

Semester –I

3ACCT1051:PRINCIPLES & PRACTICE OF ACCOUNTING -I

CO1: Use theoretical understanding of the accounting process to prepare financial statements (L2).

CO2: Prepare and interpret trading, profit and loss account and balance sheet (L5).

CO3: Prepare and analyze Bank Reconciliation Statement (L5).

CO4: Apply and understand accounting aspects relating to Inventories (L3).

CO5: Analyze the different accounting methods of Depreciation (L4).

3LSGN1041 :BUSINESS LAW-I

CO1: Discuss the fundamental legal principles and broader procedural aspects of the law that apply to business and business transactions (L5).

CO2: Evaluate the execution of special contracts used in different types of business (L 4).

CO3: Familiarize with the positions, procedures, trends, and developments in Corporate Law and partnership act (L1).

CO4- Identify the critical legal aspects of business activities and their application for the smooth administration of a business (L1).

3MGMT1021 :BUSINESS CORRESPONDENCE AND REPORTING

CO 1: To demonstrate his/her ability to write error free while making an optimum use of correct Business Vocabulary & Grammar (L6).

CO 2: To distinguish among various levels of organizational communication and communication barriers while developing an understanding of Communication as a process in an organization (L1).

CO 3: To draft effective business correspondence with brevity and clarity (L5).

CO 4: To stimulate their Critical thinking by designing and developing clean and lucid writing skills (L5)

CO 5: To apply the knowledge in effective resume writing (L3).

3MATH1061:BUSINESS MATHEMATICS

CO1: Interpret different tools of Mathematics of Finance to solve real-life business and economic problems (L5)

CO2: Apply the concept of ratios to calculate a continued ratio, divide a quantity in a given ratio, illustrate proportion and logarithm to solve problems (L 3).

CO3: Apply commercial arithmetic concepts like Permutations and Combinations and Sequence and Series - Arithmetic and Geometric Progressions (L 3)

CO4: Analyze Sets, Functions and Relations (L4)

CO5: Apply mathematical concepts of Differential and Integral Calculus in business (L 3)

3MGMT1031:BUSINESS AND COMMERCIAL KNOWLEDGE

CO1: Understand dynamics of business organizations and management practices in the post liberalization and globalization period in India (L 2).

CO2: Distinguish between varied business enterprises to identify the suitable form of organization for managing a business (L1).

CO3: Analyze the Relationship between Organization and its Environment (L 4)

CO4: Infer the different Government Policies for Business and organizations facilitating business (L 4).

CO5: Explain and analyze the basic terminologies used in the business. (L1)

3MGMT1011:BUSINESS ORGANIZATION AND MANAGEMENT

CO1: Describe the dynamics of business organizations and management practices in the post liberalization and globalization period in India (L1)

CO2: Distinguish between varied business enterprises to identify the suitable form of organization for managing a business (L1)

CO3: Assess the different management functions in an organization to effectively manage the various functional teams and processes (L 4)

CO4: Determine the theories of motivation and control techniques required in a particular organisation (L4)

CO5: Analyze the relationship amongst various functions of management, i.e. planning, organizing, directing and controlling; to effectively manage organizations (L 4)

CPSAL1021 : ORAL & WRITTEN COMMUNICATION – 1

C01: Understand the skills required to use the English language effectively in all areas of communication. [Level-2]

C02: Understand their areas of weaknesses and ways to improve upon them. [Level-2]

C03: Understand the knowledge required in various situations, like in formal and informal settings. [Level-1] 04: Understand how to write official reports and proposals. [Level-2]

CPSAD1011: DESIGN THINKING DTP

CO1: Apply teamwork towards building a solution. (Level 3)

CO2: Apply basic Design Research (Level 3)

CO3: Apply brainstorming as a way of innovative thinking. (Level 3)

CO4: Understand story-telling in Design Thinking. (Level 2)

CKSAM1051: INDIAN CONSTITUTION

C01: Study a particular event in Indian history and trace the impact that can be felt to the present day. (L1)

C02: Understand the impact of the way a democracy is structured. (L2)

C03: Understand the freedoms that a citizen of India has, and what those mean in daily life. (L2)

C04: Understand the duties of an Indian citizen and how they translate to daily life. (L2)

C05: Gain an understanding of the workings of the government in their residential locality. (L1)

C06: Trace the impact of a single vote from their area of residence to the national scale.(L1)

C07: Understand the Indian democratic process and their role in it.(L2)

C08: Identify ways in which they can contribute to the progress of the country. (L1)

CPSAE1041 MATHEMATICS FOR EVERYDAY LIFE

CO1: Understand the rules of fractions, decimals, and square roots. [Level-2]

CO2: Understand the concepts involved in the number system. [Level-2]

CO3: Understand how to use percentages in calculations. [Level-2]

CO4: Understand the advantage of compounding returns in personal investments. [Level-2]

CO5: Understand how to compare figures while reading and interpreting data, using ratios. [Level-2]

Semester -II

3ACCT2071:PRINCIPLES & PRACTICE OF ACCOUNTING –II

CO1: Understand the provisions of the accounting aspect of sole trading concern (L 2).

CO2: Able to understand the basics of partnership and valuation of the goodwill (L2)

CO3: Determine the ways in which the financial statements of partnership firm are prepared. (L1)

CO4: Understand and analyze balance sheet for a Non –for–profit organization (L2).

CO5:Discuss and analyze the Financial Statements of a company (L5)

3LSGN1051: BUSINESS LAW- II

CO1: Evaluate the significance of Contract of Sale (L5)

CO2: Understand the rules governing the transfer of Ownership and Delivery of Goods (L2)

CO3: Examine the rights and duties of unpaid seller (L4)

CO4: Analyse the procedural aspects of registration and dissolution of partnership firm (L4)

CO5: Understand the regulatory aspects of Partnership firm (L 2)

3MATH1071:LOGICAL REASONING

- CO1: Explain the importance of the number system in Logical Reasoning. (L1)
- CO2: Understand the significance of direction tests in real life situations. (L 2)
- CO3: Analyze the importance of seating arrangements in Logical Reasoning. (L4)
- CO4: Apply the importance of blood relations in Logical Reasoning. (L3).

3STAT1081:STATISTICS

- CO1: Explain the characteristics and applications of statistics by representing the data in desired formats like tables, diagrams and frequency distributions (L1)
- CO2: Compute arithmetic mean, median and mode for given data and interpret the same (L5)
- CO3: Apply measures of variation like Mean deviation, Standard deviation, Variance and Skewness to examine the variation as well as direction of variation in given data. (L 3)
- CO4: Calculate the numerical measure of showing the extent of relationship between variables.(L5)
- CO5: Construct and interpret the price index number (L6)

3ECON1131:BUSINESS ECONOMICS

- CO 1: Explain how consumers maximize total utility within a given income using the utility concepts and consumer behavior (L1)
- CO 2: Apply the mechanics of supply and demand in allocating goods, services and resources (L3)
- CO 3: Identify relationships between production and costs (L1)
- CO 4: Compare and contrast the pricing mechanism and output determination under different market conditions (L1)
- CO 5: Analyze the causes of Business Cycles its relevance decision making process (L4)

3CSGC1021:COMPUTER APPLICATIONS IN BUSINESS

- CO1:Understand the computer fundamentals and IT applications used in business (L2)
- CO2: Prepare an effective business documents and templates using MS-Word (L5)
- CO3: Create business presentations using all the features in MS-Power Point. (L4)
- CO4: Create business spread sheets using MS-Excel features (L4).
- CO5: Apply the features of spreadsheets in various business operations (L3).

CPSAL1051 : ENGLISH

CO1: Develop Critical Thinking skills (L6)

CO2: To Ideate , map arguments and creatively integrate ideas in the English Language (L1)

O3: Construct meaningful sentences, while using the English language in context.(L6)

CO4: Build on language skills to improve their proficiency levels.(L5)

CPSAL2021 : ORAL & WRITTEN COMMUNICATION – 2

CO1: Understand the skills required to use the English language effectively in the business and corporate world. [Level-2]

CO2: Understand and be able to express points of view of others meaningfully.(L2)

O3: Understand how to clearly interpret visuals and graphs. [Level-2]

CO4: Understand how to write technical content meant for specific audiences. [Level-2]

CO5: Understand how to write reviews and articles about books and published works. [Level-2]

Semester-III

3ACCT2081 : ACCOUNTING –I

CO1: Demonstrate the importance of Accounting Standards (L6)

CO2: Describe with the basic provisions of IFRS & AS (L1)

CO3: Construct and Analyze financial statements of a Company (L6)

CO4: Examine the procedures relating to issue of Bonus share and Right Issue (L4)

3TAXN2021 : TAXATION- INCOME TAX (BASICS)

CO1: Understand the complete knowledge of basic concepts of income tax (L2).

CO2: Apply the provisions of Income Tax Act in determining the residential status of an individual's(L3)

CO3: Assess the taxable income from salary (L5).

CO4: Analyze the taxable income for various house properties under the head Income from House Property (L4).

CO5: Determine the taxable income from business/profession based on the different chargeability of income and expenses (L5).

3TAXN1051 : TAXATION - GST

CO1: Apply different GST composition of GST levy in different aspects of business (L3)

CO2: Discuss the charges of GST and exemptions from GST (L5)

CO3: Understand the operational terminologies of GST and to assess the ITC and Composition of Tax in GST (L2).

CO4: Analyze the administrative procedures and GST tax collections (L 4)

CO5: Discuss the procedures involved in payment of GST and returns (L5)

3LSGN2061: CORPORATE AND OTHER LAWS – I

CO1: Understand the steps in formation and incorporation of companies and alteration of documents. (L2).

CO2: Discuss the process involved in allotment of securities, share capital and debentures (L5).

CO3: Explain the rules for acceptance and repayment procedure of company deposits (L1).

CO4: Assess the legal rules relating to payments and declaration of dividend.(L5)

CO5: Analyze the provisions of maintaining books of accounts, audits and appointment of auditors as per the companies act (L4).

3ACCT3071 :COST AND MANAGEMENT ACCOUNTING – 1

CO1: Discuss the concept of Cost Accounting and the application of costing as a tool for decision making in management (L1).

CO2: Discuss the elements of costs such as material and labour (L1)

CO3: Ascertain the value of elements of costs and absorption of overheads (L4).

CO4: Analyze the cost allocation under ABC and the prerequisites in implementation of ABC (L4).

CO5: Assess the reasons for reconciliation between cost and financial statements (L5).

CKSAA1031 : INTRODUCTION TO PHILOSOPHICAL THOUGH

CO1: Recognize the importance of rationally deducing a question or a problem.(L1)

CO2: To develop appreciation towards various philosophical ideologies.(L6)

CO3: To enable the students to form their own philosophy of life (L1).

CCSAE1011 : DISASTER MANAGEMENT

O1: Distinguish the various types of disasters and its impact. (L1)

O2: Examine the causes and effects of various disasters. (L4)

O3: Prepare and analyse plans for disaster mitigation and response. (L4)

CO4: Develop self-awareness and skills in evaluating disaster management plans in India. (L6)

Semester-IV

3ACCT3061 :ACCOUNTING – II

CO1: Discuss the accounting process for investment and insurance claims (L5).

CO2: Prepare accounting aspects in relation to hire purchase and instalment system (L5).

CO3: Judge differences between hire purchase and installment agreements (L4).

CO4: Apply the accounting treatment for allocation of expenses among various departments and in dealing with inter department transfers (L3).

CO5: Identify the accounting procedures in preparation of branch accounts (L1)

3TAXN3041 :TAXATION - INCOME TAX (ADVANCED)

CO1: Explain the income tax provisions of capital gains (L1).

CO2: Apply the tax provisions under the head income from other sources (L3).

CO3: Discuss the provisions under set-off and carry forward of losses and the tax treatment while computing total income and tax liability (L5).

CO4: Understand the concepts of advanced and deferred tax (L2).

CO5: Analyse the procedure for filing income tax returns and tax compliance (L4)

3LSGN2071 : CORPORATE AND OTHER LAWS – II

CO1: Understand the contract of indemnity and guarantee in usual life (L2).

CO2: Explain the clauses in bailment and pledge (L1).

CO3: Apply the legal provisions of negotiable instruments act (L 3).

CO4: Discuss the statutory provisions relating to general clauses act that affect the business (L 5).

CO5: Analyse the needs of interpretation and apply the legal rules of interpretation (L4).

3ACCT3081 : COST & MANAGEMENT ACCOUNTING – II

CO1: Analyze the different methods of the costing system (L4).

CO2: Apply the cost ascertainment in case of process and service oriented industries (L 3).

CO3: Understand and evaluate the different types of variances (L 2).

CO4: Apply the concepts of marginal costing in short-term decision making (L 3).

CO5: Discuss budgeting and its role in planning, control and decision making (L1).

3ACCT4141 : ADVANCED ACCOUNTING – I

CO1: Understand the basic concepts of various accounting standards and their application (L2).

CO2: Explain the accounting treatment in case of dissolution of partnership and LLP (L1).

CO3: Analyse the procedure for amalgamation of partnership firm (L 4).

CO4: Analyse the accounting for employee stock option plans and share based payments (L4).

CO5: Interpret and analyse the accounting for restructuring and liquidation of companies (L5).

3CSGC4031 : ENTERPRISE INFORMATION SYSTEMS

CO1: Understand the basic concepts of Automated Business Processes (L2).

CO2: Apply the ERP process in Accounting (L3).

CO3: Assess the accounting information systems in recording the financial information (L5).

CO4: Analyse the e-facilities and emerging technologies in accounting (L4).

CO5: Discuss the concept of core banking and its role in banking industry (L5).

3MGMT3031: BUSINESS RESEARCH METHODS

- CO1: Discuss the different components of research process (L5)
- CO2: Apply different types of measurement scales and sources of measurement errors (L 3)
- CO3: Acquire the complete knowledge of sampling and sampling techniques (L1)
- CO4: Classify the main qualitative and quantitative methods of business research (L1)
- CO5: Develop business report addressing ethical, empirical and analytical problems (L6)

CKSAM1021: ENVIRONMENT AND SUSTAINABILITY

- CO1: Know challenges and emerging issues in global sustainability. (L1)
- CO2: Understand the initiatives taken by different councils for sustainable development.(L2)
- CO3: Analyze the different approaches to optimize the climatic impact by energy management of a business decision/ actions. (L4)
- CO4: Apply different approaches and roles in sustainable development. (L3)

Semester -V

3ACCT4151 :ADVANCED ACCOUNTING – II

- CO1: Understand the basic concepts of various accounting standard AS 19 (L2)
- CO2: Explain the accounting treatment in case of AS 22 (L1)
- CO3: Analyse the procedure for AS 17 (L4)
- CO4: Analyse the accounting for Amalgamation of Companies (L4)
- CO5: Interpret and analyse about Amalgamation of Companies (L5)

3ACCT2071: AUDITING & ASSURANCE(AA)

- CO1: Explain relating to importance of auditing and corporate governance with special reference to professional ethics and ACCA code of conduct (L1)
- CO2: Discuss the planning, documentation and the assessment of risks (L5)
- CO3: Examine the requirement of internal control system (L4)
- CO4: Analyze the significance of audit evidence in preparation of financial audit (L4)
- CO5: Assess the audit procedures, review and reports (L5)

3MGMT4061 : STRATEGIC MANAGEMENT

CO1: Explain the basic concepts of strategic environment relevant in the 21st century. (L1)

CO2: Frame effective strategic intent and other components of strategic business functioning. (L4)

CO3: Evaluate business strategies at different levels and their practical implementation. (L5).

CO4: Discuss the shift in strategic management process along with the recent developments in business functioning. (L5)

CO5: Explain the concept of strategic management with its process and significance in the competitive business world. (L1)

FINC4151: FINANCIAL MANAGEMENT

CO1: Students will be able to analyze financial data using ratios and understand the role of financial management in maximizing value. (L4)

CO2: Students will evaluate sources of finance and comprehend the impact of the cost of capital on investment decisions. (L4)

CO3: Students will design optimal capital structures and assess leverage's impact on profitability and risk. (L4)

CO4: Students will make informed investment decisions and formulate dividend policies based on financial models. (L4)

CO5: Students will understand working capital to enhance liquidity and profitability, adhering to banking norms. (L2)

3ECON1141 : ECONOMIC For FINANCE

CO1: Understanding Fundamental Concepts -Students will grasp the fundamental concepts, history, scope, and characteristics of financial economics and transactions. (L2)

CO2: Developing Analytical Skills in Risk Assessment uncertainty using utility functions expected utility theorem, and various risk measures (L6)

CO3: Applying Financial Models like CAPM and APT models to real-world financial markets and investment decisions. (L3)

CO4: Exploring and understand financial markets, instruments, market equilibrium, security market lines, risk premiums, diversification and Market Dynamics. (L2)

CO5: Enhancing Practical Financial Knowledge on bond pricing, yield-to-maturity, forward rates, and hedging for effective portfolio management (L4)

CKSAM1041 : ETHICS AND VALUES

CO1: Understand the importance of Morality in social and private life and recognize the role moral philosophy plays in the contemporary world. (L2)

CO2: Analyze and compare different moral philosophies and determine which they find the most reasonable/coherent.(L4)

CO3: Create a moral foundation for their ethical action in personal and professional spheres. (L4)

CPSSE1021 : PROJECT MANAGEMENT FUNDAMENTALS

CO1: Understand the fundamental concepts of Project Management and use them in their professional career [Level-2].

CO2: Demonstrate their preparedness to manage any project in a professional manner [Level-6].

CO3: Apply the best practices of Project Management which will ensure their success in their professional life [Level-3]

CPSSE1031: QUALITATIVE RESEARCH

CO1: Illustrate the different components of research process, research design and research problem. (L1)

CO2: Understand and develop skills in relation to qualitative research and will serve as a foundation for possible qualitative research projects at a graduate and postgraduate level. (L2)

CO3: Analyze qualitative data, using techniques such as Grounded theory, IPA, Narrative analysis, Thematic analysis and Content analysis. (L4)

CO4: Compile research reports addressing empirical and analytical problems. (L6)

CPSSE1041 : QUANTITATIVE RESEARCH METHODS

CO1: Examine and discuss the key terminology, concepts tools and techniques used in business statistical analysis [Level4]

CO2: Solve a wide variety of problems using probability and probability distributions [Level 5]

CO3: Define principal concepts about sampling [Level 1]

CO4: Analyze a variety of hypothesis tests to aid decision making [Level 4]

CPSSNS1031 : NCC ELECTIVE COURSE: NCC I-3

CO1: To understand, apply and practically explore the knowledge of community service and socio-political consciousness they acquired from this paper during camps and field works. (L2)

CO2: To practice a regimented way of life of the armed forces in their training and ensure maximum benefits to the students and the society. (L5)

CO3: The cadets will employ and engage in practicing disciplined routines such as cleaning and maintaining their line area, organizing security in and around the camp, making part of the purchase committee, organizing the mess and distribution of food, etc. (L5/L6)

CO4: The cadets will understand and develop specific skill sets such as problem solving, decision making, critical thinking, team work, etc. to address real life problems and prescribe practical solution; the students will understand the process of decision analysis (L2/L3/L5/L6)

CPSSNS1041 : NCC ELECTIVE COURSE: NCC I-4

CO1: To understand, apply and practically explore the knowledge of community service and socio-political consciousness they acquired from this paper during camps and field works. (L1/L3)

CO2: To practice a regimented way of life of the armed forces in their training and ensure maximum benefits to the students and the society. (L5)

CO3: The cadets will employ and engage in practicing disciplined routines such as cleaning and maintaining their line area, organizing security in and around the camp, making part of the purchase committee, organizing the mess and distribution of food, etc. (L5/L6)

CO4: The cadets will understand and develop specific skill sets such as problem solving, decision making, critical thinking, team work, etc. to address real life problems and prescribe practical solution; the students will understand the process of decision analysis (L2/L3/L5/L6)

GPSDL1051: STRATEGIES FOR SELF-MANAGEMENT

CO1. Set clear goals, Improve their ability to define specific, achievable goals. (L1)

CO2. Develop good habits and their understanding of finance, Increase their understanding of the benefits of positive habits on productivity and well-being, and Improve their ability to establish and maintain healthy habits (L6)

CO3. Continuously learn and grow and Increase their motivation to learn and grow personally and professionally, Improve their ability to identify and pursue opportunities for growth and development. (L1)

Semester VI

CO1: Apply the assessment procedures aligned with tax laws (L3)

CO2: Analyze various tax planning options to business ventures (L4)

CO3: Discuss the tax planning methods can be used in managerial decisions (L5)

CO4: Discuss the tax planning approaches in special cases (L5)

CO5: Analyze the administrative procedures and GST tax collections (L4)

3ACCT4171: INTERNATIONAL FINANCIAL REPORTING STANDARDS

CO1: Prepare the accounting statements according to the regulations of professional bodies of accounting. (L5)

CO2: Discuss the financial statement as per the accounting and disclosure requirements under the accounting standards IFRS15 and IAS, 1 & 8 (L5)

CO3: Analyze the accounting and financial standards to prepare the financial statements for assessing the assets and liabilities under IAS 2, 16, 20, 23, 36,38,40 and IFRS 5. (L4)

CO4: Analyze the accounting and financial standards to prepare the financial statements for assessing the assets and liabilities under IFRS 2,6,7,9,13 and IAS, 10,12,19 and 41. (L4)

CO5: Assess the group financial statements (excluding group cash-flow statements) including subsidiaries, associates and joint arrangement (L5)

3TAXN4121: GST

COI : Understand the rationale for GST (L2)

C02: Compute Input Tax Credits of supply of Goods and Services vis-à-vis Indirect Tax Regime (L5)

C03: Sharing of revenue on CGST, SGST and IGST. (L1)

C04: Current issues - GST Council, latest developments in filing of returns, monthly collection targets (L1)

CO5: Assess Customs Act and Customs Duty (L5)

3SGC4041 : ADVANCE EXCEL

CO1: Develop understanding of Ms Excel. (L6)

CO2: Prepare Hyperlink and chart (L4)

CO3: Understand differences between various Data related tools (L2)

CO4: Apply Mathematical treatment and Statistical functions of Excel (L3)

CO5: To apply Pivot table style, Pivot chart and What if analysis.(L3)

School of Economics and Commerce
B. Com (H) (Professional – CA Integrated)-2023

Semester-I

3ACCT1201: ACCOUNTING -I

CO1: Use a theoretical understanding of the accounting process to prepare financial statements (L 2).

CO2: Prepare and interpret trading, profit and loss account and balance sheet (L 3).

CO3: Prepare and analyze Bank Reconciliation Statement (L 4).

CO4: Apply and understanding of accounting aspects relating to Inventories (L 3).

CO5: Analyze the different accounting methods of Depreciation (L 3)

3LSGN1061 :BUSINESS LAW-I

CO1: Discuss the fundamental legal principles and broader procedural aspects of the law that apply to business and business transactions (L 2).

CO2: Evaluate the execution of special contracts used in different types of business (L 4).

CO3: Familiarize with the positions, procedures, trends, and developments in Corporate Law and partnership act (L 2).

CO4- Identify the critical legal aspects of business activities and their application for the smooth administration of a business (L 2,3).

3MATH1091:BUSINESS MATHEMATICS

CO1: Interpret different tools of Mathematics of Finance to solve real-life business and economic problems (L 2, 3)

CO2: Apply the concept of ratios to calculate a continued ratio, divide a quantity in a given ratio, illustrate proportion and logarithm to solve problems (L 3).

CO3: Apply commercial arithmetic concepts like Permutations and Combinations and Sequence and Series - Arithmetic and Geometric Progressions (L 3)

CO4: Analyze Sets, Functions and Relations (L3, 4)

CO5: Apply mathematical concepts of Differential and Integral Calculus in business (L 3)

School of Economics and Commerce
B. Com (H) (Professional – CA Integrated)-2023

3ECON1151:BUSINESS ECONOMICS – I

CO 1: Explain how consumers maximize total utility within a given income using the utility concepts and consumer behavior (L 2)

CO 2: Apply the mechanics of supply and demand in allocating goods, services and resources (L 3)

CO 3: Identify relationships between production and costs (L 2)

CO 4: Compare and contrast the pricing mechanism and output determination under different market conditions (L 4)

CO 5: Analyze the causes of Business Cycles its relevance decision making process (L 3)

Semester -II

3ACCT2121 : ACCOUNTING II

CO1: Understand the provisions of the accounting aspect of sole trading concern (L 2).

CO2: Able to understand the basics of partnership and valuation of the goodwill (L 3 4)

CO3: Determine the ways in which the financial statements of partnership firm are prepared. (L 3)

CO4: Understand and analyze balance sheet for a Non –for–profit organization (L 3).

CO5: Discuss and analyze the Financial Statements of a company (L 4)

3LSGN2081: BUSINESS LAW- II

CO1: Evaluate the significance of Contract of Sale (L 2)

CO2: Understand the rules governing the transfer of Ownership and Delivery of Goods (L 4)

CO3: Examine the rights and duties of unpaid seller (L 2)

CO4: Analyse the procedural aspects of registration and dissolution of partnership firm (L 3)

CO5: Understand the regulatory aspects of Partnership firm (L 4)

School of Economics and Commerce
B. Com (H) (Professional – CA Integrated)-2023

3STAT2011:STATISTICS

CO1: Explain the characteristics and applications of statistics by representing the data in desired formats like tables, diagrams and frequency distributions (L 2)

CO2: Compute arithmetic mean, median and mode for given data and interpret the same (L 3)

CO3: Apply measures of variation like Mean deviation, Standard deviation, Variance and Skewness to examine the variation as well as direction of variation in given data. (L 3)

CO4: Calculate the numerical measure of showing the extent of relationship between variables. (L 3)

CO5: Construct and interpret the price index number (L 4)

3ECON2011:BUSINESS ECONOMICS - II

CO 1: Explain how consumers maximize total utility within a given income using the utility concepts and consumer behavior (L 2)

CO 2: Apply the mechanics of supply and demand in allocating goods, services and resources (L 3)

CO 3: Identify relationships between production and costs (L 2)

CO 4: Compare and contrast the pricing mechanism and output determination under different market conditions (L 4)

CO 5: Analyze the causes of Business Cycles its relevance decision making process (L 3)

Semester-III

3ACCT3111 : Advanced Accounting -I

CO1: Demonstrate the importance of Accounting Standards (L2)

CO2: Describe with the basic provisions of IFRS & AS (L1)

CO3: Construct and Analyze the financial statements of a Company (L3 & L4)

CO4: Examine the procedures relating to the issue of Bonus share and Right Issue (L4)

CO5: Examine the procedures relating to the issue of Bonus share and Right Issue (L4)

School of Economics and Commerce
B. Com (H) (Professional – CA Integrated)-2023

3LSGN3011 : Corporate and other Laws - I

CO1: Understand the steps in formation and incorporation of companies and alteration of documents. (L2).

CO2: Discuss the process involved in allotment of securities, share capital and debentures (L5).

CO3: Explain the rules for acceptance and repayment procedure of company deposits (L2).

CO4: Assess the legal rules relating to payments and declaration of dividend.

CO5: Analyze the provisions of maintaining books of accounts, audits and appointment of auditors as per the companies act (L4).

3TAXN3051 : Income Tax

CO1: Understand the complete knowledge of basic concepts of income tax (L 2).

CO2: To understand the competency power of Income tax authorities and assessment procedures (L2)

CO3: To understand and apply the provisions for determining the residential status of individual (L3)

CO4: Apply the provisions and compute income under the head income from salary (L4)

CO5: Apply the provisions and compute income from house property (L4)

3TAXN3061 : GST-I

CO1: Apply different GST composition of GST levy in different aspects of business (L3)

CO2: Discuss the charges of GST and exemptions from GST(L6)

CO3: Understand the operational terminologies of GST and to assess the ITC and Composition of Tax in GST (L2 & L 3).

CO4: Analyze the administrative procedures and GST tax collections (L 4)

CO5: Discuss the procedures involved in payment of GST and returns (L 5)

IV Semester

3ACCT3121 :Advanced Accounting – II

CO1: Understand the basic concepts of various accounting standard AS 19

CO2: Explain the accounting treatment in case of AS 22

CO3: Analyse the procedure for AS 17

CO4: Analyse the accounting for Amalgamation of Companies

CO5: Interpret and analyse about Amalgamation of Companies

School of Economics and Commerce
B. Com (H) (Professional – CA Integrated)-2023

3LSGN3021 : Corporate and other Laws - II

CO1: Understand the contract of indemnity and guarantee in usual life (L 2).

CO2: Explain the clauses in bailment and pledge (L 4).

CO3: Apply the legal provisions of negotiable instruments act (L 3).

CO4: Discuss the statutory provisions relating to general clauses act that affect the business (L 6).

CO5: Analyse the needs of interpretation and apply the legal rules of interpretation (L 4).

3 TAXN3071: Income Tax (Advanced)

CO1: To apply and analyze the provision for income from business and profession (L 4).

CO2: To analyze the provisions and computations relating to capital gain (L4)

CO3: To understand and apply the provisions for computing income from other sources (L3)

CO4: To understand the provisions relating to set off and carry forward losses (L2)

CO5: Apply the provisions and computation of total income and tax liability (L4)



School of Economics and Commerce

B. Com (Professional – CA Integrated)

Scheme of Teaching and Evaluation (STE)

Batch [2024]

63ACCT1011 : FINANCIAL ACCOUNTING

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

CO1: To prepare and interpret final accounts for sole proprietors, ensuring accurate representation of financial position and performance. (L 2).

CO2: The demonstrate the ability to identify, rectify, and explain errors in financial records, contributing to improved accuracy in financial reporting. (L 3).

CO3: Independently prepare bank reconciliation statements, accurately addressing discrepancies and maintaining proper financial records. (L 3).

CO4: Apply different methods of depreciation, understanding their implications on the financial health and reporting of an organization. (L 4).

CO5: Analyse prepare accounts for non-trading concerns, ensure proper treatment of special items and adherence to Indian Accounting Standards 1 to 10. (L5).

3LSGN1011 :BUSINESS LAW-I

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

CO1: Discuss the fundamental legal principles and broader procedural aspects of the law that apply to business and business transactions (L 2).

CO2: Evaluate the execution of special contracts used in different types of business (L 4).

CO3: Familiarize with the positions, procedures, trends, and developments in Corporate Law and partnership act (L 2).

CO4- Identify the critical legal aspects of business activities and their application for the smooth administration of a business (L 2,3).



63MATH1011: BUSINESS MATHEMATICS

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

- CO1: Apply the concept of ratios to calculate a continued ratio, divide a quantity in a given ratio, illustrate proportion, describe direct, inverse and compound proportion to solve common business problems. (L3)
 CO2: Interpret concepts of Matrices and Determinants and apply them in business applications. (L2)
 CO3: Analyze arithmetic and geometric progressions for business applications (L4)
 CO4: Apply discounting procedures, including trade discount and cash discount (L3)
 CO5: Determine nominal and effective rates of interest (L4)

63ECON1011 : BUSINESS ECONOMICS (Micro Economics)

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

- CO1: Discuss the different aspects of theoretical principles of economics (L 2).
 CO2: Apply the mechanics of supply and demand in allocating goods and services (L 3).
 CO3: Identify relationships between production and costs (L 2).
 CO4: Compare and contrast the pricing mechanism and output determination under different market conditions (L 4).
 CO5: Analyse the causes and consequences of macro economical aspects with respect to Indian context. (L 4).

COURSE CODE: LOGICAL REASONING	
Course Outcomes: On successful completion of the course, Students will be able to,	
CO1: Explain the importance of the number system in Logical Reasoning. (L 2)	
CO2: Understand the significance of direction test in real life situations. (L 2)	
CO3: Analyze the importance of seating arrangements in Logical Reasoning. (L 3)	
CO4: Apply the importance of blood relations in Logical Reasoning. (L 4).	

CPSAL1061: Hindi		
0. Course Framework		
Credits: L-T-P-C: 2-0-0-2		Syllabus Version: 1
Contact Hours / Week: 2	Total Contact Hours: 30	Level: 100
Syllabus Copy	2024-Hindi-Syllabus-CPSAL1061-pdf.pdf	

CPSAL1071: Kannada		
A. Course Framework		
Credits: L-T-P-C: 2-0-0-2		Syllabus Version: 1
Contact Hours / Week: 2	Total Contact Hours: 30	Level: 100
Syllabus Copy	2024-Kannada-Syllabus-CPSAL1071-.pdf	


