Accounting | K1 |
| CO2 | Explain the different methods of Labour Turnover and compute Remuneration | K2 |
| CO3 | Identify relevant costs for different types of Managerial Decisions | K3 |
| CO4 | Analyse the various methods of overheads allocation and prepare reconciliation statement | K4 |

**CRITERION I****POs and COs**

| COURSE CODE : 19UCC4AC3 | | |
|------------------------------------|--|------------------------|
| COURSE TITLE : BUSINESS LAW | | |
| CO Number | CO Statement | Cognitive Level |
| | On the successful completion of the course, students will be able to | |
| CO1 | Define the concept of contract and state the law relating to Indian Contract Act | K1 |
| CO2 | Explain the different elements of Contract, Performance of Contract and different modes of Discharge of Contract | K2 |
| CO3 | Illustrate the process for Registration of Partnership | K3 |
| CO4 | List out the objectives of Competition Act | K4 |

| COURSE CODE : 19UCC4NME2 | | |
|--|---|------------------------|
| COURSE TITLE : ADVERTISEMENT MANAGEMENT | | |
| CO Number | CO Statement | Cognitive Level |
| | On the successful completion of the course, students will be able to | |
| CO1 | Recall the conceptual framework of Advertising | K1 |
| CO2 | Explain the formulation of advertising through effective Marketing Strategy to promote the product and service for Economic Development | K2 |
| CO3 | Identify the recent era in advertising and its powerful tools | K3 |
| CO4 | Analyze the ethical issues and social aspects of Advertising | K4 |

| COURSE CODE : 21UCC4SBE1AP | | |
|--|---|------------------------|
| COURSE TITLE : ACCOUNTING FUNDAMENTALS WITH TALLY (PRACTICAL) | | |
| CO Number | CO Statement | Cognitive Level |
| | On the successful completion of the course, students will be able to | |
| CO1 | Recall the basic concepts of manual accounting | K1 |
| CO2 | Explain the procedure for creating a company | K2 |
| CO3 | Apply the accounting procedure for grouping of accounts and ledger creation | K3 |
| CO4 | Analyse and generate financial reports | K4 |

| COURSE CODE : 21UCC4SBE1BP | | |
|--|--|------------------------|
| COURSE TITLE : CREATIVE ADVERTISING (PRACTICAL) | | |
| CO Number | CO Statement | Cognitive Level |
| | On the successful completion of the course, students will be able to | |
| CO1 | Recall basic concepts of advertisement | K1 |
| CO2 | Explain how creativity can be incorporated in an advertisement | K2 |
| CO3 | Develop advertising media buying and planning strategies | K3 |
| CO4 | Analyse effective visual communication for various advertising approaches that combine the use of print, online/digital and other multimedia communication | K4 |

**CRITERION I****POs and COs**

| COURSE CODE : 19UCC5CC8 | | |
|---|--|------------------------|
| COURSE TITLE : ACCOUNTING FOR MANAGERIAL DECISIONS | | |
| CO Number | CO Statement | Cognitive Level |
| | On the successful completion of the course, students will be able to | |
| CO1 | List out the concepts of Management Accounting | K1 |
| CO2 | Infer on the financial statements and develop knowledge to present a good Management Report. | K2 |
| CO3 | Use cost-volume-profit analysis in Decision Making | K3 |
| CO4 | Analyse and interpret the performance of the firm through preparation of Financial Statements. | K4 |

| COURSE CODE : 19UCC5CC9 | | |
|---|--|------------------------|
| COURSE TITLE : R FOR DATA ANALYSIS | | |
| CO Number | CO Statement | Cognitive Level |
| | On the successful completion of the course, students will be able to | |
| CO1 | Define Data types and its Values | K1 |
| CO2 | Explain Functions and Matrices | K2 |
| CO3 | Make use of Data Frames and Plots | K3 |
| CO4 | Analyse Operations and Testing Conditions | K4 |

| COURSE CODE : 19UCC5CC10 | | |
|---|---|------------------------|
| COURSE TITLE : ENTREPRENEURIAL DEVELOPMENT | | |
| CO Number | CO Statement | Cognitive Level |
| | On the successful completion of the course, students will be able to | |
| CO1 | List out the basic concepts of Entrepreneurial Development | K1 |
| CO2 | Explain the role of Government in organizing Entrepreneurship Development Programme | K2 |
| CO3 | Identify business opportunities and prepare Business Project Report | K3 |
| CO4 | Analyse the business environment in order to identify Business Opportunities | K4 |

| COURSE CODE : 19UCC5CC2P | | |
|--|--|------------------------|
| COURSE TITLE : R PROGRAMMING – PRACTICALS | | |
| CO Number | CO Statement | Cognitive Level |
| | On the successful completion of the course, students will be able to | |
| CO1 | Define usage of R & R studio | K1 |
| CO2 | Demonstrate data visualization | K2 |
| CO3 | Build Data Frames and Matrix | K3 |
| CO4 | Examine objects & vectors | K4 |
| CO5 | Determine data frames and matrices using functions | K5 |

**CRITERION I****POs and COs**

| COURSE CODE : 19UCC5MBE1A | | |
|---|--|------------------------|
| COURSE TITLE : BUSINESS CORRESPONDENCE AND REPORTING | | |
| CO Number | CO Statement | Cognitive Level |
| | On the successful completion of the course, students will be able to | |
| CO1 | Select appropriate organizational formats and channels used in developing and presenting Business Messages | K1 |
| CO2 | Explain analytical and problem solving skills appropriate to Business Communication | K2 |
| CO3 | Identify Ethical, Legal, Cultural and Global Issues affecting Business Communication | K3 |
| CO4 | Analyse the situation of writing various types of Letters | K4 |

| COURSE CODE : 19UCC5MBE1B | | |
|-------------------------------------|--|------------------------|
| COURSE TITLE : E - RETAILING | | |
| CO Number | CO Statement | Cognitive Level |
| | On the successful completion of the course, students will be able to | |
| CO1 | List out the basic theoretical concepts of E-retailing | K1 |
| CO2 | Explain Online Merchandise Techniques | K2 |
| CO3 | Apply e-retailing Pricing Strategies | K3 |
| CO4 | Analyse the recent trends in e-retailing | K4 |

| COURSE CODE : 21UCC5SBE2AP | | |
|---|---|------------------------|
| COURSE TITLE : TALLY ERP (PRACTICAL) | | |
| CO Number | CO Statement | Cognitive Level |
| | On the successful completion of the course, students will be able to | |
| CO1 | Recall the basic concepts of computerized accounting | K1 |
| CO2 | Explain the procedure for inventory creation | K2 |
| CO3 | Apply accounting procedure for accounting vouchers and cost centre. | K3 |
| CO4 | Analyse stock group, stock category, stock item and compare stock category summary with go down summary | K4 |

| COURSE CODE : 21UCC5SBE2BP | | |
|--|---|------------------------|
| COURSE TITLE : DIGITAL DESIGNS FOR BUSINESS APPLICATION (PRACTICAL) | | |
| CO Number | CO Statement | Cognitive Level |
| | On the successful completion of the course, students will be able to | |
| CO1 | How to use cloud computing to improve productivity by designing, saving and uploading documents in an online account. | K1 |
| CO2 | Demonstrate fair use and acceptable use policies on assignments / projects. | K2 |
| CO3 | Make use of online collaboration tool such as calendar, document and presentation sharing. | K3 |
| CO4 | Classify personal and business use of “apps” on digital services. | K4 |

**CRITERION I****POs and COs**

| COURSE CODE : 21UCC5SBE3AP | | |
|--|---|------------------------|
| COURSE TITLE : COMMERCE - PRACTICAL | | |
| CO Number | CO Statement | Cognitive Level |
| | On the successful completion of the course, students will be able to | |
| CO1 | Recall basic concepts of banking and Insurance | K1 |
| CO2 | Explain the procedure for filling applications of Bank and Insurance | K2 |
| CO3 | Build practical skills to audit assistant and financial supporting services | K3 |

| COURSE CODE : 19UCC5SBE3B | | |
|--|--|------------------------|
| COURSE TITLE : SKILLS FOR COMPETITIVE EXAMINATION | | |
| CO Number | CO Statement | Cognitive Level |
| | On the successful completion of the course, students will be able to | |
| CO1 | Select prospective career in Government and Corporate Sector | K1 |
| CO2 | Outline a sense of awareness and other information about various Competitive Examination | K2 |
| CO3 | Solve a problem and to identify the appropriate computing requirement | K3 |
| CO4 | Motivate the students to prepare for high level Competitive Exams | K4 |

| COURSE CODE : 19UCC6CC11 | | |
|--|---|------------------------|
| COURSE TITLE : CORPORATE ACCOUNTING | | |
| CO Number | CO Statement | Cognitive Level |
| | On the successful completion of the course, students will be able to | |
| CO1 | Recall the conceptual background of Company Accounts | K1 |
| CO2 | Explain the concepts and techniques on the issue and redemption of Preference Shares and Debentures | K2 |
| CO3 | Build knowledge on value of goodwill and shares of business firm. | K3 |
| CO4 | Analyse the accounts of Holding Companies and Banking Companies | K4 |

| COURSE CODE : 19UCC6CC12 | | |
|--|---|------------------------|
| COURSE TITLE : INCOME TAX THEORY LAW & PRACTICE | | |
| CO Number | CO Statement | Cognitive Level |
| | On the successful completion of the course, students will be able to | |
| CO1 | Define the basic concepts of Income Tax and Residential status of an individual | K1 |
| CO2 | Explain the taxable income from other sources | K2 |
| CO3 | Apply and practice the computation of Total Income of house property and business or profession | K3 |
| CO4 | Examine the tax liability of an assessee. | K4 |

**CRITERION I****POs and COs**

| COURSE CODE : 19UCC6MBE2A | | |
|---|--|------------------------|
| COURSE TITLE : HUMAN RESOURCE MANAGEMENT | | |
| CO Number | CO Statement | Cognitive Level |
| | On the successful completion of the course, students will be able to | |
| CO1 | Define the basic concepts, functions and processes of HRM. | K1 |
| CO2 | Summarise the steps for recruitment and selection | K2 |
| CO3 | Apply the procedures for managing performance and compensation | K3 |
| CO4 | Analyse the various ways and methods of developing maintaining and integrating human resources | K4 |

| COURSE CODE : 19UCC6MBE2B | | |
|--------------------------------------|---|------------------------|
| COURSE TITLE : MODERN BANKING | | |
| CO Number | CO Statement | Cognitive Level |
| | On the successful completion of the course, students will be able to | |
| CO1 | List out the concepts of Banking Regulation Act, functions of commercial banks and its role in economic development | K1 |
| CO2 | Identify the functions of product and services offered in a banking sector | K2 |
| CO3 | Build knowledge about the various electronic payment methods | K3 |
| CO4 | Classify and demonstrate the types of deposits, cheques, loans and advances | K4 |

| COURSE CODE : 19UCC6MBE3A | | |
|----------------------------------|--|------------------------|
| COURSE TITLE : AUDITING | | |
| CO Number | CO Statement | Cognitive Level |
| | On the successful completion of the course, students will be able to | |
| CO1 | Tell the concepts of auditing framework systems | K1 |
| CO2 | Illustrate the roles and responsibilities of a company auditor | K2 |
| CO3 | Apply latest technological procedures in auditing | K3 |
| CO4 | Examine the different types of vouchers | K4 |

| COURSE CODE : 19UCC6MBE3B | | |
|---|---|------------------------|
| COURSE TITLE : MANAGEMENT INFORMATION SYSTEM | | |
| CO Number | CO Statement | Cognitive Level |
| | On the successful completion of the course, students will be able to | |
| CO1 | List out the theoretical concepts of Management Information System | K1 |
| CO2 | Explain the security risks associated with Managerial Information Systems | K2 |
| CO3 | Apply information system in various Managerial Functions | K3 |
| CO4 | Analyse the application of information system in Planning and Decision Making | K4 |

Signature Not Verified

Digitally Signed
Signed by: Sujatha.V
Designation: Principal
Reason: NAAC
Location: Tiruchirappalli, Tamil Nadu, India
Date: 30-Sep-2024 10:43:45



**Key Indicator - 1.1 Curriculum Design and Development**

1.1.1 Curricula developed and implemented have relevance to the local, regional, national and global developmental needs, which is reflected in the Programme outcomes (POs) and Course Outcomes (COs) of the Programmes offered by the institution

Programme Outcomes (POs) and Course Outcomes (COs) (2023-2024 Onwards)

DEPARTMENT OF COMMERCE**B. Com-Computer Applications****PROGRAMME EDUCATIONAL OBJECTIVES (PEOs)**

| PEOs | Statement |
|-------------|---|
| PEO1 | LEARNING ENVIRONMENT To facilitate value-based holistic and comprehensive learning by integrating innovative learning practices to match the highest quality standards and train the students to be effective leaders in their chosen fields. |
| PEO2 | ACADEMIC EXCELLENCE To provide a conducive environment to unleash their hidden talents and to nurture the spirit of critical thinking and encourage them to achieve their goal. |
| PEO3 | EMPLOYABILITY To equip students with the required skills in order to adapt to the changing global scenario and gain access to versatile career opportunities in multidisciplinary domains. |
| PEO4 | PROFESSIONAL ETHICS AND SOCIAL RESPONSIBILITY To develop a sense of social responsibility by formulating ethics and equity to transform students into committed professionals with a strong attitude towards the development of the nation. |
| PEO5 | GREEN SUSTAINABILITY To understand the impact of professional solutions in societal and environmental contexts and demonstrate the knowledge for an overall sustainable development |

**PROGRAMME OUTCOMES (POs)**

| POs | Programme Outcome On completion of B. Com CA Programme , the students will be able to |
|------------|---|
| PO1 | PROGRAMME KNOWLEDGE AND ENVIORNMENT SUSTAINABILITY Acquire a strong foundation in the areas of Commerce, Management and Information Technology that needs to respond to the constantly changing Business and Legal environment. |
| PO2 | CRITICAL THINKING AND DECISION-MAKING SKILLS Analyse and develop solutions through various computational techniques for real time problems in all areas of Business Management specially Finance, Marketing, Human Resources and Operations. |
| PO3 | ENTREPRENEURSHIP SKILLS AND COMPETENCY DEVELOPMENT Apply the competencies and creativity required to undertake entrepreneurship as a desirable and feasible career option or be employed in various positions in industry, academia and Government. |
| PO4 | TEAM WORK AND PROFICIENCY DEVELOPMENT Imbibe professionalism to embrace new opportunities of emerging technologies, leadership and team work in a dynamic ethical business scenario. |
| PO5 | PROFESSIONAL SKILLS AND EMPLOYABILITY Internalize the learned concept of Business and Commerce that will enable them to become skilled professionals and to enhance the career prospects. |

PROGRAMME SPECIFIC OUTCOMES (PSOs)

| POs | The Students of B.Com. will be able to | POs Addressed |
|-------------|---|--------------------------|
| PSO1 | Understand the various concepts related to Commerce and Computer Applications. | PO1 PO2 |
| PSO2 | Inculcate critical thinking and problem-solving skills to excel in technologies and its services used ethically in various sector. | PO2 |
| PSO3 | Adopt frameworks for sustainable development in their career with virtuous to become a successful entrepreneur and application developer. | PO3 |
| PSO4 | Become acquainted with commercial knowledge and professional skills to react the most appropriate way when faced with challenges. | PO4 PO5 |
| PSO5 | Exhibit proficiency in globally relevant multidisciplinary areas of computing with environmental considerations. | PO5 |

**CRITERION I****POs and COs****COURSE OUTCOMES (COs)**

| COURSE CODE : 23UCC1CC1 | | |
|--|---|------------------------|
| COURSE TITLE : FINANCIAL ACCOUNTING – I | | |
| CO Number | CO Statement | Cognitive Level |
| | On the successful completion of the course, students will be able to | |
| CO1 | Define and outline the accounting concepts, rectification of errors and Bank Reconciliation Statement. | K1, K2 |
| CO2 | Explain the purpose of financial accounting and Non-Profit Organisation | K2 |
| CO3 | Apply the accounting procedures for recording various financial transactions. | K3 |
| CO4 | Analyse the various methods of providing depreciation and Determine the royalty accounting treatment and claims from insurance companies in case of loss of stock | K4 |
| CO5 | Analyse and evaluate financial statements in any given context or situation | K4, K5 |

| COURSE CODE : 23UCC1CC2 | | |
|--|---|------------------------|
| COURSE TITLE : PRINCIPLES OF MANAGEMENT | | |
| CO Number | CO Statement | Cognitive Level |
| | On the successful completion of the course, students will be able to | |
| CO1 | Define the basic principles and concepts of management and summarize the various authorization and responsibilities of an organization. | K1 |
| CO2 | Explain the importance of planning and decision making in an organization | K2 |
| CO3 | Apply and integrate planning, organizing, decision-making, staffing and directing processes in an organization. | K2 |
| CO4 | Analyze the various methods of performance appraisal | K3 |
| CO5 | Explain the notions of directing, co-ordination and control in management. | K4 |

| COURSE CODE : 23UCC1AC1 | | |
|--|---|------------------------|
| COURSE TITLE : PYTHON PROGRAMMING AND LAB | | |
| CO Number | CO Statement | Cognitive Level |
| | On the successful completion of the course, students will be able to | |
| CO1 | Develop and execute simple Python programs | K1, K2 |
| CO2 | Write simple Python programs using conditionals and looping for solving problems | K1, K2 |
| CO3 | Decompose a Python program into functions | K3 |
| CO4 | Represent compound data using Python lists, tuples, dictionaries etc. | K4 |
| CO5 | Distinguish the different types of memories, number systems, OS, networks and internet. | K5 |

**CRITERION I****POs and COs**

| COURSE CODE : 23UCC2CC3 | | |
|--|--|------------------------|
| COURSE TITLE : MODERN MARKETING | | |
| CO Number | CO Statement | Cognitive Level |
| | On the successful completion of the course, students will be able to | |
| CO1 | Define the various terms used in marketing and list out channels of distribution in marketing | K1 |
| CO2 | Outline the role and importance of marketing and explain the factors and theories of buyer behaviour | K2 |
| CO3 | Apply different pricing strategies of a firm and identify various promotional programmes | K3 |
| CO4 | Analyse the recent developments in marketing and strategies opted for market segmentation. | K4 |
| CO5 | Examine the factors influencing buyer behaviour and Categories the customers and their wants and needs | K4 |

| COURSE CODE : 23UCC2CC4 | | |
|----------------------------------|--|------------------------|
| COURSE TITLE : WEB DESIGN | | |
| CO Number | CO Statement | Cognitive Level |
| | On the successful completion of the course, students will be able to | |
| CO1 | Define the basic concepts of web design | K1 |
| CO2 | Illustrate the components of web design | K2 |
| CO3 | Identify the different type of tags to create web pages | K3 |
| CO4 | Apply the theoretical knowledge to develop websites | K4 |
| CO5 | Construct basic websites using HTML5 and Cascading Style Sheets | K5 |

| COURSE CODE : 23UCC2AC1P | | |
|---------------------------------|--|------------------------|
| COURSE TITLE : HTML (P) | | |
| CO Number | CO Statement | Cognitive Level |
| | On the successful completion of the course, students will be able to | |
| CO1 | Define the basic concepts of web design | K1 |
| CO2 | Illustrate the components of web design | K2 |
| CO3 | Identify the different type of tags to create web pages | K3 |
| CO4 | Apply the practical knowledge to develop websites | K4 |
| CO5 | Construct basic websites using HTML5 and Cascading Style Sheets | K5 |

**CRITERION I****POs and COs**

| COURSE CODE : 22UCC3CC5 | | |
|---|---|------------------------|
| COURSE TITLE : BUSINESS ACCOUNTING | | |
| CO Number | CO Statement | Cognitive Level |
| | On the successful completion of the course, students will be able to | |
| CO1 | Define and outline the accounting methods for the various partnership related transactions | K1, K2 |
| CO2 | Explain the purpose and use of financial accounting. | K3 |
| CO3 | Apply the accounting procedures for recording various financial transactions. | K3 |
| CO4 | Analysis the accounting concepts to interpret the performance of partnership firm and Business enterprises. | K4 |
| CO5 | Evaluate and solve the problems in Partnership firm and Business organization. | K5 |

| COURSE CODE : 22UCC3CC6 | | |
|---|---|------------------------|
| COURSE TITLE : DATABASE MANAGEMENT SYSTEMS | | |
| CO Number | CO Statement | Cognitive Level |
| | On the successful completion of the course, students will be able to | |
| CO1 | Define the basic concepts of database design, architecture and its data model | K1 |
| CO2 | Illustrate the structure of Relational database | K2 |
| CO3 | Apply the various queries in the database | K3 |
| CO4 | Examine the Join operations, Views and Transactions | K4 |
| CO5 | Select the appropriate E-R model for the real time enterprises | K5 |

| COURSE CODE : 22UCC3AC3 | | |
|------------------------------------|---|------------------------|
| COURSE TITLE : BUSINESS LAW | | |
| CO Number | CO Statement | Cognitive Level |
| | On the successful completion of the course, students will be able to | |
| CO1 | Recall and summarize consequences of applicability of various laws on business situation. | K1, K2 |
| CO2 | Outline and Examine the rights and duties under various legal acts. | K2, K4 |
| CO3 | Explain and analyze the legal framework governing business trade and commerce in India. | K2, K4 |
| CO4 | Identify the fundamental legal principles behind contractual agreement | K3 |
| CO5 | Explain important laws that have a bearing on the conduct of business in India. | K5 |

**CRITERION I****POs and COs**

| COURSE CODE : 22UGIE | | |
|---|--|------------------------|
| COURSE TITLE : INNOVATION & ENTREPRENEURSHIP | | |
| CO Number | CO Statement | Cognitive Level |
| | On the successful completion of the course, students will be able to | |
| CO1 | Identify Self-Entrepreneurial traits and passion leads. | K3 |
| CO2 | Discover problem solving opportunities and generate ideas | K3 |
| CO3 | Analyse the process of design thinking | K4 |
| CO4 | Develop Business Model canvas for the idea generated | K5 |
| CO5 | Validate the business idea by creating Capstone project | K6 |

| COURSE CODE : 22UCC3GEC1 | | |
|---|---|------------------------|
| COURSE TITLE : OFFICE MANAGEMENT | | |
| CO Number | CO Statement | Cognitive Level |
| | On the successful completion of the course, students will be able to | |
| CO1 | List out the concepts of modern office management | K1, K2 |
| CO2 | Explain how to maintain the office independently and effectively. | K2 |
| CO3 | Identify and apply office manager's skills and competencies | K3 |
| CO4 | Develop the practice of record management system. | K3 |
| CO5 | Analyze the skills require for control over the office and adapt to the contemporary work atmosphere. | K4 |

| COURSE CODE : 22UCC4CC7 | | |
|---------------------------------------|--|------------------------|
| COURSE TITLE : COST ACCOUNTING | | |
| CO Number | CO Statement | Cognitive Level |
| | On the successful completion of the course, students will be able to | |
| CO1 | Define the fundamentals of concept and elements of cost. | K1 |
| CO2 | Explain the cost control in the Manufacturing Sector. | K2 |
| CO3 | Identify the cost techniques and apply to the production of a company. | K3 |
| CO4 | Analyze the methods of costing for various Industries. | K4 |
| CO5 | Examine to prepare a statement of cost and estimate the profit of the company. | K4 |

| COURSE CODE : 22UCC4AC4 | | |
|--|--|------------------------|
| COURSE TITLE : BUSINESS TOOLS FOR DECISION MAKING | | |
| CO Number | CO Statement | Cognitive Level |
| | On the successful completion of the course, students will be able to | |
| CO1 | Define the basic concepts of business tools. | K1 |
| CO2 | Explain and apply the logic and methodology for calculation of various index numbers, time series, measure of central tendency and dispersion. | K2, K3 |
| CO3 | Examine the cause accruing when price level changes. | K3 |
| CO4 | Identify and analyze the linear relationship between the variables through correlation and regression. | K3, K4 |
| CO5 | Analyze the time series, price and quantity index numbers. | K4 |

**CRITERION I****POs and COs**

| COURSE CODE : 22UCC4GEC2 | | |
|------------------------------------|--|------------------------|
| COURSE TITLE : E - BUSINESS | | |
| CO Number | CO Statement | Cognitive Level |
| | On the successful completion of the course, students will be able to | |
| CO1 | Define the basic concept of E-business and their different element. | K1 |
| CO2 | Summarize the process of developing and implementing E – payments. | K2 |
| CO3 | Select appropriate business strategies for buyer or vendor. | K3 |
| CO4 | Analyze and apply different marketing technologies required for the successful management and administration of e- business in a global environment. | K3, K4 |
| CO5 | Analyze the issues surrounding privacy, security, taxation in the conduct of e- business activities. | K4 |

| COURSE CODE : 22UCC4SEC1P | | |
|--|--|------------------------|
| COURSE TITLE : ACCOUNTING PACKAGE (P) | | |
| CO Number | CO Statement | Cognitive Level |
| | On the successful completion of the course, students will be able to | |
| CO1 | Recall the basic concepts of manual accounting. | K1 |
| CO2 | Explain the procedure for creating a company. | K2 |
| CO3 | Apply the accounting procedure for grouping of accounts and ledger creation. | K3 |
| CO4 | Analyze the financial statement and reports. | K4 |
| CO5 | Assess the Estimate of inventory calculations. | K5 |

| COURSE CODE : 19UCC5CC8 | | |
|---|--|------------------------|
| COURSE TITLE : ACCOUNTING FOR MANAGERIAL DECISIONS | | |
| CO Number | CO Statement | Cognitive Level |
| | On the successful completion of the course, students will be able to | |
| CO1 | List out the concepts of Management Accounting | K1 |
| CO2 | Infer on the financial statements and develop knowledge to present a good Management Report. | K2 |
| CO3 | Use cost-volume-profit analysis in Decision Making | K3 |
| CO4 | Analyse and interpret the performance of the firm through preparation of Financial Statements. | K4 |

| COURSE CODE : 19UCC5CC9 | | |
|---|--|------------------------|
| COURSE TITLE : R FOR DATA ANALYSIS | | |
| CO Number | CO Statement | Cognitive Level |
| | On the successful completion of the course, students will be able to | |
| CO1 | Define Data types and its Values | K1 |
| CO2 | Explain Functions and Matrices | K2 |
| CO3 | Make use of Data Frames and Plots | K3 |
| CO4 | Analyse Operations and Testing Conditions | K4 |

**CRITERION I****POs and COs**

| COURSE CODE : ENTREPRENEURIAL DEVELOPMENT | | |
|--|---|------------------------|
| COURSE TITLE : 19UCC5CC10 | | |
| CO Number | CO Statement | Cognitive Level |
| | On the successful completion of the course, students will be able to | |
| CO1 | List out the basic concepts of Entrepreneurial Development | K1 |
| CO2 | Explain the role of Government in organizing Entrepreneurship Development Programme | K2 |
| CO3 | Identify business opportunities and prepare Business Project Report | K3 |
| CO4 | Analyse the business environment in order to identify Business Opportunities | K4 |

| COURSE CODE : 19UCC5CC2P | | |
|--|--|------------------------|
| COURSE TITLE : R PROGRAMMING – PRACTICALS | | |
| CO Number | CO Statement | Cognitive Level |
| | On the successful completion of the course, students will be able to | |
| CO1 | Define usage of R & R studio | K1 |
| CO2 | Demonstrate data visualization | K2 |
| CO3 | Build Data Frames and Matrix | K3 |
| CO4 | Examine objects & vectors | K4 |
| CO5 | Determine data frames and matrices using functions | K5 |

| COURSE CODE : 19UCC5MBE1A | | |
|---|--|------------------------|
| COURSE TITLE : BUSINESS CORRESPONDENCE AND REPORTING | | |
| CO Number | CO Statement | Cognitive Level |
| | On the successful completion of the course, students will be able to | |
| CO1 | Select appropriate organizational formats and channels used in developing and presenting Business Messages | K1 |
| CO2 | Explain analytical and problem-solving skills appropriate to Business Communication | K2 |
| CO3 | Identify Ethical, Legal, Cultural and Global Issues affecting Business Communication | K3 |
| CO4 | Analyse the situation of writing various types of Letters | K4 |

| COURSE CODE : 19UCC5MBE1B | | |
|-------------------------------------|--|------------------------|
| COURSE TITLE : E - RETAILING | | |
| CO Number | CO Statement | Cognitive Level |
| | On the successful completion of the course, students will be able to | |
| CO1 | List out the basic theoretical concepts of E-retailing | K1 |
| CO2 | Explain Online Merchandise Techniques | K2 |
| CO3 | Apply e-retailing Pricing Strategies | K3 |
| CO4 | Analyse the recent trends in e-retailing | K4 |

**CRITERION I****POs and COs**

| COURSE CODE : 21UCC5SBE2AP | | |
|---|--|------------------------|
| COURSE TITLE : TALLY ERP (PRACTICAL) | | |
| CO Number | CO Statement | Cognitive Level |
| | On the successful completion of the course, students will be able to | |
| CO1 | Recall the basic concepts of computerized accounting | K1 |
| CO2 | Explain the procedure for inventory creation | K2 |
| CO3 | Apply accounting procedure for accounting vouchers and cost centre. | K3 |
| CO4 | Analyse stock group, stock category, stock item and compare stock category summary with godown summary | K4 |

| COURSE CODE : 21UCC5SBE2BP | | |
|--|---|------------------------|
| COURSE TITLE : DIGITAL DESIGNS FOR BUSINESS APPLICATION (PRACTICAL) | | |
| CO Number | CO Statement | Cognitive Level |
| | On the successful completion of the course, students will be able to | |
| CO1 | How to use cloud computing to improve productivity by designing, saving and uploading documents in an online account. | K1 |
| CO2 | Demonstrate fair use and acceptable use policies on assignments / projects. | K2 |
| CO3 | Make use of online collaboration tool such as calendar, document and presentation sharing. | K3 |
| CO4 | Classify personal and business use of “apps” on digital services. | K4 |

| COURSE CODE : 21UCC5SBE3AP | | |
|--|---|------------------------|
| COURSE TITLE : COMMERCE - PRACTICAL | | |
| CO Number | CO Statement | Cognitive Level |
| | On the successful completion of the course, students will be able to | |
| CO1 | Recall basic concepts of banking and Insurance | K1 |
| CO2 | Explain the procedure for filling applications of Bank and Insurance | K2 |
| CO3 | Build practical skills to audit assistant and financial supporting services | K3 |

| COURSE CODE : 19UCC5SBE3B | | |
|--|--|------------------------|
| COURSE TITLE : SKILLS FOR COMPETITIVE EXAMINATION | | |
| CO Number | CO Statement | Cognitive Level |
| | On the successful completion of the course, students will be able to | |
| CO1 | Select prospective career in Government and Corporate Sector | K1 |
| CO2 | Outline a sense of awareness and other information about various Competitive Examination | K2 |
| CO3 | Solve a problem and to identify the appropriate computing requirement | K3 |
| CO4 | Motivate the students to prepare for high level Competitive Exams | K4 |

**CRITERION I****POs and COs**

| COURSE CODE : 19UCC6CC11 | | |
|--|---|------------------------|
| COURSE TITLE : CORPORATE ACCOUNTING | | |
| CO Number | CO Statement | Cognitive Level |
| | On the successful completion of the course, students will be able to | |
| CO1 | Recall the conceptual background of Company Accounts | K1 |
| CO2 | Explain the concepts and techniques on the issue and redemption of Preference Shares and Debentures | K2 |
| CO3 | Build knowledge on value of goodwill and shares of business firm. | K3 |
| CO4 | Analyse the accounts of Holding Companies and Banking Companies | K4 |

| COURSE CODE : 19UCC6CC12 | | |
|--|---|------------------------|
| COURSE TITLE : INCOME TAX THEORY LAW & PRACTICE | | |
| CO Number | CO Statement | Cognitive Level |
| | On the successful completion of the course, students will be able to | |
| CO1 | Define the basic concepts of Income Tax and Residential status of an individual | K1 |
| CO2 | Explain the taxable income from other sources | K2 |
| CO3 | Apply and practice the computation of Total Income of house property and business or profession | K3 |
| CO4 | Examine the tax liability of an assessee. | K4 |

| COURSE CODE : 19UCC6MBE2A | | |
|---|--|------------------------|
| COURSE TITLE : HUMAN RESOURCE MANAGEMENT | | |
| CO Number | CO Statement | Cognitive Level |
| | On the successful completion of the course, students will be able to | |
| CO1 | Define the basic concepts, functions and processes of HRM. | K1 |
| CO2 | Summarise the steps for recruitment and selection | K2 |
| CO3 | Apply the procedures for managing performance and compensation | K3 |
| CO4 | Analyse the various ways and methods of developing maintaining and integrating human resources | K4 |

| COURSE CODE : 19UCC6MBE2B | | |
|--------------------------------------|---|------------------------|
| COURSE TITLE : MODERN BANKING | | |
| CO Number | CO Statement | Cognitive Level |
| | On the successful completion of the course, students will be able to | |
| CO1 | List out the concepts of Banking Regulation Act, functions of commercial banks and its role in economic development | K1 |
| CO2 | Identify the functions of product and services offered in a banking sector | K2 |
| CO3 | Build knowledge about the various electronic payment methods | K3 |
| CO4 | Classify and demonstrate the types of deposits, cheques, loans and advances | K4 |

**CRITERION I****POs and COs**

| COURSE CODE : 19UCC6MBE3A | | |
|----------------------------------|--|------------------------|
| COURSE TITLE : AUDITING | | |
| CO Number | CO Statement | Cognitive Level |
| CO1 | On the successful completion of the course, students will be able to Tell the concepts of auditing framework systems | K1 |
| CO2 | Illustrate the roles and responsibilities of a company auditor | K2 |
| CO3 | Apply latest technological procedures in auditing | K3 |
| CO4 | Examine the different types of vouchers | K4 |

| COURSE CODE : 19UCC6MBE3B | | |
|---|---|------------------------|
| COURSE TITLE : MANAGEMENT INFORMATION SYSTEM | | |
| CO Number | CO Statement | Cognitive Level |
| CO1 | On the successful completion of the course, students will be able to List out the theoretical concepts of Management Information System | K1 |
| CO2 | Explain the security risks associated with Managerial Information Systems | K2 |
| CO3 | Apply information system in various Managerial Functions | K3 |
| CO4 | Analyse the application of information system in Planning and Decision Making | K4 |

Signature Not Verified

Digitally Signed
Signed by: Sujatha.V
Designation: Principal
Reason: NAAC
Location: Tiruchirappalli, Tamil Nadu, India
Date: 30-Sep-2024 10:43:46

