



BISHOP HEBER COLLEGE (AUTONOMOUS)
TIRUCHIRAPPALLI – 620017
TAMILNADU, INDIA

COURSE OUTCOMES

**DEPARTMENT
OF
COMMERCE**



BISHOP HEBER COLLEGE (AUTONOMOUS)

TIRUCHIRAPPALLI – 620017

TAMILNADU, INDIA

STRUCTURE OF THE SYLLABUS

Program Name	Course code	Course code	Course name
B.Com. (Business Analytics)	Core I	U21BA101	Financial Accounting I
B.Com. (Business Analytics)	Allied I	U21BA1Y1	Banking Theory Law and Practice
B.Com. (Business Analytics)	Allied II	U21BA1Y2	Business Mathematics(Algebra and Calculus)
B.Com. (Business Analytics)	Core II	U21BA202	Financial Accounting – II
B.Com. (Business Analytics)	Allied III	U21BAPY3	Programming Paradigms
B.Com. (Business Analytics)	Allied IV	U21BA2Y4	Business Economics
B.Com. (Business Analytics)	Core III	U21BA303	Data Structure and Management
B.Com. (Business Analytics)	Core IV	U21BA304	Business Statistics and Probability
B.Com. (Business Analytics)	Allied V	U21BA3Y5	Principles of Marketing
B.Com. (Business Analytics)	SBEC I	U21BAPS1	Introduction to Computers -MS Word
B.Com. (Business Analytics)	NMEC I	U21BY4E1	Principles of Commerce
B.Com. (Business Analytics)	Core V	U21BA405	Cost Accounting
B.Com. (Business Analytics)	Elective I	U21BA4:1	Corporate Law
B.Com. (Business Analytics)	Elective I	U21BA4:A	Retail Management
B.Com. (Business Analytics)	Allied VI	U21BAPY4	Programming in Python and R
B.Com. (Business Analytics)	SBEC II	U21BAPS2	MS Office – Excel
B.Com. (Business Analytics)	NMEC II	U21BA4E2	Principles of Management
B.Com. (Business Analytics)	Core VI	U21BA506	Income Tax Law and Practice
B.Com. (Business Analytics)	Core VII	U21BA507	Business Management Practices
B.Com. (Business Analytics)	Core VIII	U21BA508	Business Analytics and Intelligence
B.Com. (Business Analytics)	Core IX	U21BA509	Financial Management
B.Com. (Business Analytics)	Elective II	U21BA5:P	Tally Prime
B.Com. (Business Analytics)	Elective II	U21BA5:A	Advertising Management
B.Com. (Business Analytics)	SBEC III	U21BA5S3	Effective Communication for Business
B.Com. (Business Analytics)	Core X	U21BA610	Benchmark Technologies in Data Structurefor Business
B.Com. (Business Analytics)	Core XI	U21BA611	Management Accounting
B.Com. (Business Analytics)	Core XII	U21BA612	Financial Services
B.Com. (Business Analytics)	Core XIII	U21BA613	Quantitative Techniques
B.Com. (Business Analytics)	Elective III	U21BA6:3	Entrepreneurial Development
B.Com. (Business Analytics)	Elective III	U21BA6:A	Indirect Taxes



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SEMESTER - I
CREDITS: 5

CORE: I FINANCIAL
ACCOUNTING – I

CODE: U21BA101
TOTAL HOURS: 90

At the end of this course, the students will be able to

S. No	Course Outcomes	Level	Unit
1	Demonstrate the principles and concepts of Accountancy as well as acquire the knowledge for its practical applications.	K3	I
2	Use the general purposes and functions of accounting.	K3	I
3	Analyse the impact on profits by using different depreciation methods.	K4	II
4	Categorize the accounting system for non-profit organization.	K4	III
5	Evaluate the parties' bill of exchange and promissory note.	K6	IV
6	Prepare profit using single entry system.	K5	V

SEMESTER - I
CREDITS: 4

ALLIED: I - BANKING THEORY
LAW AND PRACTICE

CODE: U21BA1Y1
TOTAL HOURS: 75

At the end of this course, the students will be able to

S. No	Course Outcomes	Level	Unit
1	Sketch the concepts of Strategic planning.	K3	I
2	Demonstrate the various Strategic planning models.	K3	I
3	Develop a budget based on the methods of Budgeting.	K5	II
4	Assess the top level planning analysis.	K6	III
5	Prepare the Cost and variance measures.	K5	IV
6	Evaluate and interpret the various Performance measures.	K6	V



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SEMESTER –I **ALLIED: II** **CODE: U21BA1Y2**
CREDITS: 5 **BUSINESS MATHEMATICS (ALGEBRA AND CALCULUS)** **TOTAL HOURS: 90**

At the end of this course, the students will be able to

Sl.No	Course Outcomes	Level	Unit
1	Demonstrate the knowledge of equations in day today business activities.	K3	I
2	Practice the knowledge of AP, GP, and HP in planning and analysing investment plans in their work.	K3	I
3	Solve problems in Set theory and Probability.	K3	II
4	Apply the derivative functions and its rules to find the marginal cost, marginal revenue and elasticity of demand.	K3	III
5	Utilize the methods of differentiation and integration to make informed decisions in the business scenario.	K3	IV
6	Perform analytical reviews on maximizing profit and minimizing losses in a given business condition.	K3	V

SEMESTER - II **CORE: II – FINANCIAL ACCOUNTING - II** **CODE: U21BA202**
CREDITS: 5 **TOTAL HOURS: 90**

At the end of this course, the students will be able to

S. No	Course Outcomes	Level	Unit
1	Calculate the amount of profit or loss earned through consignment.	K4	I
2	Formulate the techniques to record the transactions related to joint venture, under various methods.	K6	II
3	Examine the concept of Royalty	K4	III
4	Estimate the skills to enter the hire purchase transactions and to find out the profit earned under different methods	K5	IV
5	Discuss the amount spent as joint expenses and learn to apportion it to various departments.	K6	V
6	Test the business results of various departments under various methods.	K6	V



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SEMESTER II
CREDITS:4

Allied : III
PROGRAMMING PARADIGMS

COURSECODE: U21BAPY3
TOTAL HOURS:75

At the end of this course, the students will be able to

S.No.	Course Outcomes	Level	Unit
CO1	Explain various programming Paradigms and its applications	K5	I
CO2	Create programs using C functions, structure	K6	II
CO3	Construct programs using object oriented programming concepts	K6	III
CO4	Construct programs in Java	K6	IV
CO5	Utilize the memory management mechanisms efficiently	K6	V
CO6	Test the applications in JDK, Netbeans and Eclipse	K6	V

SEMESTER - II
CREDITS: 4

ALLIED: II - BUSINESS ECONOMICS

COURSE CODE: U21BA2Y4
TOTAL HOURS: 75

At the end of this course, the students will be able to

S. No	Course Outcomes	Level	Unit
1	Discuss the concepts of economic system, central problems and resource allocation.	K2	I
2	Construct the law of demand and supply analysis.	K5	II
3	Integrate price elasticity of demand and other elasticity.	K5	II
4	Formulate indifference curve analysis.	K5	III
5	Rate the knowledge on the cost concepts and its classifications.	K6	IV
6	Assess the future course of economy using trade cycle.	K6	V



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SEMESTER III **CORE : III** **COURSECODE: U21BA303**
CREDITS:4 **DATA STRUCTURE AND**
MANAGEMENT **TOTAL HOURS:75**

At the end of this course, the students will be able to

S. No.	Course Outcomes	Level	Unit
1	Describe how arrays, records, linked structures, stacks, queues, trees, and graphs are represented in memory and used by algorithms	K2	I
2	Demonstrate different methods for traversing trees	K2	I
3	Describe common applications for arrays, records, linked structures, stacks, queues, trees, and graphs	K2	II
4	To organize, maintain and retrieve - efficiently, and effectively - information from a DBMS	K3	III
5	Explain the concept of Relational Query Language and formulate SQL queries on data.	K6	IV
6	Improve the database design by normalization.	K6	V

SEMESTER - III **CORE : IV** **COURSE CODE: U21BA304**
CREDITS: 4 **BUSINESS STATISTICS AND**
PROBABILITY **TOTAL HOURS: 75**

At the end of this course, the students will be able to

S. No.	Course Outcomes	Level	Unit
1	Describe and discuss the key terminologies, concepts, tools and techniques used in Business statistical analysis.	K2	I
2	Calculate the various descriptive measures for centrality and dispersion.	K4	II
3	Measure the correlation between two variables.	K4	III
4	Apply the simple linear regression equation for a set of data	K3	III
5	Evaluate the changes in a variable using Index numbers.	K5	IV
6	Assess the process of hypothesis testing including one-sample and Two-sample test.	K5	V



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SEMESTER: III
CREDITS: 3

ALLIED V
PRINCIPLES OF MARKETING

COURSE CODE: U21BA3Y5
HOURS: 60

At the end of this course, the students will be able to

S.No	Course Outcomes	Level	Unit
1	Describe the basic concepts, theories and principles in marketing	K2	I
2	Examine the market segmentation strategies and components of marketing mix.	K4	I
3	Explain the concept of Product planning and development	K2	II
4	Discuss the different types of pricing.	K2	III
5	Analyse the concepts of promotion, advertising & selling a product and public relation.	K4	IV
6	Examine the importance of customer relationship in modern marketing	K4	V

SEMESTER –III
CREDITS: 2

SBEC I
**INTRODUCTION TO COMPUTER-
MS WORD**

CODE: U21BAPS1
TOTAL HOURS:30

At the end of this course, the students will be able to

Sl.No	Course Outcomes	Level	Unit
1	Apply the practical knowledge exposure to MS-Word.	K3	I
2	Execute the basic functions like Opening, Saving and closing the files independently.	K3	I
3	Create a document using editing features.	K6	II
4	Construct tables by using the various table tools.	K6	III
5	Modify the pages adopting the features of page formatting.	K6	IV
6	Create different file formats by merging documents.	K6	V



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SEMESTER –III
CREDITS: 2

NMEC-I
PRINCIPLES OF COMMERCE

CODE: U21BA3E1
TOTAL HOURS: 30

At the end of this course, the students will be able to

S. No	Course Outcomes	Level	Unit
1	Recall the meaning of Commerce and trade	K1	I
2	Classify the business activities	K2	I
3	Categorize the various forms of organization.	K4	II
4	Explain the merits and demerits of different modes of transportation	K2	III
5	Appraise the functions of Banking and Insurance Sector.	K5	IV
6	Discuss the different types of media	K2	V

SEMESTER –IV
CREDITS: 5

CORE: V
COST ACCOUNTING

CODE: U21BA405
TOTAL HOURS: 75

At the end of this course, the students will be able to

S. No	Course Outcomes	Level	Unit
1	Prepare a cost sheet to find the Cost of production/Sales	K6	I
2	Create a Stores ledger Account by applying different methods of pricing the issue of materials	K6	I
3	Calculate labour turnover by using various methods to calculate labour cost.	K4	II
4	Apply the different methods of apportionment of overheads	K3	III
5	Prepare Contract Accounts with Notional profit and Process Accounts with Normal loss, abnormal loss and abnormal gain in Certain Industries.	K6	IV
6	Calculate the cost using operating costing in different types of industries.	K4	V



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SEMESTER –IV
CREDITS: 4

ALLIED III
CORPORATE LAW

CODE: U21BA4:1
TOTAL HOURS: 75

At the end of this course, the students will be able to

Sl.No	Course Outcomes	Level	Unit
1	Explain the various provisions relating to Companies Act 2013	K2	I
2	Identify the various types of companies and their features	K2	I
3	Demonstrate the principal documents used in the formation of a company.	K3	II
4	Appraise the provisions relating to the meetings and resolutions in the company.	K5	III
5	Relate the provisions of Companies Act with the appointment and removal of directors.	K4	IV
6	Analyse the various modes of winding up of a company.	K4	V

SEMESTER: IV
CREDITS: 5

ELECTIVE- I
RETAIL MANAGEMENT

COURSE CODE: U21BA4:A
TOTAL HOURS: 75

At the end of this course, the students will be able to

Sl. No	Course Outcomes	Level	Unit
1.	Differentiate the various forms of retailing business	K4	I
2.	Appraise the feasibility of setting up a retail outlet in a select location	K5	II
3.	Analyse the various methods of holding inventory	K4	III
4.	Test the ability to manage a retail store successfully	K4	IV
5	Sketch the critical elements of retail stores distribution management	K3	V
6.	Execute the wholesaling and warehousing concepts in Retailing business.	K3	V



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Allied – VI
Hours: 4

SEMESTER IV PROGRAMMING IN PYTHON AND R

Course Code: U21BAPY4
Credits: 3

At the end of this course, the students will be able to

S. No.	Course Outcomes	Level	Unit
1	Understand the fundamentals of Python and its environment	K2	I
2	Able to Use Numpy and pandas to work with data in Python	K3	II
3	Describe the importance of data visualization.	K1	III
4	Apply Matplotlib to create plots using Jupyter notebooks.	K3	III
5	Apply various concepts to write programs in R	K3	IV
6	Create and Analyse database and generate various statistical reports with Graphs based on the data	K6	V

SEMESTER –IV
CREDITS: 2

SBEC: II MS OFFICE-EXCEL

CODE: U21BAPS2
TOTAL HOURS: 30

At the end of this course, the students will be able to

SLNo	Course Outcomes	Level	Unit
1	Develop knowledge in basics of Excel for navigation and construction of worksheet.	K6	I
2	Prepare Spread sheet by integrating the basic formatting functions.	K6	II
3	Construct customised document to present data by applying custom and conditional formatting and filtering.	K6	III
4	Analyse data through the use of intermediate formulations of lookups and reference data.	K4	IV
5	Create charts using advanced chart elements in Excel.	K6	IV
6	Perform calculations ranging from basic mean, median & mode to the more complex statistical distribution in excel.	K3	V



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SEMESTER: IV

CREDITS: 2

NMEC II

PRINCIPLES OF MANAGEMENT

COURSE CODE: U21BA4E2

TOTAL HOURS: 30

At the end of this course, the students will be able to

Sl. No	Course Outcomes	Level	Unit covered
1.	Express the fundamental concepts relating to business and method to start and manage a business	K2	I
2.	Discuss the features principles and functions of management	K2	II
3.	Sketch the planning process and the steps involved in decision making process.	K3	II
4.	Demonstrate the common organizational structures and the merits and demerits	K3	III
5	Analyse the leadership styles and its importance	K4	IV
6.	Explain the methods and need for communication, coordination, control within an organization	K2	V

SEMESTER –V

CREDITS: 5

CORE:VI
INCOME TAX LAW AND
PRACTICE

CODE: U21BA506

TOTAL HOURS: 90

At the end of this course, the students will be able to

Sl.No	Course Outcomes	Level	Unit
1	Recognise the fundamental concepts relating to Taxation	K1	I
2	Discuss and infer the Residential status and taxable income based on the status of an individual	K2	I
3	Calculate the Net income from salary of an individual.	K4	II
4	Calculate the GAV, NAV and Income from House Property of an individual.	K4	III
5	Differentiate and compute the Income from Business and Profession	K4	IV
6	Estimate tax on income from capital gain and Income from other sources	K6	V



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SEMESTER: V
CREDITS: 5

CORE: VII
BUSINESS MANAGEMENT
PRACTICES

COURSE CODE: U21BA507
TOTAL HOURS: 90

At the end of this course, the students will be able to

S. No	Course Outcomes	Level	Unit
1	Describe the work of major contributors in the field of management.	K2	I
2	Explain how managers align the planning process, decision making techniques with the objectives of management.	K2	I
3	Analyse the types of organization and the advantages and disadvantages of each.	K4	II
4	Demonstrate the competency to recruit, train and appraise the performance of employees.	K3	III
5	Evaluate the importance of direction to accomplish organizational standards.	K5	IV
6	Develop the recent trends and challenges in global business management.	K6	V

SEMESTER V
CREDITS:5

CORE: VIII
BUSINESS ANALYTICS AND
INTELLIGENCE

COURSECODE: U21BA508
TOTAL HOURS:75

At the end of this course, the students will be able to

S. No.	Course Outcomes	Level	Unit
1	Identify and describe complex business problems in terms of analytical models	K1	I
2	Understand the contemporary developments in the field of Big Data Analytics.	K2	II
3	Illustrate and apply the architectural concepts of Hadoop	K4	III
4	Analyze various cloud programming models and apply them to solve problems on the cloud.	K4	IV
5	Describe the Concept of Cloud Infrastructure Model.	K2	IV
6	Evaluate predictive web analytics techniques in decision making process	K5	V



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SEMESTER –V
CREDITS: 5

CORE: IX-FINANCIAL
MANAGEMENT

CODE: U21BA509
TOTAL HOURS: 75

At the end of this course, the students will be able to

S.No.	Course Outcomes	Level	Unit
1	Analyze the risk and return and valuation of various kinds of securities.	K4	I
2	Assess the significance and estimation of working capital management of an organisation.	K5	II
3	Examine the techniques adopted for appraising the profitability of an investment.	K4	III
4	Analyze the consequences of leverage analysis in a business firm.	K4	IV
5	Review the theories of capital structure and dividend policies and perform analytical review of financial results, proposals, and plans.	K5	V
6	Evaluate the sources and cost of raising long term finance.	K5	V

SEMESTER:VI
CREDITS : 5

CORE:XII
TALLY PRIME

COURSE CODE: U21BA5:P
TOTAL HOURS:90

At the end of this course, the students will be able to

Sl. No	Course Outcomes	Level	Unit covered
1.	Describe the concept of accounting and tally	K2	I
2.	Classify the accounting transactions while entering in the appropriate accounting vouchers and create various accounting vouchers.	K6	II
3.	Develop Stock groups and create inventory entries	K6	III
4.	Create receivable and payable entries and prepare cost centre report	K6	IV
5.	Sketch the concept of Goods and Service Tax	K3	V
6.	Prepare various reports under GST	K6	V



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SEMESTER: V
CREDITS: 5

ELECTIVE: I
ADVERTISING MANAGEMENT

COURSE CODE: U21BA5:A
HOURS :75

At the end of this course, the students will be able to

S. No.	COURSE OUTCOMES	Level	Unit
1	Identify the role advertising in the modern business world.	K2	I
2	Describe the application of marketing research in framing effective marketing strategies.	K2	II
3	List the fundamental concepts of advertising copy and advertising budget	K4	II
4	Appraise the pros and cons of various advertising media.	K5	III
5	Recognize the various key players in the advertising industry.	K4	IV
6	Conduct pre-testing, post-testing and concurrent testing of advertisements to determine their effectiveness.	K3	V

SEMESTER: V
CREDITS: 2

SBEC: III
EFFECTIVE COMMUNICATION
FOR BUSINESS

COURSE CODE: U21BA5S3
HOURS :75

At the end of this course, the students will be able to

S. No.	Course Outcomes	Level	Unit
1	Describe the patterning of personality development	K1	I
2	Able to Establish a rapport with people	K6	II
3	Understand the different tips for job interviews and Group Discussions	K4	III
4	Stimulate their Critical thinking by designing and developing clean and lucid writing skills	K4	IV
5	Able to draft effective business correspondence with brevity and clarity.	K3	IV
6	Develop their own specific interpersonal skills	K3	V



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SEMESTER: VI

CORE: X

COURSE CODE: U21BA610

CREDITS: 5

**BENCHMARK TECHNOLOGIES
IN DATASCIENCE FOR
BUSINESS**

HOURS :90

At the end of this course, the students will be able to

S. No.	Course Outcomes	Level	Unit
1	Apply basic principles of AI in solutions that require problem solving, inference, perception, knowledge representation, and learning	K3	I
2	Develop an understanding of where and how AI can be used.	K3	I
3	Explain Machine Learning concepts, classifications of Machine Learning	K2	II
4	Analyze pattern recognition and machine learning techniques such as classification and feature selection to practical applications and detect patterns in the data	K3	III
5	Choose the Blockchain application in Business	K6	IV
6	Create the Threat Intelligence in Cyber Security for Digital Business	K6	V

SEMESTER –VI

CORE: XI

CODE: U21BA611

CREDITS: 5

MANAGEMENT ACCOUNTING

TOTAL HOURS: 90

At the end of this course, the students will be able to

Sl.No	Course Outcomes	Level	Unit covered
1	Analyse and provide recommendations to improve the operations of organisations through the application of management accounting techniques.	K4	I
2	Prepare the financial statements of the firm by computing the accounting ratios.	K6	II
3	Distinguish between operating, investing and financing activities.	K4	III
4	Prepare Fund flow statement and Cash flow statement as per AS3.	K6	III
5	Assess the concept of marginal costing and CVP analysis in short – term decision making.	K5	IV
6	Prepare various types of budgets for identifying the expenditure and revenue of a firm.	K6	V



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SEMESTER VI
CREDITS: 5

CORE: XII
FINANCIAL SERVICES

CODE: U21BA612
TOTAL HOURS:90

At the end of this course, the students will be able to

S.No.	Course Outcomes	Level	Unit
1	Measure the complete knowledge of financial services	K4	I
2	Identify the role of SEBI in regulation of financial Service	K2	I
3	Assess the role of credit rating agencies in India	K5	II
4	Evaluate the importance of Mutual Funds and the role of Merchant Banking services.	K5	III
5	Analyze the diverse aspects of Leasing and Hire purchase.	K4	IV
6	Organise the knowledge of Dematerialization & Rematerialization in real time life	K5	V

SEMESTER –III
CREDITS: 4

CORE: IV
QUANTITATIVE TECHNIQUES

CODE: U21BA613
TOTAL HOURS: 75

At the end of this course, the students will be able to

S.No.	Course Outcomes	Level	Unit
1	Formulate the Linear Programming problem to find the optimal solution.	K6	I
2	Evaluate the various techniques to a transportation problem to find the basic feasible solution and also to find the optimal assignment of jobs to appropriate persons.	K5	II
3	Determine the strategies of the players in a game and solve the matrix to calculate the value of the game and the optimal strategy.	K5	III
4	Apply the simulation technique to find optimal solutions to real world problems.	K3	III
5	Calculate the appropriate time period for replacement of items that fail using individual and group replacement policy.	K4	IV
6	Assess the optimistic time for completion of a project using project management techniques.	K5	V



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SEMESTER –VI
CREDITS: 5

ELECTIVE: III
ENTREPRENEURIAL
DEVELOPMENT

CODE: U21BA6:3
TOTAL HOURS:75

At the end of this course, the students will be able to

S. No	Course Outcomes	Level	Unit covered
1	Explain the distinct entrepreneurial traits and the recent trends.	K2	I
2	Identify and define the opportunities and principles of viability of new business start-up.	K2	II
3	Describe the need in supporting and financing to entrepreneurs	K2	III
4	Apply the principles of new venture financing and growth financing for businesses.	K3	III
5	Describe the issues and problems faced by entrepreneurs in MSME including entrepreneurial practices in India	K2	IV
6	Analyse the development of entrepreneurial ventures.	K4	V

STRUCTURE OF THE SYLLABUS

B Com Business Process Management			
PROGRAM NAME	COURSE	COURSE CODE	COURSE NAME
B Com Business Process Management	Core I	U21BP101	Financial Accounting – I
B Com Business Process Management	Allied I	U21BP1Y1	Business Law
B Com Business Process Management	Allied II	U21BP1Y2	Business Economics
B Com Business Process Management	Core II	U21BP202	Financial Accounting – II
B Com Business Process Management	Allied III	U21BP2Y2	Company Law
B Com Business Process Management	Allied IV	U21BP2Y4	Business Statistics



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B Com Business Process Management	Core III	U21BP303	Financial Accounting – III
B Com Business Process Management	Core IV	U21BP304	Insurance for Business Process Services
B Com Business Process Management	Allied V	U21BP3Y5	Retail and Market Research
B Com Business Process Management	SBEC I	U21BPPS1	Introduction to Computers -MS Word
B Com Business Process Management	NMEC I	U21BP3E1	Principles of Commerce
B Com Business Process Management	Core V	U21BP405	Cost Accounting
B Com Business Process Management	Elective I	U21BP4:1	Banking for Business Process Services
B Com Business Process Management	Elective I	U21BP4:A	Advertising Management
B Com Business Process Management	Allied VI	U21BP4Y6	Campus to Corporate Transition
B Com Business Process Management	SBEC II	U21BPPS2	Computer Tools - Spread Sheet
B Com Business Process Management	NMEC I	U21BP4E1	Principles of Management
B Com Business Process Management	Core VI	U21BP506	Income Tax Law and Practice
B Com Business Process Management	Core VII	U21BP507	Managing Business Process
B Com Business Process Management	Core VIII	U21BPP08	TallyPrime
B Com Business Process Management	Core IX	U21BP509	Financial Management
B Com Business Process Management	Elective II	U21BP5:2	Capital Market
B Com Business Process Management	Elective II	U21BP5:A	Indirect Taxes
B Com Business Process Management	SBEC II	U21BP5S3	General Commercial Knowledge
B Com Business Process Management	Core X	U21BP610	Business Mathematics
B Com Business Process Management	Core XI	U21BP611	Management Accounting



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B Com Business Process Management	Core XII	U21BP612	Corporate Accounting
B Com Business Process Management	Core XIII	U21BP613	Auditing
B Com Business Process Management	Elective III	U21BP6:3	Supply Chain Management
B Com Business Process Management	Elective III	U21BP6:A	Retail Management

SEMESTER I
CREDITS: 5

CORE - I
FINANCIAL ACCOUNTING-I

CODE : U21BP101
HOURS PER WEEK : 6

At the end of this course, the students will be able to

S. No.	Course Outcomes	Level	Unit
1	Explain the concepts and conventions of Accounting.	K2	I
2	Apply the accounting concepts and conventions in the process of preparation of Final Accounts	K3	I
3	Estimate the amount of depreciation under different methods.	K2	II
4	Prepare Final Accounts of Non- Profit Organisations	K6	III
5	Prepare Bill of Exchange and Bank Reconciliation Statement.	K6	IV
6	Examine the concept of single Entry system and ascertain the profit under this Single Entry System.	K4	V



BISHOP HEBER COLLEGE (AUTONOMOUS)

TIRUCHIRAPPALLI – 620017

TAMILNADU, INDIA

SEMESTER –IV
CREDITS: 3

ELECTIVE: I
BUSINESS LAW

CODE: U21BP1Y1
HOURS PER WEEK: 4

At the end of this course, the students will be able to

S. No	Course Outcomes	Level	Unit
1	Analyse the basic concepts, essential elements of a valid contract and various classifications in contract under the Indian Contract Act, 1872.	K4	I
2	Appraise the rules regarding consideration and legality of objects under the sections 23 to 36	K5	II
3	Apply the rule, “All agreements are not contracts but all contracts are agreements”.	K3	III
4	Examine how does a bailment differs from a pledge	K4	IV
5	Demonstrate the different modes in which the authority of an agent may terminate a Contract of agency.	K3	IV
6	Interpret the rule of caveat emptor and state how far it is modified by implied conditions under the Sale of Goods Act, 1930.	K5	V

SEMESTER:I
CREDITS:4

ALLIED II
BUSINESS ECONOMICS

CODE: U21BP1Y2
TOTAL HOURS:5

At the end of this course, the students will be able to

Sl. No	Course Outcomes	Level	Unit covered
1	Explain the concepts of economic system, central problems and resource allocation.	K2	I
2	Demonstrate knowledge of the laws of supply and demand and apply the laws to analyze responses of markets.	K2	II
3	Analyze and determine the price elasticity of demand.	K4	III
4	Summarize an understanding of indifference curve analysis.	K2	IV
5	Analyze the cost concepts and the cost of production in the short and long period.	K4	IV
6	Appraise the effects of government policy measures on the trade cycle and price index.	K5	V



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SEMESTER II
CREDITS : 5

CORE II
FINANCIAL ACCOUNTING II

CODE : U21BP202
HOURS PER WEEK: 6

At the end of this course, the students will be able to

S. No	Course Outcomes	Level	Unit
1	Explain the concepts of Accounting, Outsourcing and Current trend.	K2	I
2	Categorize the techniques to supply chain and accounts payable	K4	II
3	Analyze and determine the Accounts receivable and general ledger	K4	III
4	Develop the skills on emerging trend in f&a technology, accounting standard, control and compliance	K6	IV
5	Analyse the operating model of business process services	K4	V
6	Explain the Basics of Accounting Standard and Control and Compliance	K2	VI

SEMESTER –II
CREDITS: 4

ALLIED III
COMPANY LAW

CODE: U21BP2Y2
HOURS PER WEEK:5

At the end of this course, the students will be able to

SLNo	Course Outcomes	Level	Unit
1	Explain the various provisions relating to Companies Act 2013	K2	I
2	Identify the various types of companies and their features	K2	I
3	Demonstrate the principal documents used in the formation of a company.	K3	II
4	Appraise the provisions relating to the meetings and resolutions in the company.	K5	III
5	Relate the provisions of Companies Act with the appointment and removal of directors.	K4	IV
6	Analyse the various modes of winding up of a company.	K4	V



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TAMILNADU, INDIA

SEMESTER II

CREDITS: 4

**ALLIED - IV
BUSINESS STATISTICS**

CODE : U21BP2Y4

HOURS PER WEEK: 5

At the end of this course, the students will be able to

S. No.	Course Outcomes	Level	Unit
1	Describe and discuss the key terminologies, concepts, tools and techniques used in Business statistical analysis.	K2	I
2	Calculate the various descriptive measures for centrality and dispersion.	K4	II
3	Measure the correlation between two variables.	K4	III
4	Apply the simple linear regression equation for a set of data	K3	III
5	Evaluate the changes in a variable using Index numbers.	K5	IV
6	Assess the process of hypothesis testing including one-sample and Two-sample test.	K5	V

SEMESTER: III

CREDITS: 4

**CORE III
FINANCIAL ACCOUNTING-III**

CODE: U21BP303

HOURS PER WEEK: 5

At the end of this course, the students will be able to

S. No	Course Outcomes	Level	Unit
1	Explain the basic concepts of financial accounting.	K2	I
2	Calculate the valuation of goodwill	K4	I
3	Prepare financial accounts for partnership firm in different situation of admission, retirement, and death of the partners.	K6	II
4	Evaluate Amalgamation, Dissolution and Insolvency of partnership firm.	K5	III
5	Prepare Royalty Accounts for lease and sub-lease.	K6	IV
6	Analyse the accounting procedures of insurance claims and construct practical problem on loss of stock and loss of profit.	K4	V



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SEMESTER –III
CREDITS: 4

INSURANCE FOR BUSINESS
PROCESS SERVICES

CODE: U21BP304
HOURS PER WEEK:5

At the end of this course, the students will be able to

S. No	Course Outcomes	Level	Unit
1	Examine the basic concepts of insurance for business process services	K2	I
2	Demonstrate the different types of insurance policies	K3	II
3	Emulate rules governing underwriting	K4	III
4	Analyse the challenges of health care insurance	K5	IV
5	Examine different types of individual health insurance policies	K3	IV
6	Outline grievance and Redressal pertaining to life insurance	K5	V

SEMESTER III

Allied: V

RETAIL AND MARKET RESEARCH

CourseCode:U21BP3Y5

Hours: 4

Credit: 3

At the end of this course, the student will be able to

Sl. No	Course Outcomes	Level	Unit
1.	Interpret the basic concepts, theories in marketing and classify the market research tools and research methodology	K2	I
2.	Classify and define the characteristics the FMCG	K2	II
3.	Identify the critical elements of retail stores distribution management	K3	III
4.	Analyse the application of market research in framing effective marketing strategies	K4	IV
5	List the stages of new product development	K4	IV
6.	Determine the efficient selection of media to advertise a particular product	K5	V



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SEMESTER –III
CREDITS: 2

SBEC I
Introduction to Computer –MS Word

CODE: U21BP3S1
HOURS PER WEEK:2

At the end of this course, the student will be able to

Sl.No	Course Outcomes	Level	Unit
1	Apply the practical knowledge exposure to MS-Word.	K3	I
2	Execute the basic functions like Opening, Saving and closing the files independently.	K3	I
3	Create a document using editing features.	K6	II
4	Construct tables by using the various table tools.	K6	III
5	Modify the pages adopting the features of page formatting.	K6	IV
6	Create different file formats by merging documents.	K6	V

SEMESTER –III
CREDITS: 2

NMEC-I
PRINCIPLES OF COMMERCE

CODE: U21BP3E1
HOURS PER WEEK:2

At the end of this course, the student will be able to

S. No	Course Outcomes	Level	Unit
1	Recall the meaning of Commerce and trade	K1	I
2	Classify the business activities	K2	I
3	Categorize the various forms of organization.	K4	II
4	Explain the merits and demerits of different modes of transportation	K2	III
5	Appraise the functions of Banking and Insurance Sector.	K5	IV
6	Discuss the different types of media	K2	V



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SEMESTER –IV

CORE: V

CODE: U21BP405

CREDITS: 5

COST ACCOUNTING

HOURS PER WEEK: 5

At the end of this course, the student will be able to

S. No	Course Outcomes	Level	Unit
1	Prepare a cost sheet to find the Cost of production/Sales	K6	I
2	Create a Stores ledger Account by applying different methods of pricing the issue of materials	K6	I
3	Calculate labour turnover by using various methods to calculate labour cost.	K4	II
4	Apply the different methods of apportionment of overheads	K3	III

SEMESTER IV

Elective – I

**BANKING FOR BUSINESS PROCESS
SERVICES**

Course Code:U21BP4:1

Hours : 5

Credits: 5

At the end of this course, the student will be able to

Sl. No	Course Outcomes	Level	Unit
1.	Discuss the conceptual and legal parameters including the judicial interpretation of banking law.	K2	I
2.	Describe the objectives and functions of a Retail Banks and measures adopted to control credit.	K2	II
3.	Categorise the services rendered and risk involved in bank cards	K2	III
4.	Analyse the legal aspects relating to the consumer loan mortgages between a banker and a customer and the Regulatory Agencies	K4	IV
5	List the role of management and payment services available in banking services	K4	V
6.	Classify the role of technology in transfer of funds.	K4	V



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SEMESTER: IV
CREDITS: 5

ELECTIVE: I
ADVERTISING MANAGEMENT

COURSE CODE: U21BP4:A
HOURS PER WEEK :5

At the end of this course, the student will be able to

S. No.	COURSE OUTCOMES	Level	Unit
1	Identify the role advertising in the modern business world.	K2	I
2	Describe the application of marketing research in framing effective marketing strategies.	K2	II
3	List the fundamental concepts of advertising copy and advertising budget	K4	II
4	Appraise the pros and cons of various advertising media.	K5	III
5	Recognize the various key players in the advertising industry.	K4	IV
6	Conduct pre-testing, post-testing and concurrent testing of advertisements to determine their effectiveness.	K3	V

SEMESTER –IV
CREDITS: 3

CAMPUS TO CORPORATE
TRANSITION

CODE: U21BP4Y6
HOURS PER WEEK:4

At the end of this course, the student will be able to

S. No	Course Outcomes	Level	Unit
1	Examine the basic concepts of Industry in world	K2	I
2	Demonstrate the difference between campus and corporate	K3	II
3	Emulate rules of Corporate Etiquette	K4	III
4	Analyze the challenges in Elementary Level of communication	K4	IV
5	Examine advanced level communication	K3	IV
6	Outline the concept of one act play	K5	V



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SEMESTER –IV

SBEC: II

COURSECODE: U21BP4S2

COMPUTER TOOLS-SPREADSHEET

CREDITS: 2

HOURS PER WEEK: 2

At the end of this course, the student will be able to

Sl.No	Course Outcomes	Level	Unit
1	Develop knowledge in basics of Excel for navigation and construction of worksheet.	K6	I
2	Prepare Spread sheet by integrating the basic formatting functions.	K6	II
3	Construct customised document to present data by applying custom and conditional formatting and filtering.	K6	III
4	Analyse data through the use of intermediate formulations of lookups and reference data.	K4	IV
5	Create charts using advanced chart elements in Excel.	K6	IV
6	Perform calculations ranging from basic mean, median & mode to the more complex statistical distribution in excel.	K3	V

SEMESTER: IV

NMEC II

COURSE CODE: U21BP4E2

PRINCIPLES OF MANAGEMENT

CREDITS: 2

HOURSPER WEEK: 2

At the end of this course, the student will be able to

Sl. No	Course Outcomes	Level	Unit covered
1.	Express the fundamental concepts relating to business and method to start and manage a business	K2	I
2.	Discuss the features principles and functions of management	K2	II
3.	Sketch the planning process and the steps involved in decision making process.	K3	II
4.	Demonstrate the common organizational structures and the merits and demerits	K3	III
5	Analyse the leadership styles and its importance	K4	IV
6.	Explain the methods and need for communication, coordination, control within an organization	K2	V



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SEMESTER –V
CREDITS: 5

CORE:VI
INCOME TAX LAW AND
PRACTICE

CODE: U21BP506
HOURS PER WEEK:6

At the end of this course, the students will be able to

Sl.No	Course Outcomes	Level	Unit
1	Recognise the fundamental concepts relating to Taxation	K1	I
2	Discuss and infer the Residential status and taxable income based on the status of an individual	K2	I
3	Calculate the Net income from salary of an individual.	K4	II
4	Calculate the GAV, NAV and Income from House Property of an individual.	K4	III
5	Differentiate and compute the Income from Business and Profession	K4	IV
6	Estimate tax on income from capital gain and Income from other sources	K6	V

SEMESTER V

Core : VII
Hours: 6

MANAGING BUSINESS PROCESS

Course Code: U21BP507
Credits: 5

At the end of the course the students will be able to understand the Business Process, BPS Industry, Quality Management, Process mapping techniques and customer needs.

S. No.	Course Outcomes	Level	Unit
1	Explain Business Process Management	K2	I
2	Apply Value stream mapping in business process	K3	I
3	Explain Quality control tools	K2	II
4	Prepare on process improvement methods	K6	III
5	Prepare on Risk Management	K6	IV
6	Examine eliminating waste	K4	V



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SEMESTER: V
CREDITS: 5

CORE VIII
TALLYPRIME

COURSE CODE: U21BPP08
HOURS PER WEEK: 6

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

Sl. No	Course Outcomes	Level	Unit covered
1.	Describe the concept of accounting and tally	K2	I
2.	Classify the accounting transactions while entering in the appropriate accounting vouchers and create various accounting vouchers.	K6	II
3.	Develop Stock groups and create inventory entries	K6	III
4.	Create receivable and payable entries and prepare cost centre report	K6	IV
5.	Sketch the concept of Goods and Service Tax	K3	V
6.	Prepare various reports under GST	K6	V

SEMESTER –V
CREDITS: 5

CORE: IX-FINANCIAL
MANAGEMENT

COURSECODE: U21BP509
HOURS PER WEEK:5

At the end of this course learners will be able to

S.No.	Course Outcomes	Level	Unit
1	Analyze the risk and return and valuation of various kinds of securities.	K4	I
2	Assess the significance and estimation of working capital management of an organisation.	K5	II
3	Examine the techniques adopted for appraising the profitability of an investment.	K4	III
4	Analyze the consequences of leverage analysis in a business firm.	K4	IV
5	Review the theories of capital structure and dividend policies and perform analytical review of financial results, proposals, and plans.	K5	V
6	Evaluate the sources and cost of raising long term finance.	K5	V



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Elective : II
Hours: 5

SEMESTER V CAPITAL MARKETS

Coursecode:U21BP5:2
Credits: 5

At the end of this course, the students will be able to

S. No	Course Outcomes	Level	Unit
1	Explain the various types of Securities and the elements in Financial Markets	K2	I
2	Apply the Trade Life Cycle and concepts related to Investment Banking.	K3	II
3	Examine the Transactions in Mutual funds.	K4	III
4	Analyse the Hedge Fund Strategies	K4	III
5	Determine the Fund Accounting and NAV calculations.	K5	IV
6	Assess the Market risk management in Capital markets.	K5	V

SEMESTER –VI
CREDITS: 5

ELECTIVE: III INDIRECT TAXES

CODE: U21BP5:A
HOURS PER WEEK:6

At the end of this course the students will be able to

Sl.No	Course Outcomes	Level	Unit covered
1	Describe the concepts of indirect taxation system followed in India.	K2	I
2	Explain the taxable events under GST.	K2	II
3	Demonstrate the concepts relating to Place, Time and value of Supply.	K3	III
4	Assess the amount of ITC to be claimed.	K5	IV
5	Formulate online GST registration.	K6	V
6	Evaluate the amendments in GST Act.	K5	V



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SEMESTER –VI

CREDITS: 5

CORE: XI

MANAGEMENT ACCOUNTING

CODE: U21BP611

HOURS PER WEEK: 6

At the end of this course, the students will be able to

Sl.No	Course Outcomes	Level	Unit covered
1	Analyse and provide recommendations to improve the operations of organisations through the application of management accounting techniques.	K4	I
2	Prepare the financial statements of the firm by computing the accounting ratios.	K6	II
3	Distinguish between operating, investing and financing activities.	K4	III
4	Prepare Fund flow statement and Cash flow statement as per AS3.	K6	III
5	Assess the concept of marginal costing and CVP analysis in short – term decision making.	K5	IV
6	Prepare various types of budgets for identifying the expenditure and revenue of a firm.	K6	V

SEMESTER –IV

CREDITS: 4

CORE XII

CORPORATE ACCOUNTING

COURSECODE: U21BP612

HOURS PER WEEK: 4

At the end of this course, the students will be able to

Sl.No	Course Outcomes	Level	Unit covered
1	Explain the issues and reissues of shares, prepare the journal entries	K2	I
2	Prepare the final accounts of companies after accounting for debentures.	K6	II
3	Determine the practical skills on Amalgamation and Internal Reconstruction of Companies.	K5	III
4	Construct the consolidated balance sheet of Holding and Subsidiary companies.	K6	IV
5	Analyse the problems and issues at the time of Winding up of the companies.	K4	V
6	Prepare the Accounts relating to liquidation of Companies.	K6	V



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SEMESTER –VI
CREDITS: 5

CORE:XIII
AUDITING

CODE: U21BP613
HOURS PER WEEK: 6

At the end of this course, the Students will be able to

S.No.	Course Outcomes	Level	Unit
1	Explain the basic principles and classifications of auditing, the general chronology of audit, audit strategy, audit program, and audit procedures.	K2	I
2	Discuss the Internal Control System and the importance of Internal Check.	K2	II
3	Describe the substantial procedures in regard to Vouching, the modes of valuation, Verification of assets and liabilities.	K2	II
4	Appraise the Electronic Data Processing Audit and Investigation.	K5	III
5	Analyze the Appointment, Qualifications, Rights, Duties and Liabilities of Company Auditor.	K4	IV
6	Identify the Current development and new areas of Auditing.	K2	V

Elective – III
Hours : 5

SEMESTER VI
RETAIL MANAGEMENT

Course Code: U21BP6:A
Credits: 5

After completing this course, the student will know various forms of retailing business and develop knowledge on store location, practical analysis of site and trading, inventory management, analyse critical elements of retail store operations and equip themselves with critical skills for store keeping strategies.

Sl. No	Course Outcomes	Level	Unit
1	Explain the Emerging trends in retailing	K2	I
2	Demonstrate knowledge of the Market segmentation process	K2	II
3	Analyze and determine the Selective inventory management	K4	III
4	Summarize Distribution management	K2	IV
5	Analyze the integrated retailing approach	K4	IV
6	Appraise the effects of EOQ model	K5	V



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SEMESTER VI

Elective III
Hours: 6

SUPPLY CHAIN MANAGEMENT

Course Code: U21BP6:3
Credits: 5

At the end of the course, the students will be able to:

Sl. No	Course Outcomes	Level	Unit covered
1	Explain the Decision phases of outsourcing	K2	I
2	Demonstrate Modelling of supply chain	K2	II
3	Analyze sourcing and procurement	K4	III
4	Determine Warehousing Strategies	K2	IV
5	Analyze master data of logistic fleet	K4	IV
6	Appraise Objectives and Concept of Inventory	K5	V

STRUCTURE OF THE SYLLABUS

B Com Commerce			
PROGRAM NAME	COURSE	COURSE CODE	COURSE NAME
B Com Commerce	Core I	U17CM101	Financial Accounting – I
B Com Commerce	Allied I	U21CM1Y1	Banking Theory Law and Practice
B Com Commerce	Allied II	U17CM1Y2	Business Economics
B Com Commerce	Core II	U17CM202	Financial Accounting – II
B Com Commerce	Allied III	U21CM2Y3	Company Law
B Com Commerce	Allied IV	U17CM2Y4	Business Statistics
B Com Commerce	Core III	U17CM303	Financial Accounting – III
B Com Commerce	Core IV	U17CM304	Quantitative Techniques
B Com Commerce	Allied V	U17CM3Y5	Principles of Marketing
B Com Commerce	SBEC I	U17CMPS1	Introduction to Computers – MS Word



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B Com Commerce	NMEC I	U21CM3E1	Introduction to Accountancy
B Com Commerce	Core V	U19CM405	Cost Accounting
B Com Commerce	Elective I	U17CM4:1	Business law
B Com Commerce	Elective I	U17CM4:2	Retail Management
B Com Commerce	Allied VI	U17CM4Y6	Corporate Accounting
B Com Commerce	SBEC II	U17CMPS2	Computer tools-Spread sheet
B Com Commerce	NMEC II	U17CM4E2	Principles of Management
B Com Commerce	Core VI	U17CM506	Income Tax law and practice
B Com Commerce	Core VII	U17CM507	Business management practices
B Com Commerce	Core VIII		TallyPrime
B Com Commerce	Core IX	U21CM509	Financial management
B Com Commerce	Elective II	U17CM5:1	International Trade
B Com Commerce	Elective II	U17CM5:2	Advertising Management
B Com Commerce	SBEC - III	U18CM5S3	General Commercial Knowledge
B Com Commerce	Core X	U17CM610	Business Mathematics
B Com Commerce	Core XI	U17CM611	Management Accounting
B Com Commerce	Core XII	U17CM612	Financial Services
B Com Commerce	Core XIII	U17CM613	Auditing
B Com Commerce	Elective III	U17CM6:1	Indirect Taxes
B Com Commerce	Elective III	U20CM6:2	Entrepreneurial Development



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SEMESTER I
CREDITS: 5

CORE - I
FINANCIAL ACCOUNTING-I

CODE : U17CM101
HOURS PER WEEK : 6

At the end of this course, the students will be able to

S. No.	Course Outcomes	Level	Unit
1	Explain the concepts and conventions of Accounting.	K2	I
2	Apply the accounting concepts and conventions in the process of preparation of Final Accounts	K3	I
3	Estimate the amount of depreciation under different methods.	K2	II
4	Prepare Final Accounts of Non- Profit Organisations	K6	III
5	Prepare Bill of Exchange and Bank Reconciliation Statement.	K6	IV
6	Examine the concept of single Entry system and ascertain the profit under this Single Entry System.	K4	V

SEMESTER I

ALLIED I BANKING THEORY
LAW AND PRACTICE

COURSE CODE :U21CM1Y1

CREDITS: 4

HOURS PER WEEK:5

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

Sl. No	Course Outcomes	Level	Unit
1.	Discuss the conceptual and legal parameters including the judicial interpretation of banking law.	K2	I
2.	Describe the objectives and functions of a Central Bank and measures adopted to control credit.	K2	II
3.	Differentiate the different types of Negotiable instruments and acquires knowledge on the process of endorsing an instrument.	K4	III
4.	Analyse the legal aspects relating to the relationship between a banker and a customer and the statutory duties of a paying and a collecting banker.	K4	III
5	Appraise the services available through digitalisation of banking services	K5	IV
6.	Evaluate the role of technology in transfer of funds.	K5	V



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SEMESTER:II
CREDITS:4

ALLIED II
BUSINESS ECONOMICS

CODE: U17CM1Y2
HOURS PER WEEK:5

At the end of this course, the students will be able to

Sl.No	Course Outcomes	Level	Unit covered
1	Explain the concepts of economic system, central problems and resource allocation.	K2	I
2	Demonstrate knowledge of the laws of supply and demand and apply the laws to analyze responses of markets.	K2	II
3	Analyze and determine the price elasticity of demand.	K4	III
4	Summarize an understanding of indifference curve analysis.	K2	IV
5	Analyze the cost concepts and the cost of production in the short and long period.	K4	IV
6	Appraise the effects of government policy measures on the trade cycle and price index.	K5	V

SEMESTER II
CREDITS : 5

CORE II
FINANCIAL ACCOUNTING II

CODE : U17CM202
HOURS PER WEEK: 6

At the end of this course, the students will be able to

S. No	Course Outcomes	Level	Unit
1	Calculate the amount of profit or loss earned through consignment.	K4	I
2	Categorize the techniques to record the transactions related to joint venture, under various methods.	K4	II
3	Assess the results of branch accounts	K5	III
4	Develop the skills to enter the hire purchase transactions and to find out the profit earned under different methods	K6	IV
5	Analyse the amount spent as joint expenses and learn to apportion it to various departments.	K4	V
6	Assess the business results of various departments under various methods	K5	V



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SEMESTER –II
CREDITS: 4

ALLIED III
COMPANY LAW

CODE: U21CM2Y3
HOURS PER WEEK:5

At the end of this course, the students will be able to

Sl.No	Course Outcomes	Level	Unit
1	Explain the various provisions relating to Companies Act 2013	K2	I
2	Identify the various types of companies and their features	K2	I
3	Demonstrate the principal documents used in the formation of a company.	K3	II
4	Appraise the provisions relating to the meetings and resolutions in the company.	K5	III
5	Relate the provisions of Companies Act with the appointment and removal of directors.	K4	IV
6	Analyse the various modes of winding up of a company.	K4	V

SEMESTER II
CREDITS: 4

ALLIED - IV
BUSINESS STATISTICS

CODE : U20CM2Y4
HOURS PER WEEK: 5

At the end of this course, the students will be able to

S. No.	Course Outcomes	Level	Unit
1	Describe and discuss the key terminologies, concepts, tools and techniques used in Business statistical analysis.	K2	I
2	Calculate the various descriptive measures for centrality and dispersion.	K4	II
3	Measure the correlation between two variables.	K4	III
4	Apply the simple linear regression equation for a set of data	K3	III
5	Evaluate the changes in a variable using Index numbers.	K5	IV
6	Assess the process of hypothesis testing including one-sample and Two-sample test.	K5	V



BISHOP HEBER COLLEGE (AUTONOMOUS)
TIRUCHIRAPPALLI – 620017
TAMILNADU, INDIA

SEMESTER: III
CREDITS: 4

CORE III
FINANCIAL ACCOUNTING-III

CODE: U17CM303
HOURS PER WEEK: 5

At the end of this course, the students will be able to

S. No	Course Outcomes	Level	Unit
1	Explain the basic concepts of financial accounting.	K2	I
2	Calculate the valuation of goodwill	K4	I
3	Prepare financial accounts for partnership firm in different situation of admission, retirement, and death of the partners.	K6	II
4	Evaluate Amalgamation, Dissolution and Insolvency of partnership firm.	K5	III
5	Prepare Royalty Accounts for lease and sub-lease.	K6	IV
6	Analyse the accounting procedures of insurance claims and construct practical problem on loss of stock and loss of profit.	K4	V

SEMESTER –III
CREDITS: 4

CORE: IV
QUANTITATIVE TECHNIQUES

CODE: U17CM304
HOURS PER WEEK:5

At the end of this course, the students will be able to

S.No.	Course Outcomes	Level	Unit
1	Formulate the Linear Programming problem to find the optimal solution.	K6	I
2	Evaluate the various techniques to a transportation problem to find the basic feasible solution and also to find the optimal assignment of jobs to appropriate persons.	K5	II
3	Determine the strategies of the players in a game and solve the matrix to calculate the value of the game and the optimal strategy.	K5	III
4	Apply the simulation technique to find optimal solutions to real world problems.	K3	III
5	Calculate the appropriate time period for replacement of items that fail using individual and group replacement policy.	K4	IV
6	Assess the optimistic time for completion of a project using project management techniques.	K5	V



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TAMILNADU, INDIA

SEMESTER: III

ALLIED V

COURSE CODE: U17CM3Y5

CREDITS: 3

PRINCIPLES OF MARKETING

HOURS PER WEEK: 4

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

S. No	Course Outcomes	Level	Unit
1	Describe the basic concepts, theories and principles in marketing	K2	I
2	Examine the market segmentation strategies and components of marketing mix.	K4	I
3	Explain the concept of Product planning and development	K2	II
4	Discuss the different types of pricing.	K2	III
5	Analyse the concepts of promotion, advertising & selling a product and public relation.	K4	IV
6	Examine the importance of customer relationship in modern marketing	K4	V

SEMESTER –III

SBEC I

CODE: U17CMPS1

CREDITS: 2

**INTRODUCTION TO COMPUTER-
MS WORD**

HOURS PER WEEK:2

At the end of this course, the students will be able to

Sl.No	Course Outcomes	Level	Unit
1	Apply the practical knowledge exposure to MS-Word.	K3	I
2	Execute the basic functions like Opening, Saving and closing the files independently.	K3	I
3	Create a document using editing features.	K6	II
4	Construct tables by using the various table tools.	K6	III
5	Modify the pages adopting the features of page formatting.	K6	IV
6	Create different file formats by merging documents.	K6	V



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SEMESTER: III

NMEC I

COURSE CODE: U21CM3E1

CREDITS:2

**INTRODUCTION TO
ACCOUNTANCY**

TOTAL HOURS:90

At the end of this course, the students will be able to

S. No	Course Outcomes	Level	Unit
1	Recall the meaning of Commerce and trade	K1	I
2	Classify the business activities	K2	I
3	Categorize the various forms of organization.	K4	II
4	Explain the merits and demerits of different modes of transportation	K2	III
5	Appraise the functions of Banking and Insurance Sector.	K5	IV
6	Discuss the different types of media	K2	V

SEMESTER –IV

CORE: V

CODE: U19CM405

CREDITS: 5

COST ACCOUNTING

HOURS PER WEEK: 5

At the end of this course, the students will be able to

S. No	Course Outcomes	Level	Unit
1	Prepare a cost sheet to find the Cost of production/Sales	K6	I
2	Create a Stores ledger Account by applying different methods of pricing the issue of materials	K6	I
3	Calculate labour turnover by using various methods to calculate labour cost.	K4	II
4	Apply the different methods of apportionment of overheads	K3	III
5	Prepare Contract Accounts with Notional profit and Process Accounts with Normal loss, abnormal loss and abnormal gain in Certain Industries.	K6	IV
6	Calculate the cost using operating costing in different types of industries.	K4	V



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SEMESTER –IV
CREDITS: 5

ELECTIVE: I
BUSINESS LAW

CODE: U17CM4:1
HOURS PER WEEK: 5

At the end of this course, the students will be able to

S. No	Course Outcomes	Level	Unit
1	Analyse the basic concepts, essential elements of a valid contract and various classifications in contract under the Indian Contract Act, 1872.	K4	I
2	Appraise the rules regarding consideration and legality of objects under the sections 23 to 36	K5	II
3	Apply the rule, “All agreements are not contracts but all contracts are agreements”.	K3	III
4	Examine how does a bailment differs from a pledge	K4	IV
5	Demonstrate the different modes in which the authority of an agent may terminate a Contract of agency.	K3	IV
6	Interpret the rule of caveat emptor and state how far it is modified by implied conditions under the Sale of Goods Act, 1930.	K5	V

SEMESTER: IV
CREDITS: 5

ELECTIVE I
RETAIL MANAGEMENT

COURSE CODE: U17CM4:2
HOURS PER WEEK: 5

At the end of this course, the student will be able to

Sl. No	Course Outcomes	Level	Unit
1.	Differentiate the various forms of retailing business	K4	I
2.	Appraise the feasibility of setting up a retail outlet in a select location	K5	II
3.	Analyse the various methods of holding inventory	K4	III
4.	Test the ability to manage a retail store successfully	K4	IV
5	Sketch the critical elements of retail stores distribution management	K3	V
6.	Execute the wholesaling and warehousing concepts in Retailing business.	K3	V



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SEMESTER –IV

**ALLIED: VI
CORPORATE ACCOUNTING**

COURSECODE: U17CM4Y6

CREDITS: 3

HOURS PER WEEK: 4

At the end of this course, the students will be able to

Sl.No	Course Outcomes	Level	Unit covered
1	Explain the issues and reissues of shares, prepare the journal entries	K2	I
2	Prepare the final accounts of companies after accounting for debentures.	K6	II
3	Determine the practical skills on Amalgamation and Internal Reconstruction of Companies.	K5	III
4	Construct the consolidated balance sheet of Holding and Subsidiary companies.	K6	IV
5	Analyse the problems and issues at the time of Winding up of the companies.	K4	V
6	Prepare the Accounts relating to liquidation of Companies.	K6	V

SEMESTER –IV

**SBEC: II
COMPUTER TOOLS- SPREAD SHEET**

COURSECODE: U20CMPS2

CREDITS: 2

HOURS PER WEEK: 2

At the end of this course, the students will be able to

Sl.No	Course Outcomes	Level	Unit
1	Develop knowledge in basics of Excel for navigation and construction of worksheet.	K6	I
2	Prepare Spread sheet by integrating the basic formatting functions.	K6	II
3	Construct customised document to present data by applying custom and conditional formatting and filtering.	K6	III
4	Analyse data through the use of intermediate formulations of lookups and reference data.	K4	IV
5	Create charts using advanced chart elements in Excel.	K6	IV
6	Perform calculations ranging from basic mean, median & mode to the more complex statistical distribution in excel.	K3	V



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SEMESTER: IV

NMEC II

COURSE CODE: U18CM4E2

CREDITS: 2

PRINCIPLES OF MANAGEMENT

HOURSPER WEEK: 2

At the end of this Course, the students will be able to

Sl. No	Course Outcomes	Level	Unit covered
1	Express the fundamental concepts of Management	K2	I
2	Discuss the Steps in planning process	K6	II
3	Elaborate the organisational Structure	K6	II
4	List down sources of Recruitment	K4	III
5	Classify the leadership styles and reiterate its importance	K4	IV
6	Elaborate the methods and need for communication, coordination, control within an organization	K6	V

SEMESTER –V

CORE:VI

CODE: U17CM506

CREDITS: 5

INCOME TAX LAW AND PRACTICE

HOURS PER WEEK:6

At the end of this course, the students will be able to

Sl.No	Course Outcomes	Level	Unit
1	Recognise the fundamental concepts relating to Taxation	K1	I
2	Discuss and infer the Residential status and taxable income based on the status of an individual	K2	I
3	Calculate the Net income from salary of an individual.	K4	II
4	Calculate the GAV, NAV and Income from House Property of an individual.	K4	III
5	Differentiate and compute the Income from Business and Profession	K4	IV
6	Estimate tax on income from capital gain and Income from other sources	K6	V



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SEMESTER: V
CREDITS: 5

CORE:VII
BUSINESS MANAGEMENT
PRACTICES

COURSE CODE: U17CM507
HOURS PER WEEK: 6

At the end of this course, the students will be able to:

S. No	Course Outcomes	Level	Unit
1	Describe the work of major contributors in the field of management.	K2	I
2	Explain how managers align the planning process, decision making techniques with the objectives of management.	K2	I
3	Analyse the types of organization and the advantages and disadvantages of each.	K4	II
4	Demonstrate the competency to recruit, train and appraise the performance of employees.	K3	III
5	Evaluate the importance of direction to accomplish organizational standards.	K5	IV
6	Develop the recent trends and challenges in global business management.	K6	V

SEMESTER: V
CREDITS: 5

CORE VIII
TALLYPRIME

COURSE CODE: U21CMP08
HOURS PER WEEK: 6

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

Sl. No	Course Outcomes	Level	Unit covered
1	Describe the concept of accounting and tally	K2	I
2	Classify the accounting transactions while entering in the appropriate accounting vouchers and create various accounting vouchers.	K6	II
3	Develop Stock groups and create inventory entries	K6	III
4	Create receivable and payable entries and prepare cost centre report	K6	IV
5	Sketch the concept of Goods and Service Tax	K3	V
6	Prepare various reports under GST	K6	V



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SEMESTER –V **CORE: IX-FINANCIAL** **COURSECODE: U20CM509**
CREDITS: 5 **MANAGEMENT** **HOURS PER WEK:5**

At the end of this course learners will be able to

S.No.	Course Outcomes	Level	Unit
1	Analyze the risk and return and valuation of various kinds of securities.	K4	I
2	Assess the significance and estimation of working capital management of an organisation.	K5	II
3	Examine the techniques adopted for appraising the profitability of an investment.	K4	III
4	Analyze the consequences of leverage analysis in a business firm.	K4	IV
5	Review the theories of capital structure and dividend policies and perform analytical review of financial results, proposals, and plans.	K5	V
6	Evaluate the sources and cost of raising long term finance.	K5	V

SEMESTER: V **ELECTIVE II** **COURSE CODE:**
CREDITS: 5 **INTERNATIONAL TRADE** **U17CM5:1**
HOURS PER WEEK: 5

At the end of this course, the students will be able to

Sl. No	Course Outcomes	Level	Unit
1.	Explain the fundamentals and theories of International Trade	K2	I
2.	Appraise the components and structure of Balance of Payments Accounts	K5	II
3.	Determine the procedure for exports and institutional support to export finance.	K4	III
4.	Measure the impact of foreign exchange on International Trade.	K4	IV
5	Interpret the international institutional support for extension of trade	K5	IV
6.	Analyse the implications of various international agreements for the promotion of trade.	K4	V



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SEMESTER: V
CREDITS: 5

ELECTIVE: I
ADVERTISING MANAGEMENT

COURSE CODE: U17CM5:2
HOURS PER WEEK :5

At the end of this course, the students will be able to

S. No.	COURSE OUTCOMES	Level	Unit
1	Identify the role advertising in the modern business world.	K2	I
2	Describe the application of marketing research in framing effective marketing strategies.	K2	II
3	List the fundamental concepts of advertising copy and advertising budget	K4	II
4	Appraise the pros and cons of various advertising media.	K5	III
5	Recognize the various key players in the advertising industry.	K4	IV
6	Conduct pre-testing, post-testing and concurrent testing of advertisements to determine their effectiveness.	K3	V

SEMESTER –VI

Core -X
BUSINESS MATHEMATICS

COURSE CODE: U17CM610

CREDITS: 5

HOURS PER WEEK:6

At the end of this course the students will be able to:

Sl.No	Course Outcomes	Level	Unit
1	Demonstrate the knowledge of equations in day today business activities.	K3	I
2	Practice the knowledge of AP, GP, and HP in planning and analysing investment plans in their work.	K3	I
3	Solve problems in Set theory.	K3	II
4	Apply the derivative functions and its rules to find the marginal cost, marginal revenue and elasticity of demand.	K3	III
5	Utilize the methods of differentiation and integration to make informed decisions in the business scenario.	K3	IV
6	Perform analytical reviews on maximizing profit and minimizing losses in a given business condition.	K3	V



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SEMESTER –VI

**Core -X
BUSINESS MATHEMATICS**

COURSE CODE: U17CM610

CREDITS: 5

HOURS PER WEEK:6

At the end of this course the students will be able to:

Sl.No	Course Outcomes	Level	Unit
1	Demonstrate the knowledge of equations in day today business activities.	K3	I
2	Practice the knowledge of AP, GP, and HP in planning and analysing investment plans in their work.	K3	I
3	Solve problems in Set theory.	K3	II
4	Apply the derivative functions and its rules to find the marginal cost, marginal revenue and elasticity of demand.	K3	III
5	Utilize the methods of differentiation and integration to make informed decisions in the business scenario.	K3	IV
6	Perform analytical reviews on maximizing profit and minimizing losses in a given business condition.	K3	V

SEMESTER-VI

**CORE: XII
FINANCIAL SERVICES**

CODE: U17CM612

CREDITS: 5

HOURS PER WEEK:6

At the end of this course, the students will be able to

S.No.	Course Outcomes	Level	Unit
1	Measure the complete knowledge of financial services	K4	I
2	Identify the role of SEBI in regulation of financial Service	K2	I
3	Assess the role of credit rating agencies in India	K5	II
4	Evaluate the importance of Mutual Funds and the role of Merchant Banking services.	K5	III
5	Analyze the diverse aspects of Leasing and Hire purchase.	K4	IV
6	Organise the knowledge of Dematerialization & Rematerialization in real time life	K5	V



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SEMESTER –VI
CREDITS: 5

CORE:XIII
AUDITING

CODE: U17CM613
HOURS PER WEEK: 6

At the end of this course, the Students will be able to,

S.No.	Course Outcomes	Level	Unit
1	Explain the basic principles and classifications of auditing, the general chronology of audit, audit strategy, audit program, and audit procedures.	K2	I
2	Discuss the Internal Control System and the importance of Internal Check.	K2	II
3	Describe the substantial procedures in regard to Vouching, the modes of valuation, Verification of assets and liabilities.	K2	II
4	Appraise the Electronic Data Processing Audit and Investigation.	K5	III
5	Analyze the Appointment, Qualifications, Rights, Duties and Liabilities of Company Auditor.	K4	IV
6	Identify the Current development and new areas of Auditing.	K2	V

SEMESTER –VI
CREDITS: 5

ELECTIVE: III
INDIRECT TAXES

CODE: U17CM6:1
HOURS PER WEEK:6

Sl.No	Course Outcomes	Level	Unit covered
1	Describe the concepts of indirect taxation system followed in India.	K2	I
2	Explain the taxable events under GST.	K2	II
3	Demonstrate the concepts relating to Place, Time and value of Supply.	K3	III
4	Assess the amount of ITC to be claimed.	K5	IV
5	Formulate online GST registration.	K6	V
6	Evaluate the amendments in GST Act.	K5	V



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SEMESTER –VI
CREDITS: 5

ELECTIVE: III
ENTREPRENEURIAL DEVELOPMENT

CODE: U20CM6:2
HOURS PER WEEK:5

At the end of this course, the Students will be able to,

S. No	Course Outcomes	Level	Unit covered
1	Explain the distinct entrepreneurial traits and the recent trends.	K2	I
2	Identify and define the opportunities and principles of viability of new business start-up.	K2	II
3	Describe the need in supporting and financing to entrepreneurs	K2	III
4	Apply the principles of new venture financing and growth financing for businesses.	K3	III
5	Describe the issues and problems faced by entrepreneurs in MSME including entrepreneurial practices in India	K2	IV
6	Analyse the development of entrepreneurial ventures.	K4	V

STRUCTURE OF THE SYLLABUS

<i>B Com Commerce (Computer Applications)</i>			
PROGRAM NAME	COURSE	COURSE CODE	COURSE NAME
B Com Commerce (Computer Applications)	Core I	U18CC101	Financial Accounting – I
B Com Commerce (Computer Applications)	Allied I	U21CC1Y1	Banking Theory Law and Practice
B Com Commerce (Computer Applications)	Allied II	U20CCPY2	Programming in C
B Com Commerce (Computer Applications)	Core II	U18CC202	Financial Accounting – II
B Com Commerce (Computer Applications)	Allied III	U20CCPY3	Programming in JAVA
B Com Commerce (Computer Applications)	Allied IV	U18CC2Y4	Business Statistics



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B Com Commerce (Computer Applications)	Core III	U21CC303	Financial Accounting – III
B Com Commerce (Computer Applications)	Core IV	U18CC304	Quantitative Techniques
B Com Commerce (Computer Applications)	Allied V	U20CCPY5	RDBMS Lab
B Com Commerce (Computer Applications)	SBEC I	U18CCPS1	Office Automation
B Com Commerce (Computer Applications)	NMEC I	U21CC3E1	Accounting with TALLY
B Com Commerce (Computer Applications)	Core V	U18CC405	Cost Accounting
B Com Commerce (Computer Applications)	Elective I	U18CC4:1	Business Law
B Com Commerce (Computer Applications)	Elective I	U18CC4:2	Retail Management
B Com Commerce (Computer Applications)	Allied VI	U20CC4Y6	Digital Marketing
B Com Commerce (Computer Applications)	SBEC II	U18CCPS2	Programming in R
B Com Commerce (Computer Applications)	NMEC II	U18CC4E2	Principles of Management
B Com Commerce (Computer Applications)	Core VI	U18CC506	Income Tax Law and Practice
B Com Commerce (Computer Applications)	Core VII	U18CC507	Business Management Practices
B Com Commerce (Computer Applications)	Core VIII	U20CC508	Financial Services
B Com Commerce (Computer Applications)	Core IX	U18CC509	Financial Management
B Com Commerce (Computer Applications)	Elective II	U18CC5:1	Enterprise Resource Planning
B Com Commerce (Computer Applications)	Elective II	U18CC5:2	Human Resource Management
B Com Commerce (Computer Applications)	SBEC III	U20CCPS3	Internet and Web Designing
B Com Commerce (Computer Applications)	Core X	U21CC610	Business mathematics
B Com Commerce (Computer Applications)	Core XI	U18CC611	Management Accounting



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B Com Commerce (Computer Applications)	Core XII	U21CCP12	TallyPrime
B Com Commerce (Computer Applications)	Core XIII	U20CC613	E-Commerce
B Com Commerce (Computer Applications)	Elective III	U21CC6:1	Entrepreneurial Development
B Com Commerce (Computer Applications)	Elective III	U18CC6:2	Indirect Taxes

SEMESTER I
CREDITS: 5

**CORE – I : FINANCIAL
ACCOUNTING-I**

CODE: U18CC101
HOURS PER WEEK: 6

On completion of the course the students will be able to:

Sl.No	Course Outcomes	Level	Unit
1	Interpret the concepts of accounting principles and conventions.	K6	I
2	Assess the value and life of the depreciable asset.	K6	II
3	Interpret the business implications of Non-profit organizations for decision making process	K6	III
4	Evaluate the accounting treatment of the bill of exchange under different circumstances.	K6	IV
5	Compare the differences between cash book and pass book balances.	K6	IV
6	Calculate profit and loss under a single entry system.	K4	V



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SEMESTER I **ALLIED I** **CODE : U21CC1Y1**
CREDITS: 4 **BANKING THEORY LAW AND**
PRACTICE **HOURS PER WEEK:5**

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

Sl. No	Course Outcomes	Level	Unit
1.	Discuss the conceptual and legal parameters including the judicial interpretation of banking law.	K2	I
2.	Describe the objectives and functions of a Central Bank and measures adopted to control credit.	K2	II
3.	Differentiate the different types of Negotiable instruments and acquires knowledge on the process of endorsing an instrument.	K4	III
4.	Analyse the legal aspects relating to the relationship between a banker and a customer and the statutory duties of a paying and a collecting banker.	K4	III
5	Appraise the services available through digitalisation of banking services	K5	IV
6.	Evaluate the role of technology in transfer of funds.	K5	V

SEMESTER:I **ALLIED :II** **CODE:U20CCPY2**
CREDITS:4 **PROGRAMMING IN C** **HOURS PER WEEK: 5**

On completion of this course the students will be able to

S.NO.	Course Outcomes	Level	Unit
1	Identify the fundamentals of C programming	K2	I
2	Interpret the data types and variables	K6	II
3	Develop programs with Arrays and strings	K5	III
4	Construct the functions used in C	K5	IV
5	Develop programs to demonstrate structures in C	K5	V
6	Create programs to perform pointers in C	K5	V



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SEMESTER II
CREDITS : 5

CORE II : FINANCIAL
ACCOUNTING II

CODE : U18CC202
HOURS PER WEEK: 6

On completion of the course the students will be able to

Sl.No	Course Outcomes	Level	Unit
1	Interpret the fundamental concepts of consignment and its accounting treatment	K6	I
2	Analyse the techniques to record the transactions under various methods of joint venture.	K4	II
3	Evaluate the financial position of the branch using various methods of accounting.	K6	III
4.	Interpret the hire purchase entries both in the books of hire purchaser and the hire vendor	K6	IV
5	Evaluate hire purchase statement using various methods of accounting	K6	IV
6	Assess the business results by preparing department trading and profit & loss accounts.	K6	V

SEMESTER II
CREDITS:4

ALLIED :III
PROGRAMMING IN JAVA

CODE: U20CCPY3
HOURS PER WEEK:5

After the completion of this course the students will be able to

Sl.No.	Course Outcomes	Level	Unit
1	Develop simple programs in Java by applying object-oriented concepts.	K5	I
2	Demonstrate the concept of package, interface and multithreading.	K3	II
3	Develop a Java program to implement multithreading concepts.	K5	III
4	Develop a Java program to explain the applications of key event	K5	IV
5	Apply event handling on AWT and Swing components.	K3	V
6	Assess user data through Java programs, using menus and frames.	K6	V



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SEMESTER II
CREDITS : 4

ALLIED : IV
BUSINESS STATISTICS

CODE : U18CC2Y4
HOURS PER WEEK: 5

On completion of this course the students will be able to:

Sl.No	Course Outcomes	Level	Unit
1	Interpret the key terminology, concepts, tools and techniques used in Business Statistics.	K6	I
2	Calculate and interpret measures of central tendency and dispersion for quantitative variables.	K4	II
3	Evaluate and interpret the correlation between two variables.	K6	III
4.	Assess regression for a set of data.	K6	III
5	Appraise the changes in variables using Index numbers.	K6	IV
6	Calculate test statistics for testing hypothesis of population mean.	K4	V

SEMESTER III
CREDITS: 4

CORE : III
FINANCIAL ACCOUNTING – III

CODE: U21CC303
HOURS PER WEEK:5

On completion of the course the students will be able to

S.No	Course Outcomes	Level	Unit
1	Interpret the essential characteristics of Partnership	K6	I
2	Assess partnership final accounts and list out the adjustments made	K6	I
3	Evaluate financial accounts for partnership firms in different situations of admission, retirement and death of the partners	K6	II
4	Appraise financial statements for partnership firm on dissolution of the firms and insolvency of partners.	K6	III
5	Analyze the accounting treatment in the books of Lessee and Lessor.	K4	IV
6	Assess insurance claim for Loss of Stock Policy and for Loss of Profits Policy	K6	V



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SEMESTER -III

CREDITS: 4

CORE: IV

QUANTITATIVE TECHNIQUES

CODE: U18CC304

HOURS PER WEEK:5

TOTAL HOURS: 75

On completion of the course the students will be able to

Sl.No	Course Outcomes	Level	Unit
1	Evaluate Linear Programming problem to find the optimal solution.	K6	I
2	Calculate Transportation and Assignment problems by using appropriate methods	K4	II
3	Use the strategies to achieve the objectives of game theory	K3	III
4	Apply the simulation technique to find optimal solutions to real world problems	K3	III
5	Solve simple problems of replacement and implement practical cases of decision making under different business environment	K3	IV
6	Evaluate the optimistic time for completion of a project using project management techniques	K6	V

SEMESTER:III

CREDITS: 3

ALLIED V

**RELATIONAL DATABASE
MANAGEMENT SYSTEMS LAB**

CODE: U20CCPY5

HOURS PER WEEK :4

On completion of the course the students will be able to

S.No.	Course Outcomes	Level	Unit
1	Develop the conceptual knowledge in database and tables in Oracle	K5	1
2	Choose and develop SQL Queries to perform insert operation in table	K6	2
3	Apply all set operations in table	K3	3
4	Develop SQL queries to perform alter and update operations in table	K5	4
5	Choose to develop SQL Queries using Logical and relational operators	K6	5
6	Apply aggregate functions in table	K3	5



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SEMESTER III **SBEC: I** **CODE: U18CCPS1**
CREDITS: 2 **OFFICE AUTOMATION** **HOURS PER WEEK:2**

On completion of this course the learners will be able to

Sl.No.	Course Outcomes	Level	Unit
1	Identify the importance of office automation both in education and in career	K2	I
2	Develop skills to perform documentation in Microsoft Word	K5	II
3	Choose menus and perform operations related to MS Word	K6	II
4	Construct formulas using MS-Excel menus to perform statistical, mathematical and financial functions	K5	III
5	Choose and Create slide presentations with text, graphics and animation effects	K6	IV
6	Experiment with Entering and Editing Data – Finding, Sorting and Displaying data from databases.	K4	V

SEMESTER III **NMEC – I** **CODE: U21CC3E1**
CREDITS: 2 **ACCOUNTING WITH TALLY** **HOURS PER WEEK:2**

At the end of this course, the students will be able to

S. No	Course Outcomes	Level	Unit
1	Explain the basic concepts and conventions of accounting.	K2	I
2	Explain the basic concepts of Subsidiary books	K2	II
3	Create a company and preparation of final accounts	K6	III
4	Construct types of voucher	K6	IV
5	Describe the various reports of tally	K2	V



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SEMESTER IV
CREDITS: 5

CORE: V
COST ACCOUNTING

CODE: U18CC405
HOURS PER WEEK:5

At the end of this course, the students will be able to

Sl.No	Course Outcomes	Level	Unit
1	Analyze the concepts relevant to cost accounting	K4	I
2	Calculate Material Cost like EOQ, Stores ledger and Stock level FIFO, LIFO, HIFO	K4	I
3	Appraise labour cost by using the various mechanisms	K4	II
4	Calculate costs under different methods of overheads	K4	III
5	Evaluate the methods of costing related to job, batch and contract	K6	IV
6	Assess operating and process costs related to transport and manufacturing industries	K6	V

SEMESTER IV

ELECTIVE : I
BUSINESS LAW

COURSE CODE:
U18CC4:1

CREDITS : 5

HOURS PER WEEK:5

On completion of the course the students will be able to

Sl.No	Course Outcomes	Level	Unit
1	Describe the basic elements of forming an enforceable contract and agreement	K2	I
2	Critically apply the rules related to consideration and the legality of objects	K4	II
3	Discuss under the various circumstances, the performance of a contract is required or excused	K2	III
4	Identify the situations that constitute breach of contract and the remedies available for such breach.	K2	III
5	Distinguish between Bailment and Pledge	K4	IV
6	Analyze the specific rights and obligations in sales of goods Act 1930	K4	V



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SEMESTER IV
CREDITS:5

ELECTIVE: I
RETAIL MANAGEMENT

CODE: U18CC4:2
HOURS PER WEEK:5

At the end of this course, the student will be able to

Sl.No	Course Outcomes	Level	Unit
1	Summarize the characteristics of retailing business	K2	I
2	Appraise the feasibility of setting up a retail outlet in a select location	K4	II
3	Analyse the methods of holding inventory	K4	III
4	Explain the role of centralized retailer	K2	IV
5	Discuss the elements of retail stores operations	K2	IV
6	Outline the wholesaling and warehousing concepts in Retailing.	K2	V

SEMESTER IV
CREDITS:3

ALLIED VI
DIGITAL MARKETING

CODE:U20CC4Y6
HOURS PER WEEK:4

At the end of this course the students will be able to

Sl.No	Course Outcomes	Level	Unit
1	Critically understand the key concepts related to digital marketing and website development	K4	I
2	Experiment the process of effective SEO, including keyword research and Search Engine updates	K4	II
3	Develop a conceptual understanding in marketing strategy of new products, services or event through a different social media channels	K5	III
4	Practice skills with the Google analytics tools and Google ad-wards	K3	IV
5	Experiment with E-mail as a method for digital marketing	K4	V
6	Design customized E-mail Template using the various tools and networks in Electronic mail platforms	K5	V



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SEMESTER IV
CREDITS:2

SBEC :II
PROGRAMMING IN R

CODE: U18CCPS2
HOURS PER WEEK:2

On completion of the course the students will be able to

Sl.No	Course Outcomes	Level	Unit
1	Identify the basic concepts and skills in the R packages	K2	I
2	Create the different data types and data structures in R	K5	I
3	Develop R functions	K5	II
4	Evaluate measures of dispersion using R programming	K6	III
5	Create various graphs using R	K5	IV
6	Assess correlation and regression using R	K6	V

SEMESTER IV
CREDITS: 2

NMEC- II
PRINCIPLES OF
MANAGEMENT

CODE: U18CC4E2
HOURS PER WEEK: 2

On Completion of the Course the students will be able to

S.No	Course Outcomes	Level	Unit
1	Express the conceptual knowledge of business	K2	I
2	Identify the concepts of management and its role in an organization	K2	II
3	Describe the planning process and the steps involved in planning	K2	II
4	Explain the various methods of training adopted in organizations	K2	III
5	Critique the work of major contributors towards employee motivation	K4	IV
6	Identify the features and the importance of coordination and control within an organization	K2	V



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SEMESTER:V
CREDITS :5

CORE : VI
INCOME TAX LAW AND
PRACTICE

CODE: U18CC506
HOURS PER WEEK:6

On completion of the course the students will be able to

Sl.No.	Course Outcomes	Level	Unit
1.	Identify the fundamental concepts relating to taxation.	K2	I
2.	Appraise the incomes of OR,NOR and NR by applying the relevant provisions.	K6	I
3.	Evaluate the Net Income from Salary for an individual.	K6	II
4.	Appraise GAV, NAV and Income from House Property of an individual.	K6	III
5.	Differentiate and compute the Income from Business and Profession.	K4	IV
6.	Assess the Income from Capital Gain and Other Sources	K6	V

SEMESTER:V
CREDITS: 5

CORE: VII
BUSINESS MANAGEMENT
PRACTICES

CODE:U18CC507
HOURS PER
WEEK: 6
TOTAL HOURS:90

On completion of the course learners will be able to

Sl.No	Course Outcomes	Level	Unit
1	Describe the work of major contributors in the field of management	K2	1
2	Explain manager's alignment of planning process and decision making techniques with the objectives of management.	K2	I
3	Classify the types of organizations and identify the advantages and disadvantages of each	K2	II
4	Establish the standards required to select and recruit employees in organizations	K5	III
5	Evaluate the importance of directing to accomplish organizational goals	K5	IV
6	Develop conceptual understanding about recent developments in the field of Business Management.	K5	V



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SEMESTER –V
CREDITS: 5

CORE: VIII
FINANCIAL SERVICES

CODE: U20CC508
HOURS PER
WEEK:6

At the end of this course, the students will be able to

Sl.No	Course Outcomes	Level	Unit
1	Relate the functions of SEBI with the financial service sector.	K4	I
2	Interpret role of SEBI in regulation of financial services	K2	II
3	Appraise the role of credit rating agencies in India	K4	II
4	Report on the importance of Mutual Funds and the role of Merchant Banking services	K6	III
5	Justify the diverse aspects of Leasing and Hire purchase.	K6	IV
6	Establish an understanding of Dematerialization & Rematerialization in real time life	K5	V

SEMESTER:V
CREDITS:5

CORE: IX
FINANCIAL MANAGEMENT

CODE: U21CC509
HOURS PER WEEK:5

At the end of this course students will be able to

Sl.No.	Course Outcomes	Level	Unit
1	Describe the finance function and goals of the finance manager.	K2	I
2	Demonstrate knowledge of the value of money over time and its uses	K3	I
3	Practice the skills of raising and maintaining working capital.	K3	II
4	Employ the techniques of capital budgeting to evaluate the project proposals.	K3	III
5	Construct an optimal capital structure for the organisations.	K5	IV
6	Formulate the effective way of increasing the value of the firm.	K5	V



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SEMESTER V

**ELECTIVE :II
ENTERPRISE RESOURCE
PLANNING**

CODE: U18CC5:1

CREDITS: 5

**HOURS PER WEEK:5
TOTAL HOURS:75**

On completion of this course the learners will be able to

Sl.No.	Course Outcomes	Level	Unit
1	Recognize the basic concepts of ERP systems.	K2	I
2	Discuss the technologies employed in ERP systems.	K2	II
3	Appraise the various modules of ERP.	K4	III
4	Describe the ERP implementation strategies	K2	IV
5	Analyze the various methodologies of testing the ERP System.	K4	IV
6	Interpret ERP marketplace dynamics.	K6	V

SEMESTER V

**ELECTIVE II
HUMAN RESOURCES
MANAGEMENT**

CODE: U18CC5:2

CREDITS: 5

HOURS PER WEEK:5

At the end of this course the students will be able to

Sl.No	Course Outcomes	Level	Unit
1.	Identify the importance and the role of human resources management	K2	I
2.	Describe the significance of Job analysis, Job design, Job description in human resource planning.	K2	II
3.	Analyze the sources of recruitment and process of selection in the organization.	K4	III
4.	Develop, implement and evaluate employee training and development programs.	K5	III
5.	Establish an understanding related to the wage & salary administration in an organization.	K5	IV
6.	Interpret health and safety policies and practices in an organization.	K2	V



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SEMESTER V
CREDITS : 2

SBEC:III
INTERNET AND WEB DESIGNING

CODE: U20CCPS3
HOURS PER
WEEK:2

At the end of this course students will be able to

Sl.No.	Course Outcomes	Level	Unit
1	Describe the basics of internet	K2	I
2	Discuss Client server scripting languages	K2	II
3	Construct a web pages using HTML	K3	III
4	Build dynamic web pages using DHTML, CSS	K6	IV
5	Examine the client server scripting languages	K4	IV
6	Design a Web site using text, images, links, lists, internal and external CSS	K6	V

SEMESTER VI
CREDITS:5

CORE:X
BUSINESS MATHEMATICS

CODE: U21CC610
HOURS PER WEEK:6

At the end of this course students will be able to

Sl.No.	Course Outcomes	Level	Unit
1	Classify the different types of numbers.	K2	I
2	Develop Arithmetic, Geometric and Harmonic Progression Set Theory	K5	I
3	Evaluate investment models using AP, GP, HP and evaluate the returns.	K6	II
4	Practice the skills of differentiation/ Integration to make informed decisions.	K3	III
5	Perform analytical reviews on maximizing profit/minimizing losses.	K3	IV
6	Solve business problems using Matrices.	K3	V



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SEMESTER VI
CREDITS: 5

CORE :XI
MANAGEMENT ACCOUNTING

CODE: U18CC611
HOURS PER WEEK:6

At the end of this course students will be able to

Sl.No	Course Outcomes	Level	Unit
1	Critically bring out the importance of management accounting techniques for decision making purposes.	K4	I
2	Calculate the accounting ratios to extract the financial performance of the firm from the financial statements.	K4	II
3	Differentiate between operating, investing and financing activities.	K4	II
4	Prepare Fund flow statement and Cash flow statement as per AS3.	K5	III
5	Interpret the importance of marginal costing and CVP analysis in short term decision making	K6	IV
6	Develop conceptual knowledge to apply standards in preparing budgets for planning and controlling purposes.	K6	V

SEMESTER:VI

CORE: XII
TALLYPRIME

COURSE CODE:
U21CCP12
HOURS PER WEEK:6

CREDITS: 5

At the end of this course students will be able to

Sl. No	Course Outcomes	Level	Unit covered
1.	Describe the concept of accounting and tally	K2	I
2.	Classify the accounting transactions while entering in the appropriate accounting vouchers and create various accounting vouchers.	K6	II
3.	Develop Stock groups and create inventory entries	K6	III
4.	Create receivable and payable entries and prepare cost centre report	K6	IV
5.	Sketch the concept of Goods and Service Tax	K3	V
6.	Prepare various reports under GST	K6	V



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SEMESTER VI

**CORE :XIII
E-COMMERCE**

CODE: U20CC613

CREDITS: 4

HOURS PER WEEK:6

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

Sl.No.	Course Outcomes	Level	Unit
1	Describe the features and framework of E-commerce.	K2	I
2	Differentiate Traditional Commerce from Electronic Commerce	K4	I
3	Discuss the key features of Internet, Intranets and Extranets.	K6	II
4	Examine various E commerce securities, to identify the suitable one for future practices.	K4	III
5	Create, modify, enhance and publish a simple E commerce website	K6	IV
6	Analyse the legal obligations in the Information Technology Act 2000 for both buyers and sellers in cyberspace .	K4	V

SEMESTER VI

**ELECTIVE III
ENTREPRENEURIAL DEVELOPMENT**

CODE: U21CC6:1

CREDITS: 5

**HOURS PER
WEEK:6**

At the end of this course, the students will be able to

S. No	Course Outcomes	Level	Unit covered
1	Explain the distinct entrepreneurial traits and the recent trends.	K2	I
2	Identify and define the opportunities and principles of viability of new business start-up.	K2	II
3	Describe the need in supporting and financing to entrepreneurs	K2	III
4	Apply the principles of new venture financing and growth financing for businesses.	K3	III
5	Describe the issues and problems faced by entrepreneurs in MSME including entrepreneurial practices in India	K2	IV
6	Analyse the development of entrepreneurial ventures.	K4	V



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SEMESTER VI
CREDITS: 5

ELECTIVE:III
INDIRECT TAXES

CODE: U18CC6:2
HOURS PER WEEK:6
TOTAL HOURS:90

On completion of the course the students will be able to:

Sl.No	Course Outcomes	Level	Unit
1	Describe the concepts of indirect taxation system followed in India.	K2	I
2	Explain the taxable events under GST.	K2	II
3	Demonstrate the concepts relating to Place, Time and value of Supply.	K3	III
4	Assess the amount of ITC to be claimed.	K6	IV
5	Formulate online GST registration.	K5	V
6	Evaluate the amendments in GST Act.	K6	V

STRUCTURE OF THE SYLLABUS

B Com Commerce (International Accounting)			
PROGRAM NAME	COURSE	COURSE CODE	COURSE NAME
B Com Commerce (International Accounting)	Core I	U18CI101	Basics of Financial Accounting
B Com Commerce (International Accounting)	Allied I	U18CI1Y1	Organisation Management
B Com Commerce (International Accounting)	Allied II	U18CI1Y2	Principles of Management
B Com Commerce (International Accounting)	Core II	U20CI202	Financial Reporting - I
B Com Commerce (International Accounting)	Allied III	U21CI2Y3	Basics of Cost Accounting
B Com Commerce (International Accounting)	Allied IV	U21CI2Y4	Business Law



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B Com Commerce (International Accounting)	Core III	U20CI303	Financial Reporting - II
B Com Commerce (International Accounting)	Core IV	U18CI304	Performance Management - I
B Com Commerce (International Accounting)	Allied V	U18CI3Y5	Taxation - Income Tax
B Com Commerce (International Accounting)	SBEC I	U18CIPS1	Introduction to computer MS Word
B Com Commerce (International Accounting)	NMEC I	U18CI3E1	Principles of Commerce
B Com Commerce (International Accounting)	Core V	U18CI405	Financial Management - I
B Com Commerce (International Accounting)	Elective I	U18CI4:1	Business Statistics
B Com Commerce (International Accounting)	Elective I	U18CI4:2	Enterprise Resource Planning
B Com Commerce (International Accounting)	Allied VI	U18CI4Y6	Performance Management - II
B Com Commerce (International Accounting)	SBEC II	U18CIPS2	MS Excel
B Com Commerce (International Accounting)	NMEC II	U18CI4E2	Principles of Management
B Com Commerce (International Accounting)	Core VI	U18CI506	Audit & Assurance
B Com Commerce (International Accounting)	Core VII	U18CI507	Financial Management - II
B Com Commerce (International Accounting)	Core VIII	U21CI508	Goods and Service Tax



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B Com Commerce (International Accounting)	Core IX	U21CI509	Banking Theory Law and Practice
B Com Commerce (International Accounting)	Elective II	U18CI5:1	Quantitative Techniques
B Com Commerce (International Accounting)	Elective II	U18CI5:2	International Trade
B Com Commerce (International Accounting)	SBEC III	U20CP5S3	Derivative Market
B Com Commerce (International Accounting)	Core X	U18CI610	Business Mathematics
B Com Commerce (International Accounting)	Core XI	U21CIP11	TallyPrime
B Com Commerce (International Accounting)	Core XII	U21CI612	Financial Services
B Com Commerce (International Accounting)	Core XIII	U21CI613	Strategic Management
B Com Commerce (International Accounting)	Elective III	U18CI6:1	Business Valuation and Business Analysis
B Com Commerce (International Accounting)	Elective III	U18CI6:2	Retail Management



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SEMESTER: I

**CORE I
BASICS OF FINANCIAL
ACCOUNTING**

COURSE CODE: U18CI101

TOTAL HOURS:90

CREDITS:6

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

Sl. No	Course Outcomes	Level	Unit
1	Recognise the fundamental concepts relating to financial accounting	K1	I
2	Describe the qualitative characteristics of financial statements	K2	II
3	Reiterate the sources of data for accounting and the duality concept	K2	III
4	Prepare ledger accounts and record journal entries by using double entry bookkeeping.	K6	IV
5	Apply rules and prepare the financial statement of a company	K3	V
6	Estimate the financial position of the company using profitability and liquidity ratios	K6	V

SEMESTER: I

**ALLIED I
ORGANISATION MANAGEMENT**

COURSE CODE: U18CI1Y1

TOTAL HOURS: 75

CREDITS:4

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

Sl. No	Course Outcomes	Level	Unit
1	Discuss the different types of business organization	K2	I
2	Illustrate the power and influence of various stakeholder groups	K2	I
3	Evaluate the business's Strengths, Weaknesses, Opportunities and Threats (SWOT) in a market.	K5	II
4	Explain basic organizational structure concepts, centralization & decentralization.	K2	III
5	Develop methods to adopt ethical practices in an organization.	K6	IV
6	Establish competency framework for personal development and measures for the removal of conflict	K6	V



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SEMESTER: I

CREDITS: 4

ALLIED II

PRINCIPLES OF MANAGEMENT

COURSE CODE: U18CI1Y2

TOTAL HOURS: 75

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

Sl. No	Course Outcomes	Level	Unit
1.	Identify the strategic, managerial & operating levels of management with regard to the principles of authority, responsibility & accountability.	K2	I
2.	Demonstrate the role of various functions of various departments in an organisation.	K2	II
3.	Explain management functions such as planning, organizing, decision-making, communicating and coordinating and control.	K2	III
4.	Apply the role of leadership with regard to different leadership styles and theories.	K3	IV
5.	Discuss the importance of employee motivation in an organization and describe the job characteristics that affect motivation.	K2	V
6.	Determine the requirements of a good organizational structure.	K5	V

SEMESTER: II

CREDITS: 5

CORE II

FINANCIAL REPORTING- I

COURSE CODE: U20CI202

TOTAL HOURS: 90

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

Sl. No	Course Outcomes	Level	Unit covered
1	Summarise the conceptual and regulatory framework for financial reporting	K2	I
2	Identify the use and application of IFRS	K2	II
3	Apply Accounting Standards relating to diverse concepts	K3	III
4	Use Accounting Standards to account for Assets	K3	IV
5	Measure effects of changes in foreign exchange rates	K4	IV
6	Prepare financial statements by incorporating the effects of the accounting standards	K6	V



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SEMESTER: II
CREDITS: 4

ALLIED III
BASICS OF COST ACCOUNTING

COURSE CODE: U21CI2Y3
TOTAL HOURS: 75

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

Sl. No	Course Outcomes	Level	Unit covered
1	Explain the conceptual framework of Cost Accounting	K2	I
2	Analyse the behaviour of different types of cost	K4	I
3	Calculate inventory levels and account for overheads	K4	II
4	Apply the techniques of job, batch and process costing	K3	III
5	Prepare budgets and organise budgetary control techniques	K6	IV
6	Select the tools and techniques used to monitor and report the performance	K5	V

SEMESTER: II
CREDITS: 4

ALLIED IV
BUSINESS LAW

COURSE CODE: U21CI2Y4
TOTAL HOURS: 75

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

Sl. No	Course Outcomes	Level	Unit covered
1	Explain the fundamental aspects of laws relevant for a business entity.	K2	I
2	Discuss the essential elements of a valid contract.	K2	I
3	Examine the implied conditions and warranties in a contract of sale.	K4	II
4	Appraise the rules of UNCCISG for creating contractual relations.	K4	III
5	Sketch the obligations of the buyer and seller by applying the rules under UNCCISG	K4	IV
6	Appraise the provisions relating to the formation and constitution of Agency and Partnership	K5	V



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SEMESTER: III
CREDITS: 4

CORE III
FINANCIAL REPORTING-II

COURSE CODE: U20CI303
TOTAL HOURS: 75

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

Sl. No	Course Outcomes	Level	Unit
1.	Analyse the need for Accounting Standards on cash flows, EPS, leases, recognition of revenue and financial instruments.	K4	I
2.	Construct a statement of profit or loss & balance sheet of an entity	K6	I
3.	Prepare a consolidated statement of profit or loss and other comprehensive income statements	K6	III
4.	Evaluate the financial performance of an entity using the financial statements	K5	IV
5.	Prepare Consolidated group financial statements in order to calculate the group reserves on date of consolidation & Fair value adjustments on consolidation	K6	IV
6.	Estimate the financial performance using ratios and trend analysis	K5	V

SEMESTER: III
CREDITS: 4

CORE IV
PERFORMANCE MANAGEMENT-I

COURSE CODE: U18CI304
TOTAL HOURS: 75

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

Sl. No	Course Outcomes	Level	Unit
1	Calculate target cost in manufacturing and service industry	K4	I
2	Summarize the concepts of theory of Constraints under Throughput Accounting	K2	II
3	Identify the limiting factors in a scarce resource situation and select an appropriate technique	K2	III
4	Apply relevant costing principles in situations involving make or buy in, shut down, one-off contracts	K3	III
5	Calculate prices and output levels for profit maximization using the demand-based approach to pricing	K4	IV
6	Appraise the investment techniques, adjusting for risk and uncertainty	K5	V

SEMESTER: III
CREDITS: 4

ALLIED V
TAXATION-INCOME TAX

COURSE CODE: U18CI3Y5
TOTAL HOURS: 75



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

Sl. No	Course Outcomes	Level	Unit covered
1.	Recognise the fundamental concepts relating to taxation	K1	I
2.	Discuss and infer the Residential status and taxable income based on the status of an individual	K2	I
3.	Calculate the Net Income from Salary for an individual	K4	II
4.	Estimate GAV, NAV and Income from House Property of an individual	K5	III
5.	Differentiate and compute the Income from Business and Profession.	K4	IV
6.	Calculate the Income from Capital Gain and Other Sources.	K4	V

SEMESTER: III
CREDITS: 2

SBEC I
INTRODUCTION TO
COMPUTER-MS WORD

COURSE CODE: U18CIPS1
TOTAL HOURS: 30

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

Sl. No	Course Outcomes	Level	Unit covered
1	Develop practical knowledge in basics of MS-Word.	K6	I
2	Make use of the Basic functions like Opening, Saving and closing the files independently.	K3	I
3	Utilise the tools like Spell Check, Word Count and Paragraph Formatting	K3	II
4	Create and edit Tables.	K6	III
5	Modify Page setup, Force Page Breaks, Insert special characters, Insert Picture.	K6	IV
6	Create letters through mail merge and save the document.	K6	V



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SEMESTER: III
CREDITS: 2

NMEC I
PRINCIPLES OF COMMERCE

COURSE CODE: U18CI3E1
TOTAL HOURS: 30

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

Sl. No	Course Outcomes	Level	Unit covered
1	Recall the meaning of Commerce and trade	K1	I
2	Classify the business activities.	K2	I
3	Categorize the various forms of organization	K4	II
4	Assess the merits and demerits of different modes of transportation	K5	III
5	Appraise the functions of Banking and Insurance Sector.	K5	IV
6	Discuss the different types of media.	K2	V

SEMESTER: IV
CREDITS: 5

CORE V
FINANCIAL MANAGEMENT-I

COURSE CODE: U18CI405
TOTAL HOURS: 75

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

Sl. No	Course Outcomes	Level	Unit covered
1	Describe a variety of financial objectives of a business organisation	K2	I
2	Summarise the role and impact of fiscal and monetary policies on business	K2	II
3	Assess the nature and role of financial markets	K5	II
4	Appraise the nature of working capital and its elements and calculate Cash Operating Cycle, inventory levels and EOQ	K5	III
5	Analyse relevant techniques in managing inventory technique and credit policy.	K4	IV
6	Evaluate the relevant cash flows for investment projects	K5	V



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TIRUCHIRAPPALLI – 620017

TAMILNADU, INDIA

SEMESTER: IV
CREDITS: 3

ELECTIVE I
BUSINESS STATISTICS

COURSE CODE: U18CI4:1
TOTAL HOURS: 60

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

Sl. No	Course Outcomes	Level	Unit covered
1	Describe the key terminologies, concepts, tools and techniques used in business statistical analysis	K2	I
2	Calculate the various descriptive measures of central tendency	K4	II
3	Relate the measures of dispersion to interpret the disparity of data	K4	III
4	Analyse the relationship between two variables using the techniques of correlation and regression	K4	IV
5	Appraise the changes in a variable using Index numbers.	K5	V
6	Measure the variations in a data set using Time series	K4	V

SEMESTER: IV
CREDITS: 3

ELECTIVE I
ENTERPRISE RESOURCE
PLANNING

COURSE CODE: U18CI4:2
TOTAL HOURS: 75

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

Sl. No	Course Outcomes	Level	Unit covered
1	Identify the need, importance and value creation of ERP in an organisation	K2	I
2	Classify the different technologies used in ERP	K4	II
3	Determine the relationship between ERP, SCM and CRM	K5	II
4	Evaluate the integration of various modules adopted in ERP environment	K5	III
5	Explain the various stages in ERP implementation life cycle	K2	IV
6	Demonstrate a familiarity on the diverse ERP software	K3	V



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SEMESTER: IV

CREDITS: 4

ALLIED VI

PERFORMANCE MANAGEMENT

II

COURSE CODE: U18CI4Y6

TOTAL HOURS: 75

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

Sl. No	Course Outcomes	Level	Unit
1	Explain the conceptual framework of performance Management	K2	I
2	Assess performance by applying advanced budgetary control system and standard costing system	K5	II
3	Discuss the tools for performance management and control in private sector and not-for-profit organisations	K2	III
4	Describe the methods of setting transfer prices.	K2	IV
5	Appraise divisional performance and recognise the problems of doing so.	K5	IV
6	Illustrate the impact of market conditions, stakeholders' influence and behavioural aspects on the performance of an organisation.	K2	V

SEMESTER –IV

CREDITS: 2

SBEC II

MS EXCEL

CODE: U18CIPS2

TOTAL HOURS: 30

On Completion of the course, the students will be able to

Sl. No	Course Outcomes	Level	Unit
1	Develop knowledge in basics of Excel for navigation and construction of worksheet.	K6	I
2	Prepare Spread sheet by integrating the basic formatting functions.	K6	II
3	Construct customised document to present data by applying custom and conditional formatting and filtering.	K6	III
4	Analyse data through the use of intermediate formulations of lookups and reference data.	K4	IV
5	Create charts using advanced chart elements in Excel.	K6	IV
6	Perform calculations ranging from basic mean, median & mode to the more complex statistical distribution in Excel	K3	V



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SEMESTER: IV

NMEC II

COURSE CODE: U18CI4E2

CREDITS: 2

PRINCIPLES OF MANAGEMENT

TOTAL HOURS: 30

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

Sl. No	Course Outcomes	Level	Unit
1	Discuss the fundamental concepts relating to business and method to start and manage a business	K2	I
2	Describe the features principles and functions of management	K2	II
3	Summarise the planning process and the steps involved in decision making process.	K2	II
4	Appraise the common organizational structures and the merits and demerits	K5	III
5	Interpret the Motivational theories and classify the leadership styles and reiterate its importance	K2	IV
6.	Relate the methods and need for communication, coordination, control within an organization	K4	V

SEMESTER: V

CORE VI

COURSE CODE:U18CI506

CREDITS: 6

AUDIT AND ASSURANCE

TOTAL HOURS: 90

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

Sl. No	Course Outcomes	Level	Unit
1	Reiterate the fundamental concepts of Audit and Assurance and the functions of Audit, corporate governance including ethics and professional conduct	K2	I
2	Discuss the method of obtaining and accepting audit engagements, understanding the entity and its environment, and assessment of the risk of material misstatement	K2	II
3	Evaluate internal controls, techniques and audit tests.	K5	III
4	Identify and communicate control risks and their potential consequences making appropriate recommendations.	K2	III
5	Analyse the principles of statistical sampling and other testing procedures and describe the techniques of collecting audit evidence	K4	IV
6	Appraise the consideration of subsequent events and the going concern principle that will be helpful in drawing conclusions from audit work	K5	V



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SEMESTER: V
CREDITS: 5

CORE VII
FINANCIAL MANAGEMENT - II

COURSE CODE: U18CI507
TOTAL HOURS: 90

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

Sl. No	Course Outcomes	Level	Unit
1.	Identify and locate the alternative sources of business finance.	K2	I
2.	Calculate cost of capital and the factors which affect it.	K4	II
3.	Explain the relevance of pecking order theory to the selection of sources of finance.	K2	II
4.	Apply the principles of business and asset valuations.	K3	III
5	Distinguish the traditional and basic methods of foreign currency risk management.	K4	IV
6.	Evaluate risk management techniques in business.	K5	V

SEMESTER: V
CREDITS: 5

CORE VIII
GOODS AND SERVICE TAX

COURSE CODE: U21CI508
TOTAL HOURS: 90

On completion of the course the students will be able to:

Sl. No	Course Outcomes	Level	Unit
1	Describe the concepts of indirect taxation system followed in India.	K2	I
2	Explain the taxable events under GST.	K2	II
3	Demonstrate the concepts relating to Place, Time and value of Supply.	K3	III
4	Appraise the procedure for the amount of ITC to be claimed.	K5	IV
5	Relate the requirements for online GST registration	K4	IV
6	Interpret the amendments in GST Act.	K5	V



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SEMESTER: V
CREDITS: 5

CORE IX
BANKING THEORY LAW AND
PRACTICE

COURSE CODE: U21CI509
TOTAL HOURS: 75

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

Sl. No	Course Outcomes	Level	Unit
1	Discuss the conceptual and legal parameters including the judicial interpretation of banking law.	K2	I
2	Describe the objectives and functions of a Central Bank and measures adopted to control credit.	K2	II
3	Differentiate the different types of Negotiable instruments and acquires knowledge on the process of endorsing an instrument.	K4	III
4	Analyse the legal aspects relating to the relationship between a banker and a customer and the statutory duties of a paying and a collecting banker.	K4	III
5	Appraise the services available through digitalisation of banking services	K5	IV
6	Evaluate the role of technology in transfer of funds.	K5	V

SEMESTER: V
CREDITS: 5

ELECTIVE II
QUANTITATIVE TECHNIQUES

COURSE CODE: U18CI5:1
TOTAL HOURS: 75

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

Sl. No	Course Outcomes	Level	Unit
1	Formulate the Linear Programming problem to find the optimal solution.	K6	I
2	Evaluate the various techniques to a transportation problem to find the basic feasible solution and also to find the optimal assignment of jobs to appropriate persons.	K5	II
3	Determine the strategies of the players in a game and solve the matrix to calculate the value of the game and the optimal strategy.	K5	III
4	Apply the simulation technique to find optimal solutions to real world problems.	K3	III
5	Calculate the appropriate time period for replacement of items that fail using individual and group replacement policy.	K4	IV
6	Assess the optimistic time for completion of a project using project management techniques	K5	V



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SEMESTER: V
CREDITS: 5

ELECTIVE II
INTERNATIONAL TRADE

COURSE CODE: U18CI5:2
TOTAL HOURS: 75

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

Sl. No	Course Outcomes	Level	Unit
1	Restate the fundamentals and theories of International Trade.	K2	I
2	Appraise the components and structure of Balance of Payments Accounts.	K5	II
3	Interpret the procedure for exports and institutional support to export finance.	K2	III
4	Estimate the impact of foreign exchange on International Trade.	K5	IV
5	Describe the international institutional support for extension of trade.	K2	IV
6	Analyse the implications of various international agreements for the promotion of trade.	K4	V

SEMESTER: V
CREDITS: 2

SBEC III
DERIVATIVES MARKET

COURSE CODE: U20CI5S3
TOTAL HOURS: 30

On completion of the course the students shall be able to

Sl. No	Course Outcomes	Level	Unit covered
1	Discuss the significance of derivatives in hedging risk.	K2	I
2	Summarise the working of the futures market.	K2	II
3	Interpret the settlement procedure in the futures market.	K2	II
4	Explain the trading mechanism of the forward market.	K2	III
5	Describe the components that influence the price of option premiums.	K2	IV
6	Distinguish between the concepts relating to swaps and swaptions.	K4	V



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SEMESTER: VI
CREDITS: 5

CORE X
BUSINESS MATHEMATICS

COURSE CODE: U18CI610
TOTAL HOURS: 90

On completion of this course the students will be able to:

Sl. No	Course Outcomes	Level	Unit covered
1	Demonstrate the knowledge of different types of numbers and the ways of solving in their day- to-day work.	K3	I
2	Execute the knowledge of AP, GP, HP in planning and analysing investment plans in their work	K3	I
3	Solve problems in Set theory and Probability.	K3	II
4	Apply the derivative functions and its rules to find the marginal cost, marginal revenue and elasticity of demand.	K3	III
5	Evaluate the methods of differentiation and integration to make informed decisions in the business scenario.	K5	IV
6	Perform analytical reviews on maximizing profit and minimizing losses in a given business condition.	K3	V

SEMESTER: VI
CREDITS: 5

CORE XI
TALLY PRIME

COURSE CODE: U21CIP11
TOTAL HOURS: 90

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

Sl. No	Course Outcomes	Level	Unit covered
1	Describe the concept of accounting and tally	K2	I
2	Classify the accounting transactions while entering in the appropriate accounting vouchers and create various accounting vouchers.	K6	II
3	Develop Stock groups and create inventory entries	K6	III
4	Create receivable and payable entries and prepare cost centre report	K6	IV
5	Sketch the concept of Goods and Service Tax	K3	V
6	Prepare various reports under GST	K6	V



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SEMESTER –VI
CREDITS: 4

CORE XII
FINANCIAL SERVICES

CODE: U21CI612
TOTAL HOURS:75

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

Sl. No	Course Outcomes	Level	Unit covered
1	Explain the fundamental knowledge on Financial Services and New Issue markets.	K2	I
2	Express the role of SEBI in regulation of financial service.	K2	I
3	Appraise the role of credit rating agencies in India.	K5	II
4	Interpret the importance of Mutual Funds and the role of Merchant Banking services.	K5	III
5	Summarise the diverse aspects of Leasing and Hire purchase.	K2	IV
6	Demonstrate the knowledge of Dematerialisation & Rematerialization on a real time basis.	K3	V

SEMESTER: VI
CREDITS: 5

CORE XIII
STRATEGIC MANAGEMENT

COURSE CODE: U21CI613
TOTAL HOURS: 90

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

Sl. No	Course Outcomes	Level	Unit covered
1	Describe the integrative model that defines basic activities in strategic management.	K2	I
2	Review the procedure for formulating strategic plans.	K2	I
3	Evaluate the competitive situation and develop competitive advantage.	K5	II
4	Demonstrate the importance of Vision, Mission and Objectives in Strategic Planning.	K3	III
5	Evaluate the diverse corporate level strategies for effective strategic decision making.	K5	IV
6	Appraise the strategic importance of various functional level strategies.	K5	V



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SEMESTER: VI
CREDITS: 5

ELECTIVE III
BUSINESS VALUATION AND
ANALYSIS

COURSE CODE: U18CI6:1
TOTAL HOURS: 90

On completion of the course, students will be able to

Sl. No	Course Outcomes	Level	Unit covered
1	Demonstrate the conceptual knowledge of financial models.	K3	I
2	Apply the principles and techniques of valuation methods.	K3	II
3	Assess the free cash flow to the firm (FCFF) and free cash flow to equity (FCFE) approaches to valuation.	K5	III
4	Discuss the accounting treatment in various business transactions.	K2	IV
5	Explain the fair value measurement techniques and standards.	K2	IV
6	Appraise the methods of valuation of intangibles.	K5	V

SEMESTER: VI
CREDITS: 5

ELECTIVE III
RETAIL MANAGEMENT

COURSE CODE: U18CI6:2
TOTAL HOURS: 90

On completion of the course, the student will be able to

Sl. No	Course Outcomes	Level	Unit covered
1	Classify the various forms of retailing business.	K2	I
2	Appraise the feasibility of setting up a retail outlet in a select location.	K5	II
3	Analyse the methods of holding inventory.	K4	III
4	Express the ability to manage a retail store successfully.	K2	IV
5	Assess the critical elements of retail stores distribution management.	K5	V
6	Describe the wholesaling and warehousing concepts in Retailing.	K2	V



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STRUCTURE OF THE SYLLABUS

B Com Commerce (Professional Accounting)			
PROGRAM NAME	COURSE	COURSE CODE	COURSE NAME
B Com Commerce (Professional Accounting)	Core I	U21CP101	Principles of Accountancy-I
B Com Commerce (Professional Accounting)	Allied I	U18CP1Y1	Business Mathematics
B Com Commerce (Professional Accounting)	Allied II	U19CP1Y2	Business Law
B Com Commerce (Professional Accounting)	Core II	U21CP202	Principles of Accountancy-II
B Com Commerce (Professional Accounting)	Allied III	U18CP2Y3	Business Statistics
B Com Commerce (Professional Accounting)	Allied IV	U18CP2Y4	Business Economics
B Com Commerce (Professional Accounting)	Core III	U18CP303	Cost Accounting
B Com Commerce (Professional Accounting)	Core IV	U18CP304	Income Tax Law and Practice
B Com Commerce (Professional Accounting)	Allied V	U21CP3Y5	Company Law
B Com Commerce (Professional Accounting)	SBEC I	U18CPPS1	Introduction to Computer – MS Word
B Com Commerce (Professional Accounting)	NMEC I	U18CP3E1	Introduction to Accountancy



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B Com Commerce (Professional Accounting)	Core V	U18CP405	Management Accounting
B Com Commerce (Professional Accounting)	Elective I	U18CP4:1	Indirect Tax Laws and Practice
B Com Commerce (Professional Accounting)	Allied VI	U21CP4Y6	Corporate Accounting
B Com Commerce (Professional Accounting)	SBEC II	U18CP5S2	Computer Tools – Spread sheet
B Com Commerce (Professional Accounting)	NMEC II	U18CP4E2	Principles of Commerce
B Com Commerce (Professional Accounting)	Core VI	U18CP506	Financial Management
B Com Commerce (Professional Accounting)	Core VI	U18CP507	Quantitative Techniques
B Com Commerce (Professional Accounting)	Core VII	U21CPP08	TallyPrime
B Com Commerce (Professional Accounting)	Core IX	U18CP509	Auditing
B Com Commerce (Professional Accounting)	Elective II	U18CP5:2	Enterprise Information System
B Com Commerce (Professional Accounting)	SBEC III	U20CP5S3	Derivative Market
B Com Commerce (Professional Accounting)	Core X	U18CP610	Operations Management
B Com Commerce (Professional Accounting)	Core XI	U18CP611	Strategic Management
B Com Commerce (Professional Accounting)	Core XII	U18CP612	Contemporary Business Legislation



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B Com Commerce (Professional Accounting)	Core XIII	U18CP613	Business Valuation and Business Analysis
B Com Commerce (Professional Accounting)	Elect. III	U18CP6:3	Economics for Finance

SEMESTER –I
CREDITS: 5

CORE:I
PRINCIPLES OF
ACCOUNTANCY -I

CODE: U21CP101
TOTAL HOURS: 90

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

Sl.No	Course Outcomes	Level	Unit covered
1	Describe the basics of accounting concepts and conventions.	K2	I
2	Assess the rules for posting transactions from journal to ledger and recall the procedure for preparation of Final Accounts.	K5	I
3	Analyse the different methods of depreciation of assets and bills of exchange	K4	III
4	Prepare Consignment and Joint Venture account by posting transactions.	K6	III
5	Relate the concept of Account Current and calculate the Average Due Dates in various situations.	K4	IV
6	Construct the Receipts and Payments, and Income and Expenditure Accounts.	K6	V



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TAMILNADU, INDIA

SEMESTER –I
CREDITS: 4

ALLIED :I
BUSINESS MATHEMATICS

CODE: U18CP1Y1
TOTAL HOURS: 75

On completion of this course the students will be able to:

Sl.No	Course Outcomes	Level	Unit covered
1	Demonstrate the knowledge of different types of numbers and the ways of solving in their day- to-day work.	K3	I
2	Execute the knowledge of AP, GP, HP in planning and analysing investment plans in their work.	K3	I
3	Solve problems in Set theory and Probability.	K3	II
4	Apply the derivative functions and its rules to find the marginal cost, marginal revenue and elasticity of demand.	K3	III
5	Evaluate the methods of differentiation and integration to make informed decisions in the business scenario.	K5	IV
6	Analyse the business conditions for maximizing profit and minimizing losses.	K4	V

SEMESTER –I
CREDITS: 4

ALLIED :II
BUSINESS LAW

CODE: U19CP1Y2
TOTAL HOURS: 75

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

Sl.No	Course Outcomes	Level	Unit covered
1	Identify and discuss the basic concepts, essential elements of a valid contract and various classifications in contract under the Indian Contract Act, 1872.	K2	I
2	Apply the rule, “All agreements are not contracts but all contracts are agreements”.	K3	II
3	Summarize the various modes of discharge of contract.	K2	III
4	Appraise the concept of bailment and pledge.	K4	IV
5	Distinguish between a contract of indemnity and a contract of guarantee.	K4	IV
6	Apply the rule of caveat emptor and state how far it is modified by implied conditions under the Sale of Goods Act, 1930.	K3	V



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SEMESTER –II

CORE :II

CODE: U21CP202

CREDITS: 5

PRINCIPLES OF ACCOUNTANCY-II

TOTAL HOURS: 90

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

SL.No	Course Outcomes	Level	Unit
1	Apply different methods of branch accounts to find the profit or loss of the head office and branches using various methods of Branch accounting.	K3	I
2	Prepare Departmental Trading and Profit & Loss account.	K6	II
3	Construct the analytical table for various situations in Royalty accounts.	K6	III
4	Prepare journal entries and ledger accounts for admission, retirement and death of partners.	K6	IV
5	Evaluate the accounting treatment of issue, re-issue and forfeiture of shares.	K5	V
6	Analyse the accounting entries for the treatment on the issue , Discount/ Loss on issue of Debentures	K4	V

SEMESTER –II

ALLIED: III

CODE: U18CP2Y3

CREDITS: 4

BUSINESS STATISTICS

TOTAL HOURS: 75

On completion of this course, the students will be able to:

SL.No	Course Outcomes	Level	Unit
1	Demonstrate the key terminologies, concepts, tools and techniques used in business statistical analysis.	K3	I
2	Calculate the various descriptive measures of central tendency.	K4	II
3	Relate the measures of dispersion to interpret the disparity of data .	K4	III
4	Analyse the relationship between two variables using the techniques of correlation and regression.	K4	IV
5	Evaluate the changes in a variable using Index numbers.	K5	V
6	Diagnose the variations in a data set using Time series.	K4	V



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SEMESTER –II
CREDITS: 4

ALLIED: IV
BUSINESS ECONOMICS

CODE: U18CP2Y4
TOTAL HOURS: 75

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

Sl.No	Course Outcomes	Level	Unit covered
1	Explain the concepts of economic system, central problems and resource allocation.	K2	I
2	Demonstrate knowledge of the laws of supply and demand and apply the laws to analyze responses of markets.	K3	II
3	Analyze and calculate Price Elasticity of Demand and other elasticity.	K4	III
4	Summarize an understanding of Indifference curve analysis.	K2	IV
5	Analyze the cost concepts and the cost of production in the short and long period.	K5	IV
6	Evaluate the effects of government policy measures on the exchange rate and trade.	K5	V

SEMESTER –III
CREDITS: 4

CORE: III
COST ACCOUNTING

CODE: U18CP303
TOTAL HOURS: 75

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

Sl.No	Course Outcomes	Level	Unit covered
1	Prepare a cost sheet to estimate the profit or loss of a concern	K5	I
2	Analyse the different methods of pricing the issue of materials.	K4	I
3	Appraise the various techniques of calculating the labour turnover and labour cost.	K4	II
4	Analyse the different methods of apportionment of overheads.	K4	III
5	Prepare a job cost sheet and contract account to find the profit or loss on jobs and contracts.	K6	IV
6	Create the Process accounts Abnormal loss and Abnormal gain in the Process Accounts for certain Industries.	K6	V



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SEMESTER –III
CREDITS: 4

CORE:IV
INCOME TAX LAW AND
PRACTICE

CODE: U18CP304
TOTAL HOURS: 75

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

Sl.No	Course Outcomes	Level	Unit covered
1	Recognise the fundamental concepts relating to Taxation	K1	I
2	Discuss and infer the Residential Status and taxable income based on the status of an individual	K2	I
3	Calculate the Net Income from salary of an individual.	K4	II
4	Calculate the GAV, NAV and Income from House Property of an individual.	K4	III
5	Differentiate and compute the Income from Business and Profession	K4	IV
6	Evaluate tax on income under Income from other sources and understand the Tax planning procedure	K5	V

SEMESTER –II
CREDITS: 3

ALLIED : III
COMPANY LAW

CODE: U21CP3Y5
TOTAL HOURS: 60

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

Sl.No	Course Outcomes	Level	Unit covered
1	Recognise the various provisions relating to Companies Act 2013	K1	I
2	Identify the various types of companies and their features	K2	I
3	Describe the principal documents used in the formation of a company.	K1	II
4	Discuss about the provisions relating to the meetings and resolutions in the company.	K2	III
5	Relate the provisions of Companies Act with the appointment and removal of directors.	K4	IV
6	Explain the various modes of winding up of a company.	K2	V



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SEMESTER –III
CREDITS: 2

SBEC I
INTRODUCTION TO COMPUTERS

CODE: U18CPPS1
TOTAL HOURS:30

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

Sl.No	Course Outcomes	Level	Unit covered
1	Apply the practical knowledge exposure to MS-Word.	K3	I
2	Execute the basic functions like Opening, Saving and closing the files independently.	K3	I
3	Create a document using editing features.	K6	II
4	Construct tables by using the various table tools.	K6	III
5	Modify the pages adopting the features of page formatting.	K6	IV
6	Create different file formats by merging documents.	K6	V

SEMESTER –III
CREDITS: 2

NMEC : 1
INTRODUCTION TO
ACCOUNTANCY

CODE: U18CP3E1
TOTAL HOURS: 30

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

Sl.No	Course Outcomes	Level	Unit
1	Summarize the fundamental accounting concepts, principles and basic accounting functions.	K2	I
2	Build the ability to use accounting information to solve a variety of business problems and identify the internal and external users of accounting information.	K6	I
3	Develop the ability to use the fundamental accounting equation and the purpose of double entry system to analyze the effect of business transactions.	K6	II
4	Develop the ability to use a basic accounting system to create (record, classify and summarize) the data needed to solve a variety of business problems.	K6	III
5	Prepare Trial Balance by integrating the rules and principles of constructing Trial Balance.	K6	IV
6	Construct Trading, Profit and Loss Account and Balance Sheet by organising expenses and incomes as Capital and Revenue.	K6	V



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SEMESTER –IV
CREDITS: 5

CORE: V
MANAGEMENT
ACCOUNTING

CODE: U18CP101
TOTAL HOURS: 75

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

Sl.No	Course Outcomes	Level	Unit
1	Analyse and provide recommendations to improve the operations of organisations through the application of management accounting techniques.	K4	I
2	Prepare the financial statements of the firm by computing the accounting ratios.	K6	II
3	Distinguish between operating, investing and financing activities.	K4	III
4	Prepare Fund flow statement and Cash flow statement as per AS-3.	K6	III
5	Assess the concept of marginal costing and CVP analysis in short – term decision making.	K5	IV
6	Prepare various types of budgets for identifying the expenditure and revenue of a firm.	K6	V

SEMESTER –IV
CREDITS: 3

ELECTIVE: I
INDIRECT TAX LAWS AND
PRACTICE

CODE: U18CP4:1
TOTAL HOURS:60

On completion of the course the students will be able to:

Sl.No	Course Outcomes	Level	Unit covered
1	Describe the concepts of Indirect Taxation system followed in India.	K2	I
2	Explain the taxable events under GST.	K2	II
3	Demonstrate the concepts relating to Place, Time and Value of Supply.	K3	III
4	Assess the amount of ITC to be claimed.	K5	IV
5	Discuss the procedure for online GST registration.	K6	V
6	Evaluate the amendments in GST Act.	K5	V



BISHOP HEBER COLLEGE (AUTONOMOUS)

TIRUCHIRAPPALLI – 620017

TAMILNADU, INDIA

SEMESTER –IV
CREDITS: 5

ALLIED: VI
CORPORATE ACCOUNTING

CODE: U18CP4Y6
TOTAL HOURS:75

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

Sl.No	Course Outcomes	Level	Unit
1	Prepare Journal entries for accounting of share capital.	K6	I
2	Construct the final accounts of companies after accounting for debentures.	K6	II
3	Express the practical skills on Amalgamation and Internal Reconstruction of Companies.	K2	III
4	Construct the consolidated balance sheet of Holding and Subsidiary companies.	K6	IV
5	Analyze the problems and issues at the time of Winding up of the companies.	K4	V
6	Prepare the Accounts relating to Liquidation of Companies.	K6	V

SEMESTER –IV
CREDITS: 2

**SBEC: II - COMPUTER TOOLS-
SPREAD SHEET**

CODE: U18CPP2
TOTAL HOURS: 30

On Completion of the course, the students will be able to

Sl.No	Course Outcomes	Level	Unit
1	Build knowledge in basics of Excel for navigation and construction of worksheet.	K6	I
2	Prepare Spread sheet by integrating the basic formatting functions.	K6	II
3	Construct customised document to present data by applying custom and conditional formatting and filtering.	K6	III
4	Appraise data through the use of intermediate formulations of lookups and reference data.	K5	IV
5	Create charts using advanced chart elements in Excel.	K6	IV
6	Perform calculations ranging from basic mean, median & mode to the more complex statistical distribution in excel.	K3	V



BISHOP HEBER COLLEGE (AUTONOMOUS)

TIRUCHIRAPPALLI – 620017

TAMILNADU, INDIA

SEMESTER –IV
CREDITS: 2

NMEC: I- PRINCIPLES OF
COMMERCE

CODE: U18CP4E2
TOTAL HOURS: 30

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

S.No.	Course Outcomes	Level	Unit
1	Recall the meaning of Commerce and trade.	K1	I
2	Discuss the different aids to trade.	K1	I
3	Explain the various forms of organization.	K2	II
4	Review the warehouse facilities and the various types of transportation.	K5	III
5	Explain the banking and insurance functions of commerce	K2	IV
6	Illustrate marketing and advertising and discuss the various types of advertising media.	K2	V

SEMESTER –V
CREDITS: 5

CORE: VI-FINANCIAL
MANAGEMENT

CODE: U18CP506
TOTAL HOURS: 90

At the end of this course learners will be able to

S.No.	Course Outcomes	Level	Unit
1	Analyze the risk and return and valuation of various kinds of securities.	K4	I
2	Assess the significance and estimation of working capital management of an organisation.	K5	II
3	Appraise the techniques adopted for appraising the profitability of an investment.	K4	III
4	Analyze the consequences of leverage analysis in a business firm.	K4	IV
5	Discuss the theories of capital structure and dividend policies and perform analytical review of financial results, proposals, and plans.	K2	V
6	Evaluate the sources and cost of raising long term finance.	K5	V



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SEMESTER –V CORE: VII-QUANTITATIVE
CREDITS: 5 TECHNIQUES

CODE: U18CP507
TOTAL HOURS: 90

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

S.No.	Course Outcomes	Level	Unit
1	Formulate the Linear Programming Problem to find the optimal solution.	K6	I
2	Evaluate the various techniques to a Transportation Problem to find the basic feasible solution and also to find the optimal assignment of jobs to appropriate persons.	K5	II
3	Establish the strategies of the players in a game and solve the matrix to calculate the value of the game and the optimal strategy.	K5	III
4	Apply the Simulation technique to find optimal solutions to real world problems.	K3	III
5	Investigate the appropriate time period for replacement of items that fail using individual and group replacement policy.	K5	IV
6	Assess the optimistic time for completion of a project using project management techniques.	K5	V

SEMESTER –V CORE: VIII- TALLYPRIME
CREDITS: 5

CODE: U21CPP08
TOTAL HOURS:75

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

Sl. No	Course Outcomes	Level	Unit covered
1	Describe the concept of accounting and tally	K2	I
2	Classify the accounting transactions while entering in the appropriate accounting vouchers and create various accounting vouchers.	K6	II
3	Develop Stock groups and create inventory entries	K6	III
4	Create receivable and payable entries and prepare cost centre report	K6	IV
5	Sketch the concept of Goods and Service Tax	K3	V
6	Prepare various reports under GST	K6	V



BISHOP HEBER COLLEGE (AUTONOMOUS)

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TAMILNADU, INDIA

SEMESTER –V
CREDITS: 5

CORE:IX-AUDITING

CODE: U18CP509
TOTAL HOURS: 90

On completion of the course, the Students shall be able to,

S.No.	Course Outcomes	Level	Unit
1	Explain the basic principles and classifications of auditing, the general chronology of audit, audit strategy, audit program, and audit procedures.	K2	I
2	Discuss the Internal Control System and the importance of Internal Check.	K2	II
3	Describe the substantial procedures in regard to Vouching, the modes of valuation, Verification of assets and liabilities.	K2	II
4	Appraise the Electronic Data Processing Audit and Investigation.	K5	III
5	Analyze the Appointment, Qualifications, Rights, Duties and Liabilities of Company Auditor.	K4	IV
6	Identify the Current development and new areas of Auditing.	K2	V

SEMESTER –V
CREDITS: 5

ELECTIVE: II - ENTERPRISE
INFORMATION SYSTEM

CODE: U18CP5:2
TOTAL HOURS: 75

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

S.No.	Course Outcomes	Level	Unit
1	Explain Enterprise Business Processes and apply the knowledge effectively according to Information Technology Act, 2000.	K2	I
2	Compare MIS, Data Analytics and Business Intelligence.	K4	II
3	Recognize information systems and its components.	K1	III
4	Assess the Components and Architecture of E-Commerce and M-Commerce with related risks and controls.	K5	IV
5	Analyse the components and architecture of core banking System with the related risks and controls.	K4	V
6	Summarize all the applicable regulatory and compliance requirements.	K2	VI



BISHOP HEBER COLLEGE (AUTONOMOUS)

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TAMILNADU, INDIA

SEMESTER –V
CREDITS: 2

SBEC:III- DERIVATIVES MARKET

CODE: U20CP5S3
TOTAL HOURS: 30

On completion of the course the students shall be able to

S.No.	Course Outcomes	Level	Unit
1	Discuss the significance of Derivatives in hedging risk.	K2	I
2	Summarise the working of the Futures Market.	K2	II
3	Illustrate the settlement procedure in the Futures Market.	K2	II
4	Discuss the trading mechanism of the Forward Market.	K2	III
5	Explain the components that influence the price of option premiums.	K2	IV
6	Distinguish between the concepts relating to swaps and swaptions.	K4	V

SEMESTER –VI
CREDITS: 5

CORE:X-OPERATIONS MANAGEMENT

CODE: U18CP610
TOTAL HOURS: 90

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

S.No.	Course Outcomes	Level	Unit
1	Demonstrate an understanding of the concept of operations management and its role in an organisation.	K3	I
2	Explain the importance of capacity planning in determining the demand for products and services.	K2	II
3	Categorise the steps in the process of product design and process design and selection.	K4	III
4	Analyse the applications of Simulation and Queuing models in Operations Management.	K4	IV
5	Describe the role of Job evaluation and Job allocation in an organisation.	K2	IV
6	Assess the significance of TQM in continuous improvement of business operations.	K5	V



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SEMESTER –VI
CREDITS: 5

CORE: XIII-BUSINESS
VALUATION AND ANALYSIS

CODE: U18CP613
TOTAL HOURS: 90

On completion of the Course, students will be able to

S.No.	Course Outcomes	Level	Unit
1	Demonstrate the conceptual knowledge of financial models	K3	I
2	Apply the principles and techniques of valuation methods.	K3	II
3	Assess the free cash flow to the firm (FCFF) and free cash flow to equity (FCFE) approaches to valuation.	K5	III
4	Discuss the accounting treatment in various business transactions.	K2	IV
5	Explain the fair value measurement techniques and standards.	K2	IV
6	Appraise the methods of valuation of intangibles.	K5	V

SEMESTER –VI
CREDITS: 5

ELECTIVE: III
ECONOMICS FOR FINANCE

CODE: U18CP6:3
TOTAL HOURS: 90

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

S.no	Course Outcome	Level	Unit covered
1	Explain Determination of National Income and Keynesian Theory	K2	I
2	Relate Money Market and the Monetary Policy	K4	II
3	Review the Fiscal functions and Fiscal Policy	K5	III
4	Discuss International Trade, Theories and the Trade Policy	K2	IV
5	Relate the role of FDI in International trade	K4	IV
6	Review the Balance of Payments, its concept, Components and structure, Balance of Payment Disequilibrium	K5	V



BISHOP HEBER COLLEGE (AUTONOMOUS)
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STRUCTURE OF THE SYLLABUS

B Com Commerce(Strategic Finance)			
PROGRAM NAME	COURSE	COUSER CODE	COURSE NAME
B Com Commerce(Strategic Finance)	Core I	U20SF101	Financial Accounting I
B Com Commerce(Strategic Finance)	Allied I	U20SF1Y 1	Financial Planning and Performance
B Com Commerce(Strategic Finance)	Allied II	U20SF1Y 2	Business Economics
B Com Commerce(Strategic Finance)	Core II	U20SF202	Financial Accounting II
B Com Commerce(Strategic Finance)	Allied III	U20SF2Y 3	Financial Analytics and Control
B Com Commerce(Strategic Finance)	Allied IV	U20SF2Y 4	Business Statistics
B Com Commerce(Strategic Finance)	Core III	U20SF303	Financial Accounting - III
B Com Commerce(Strategic Finance)	Core IV	U20SF304	Quantitative Techniques
B Com Commerce(Strategic Finance)	Allied V	U20SF3Y 5	Financial Reporting
B Com Commerce(Strategic Finance)	SBEC I	U20SFPSI	Introduction to computer MS Word
B Com Commerce(Strategic Finance)	NMEC I	U20SF3E1	Organisation behaviour
B Com Commerce(Strategic Finance)	Core V	U20SF405	Financial Decision Making



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B Com Commerce(Strategic Finance)	Elective I	U20SF4:1/ U20SF4:1	Business Law
B Com Commerce(Strategic Finance)	Elective I	U20SF4:2	Retail Management
B Com Commerce(Strategic Finance)	Allied VI	U20SF4Y 6	Principles of marketing
B Com Commerce(Strategic Finance)	SBEC II	U20SFPS2	Computer Tools- Spreadsheet
B Com Commerce(Strategic Finance)	NMEC II	U20SF4E2	Business Etiquette
B Com Commerce(Strategic Finance)	Core VI	U20SF506	Income Tax Law and Practice
B Com Commerce(Strategic Finance)	Core VII	U20SF507	Business Management practices
B Com Commerce(Strategic Finance)	Core VIII	U20SFP08	Computers in Business
B Com Commerce(Strategic Finance)	Core IX	U20SF509	Corporate Finance
B Com Commerce(Strategic Finance)	Elective II	U20SF5:2	International Trade
B Com Commerce(Strategic Finance)	Elective II	U20SF5:3	Advertising Management
B Com Commerce(Strategic Finance)	SBEC III	U20SFPS3	Goods and Services Tax
B Com Commerce(Strategic Finance)	Core X	U20SF610	Business Mathematics
B Com Commerce(Strategic Finance)	Core XI	U20SF611	Company Law



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B Com Commerce(Strategic Finance)	Core XII	U20SF612	Banking Theory Law and Practice
B Com Commerce(Strategic Finance)	Core XIII	U20SF613	Auditing
B Com Commerce(Strategic Finance)	Elective III	U20SF6:3	Tax Application in Business
B Com Commerce(Strategic Finance)	Elective III	U20SF6:4	Entrepreneurial Development

SEMESTER - I
CREDITS: 5

**CORE: I - FINANCIAL
ACCOUNTING – I**

CODE: U20SF101
HOURS PER WEEK: 6

On completion of the Course, students will be able to

S. No	Course Outcomes	Level	Unit
1	Demonstrate the principles and concepts of Accountancy as well as acquire the knowledge for its practical applications.	K3	I
2	Use the general purposes and functions of accounting.	K3	I
3	Analyse the impact on profits by using different depreciation methods.	K4	II
4	Categorize the accounting system for non-profit organization.	K4	III
5	Evaluate the parties' bill of exchange and promissory note.	K6	IV
6	Prepare profit using single entry system.	K5	V



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SEMESTER - II

CREDITS: 5

**CORE: II – FINANCIAL
ACCOUNTING - II**

CODE: U20SF202

HOURS PER WEEK: 6

On completion of the Course, students will be able to

S. No	Course Outcomes	Level	Unit
1	Calculate the amount of profit or loss earned through consignment.	K4	I
2	Formulate the techniques to record the transactions related to joint venture, under various methods.	K6	II
3	Examine the concept of Royalty	K4	III
4	Estimate the skills to enter the hire purchase transactions and to find out the profit earned under different methods	K5	IV
5	Discuss the amount spent as joint expenses and learn to apportion it to various departments.	K6	V
6	Test the business results of various departments under various methods.	K6	V

SEMESTER –II

CREDITS: 4

**ALLIED: III
FINANCIAL ANALYTICS AND
CONTROL**

CODE: U20SF2Y3

HOURS PER WEEK:5

On completion of the Course, students will be able to

Sl. No	Course Outcomes	Level	Unit
1	Adapt the concepts of Technology and Analytics	K6	I
2	Discuss the various Cost Measurement Concepts	K6	II
3	Construct a Supply Chain Management system	K6	III
4	Devise a Business Process Improvement method	K6	IV
5	Prepare a Proper Internal Control system	K6	V
6	Develop system control and Security Measures	K6	V



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TAMILNADU, INDIA

SEMESTER - II

CREDITS: 4

ALLIED: IV – BUSINESS STATISTICS

CODE: U20SF2Y4

HOURS PER WEEK:5

On completion of the Course, students will be able to

S. No	Course Outcomes	Level	Unit
1	Demonstrate the key terminologies, concepts, tools and techniques used in business statistical analysis.	K3	I
2	Calculate the various descriptive measures of central tendency.	K4	II
3	Relate the measures of dispersion to interpret the disparity of data.	K4	III
4	Analyse the relationship between two variables using the techniques of correlation and regression.	K4	IV
5	Evaluate the changes in a variable using Index numbers.	K6	V
6	Diagnose the variations in a data set using Time series.	K4	V

S. No	Course Outcomes	Level	Unit
1	Examine the basic concepts of Partnership Accounts	K4	I
2	Calculate the valuation of goodwill	K4	I
3	Relate the matters to be dealt with at the time of Admission of a new partner.	K4	II
4	Analyze Retirement of partnership firm.	K4	III
5	List the procedure followed for Dissolution and Insolvency of partners	K4	IV
6	Analyze the procedures followed by Amalgamation	K4	V



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SEMESTER –III
CREDITS: 4

CORE: IV -QUANTITATIVE
TECHNIQUES

CODE: U20SF304
HOURS PER WEEK: 5

At the end of this course, the students will be able to

S. No.	Course Outcomes	Level	Unit
1	Investigate the Linear Programming problem to find the optimal solution.	K5	I
2	Evaluate the various techniques to a transportation problem to find the basic feasible solution and also to find the optimal assignment of jobs to appropriate persons.	K5	II
3	Estimate the strategies of the players in a game and solve the matrix to calculate the value of the game and the optimal strategy.	K5	III
4	Apply the simulation technique to find optimal solutions to real world problems.	K3	III
5	Relate the appropriate time period for replacement of items that fail using individual and group replacement policy.	K4	IV
6	Prepare the optimistic time for completion of a project using project management techniques.	K6	V

SEMESTER –III

CREDITS: 3

ALLIED:V- FINANCIAL
REPORTING

CODE: U20SF3Y5

HOURS PER WEEK: 4

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

Sl. No	Course Outcomes	Level	Unit
1	Explain the concepts in Financial Statements	K5	I
2	Discuss the various Asset Valuation methods	K6	II
3	Assess a system to value the liabilities	K5	III
4	Devise a Process in Equity Transaction	K6	IV
5	Build the Revenue concepts	K6	V
6	Discuss US GAAP and IFRS	K6	V



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SEMESTER: III

**SBEC I
INTRODUCTION TO COMPUTER-
MS WORD**

**COURSE CODE:
U20SFPS1**

CREDITS: 2

HOURS PER WEEK: 2

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

Sl. No	Course Outcomes	Level	Unit
1	Develop practical knowledge in MS-Word.	K6	I
2	Discuss the Basic functions like Opening, Saving and closing the files independently.	K6	I
3	Utilise the tools like Spell Check, Word Count and Paragraph Formatting	K3	II
4	Create and edit Tables.	K6	III
5	Modify Page setup, Force Page Breaks, Insert special characters, Insert Picture.	K6	IV
6	Create letters through mail merge and save the document.	K6	V

**SEMESTER –III
CREDITS: 2**

**NMEC: I - ORGANISATIONAL
BEHAVIOUR**

**COURSE CODE: U20SF3E1
HOURS PER WEEK: 2**

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

S. No	Course Outcomes	Level	Unit
1	Define and relate organisational behaviour in global context	K 1	I
2	Illustrate and Interpret Personality and Motivational theories	K 2	II
3	Execute the various stages of group development	K 3	III
4	Discover the leadership qualities among individuals	K 4	IV
5	Compare the various organisational culture	K 5	V
6	Formulate the various interventions in organisational change	K 6	V



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SEMESTER –IV

**CORE: V- FINANCIAL
DECISION MAKING**

CODE: U20SF405

CREDITS: 5

HOURS PER WEEK: 5

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

Sl. No	Course Outcomes	Level	Unit
1	Recall the concepts in Decision Analysis	K1	I
2	Discuss the various Pricing methods	K2	II
3	Construct an Enterprise Risk Management system	K3	III
4	Assess the Process of Investment Decision making	K5	IV
5	Apply tax considerations making while investing	K3	V
6	Make use of Professional Ethics	K3	V

SEMESTER- IV

CREDITS: 4

ELECTIVE: I - BUSINESS LAW

CODE: U20SF4:1

HOURS PER WEEK: 5

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

Sl. No	Course Outcomes	Level	Unit
1	Identify and discuss the basic concepts, essential elements of a valid contract and various classifications in contract under the Indian Contract Act, 1872.	K2	I
2	Apply the rule, “All agreements are not contracts but all contracts are agreements”.	K3	II
3	Summarize the various modes of discharge of contract.	K2	III
4	Appraise the concept of bailment and pledge.	K4	IV
5	Distinguish between a contract of indemnity and a contract of guarantee.	K4	IV
6	Apply the rule of caveat emptor and state how far it is modified by implied conditions under the Sale of Goods Act, 1930.	K2	V



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SEMESTER: IV
CREDITS: 5

ELECTIVE I
RETAIL MANAGEMENT

COURSE CODE: U20SF4:2
HOURS PER WEEK: 5

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

Sl. No	Course Outcomes	Level	Unit
1.	Classify the various forms of retailing business	K2	I
2.	Appraise the feasibility of setting up a retail outlet in a select location	K5	II
3.	Analyse the methods of holding inventory	K4	III
4.	Express the ability to manage a retail store successfully	K2	IV
5	Assess the critical elements of retail stores distribution management	K5	V
6.	Compare wholesaling and warehousing concepts in Retailing	K5	V

SEMESTER: IV
CREDITS: 3

ALLIED:IV
PRINCIPLES OF MARKETING

COURSE CODE: U20SF4Y6
HOURS PER WEEK: 4

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

S. No	Course Outcomes	Level	Unit
1	Describe the basic concepts, theories and principles in marketing	K2	I
2	Identify the various approaches of Marketing.	K2	I
3	Explain the concept of Product planning and development	K2	II
4	Explain the different types of pricing.	K2	III
5	Analyse the concepts of product, pricing, distribution and promotion.	K4	IV
6	Summarise the importance of customer relationship and modern marketing	K2	V



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SEMESTER –IV
CREDITS: 2

SBEC: II - COMPUTER TOOLS -
SPREAD SHEET

CODE: U20SFPS2
HOURS PER WEEK: 2

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

Sl. No	Course Outcomes	Level	Unit
1	Build knowledge in basics of Excel for navigation and construction of worksheet.	K6	I
2	Prepare Spread sheet by integrating the basic formatting functions.	K6	II
3	Create charts using advanced chart elements in Excel.	K6	III
4	Assess data through the use of intermediate formulations, Mathematical calculations and reference data.	K5	IV
5	Create a table inserting rows and columns and entering data into the table.	K6	IV
6	Prepare new presentations by adding text, pictures, sounds, movies and design slides using special effects.	K6	V

SEMESTER: IV
CREDITS: 2

NMEC II
BUSINESS ETIQUETTE AND
CORPORATE GROOMING

COURSE CODE: U20SF4E2
HOURS PER WEEK: 2

At the end of this Course, the students will be able to

Sl. No	Course Outcomes	Level	Unit
1.	Identify basic concepts related to business etiquette	K3	I
2.	Describe corporate grooming for success and provide the appropriate guidelines for business attire and presentation skills	K1	II
3.	Apply the concepts in the context of effective writing and business correspondence.	K3	III
4.	Build the knowledge of professionalism at the work place	K6	IV
5	Discuss the importance of business networking	K6	V
6.	Classify the various types of etiquette in the digital world	K2	V



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SEMESTER –V

CORE:VI
INCOME TAX LAW AND
PRACTICE

CODE: U20SF506

CREDITS: 5

HOURS PER WEEK: 6

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

Sl. No	Course Outcomes	Level	Unit
1	Examine the fundamental concepts relating to Taxation	K4	I
2	Categorize the Residential status and taxable income based on the status of an individual	K4	I
3	Calculate the Net income from salary of an individual.	K4	II
4	Evaluate the GAV, NAV and Income from House Property of an individual.	K5	III
5	Compare and compute the Income from Business and Profession	K4	IV
6	Prepare tax on income under Income from other sources and understand the Tax planning procedure	K6	V

SEMESTER: V

CORE:VII- BUSINESS
MANAGEMENT PRACTICES

COURSE CODE: U20SF507

CREDITS: 5

HOURS PER WEEK: 6

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

S. No	Course Outcomes	Level	Unit
1	Examine the work of major contributors in the field of management.	K4	I
2	Categorize how managers align the planning process, decision making techniques with the objectives of management.	K4	I
3	Classify the types of organization and the advantages and disadvantages of each.	K4	II
4	Discuss the competency to recruit, train and appraise the performance of employees.	K6	III
5	Discuss the importance of direction to accomplish organizational standards.	K6	IV
6	Elaborate the recent trends and challenges in global business management.	K6	V



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SEMESTER –V
CREDITS: 5

CORE: VIII - TALLY PRIME

CODE: U21SFP08
HOURS PER WEEK: 6

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

Sl. No	Course Outcomes	Level	Unit covered
1.	Describe the concept of accounting and tally	K2	I
2.	Classify the accounting transactions while entering in the appropriate accounting vouchers and create various accounting vouchers.	K6	II
3.	Develop Stock groups and create inventory entries	K6	III
4.	Create receivable and payable entries and prepare cost centre report	K6	IV
6.	Sketch the concept of Goods and Service Tax	K3	V
6.	Prepare various reports under GST	K6	V

SEMESTER –V
CREDITS: 5

**CORE: IX- CORPORATE
FINANCE**

CODE: U20SF509
HOURS PER WEEK: 5

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

Sl. No	Course Outcomes	Level	Unit
1	Discuss the concepts in Financial Statement Analysis	K6	I
2	Explain the various Types of financial instruments	K6	II
3	Compare dividend policies and Lease finance	K5	III
4	Devise a Process in working capital management	K6	IV
5	Elaborate Cash management techniques	K6	V
6	Adapt relevant Tax implications of transfer pricing	K6	V



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SEMESTER: V

**ELECTIVE II -
INTERNATIONAL TRADE**

**COURSE CODE:
U20SF5:2**

CREDITS: 5

HOURS PER WEEK: 5

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

Sl. No	Course Outcomes	Level	Unit
1	Elaborate the fundamentals and theories of International Trade	K6	I
2	Appraise the components and structure of Balance of Payments Accounts	K4	II
3	Interpret the procedure for exports and institutional support to export finance.	K4	III
4	Estimate the impact of foreign exchange on International Trade.	K6	IV
5	Discuss the international institutional support for extension of trade	K6	IV
6	Analyse the implications of various international agreements for the promotion of trade.	K4	V

SEMESTER: V

**ELECTIVE: II-
ADVERTISING MANAGEMENT**

COURSE CODE: U20SF5:3

CREDITS : 5

HOURS PER WEEK: 5

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

S. No.	Course Outcomes	Level	Unit
1	Identify the role advertising in the modern business world.	K2	I
2	Describe the application of marketing research in framing effective marketing strategies.	K2	II
3	Explain the fundamental concepts of advertising copy and advertising budget	K2	II
4	Assess the various advertising media.	K5	III
5	Analyse the various key players in the advertising industry.	K4	IV
6	Conduct pre-testing, post-testing and concurrent testing of advertisements to determine their effectiveness.	K3	V



BISHOP HEBER COLLEGE (AUTONOMOUS)

TIRUCHIRAPPALLI – 620017

TAMILNADU, INDIA

SEMESTER –V
CREDITS: 2

SBEC - III GOODS AND SERVICES
TAX

CODE: U20SFPS3
HOURS PER WEEK: 2

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

Sl.No.	Course Outcomes	Level	Unit
1	Categories the concept of GST with earlier taxation system of India	K4	I
2	Interpret the procedures for registration under GST regime	K2	II
3	Catalogue the scopes of supply under GST	K4	III
4	Calculate the time and value of supply	K4	III
5	Analyse the ITC mechanisms	K4	IV
6	Analyse the refund and payment of tax registered under different GST tax regime	K4	V

SEMESTER –VI
CREDITS: 5

CORE – X BUSINESS
MATHEMATICS

CODE: U20SF610
HOURS PER WEEK: 6

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

Sl.No	Course Outcomes	Level	Unit
1	Demonstrate the knowledge of different types of numbers and the ways of solving in their day- to-day work.	K3	I
2	Execute the knowledge of AP, GP, HP in planning and analysing investment plans in their work.	K3	I
3	Solve problems in Set theory and Probability.	K3	II
4	Apply the derivative functions and its rules to find the marginal cost, marginal revenue and elasticity of demand.	K3	III
5	Evaluate the methods of differentiation and integration to make informed decisions in the business scenario.	K6	IV
6	Perform analytical reviews on maximizing profit and minimizing losses in a given business condition.	K3	V



BISHOP HEBER COLLEGE (AUTONOMOUS)

TIRUCHIRAPPALLI – 620017

TAMILNADU, INDIA

SEMESTER –VI CORE -XI COMPANY LAW
CREDITS: 5

CODE: U20SF611
HOURS PER WEEK: 6

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

Sl. No	Course Outcomes	Level	Unit
1	Explain the various provisions relating to Companies Act 2013	K2	I
2	Identify the various types of companies and their features	K2	I
3	Analyze the principal documents used in the formation of a company.	K4	II
4	Appraise the provisions relating to the meetings and resolutions in the company.	K4	III
5	Evaluate the provisions of Companies Act with the appointment and removal of directors.	K6	IV
6	Establish the various modes of winding up of a company.	K5	V

SEMESTER VI CORE-XII BANKING THEORY
CREDITS: 5 LAW AND PRACTICE

CODE : U20SF612
HOURS PER WEEK : 6

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

S. No	Course Outcomes	Level	Unit
1	Organise the functions of modern commercial banks and Universal Banking.	K5	I
2	Assess the different types of credit control measures	K6	II
3	Differentiate between the banker and customer	K4	III
4	Establish the drawbacks of internet banking services	K5	IV
5	Categorize the concepts and methodology adopted by RBI Guidelines in benefits of ECS, RTGS.	K4	V
6	Distinguish between E-Money and Real Time Gross Settlement (RTGS).	K4	V



BISHOP HEBER COLLEGE (AUTONOMOUS)

TIRUCHIRAPPALLI – 620017

TAMILNADU, INDIA

SEMESTER –VI
CREDITS: 4

CORE-XIII AUDITING

CODE: U20SF613
HOURS PER WEEK: 6

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

S.No.	Course Outcomes	Level	Unit
1	Explain the basic principles and classifications of auditing, the general chronology of audit, audit strategy, audit program, and audit procedures.	K2	I
2	Discuss the Internal Control System and the importance of Internal Check.	K2	II
3	Describe the substantial procedures with regard to Vouching, the modes of valuation, Verification of assets and liabilities.	K2	II
4	Appraise the Electronic Data Processing Audit and Investigation.	K4	III
5	Analyze the Appointment, Qualifications, Rights, Duties and Liabilities of Company Auditor.	K4	IV
6	Identify the Current development and new areas of Auditing.	K2	V

SEMESTER –VI
CREDITS: 5

ELECTIVE: III – TAX
APPLICATION IN BUSINESS

CODE: U20SF6:3
HOURS PER WEEK:
6

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

Sl.No	Course Outcomes	Level	Unit
1	Describe the concepts of indirect taxation system followed in India.	K2	I
2	Explain the taxable events under GST.	K2	II
3	Demonstrate the concepts relating to Place, Time and value of Supply.	K3	III
4	Assess the amount of ITC to be claimed.	K6	IV
5	Formulate online GST registration.	K6	V
6	Evaluate the amendments in GST Act.	K6	V



BISHOP HEBER COLLEGE (AUTONOMOUS)

TIRUCHIRAPPALLI – 620017

TAMILNADU, INDIA

SEMESTER –VI
CREDITS: 5

ELECTIVE: III
ENTREPRENEURIAL
DEVELOPMENT

CODE: U20SF6:4
HOURS PER WEEK: 6

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

Sl.No	Course Outcomes	Level	Unit
1	Explain the distinct entrepreneurial traits and the recent trends.	K2	I
2	Identify and define the principles of viability of businesses, new business start-ups, and opportunities identification and selection.	K2	II
3	Describe the need of supporting and rendering financial support to entrepreneurs.	K2	III
4	Apply the principles of new venture financing, growth financing for businesses.	K3	III
5	Describe the issues and problems faced by entrepreneurs in MSME including entrepreneurial practices in India.	K2	IV
6	Analyse the development of entrepreneurial ventures	K4	V

M Com Commerce			
PROGRAM NAME	COURSE	COURSE CODE	COURSE NAME
M Com Commerce	Core I	P18CM101	Organizational Behaviour
M Com Commerce	Core II	P19CM102	International Financial Management
M Com Commerce	Core III	P18CM103	Logistics and Supply Chain Management
M Com Commerce	Core IV	P20CM104	Advanced Cost Accounting
M Com Commerce	Elective I	P18CM1:1	Strategic Management
M Com Commerce	Elective I	P18CM1:A	Auditing



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TAMILNADU, INDIA

M Com Commerce	Core V	P19CM2P 1	Research Methodology
M Com Commerce	Core VI	P21CM206	Enterprise Resource Planning
M Com Commerce	Core VII	P19CM207	Project Appraisal Planning and Control
M Com Commerce	Elective II	P19CM2:2	Direct Tax Law and Practice
M Com Commerce	Elective II	P21CM2:A	Goods and services Tax 2017
M Com Commerce	Elective III	P19CM2:3	Teaching and Research Aptitude
M Com Commerce	Elective III	P19CM2:B	International Financial Reporting Standards
M Com Commerce	Core VIII	P18CM308	Security Analysis and Portfolio Management-I
M Com Commerce	Core IX	P21CM309	Behavioural Finance
M Com Commerce	Core X	P19CM310	Business Analytics and Intelligence
M Com Commerce	Core XI	P18CM311	Financial Engineering - I
M Com Commerce	Elective IV	P19CM3:4	Accounting for Managerial Decisions
M Com Commerce	Elective IV	P19CM3:A	Business Valuation and Business Analysis
M Com Commerce	Core XII	P18CM412	Security Analysis and Portfolio Management - II
M Com Commerce	Core XIII	P18CM413	Business Ethics, Corporate Social Responsibility and Governance
M Com Commerce	Core XIV	P18CM414	Financial Engineering - II
M Com Commerce	Elective V	P19CM4F 1	Internship
M Com Commerce	Core Project	P18CM4PJ	Project



BISHOP HEBER COLLEGE (AUTONOMOUS)
TIRUCHIRAPPALLI – 620017
TAMILNADU, INDIA

SEMESTER – I

CREDITS: 4

CORE: III
LOGISTICS AND SUPPLY
CHAIN MANAGEMENT

CODE: P18CM103

HOURS PER
WEEK: 6

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

S.No	Course Outcome	Level	Unit
1	Analyze the concept and functions of Logistics Management	K4	I
2	Apply the models in Supply chain management	K3	II
3	Apply the logic to choose the types of carriers in containerization	K3	III
4	Appraise the modes of transportation and its importance in supply chain management	K4	IV
5	Categorize and distinguish trade-offs between the three key areas of transport, inventory and sourcing	K4	V
6	Inspect the role of intermediaries and find out the route planning of ports, ICDs, CONCOR	K4	V

SEMESTER I

CREDITS: 4

CORE: IV
ADVANCED COST
ACCOUNTING

CODE: P20CM104

TOTAL HOURS PER
WEEK: 6

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

S.No	Course Outcome	Level	Unit
1	Extrapolate the components of Job cost system	K4	I
2	Prepare Job cost sheet	K5	I
3	Formulate Production cost	K5	II
4	Analyze various methods of Apportionment of joint product and treatment of By-product	K4	III
5	Appraise costing in various service industries	K4	IV
6	Evaluate contract costing in different dimensions	K6	V



BISHOP HEBER COLLEGE (AUTONOMOUS)

TIRUCHIRAPPALLI – 620017

TAMILNADU, INDIA

SEMESTER I
CREDITS: 4

ELECTIVE: I
STRATEGIC
MANAGEMENT

CODE: P18CM1:1
TOTAL HOURS PER WEEK:
6

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

Sl. No	Course Outcome	Level	Unit
1	Examine the overview of strategic management	K4	I
2	Identify strategic Vision and Mission	K2	II
3	Differentiate various methods which needed by managers for performing	K4	III
4	Elaborate various dimension of external environment	K4	IV
5	Differentiate methods learn to apply in real life	K4	IV
6	Evaluate the structure Multinational organization	K6	V

SEMESTER –I
CREDITS: 4

ELECTIVE - I
AUDITING

CODE: P18CM1:A
TOTAL HOURS PER
WEEK: 6

On completion of the course, the students shall be able to,

S.No.	Course Outcomes	Level	Unit
1	Explain the basic principles and classifications of auditing, the general chronology of audit, audit strategy, audit program, and audit procedures.	K2	I
2	Discuss the Internal Control System and the importance of Internal Check.	K2	II
3	Describe the substantial procedures in regard to Vouching, the modes of valuation, Verification of assets and liabilities.	K2	II
4	Appraise the Electronic Data Processing Audit and Investigation.	K4	III
5	Analyze the Appointment, Qualifications, Rights, Duties and Liabilities of Company Auditor.	K4	IV
6	Identify the Current development and new areas of Auditing.	K2	V



BISHOP HEBER COLLEGE (AUTONOMOUS)

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TAMILNADU, INDIA

SEMESTER II **CORE :V RESEARCH** **CODE: P19CM2P1**
CREDITS: 5 **METHODOLOGY** **TOTAL HOURS PER**
WEEK: 6

On completion of the course, students will be able to

S.No	Course Outcome	Level	Unit
1	Appraise research , research process, application of scaling techniques, and formulate plans to execute the research work.	K6	I
2	Choose the appropriate data collection methods	K6	I
3	Distinguish between a population and a sample	K4	II
4	Analyse data using statistical software	K4	III
5	Formulate hypothesis for the research	K5	IV
6	Justify the application of Correlation, Regression and Time Series in the research.	K6	V

SEMESTER- II **CORE:VI** **CODE: P21CM206**
CREDITS: 5 **ENTERPRISE** **TOTAL HOURS PER**
RESOURCEPLANNING **WEEK: 6**

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

Sl.No	Course Outcome	Level	Unit
1	Identify the scope of ERP	K2	I
2	Discuss the utility of ERP in Production planning, control and maintenance.	K2	II
3	Identify the utilities of Quality Management Module.	K2	II
4	Appraise the benefits of ERP	K4	III
5	Analyse ERP modules	K4	IV
6	Manage the process of data storage in oracle.	K5	V



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TAMILNADU, INDIA

SEMESTER-II

CORE:VII

CODE: P19CM207

CREDITS: 5

**PROJECT APPRAISAL,
PLANNING AND
CONTROL**

**TOTAL HOURS
PER WEEK: 6**

On Completion of this course, the students will be able to

S.No	Course Outcome	Level	Unit
1	Relate the concepts in Capital Investments with Capital Budgeting Decisions	K4	I
2	Explain the Manufacturing process / Technology	K2	II
3	Plan the relevant cash flows technique for investment projects.	K5	III
4	Evaluate the impact of SCBA	K6	IV
5	Choose the appropriate mathematical programming equations in Multiple Projects and Constraints	K6	IV
6	Compare Project management and Network techniques.	K6	V

SEMESTER-II

ELECTIVE: II

CODE: P19CM2:2

CREDITS: 4

**DIRECT TAX LAW AND
PRACTICE**

**TOTAL HOURS
PER WEEK: 6**

On completion of the course, students will be able to

S.No	Course Outcome	Level	Unit
1	Assess the residential status of individual	K6	I
2	Compute Taxable income for the assessee	K6	I
3	Evaluate the Income under the head income from House Property.	K6	II
4	Calculate the taxable income from Business or Profession	K4	III
5	Analyze the taxable income from Capital gains and other sources	K4	IV
6	Assess the Tax Liability of Individuals	K6	V



BISHOP HEBER COLLEGE (AUTONOMOUS)
TIRUCHIRAPPALLI – 620017
TAMILNADU, INDIA

SEMESTER – ELECTIVE: I - GOODS CODE: P19CM2:A
II AND SERVICE TAX
CREDITS: 4 2017 TOTAL HOURS PER
WEEK :6

On completion of the course the students will be able to:

Sl.No	Course Outcomes	Level	Unit
1	Describe the concepts of indirect taxation system followed in India.	K2	I
2	Explain the taxable events under GST.	K2	II
3	Demonstrate the concepts relating to Place, Time and value of Supply.	K3	III
4	Assess the amount of ITC to be claimed.	K6	IV
5	Formulate online GST registration.	K5	V
6	Evaluate the amendments in GST Act.	K6	V

SEMESTER- II ELECTIVE: III CODE: P19CM2:3
CREDITS: 4 TEACHING AND
RESEARCH
APTITUDE TOTAL HOURS
PER WEEK : 4

On completion of the course the students will be able to:

S.No	Course Outcome	Level	Unit
1	Appraise skills and knowledge in terms of teaching aptitude	K3	I
2	Distinguish between Seminar, Conference and Symposium and List the components of Research Article and paper.	K4	I
3	Appraise the communication skills in acquainting with reading comprehension strategies and develop skills to understand and analyse the written texts effectively.	K4	II
4	Review proficiency in numerical reasoning and apply verbal reasoning in aptitude tests.	K6	III
5	Extrapolate the impact of ICT and interpret qualitative and quantitative data.	K4	IV
6	Propose the need for preservation of resources and perceive the magnitude of change in Higher education system.	K5	V



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TAMILNADU, INDIA

SEMESTER- II

CREDITS: 4

ELECTIVE: III
INTERNATIONAL
FINANCIALREPORTING
STANDARDS

CODE: P19CM2:B

TOTAL HOURS
PER WEEK :4

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

S.No	Course Outcome	Level	Unit
1	Appraise the qualitative characteristics of financial reporting.	K4	I
2	Discuss the basic disclosures requirements for financial instruments.	K4	II
3	Calculate the tax base of asset and liability	K4	II
4	Assess the deferred taxes on credit operation.	K5	III
5	Analyse the concept of Share based payments instruments.	K4	IV
6	Evaluate Interim Financial Reporting.	K5	V

SEMESTER – III

CREDITS: 4

CORE: VIII-
SECURITY ANALYSIS
AND PORTFOLIO
MANAGEMENT - I

CODE: P18CM308

TOTAL HOURS PER
WEEK: 6

At the end of this course, the student will be able to

Sl.No	Course Outcomes	Level	Unit
1	Assess the constrains of investment and risk	K6	I
2	Evaluate the various methods of Measuring risk and return	K6	I
3	Review the Share price through economic, industry and company analysis	K6	II
4	Analyze the evidence relating to market efficiency	K4	III
5	Categorize the various methods of valuation models	K4	IV
6	Manage the share prices movements	K5	V



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SEMESTER-III

CREDITS: 4

CORE:IX

BEHAVIOURAL FINANCE

CODE: P21CM309

TOTAL HOURS PER WEEK :6

On completion of the course, the student will be able to

S.No	Course Outcome
1	Apply problem solving and critical thinking abilities to analyze the kinds of choices available for developing alternative behavior and decision-making approaches in the workplace
2	Apply factors that influence consumers as individuals and decision makers with an application to the decision process.
3	Understand the operations and investment behaviour of function
4	Understand the conceptual foundations of Technical Anomalies
5	Apply the skills in understanding and appreciating Stock Market Bubbles, and
6	Acquire the skills required to detect the financial Frauds and Tools in Forensics Accounting

SEMESTER- III

CREDITS: 5

CORE:X

**BUSINESS ANALYTICS AND
INTELLIGENCE**

CODE: P19CM310

**TOTAL HOURS PER
WEEK:6**

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

S.No	Course Outcome	Level	Unit
1	Recall the in-depth knowledge of handling data and Business Analytic stools that can be used for fact-based decision-making	K1	I
2	Explain the role of business analytics within an organization.	K2	I
3	Analyze data using statistical and data mining techniques and understand relationships between the underlying business processes of an organization	K4	II
4	Relate both the mathematics and the descriptive property of different functional relationships is important in building predictive analytical models.	K2	III
5	Explain the mathematical tools that are needed to solve optimization problems	K6	IV
6	Apply decision-making tools/Operations Research Techniques.	K5	V



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TAMILNADU, INDIA

SEMESTER- III
CREDITS 5

CORE XI
FINANCIAL ENGINEERING – I

CODE: P18CM311
TOTAL HOURS
PER WEEK : 6

On completion of the course the students will learn to

S.No	Course Outcome	Level	Unit
1	Analyze the role of derivatives in managing risk and the process of risk management	K4	I
2	Appraise the evolution of the derivatives market and the role of the participants in the derivatives market	K4	II
3	Distinguish between futures and forward market	K4	III
4	Relate Future price and cash price of derivative markets	K4	IV
5	Categorize the process of trading using currency futures	K4	IV
6	Apply the concept of hedging of interest rate futures, index futures and commodity futures	K3	V

SEMESTER II
CREDITS 4

ELECTIVE IV
ACCOUNTING FOR
MANAGERIAL DECISIONS

CODE: P19CM3:4
TOTAL HOURS PER WEEK: 6

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

S.No	Course Outcome	Level	Unit
1	Apply the appropriate management accounting technique	K3	I
2	Choose the accounting plan and responsibility	K6	II
3	Rate the Sales volume using the various forms of Budget	K6	II
4	Calculate the different standard variances and actual variances	K4	III
5	Assess the Break-even Chart using marginal costing method	K6	IV
6	Review the financial reports using fund flow and Cash flow analysis	K6	V



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TAMILNADU, INDIA

SEMESTER –III
CREDITS: 4

CORE: XIII
BUSINESS VALUATION AND
ANALYSIS

CODE: P19CM3:A
TOTAL HOURS PER
WEEK: 6

On completion of the Course, students will be able to

S.No	Course Outcome	Level	Unit
1	Review the Nature and Process of portfolio management	K6	I
2	Assess the theoretical and practical background in the field of portfolio management	K6	I
3	Plan to efficiently tackle interest rate risk, business risk, financial risk, securities market pricing	K5	II
4	Choose the right constraint for investment		
5	Formulate different methods of calculating rate of returns and Performance measures	K6	III
6	Propose a type of mutual fund to invest	K5	IV

SEMESTER – IV

CORE: XII-

CODE: P18CM412

SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT - II

CREDITS: 5

TOTAL HOURS PER WEEK: 6

S.No	Course Outcome	Level	Unit
1	Demonstrate the conceptual knowledge of financial models	K3	I
2	Apply the principles and techniques of valuation methods.	K3	II
3	Assess the free cash flow to the firm (FCFF) and free cash flow to equity (FCFE) approaches to valuation.	K6	III
4	Discuss the accounting treatment in various business transactions.	K2	IV
5	Explain the fair value measurement techniques and standards.	K2	IV
6	Appraise the methods of valuation of intangibles.	K6	V



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TIRUCHIRAPPALLI – 620017
TAMILNADU, INDIA

SEMESTER - I

CORE XIII

CODE :P18CM413

CREDITS 5

**BUSINESS ETHICS, CORPORATE
SOCIAL RESPONSIBILITY AND
GOVERNANCE**

**TOTAL HOURS
PER WEEK : 6**

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

S.No	Course Outcome	Level	Unit
CO1	Formulate the basic principles of ethical concepts and moral issues in business.	K5	I
CO2	Assess the various ethical theories in recent context of business.	K6	II
CO3	Analyse and identify, interpret, the global, political, social, environmental, technological and cultural context of the business environment.	K4	III
CO4	Integrate the effects of government policy on the economic environment and Indian Industry.	K5	IV
CO5	Integrate the breadth and depth of corporate social responsibility.	K5	V
CO6	Evaluate the various innovative practices adopted in the governance.	K6	V

SEMESTER - IV

CORE XIV

CODE

FINANCIAL ENGINEERING – II

P18CM414

CREDITS 4

TOTAL

HOURS 90

On completion of the course the students will be able to:

S.No	Course Outcome	Level	Unit
CO1	Integrate trading strategy with American and European Options.	K5	I
CO2	Evaluate the various models for determining the prices of options .	K6	II
CO3	Appraise the various types of swaps and determine its valuation.	K6	II
CO4	Analyze the influence of option greeks in assessing the sensitivity of options.	K4	III
CO5	Extrapolate the concept of weather derivatives and the applications of Value at Risk.	K4	IV
CO6	Distinguish the different forms of life and non-life insurance.	K4	V



BISHOP HEBER COLLEGE (AUTONOMOUS)

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TAMILNADU, INDIA

STRUCTURE OF THE SYLLABUS

PROGRAM NAME	COURSE	COURSE CODE	COURSE NAME
B Voc Accounting and Taxtation	Skill	U21AT101	Financial Accounting - I
B Voc Accounting and Taxtation	Skill	U21AT1Y1	Banking Theory, Law and Practice
B Voc Accounting and Taxtation	Skill	U21AT1Y2	Mutual Fund Management
B Voc Accounting and Taxtation	Skill	U21AT202	Financial Accounting - II
B Voc Accounting and Taxtation	Skill	U21AT2Y3	Banking Management
B Voc Accounting and Taxtation	Skill	U21AT2Y4	Financial Markets
B Voc Accounting and Taxtation	Skill	U21AT303	Financial Management
B Voc Accounting and Taxtation	Skill	U21AT304	Income Tax Law & Practice-I
B Voc Accounting and Taxtation	Skill	U21AT3P5	Computerised Accounting-I
B Voc Accounting and Taxtation	Skill	U21AT3Y5	Business Statistics
B Voc Accounting and Taxtation	General	U21AT3PS1	Word Processing & Power point presentation
B Voc Accounting and Taxtation	General	U21AT3E1	Introduction to Income Tax
B Voc Accounting and Taxtation	Skill	U21AT406	Cost Accounting
B Voc Accounting and Taxtation	Skill	U21AT407	Income Tax Law & Practice -II
B Voc Accounting and Taxtation	Skill	U21AT4:1	Business Valuation & Business Analysis
B Voc Accounting and Taxtation	Skill	U21AT4:A	Financial Reporting
B Voc Accounting and Taxtation	General	U21AT4Y6	Company Law
B Voc Accounting and Taxtation	General	U21ATPS2	Computerised Accounting-II
B Voc Accounting and Taxtation	General	U21AT4E2	Introduction to GST
B Voc Accounting and Taxtation	Skill	U21AT5P8	Goods and Services Tax -I
B Voc Accounting and Taxtation	Skill	U21AT509	Corporate Accounting
B Voc Accounting and Taxtation	Skill	U21AT5:2	Management Accounting
B Voc Accounting and Taxtation	Skill	U21AT5:A	Business Law
B Voc Accounting and Taxtation	General	U21AT510	International Trade Finance
B Voc Accounting and Taxtation	General	U21AT511	Soft Skills
B Voc Accounting and Taxtation	General	U21ATPS3	Spreadsheet
B Voc Accounting and Taxtation	Skill	U21ATP12	Goods and Services Tax -II
B Voc Accounting and Taxtation	Skill	U21AT613	Business Mathematics
B Voc Accounting and Taxtation	Skill	U21AT614	Insurance Management
B Voc Accounting and Taxtation	General	U21AT615	International Financial Reporting Standards
B Voc Accounting and Taxtation	General	U21AT616	Risk Management



BISHOP HEBER COLLEGE (AUTONOMOUS)
TIRUCHIRAPPALLI – 620017
TAMILNADU, INDIA

SKILL:1/CORE:I - FINANCIAL ACCOUNTING – I
SEMESTER I **COURSE CODE: U21AT101**
CREDITS: 6 **TOTAL HOURS/Week: 6**

At the end of this course, the students will be able to

S.NO	COURSE OUTCOME	LEVEL	UNIT
1	Use the concepts and conventions of Accounting	K3	I
2	Apply the accounting concepts and conventions in the process of preparation of Final Accounts	K3	I
3	Analyze the amount of depreciation under different methods	K4	II
4	Prepare final accounts of Non-Profit Organisations	K5	III
5	Assess the accounting treatments for Bill of Exchange and Bank Reconciliation Statement	K6	IV
6	Calculate the profit for the single Entry system of Accounting	K6	V

SKILL:2/ALLIED: I- BANKING THEORY, LAW AND PRACTICE
SEMESTER I **COURSE CODE: U21AT1Y1**
CREDITS: 6 **TOTAL HOURS/Week: 6**

At the end of this course, the students will be able to

S.NO	COURE OUTCOMES	LEVEL	UNIT
1	Discuss the evolution of Indian Modern Banking System	K2	I
2	Describe the relationship between a Banker and a Customer	K2	II
3	Analyse the types of Negotiable instruments and the process of endorsing an instrument	K4	III
4	Examine the functions of Bill of exchange	K4	III
5	Utilise the Digital Banking Services	K3	VI
6	Explore the Bank Loans facilities for their financial needs.	K5	V



BISHOP HEBER COLLEGE (AUTONOMOUS)
TIRUCHIRAPPALLI – 620017
TAMILNADU, INDIA

SKILL:3/ALLIED:II – MUTUAL FUND MANAGEMENT

SEMESTER I

CREDITS: 6

COURSE CODE: U21AT1Y2

TOTAL HOURS/Week: 6

At the end of this course, the students will be able to

S.NO	COURE OUTCOMES	LEVEL	UNIT
1	Discuss the Functions of Mutual funds	K2	I
2	Analyse the different types of MF schemes	K4	I
3	Analyze the rights and duties of investors	K4	II
4	Calculate the valuation of mutual fund products	K4	III
5	Evaluate the risk and returns of mutual fund	K6	IV
6	Summarize the SEBI Guidelines regarding Mutual Fund	K3	V

SKILL:4/CORE:II – FINANCIAL ACCOUNTING II

SEMESTER II

CREDITS: 6

COURSE CODE: U21AT202

HOURS/WEEK: 6

At the end of this course, the students will be able to

S.No	Course Outcomes	Level	Unit
1	Calculate profit or loss earned through consignment.	K4	I
2	Apply the techniques to record the transactions related to joint venture under various methods.	K3	II
3	Analyse different methods of Branch Accounts	K4	III
4	Prepare the accounting problems in branch accounts under different methods	K5	III
5	Calculate the profit under different methods hire purchase.	K4	IV
6	Construct the concept of Departments accounts and preparation of accounts related to departments.	K6	V



BISHOP HEBER COLLEGE (AUTONOMOUS)
TIRUCHIRAPPALLI – 620017
TAMILNADU, INDIA

SKILL:5/ALLIED:III - BANKING MANAGEMENT

SEMESTER II
CREDITS: 6

COURSE CODE: U21AT2Y3
HOURS/WEEK: 6

At the end of this course, the students will be able to

S. No	Course Outcomes	Level	Unit
1	Appraise the evolution of Reserve Bank Of India.	K5	I
2	Examine the credit control measures of RBI	K3	I
3	Analyse the functions of Commercial banks	K4	II
4	Describe the measures taken by Government of India to control NPA.	K2	III
5	Categorize Narasimham Committee recommendation	K3	IV
6	Discuss the rationale of Mergers in banking sector.	K6	V

SKILL:6/ALLIED:IV – FINANCIAL MARKETS

SEMESTER II
CREDITS: 6

COURSE CODE: U21AT2Y4
HOURS/Week: 6

At the end of this course, the students will be able to

S.No	Course Outcomes	Level	Unit
1	Recognise the different types of financial markets.	K2	I
2	Construct the capital market instruments with its rating and grading agencies.	K3	II
3	Analyse the role of primary and secondary market intermediaries.	K4	III
4	Measure the operations and trading Mechanism of Stock Exchanges.	K4	IV
5	Assess the instruments available in the Debt Market	K6	V
6	Appraise the different money market instruments.	K5	V



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TAMILNADU, INDIA

SKILL:7/CORE: III - FINANCIAL MANAGEMENT

SEMESTER III

CREDITS: 4

COURSE CODE: U21AT303

HOURS/Week: 4

At the end of this course, the students will be able to

S.NO	Course outcome	Level	Unit
1	Appraise the difference between Profitability and Wealth Maximisation concept	K5	I
2	Demonstrate the knowledge of Time Value of Money and its uses	K3	I
3	Practice the skills of raising and maintaining working capital	K3	II
4	Calculate the cost of Capital for various types of securities	K4	III
5	Construct an optimal capital structure for an organisation	K5	IV
6	Apply the concepts of Leverage	K6	V

SKILL:8/CORE:IV - INCOME TAX LAW AND PRACTICE -I

SEMESTER III

CREDITS: 5

COURSE CODE:U21AT304

HOURS/WEEK: 5

At the end of this course, the students will be able to

S.NO	COURSE OUTCOME	LEVEL	UNIT
1	Analyse the Concept and Mechanism of Income Tax	K4	I
2	Apply the rules to identify the residential status of an Assessee	K3	I
3	Compute tax on income under the head Income from Salary	K5	II
4	Calculate tax on income under the head income from House Property	K4	III
5	Assess the taxable income under the head Income from Business or Profession	K4	IV
6	Describe the income exempted u/s 10	K2	V



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SKILL:9/CORE:V – COMPUTERISED ACCOUNTING - I
SEMESTER III **COURSE CODE: U21AT3P5**
CREDITS: 5 **HOURS/WEEK: 5**

At the end of this course, the students will be able to

S.NO	COURSE OUTCOMES	LEVEL	UNIT
1	Analyse the basic concepts and conventions of accounting.	K4	I
2	Assess the difference between Manual and Computerized Accounting	K5	I
3	Create Groups, Ledgers and Vouchers	K5	II
4	Apply the business transactions related with inventory	K5	III
5	Prepare summary of inventory with Cost Centres & Cost Categories.	K5	IV
6	Appraise the financial position through reports	K5	V

GENERAL:7/ALLIED:V BUSINESS STATISTICS
SEMESTER III **COURSE CODE: U21AT3Y5**
CREDITS: 6 **HOURS/WEEK: 6**

At the end of this course, the students will be able to

S.NO	COURSE OUTCOMES	LEVEL	UNIT
1	Describe and discuss the key terminologies, concepts, tools and techniques used in Business statistical analysis	K2	I
2	Calculate the various descriptive measures for central Tendency	K4	II
3	Measure the various measures of Dispersion	K4	III
4	Formulate the correlation between two variables and Apply the simple linear regression equation for a set of data.	K5	IV
5	Analyse Time Series	K4	V
6	Evaluate the changes in a variable using Index numbers	K6	V



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TAMILNADU, INDIA

ELECTIVE / NMEC :I – INTRODUCTION TO INCOME TAX
SEMESTER III **COURSE CODE: U20AT3E1**
CREDITS: 2 **HOURS/WEEK: 2**

At the end of this course, the students will be able to

S.NO	COURSE OUTCOME	LEVEL	UNIT
1	Analyze the Concept of Income Tax	K4	I
2	Explain the incomes exempted u/s 10	K5	II
3	Assess the residential status of a person	K4	II
4	Appraise the different forms of Salary	K4	III
5	Compute the taxable allowances and perquisites	K4	VI
6	Calculate the tax liability	K6	V

GENERAL:8/SBEC: I- Word Processing and Power Point Presentation
SEMESTER III **COURSE CODE:U21ATPS1**
CREDITS: 4 **TOTAL HOURS: 60**

At the end of this course, the students will be able to

S.NO	COURSE OUTCOME	LEVEL	UNIT
1	Apply the basic features of Microsoft Word	K5	I
2	Develop the skill to Create, Edit, Save and Print documents and format text in Microsoft Word	K5	II
3	Execute the basic functions like Opening, Saving and closing the files independently	K3	II
4	Create and modify tables	K5	III
5	Apply the concept of Mail Merge	K5	IV
6	Prepare a new power point presentation with animation techniques	K6	V



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SKILL:12/CORE:VII- INCOME TAX LAW & PRACTICE -II
SEMESTER IV **COURSE CODE: U21AT407**
CREDITS: 5 **HOURS/WEEK: 5**

At the end of this course, the students will be able to

S.NO	COURSE OUTCOMES	LEVEL	UNIT
1	Use the various concepts of cost accounting and its techniques.	K3	I
2	Justify the various material control	K6	I
3	Analyze the various methods of calculating the labour turnover and apply the various mechanisms to calculate labour cost.	K4	II
4	Apply the different methods of apportionment of overheads	K3	III
5	Prepare the Batch, Job and contract costing	K5	IV
6	Calculate the Abnormal loss and Abnormal gain in the Process Accounts in Certain Industries.	K4	V

SKILL:11/CORE: VI- COST ACCOUNTING
SEMESTER IV **COURSE CODE: U21AT406**
CREDITS: 5 **HOURS/WEEK: 5**

At the end of this course, the students will be able to

S.NO	COURSE OUTCOME	LEVEL	UNIT
1	Recognize incomes and expenses for computation of incomes under Business or Profession	K4	I
2	Apply different sections to calculate the income	K5	I
3	Compute tax on income under the head Income from Business or Profession	K3	III
4	Apply the TDS and TCS in computation of tax	K5	IV
5	Apply the sections of Income Tax Act	K4	V
6	Use the skills of assessment procedure and refund of tax	K2	V



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ELECTIVE I / SKILL:13 – BUSINESS VALUATION AND ANALYSIS
SEMESTER IV **COURSE CODE: U21AT4:1**
CREDITS: 5 **HOURS/WEEK: 5**

At the end of this course, the students will be able to

S.NO	COURSE OUTCOMES	LEVEL	UNIT
1	Measure the Net Present Value	K4	I
2	Analyze the basic principles and techniques of Business Valuation	K4	II
3	Construct the factors in Assets Valuation	K5	II
4	Justify the strengths and weakness of various valuation method	K6	III
5	Evaluate the challenges in accounting measurement using fair value	K6	IV
6	Quantify the different approaches in valuation of human resources	K4	V

GENERAL:10/ALLIED: VI COMPANY LAW
SEMESTER IV **COURSE CODE: U21AT4Y6**
CREDITS: 4 **HOURS/WEEK: 4**

At the end of this course, the students will be able to

Sl. No	Course Outcomes	Level	Unit
1	Explain the various types of Company	K2	I
2	Analyse the functions of Promoter of a Company	K4	I
3	Appraise the importance of the principal documents used in the formation of a company.	K5	II
4	Categorise the types of Prospectus	K2	III
5	Evaluate the provisions of Companies Act with the appointment and removal of directors.	K6	IV
6	Enumerate the various modes of winding up of a company.	K3	V



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SBEC:II / GENERAL:XI – COMPUTERISED ACCOUNTING - II
SEMESTER IV **COURSE CODE: U21ATPS3**
CREDITS: 4 **HOURS/WEEK: 4**

At the end of this course, the students will be able to

S.NO	COURSE OUTCOMES	LEVEL	UNIT
1	Prepare the accounts using receivables and payables techniques.	K5	I
2	Appraise the payroll management system in a company	K6	I
3	Use the advanced inventory system.	K2	II
4	Apply the business transactions in Accounting and Inventory vouchers.	K3	III
5	Prepare summary of inventory with Cost Centres & Cost Categories.	K5	IV
6	Prepare accounts in multi currencies	K5	V

NMEC:II/ GENERAL:XII – INTRODUCTION TO GST
SEMESTER IV **COURSE CODE: U20AT4E2**
CREDITS: 2 **HOURS/WEEK: 2**

At the end of this course, the students will be able to

Sl.No.	Course Outcomes	Level	Unit
1	Categories the concept of GST with earlier taxation system of India	K4	I
2	Interpret the procedures for registration under GST regime	K2	II
3	Catalogue the scopes of supply under GST	K4	III
4	Appraise the time , Place and value of supply	K5	III
5	Analyse the ITC mechanisms	K4	IV
6	Compute the refund and payment of tax	K5	V



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SKILL:15/CORE: VIII – GOODS AND SERVICES TAX - I
SEMESTER V **COURSE CODE: U21AT508**
CREDITS:4 **HOURS/WEEK: 4**

At the end of this course, the students will be able to

S. No	Course Outcomes	Level	Unit
1	Describe various subsuming of taxes by GST.	K2	I
2	Analyse the structure, powers and functions of GST council	K4	I
3	Categorize the taxable event of GST in India	K4	II
4	Explain the procedures for Collection of GST	K2	III
5	Summarize the time limit to raise tax invoice	K3	IV
6	Describe process of Registration	K2	V

SKILL:16/CORE: IX - CORPORATE ACCOUNTING
SEMESTER V **COURSE CODE: U21AT509**
CREDITS: 5 **HOURS/WEEK: 5**

At the end of this course, the students will be able to

S.No	Course Outcomes	Level	Unit
1	Apply the concept of issue of shares	K3	I
2	Examine the provisions for redemption of Preference Shares	K4	I
3	Analyse the methods of issue of Debentures	K4	II
4	Prepare financial statements of companies	K6	III
5	Appraise the accounting treatments relating with Amalgamation	K5	IV
6	Prepare a Consolidated Balance sheet of Holding and Subsidiary companies	K6	V



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ELECTIVE:II / SKILL:17 - MANAGEMENT ACCOUNTING
SEMESTER V **COURSE CODE: U21AT5:2**
CREDITS: 5 **HOURS/WEEK: 5**

At the end of this course, the students will be able to

S.No	Course Outcomes	Level	Unit
1	Analyse and provide recommendations to improve the operations of organisations through the application of management accounting techniques	K4	I
2	Apply the accounting ratios to extract the financial performance of the firm from the financial statements	K3	II
3	Differentiate between operating, investing and financing activities	K4	II
4	Prepare Fund flow statement and Cash flow statement as per AS3	K5	III
5	Describe the concept of marginal costing and CVP analysis in short – term decision making	K2	IV
6	Calculate and apply standards and budgets for planning and controlling purposes.	K4	V

ELECTIVE II / SKILL - BUSINESS LAW
SEMESTER V **COURSECODE: U21AT5:A**
CREDITS: 5 **HOURS/WEEK: 5**

At the end of this course, the students will be able to

S.No	Course Outcomes	Level	Unit
1	Inspect various kinds of contract under the Indian Contract Act, 1872	K4	I
2	Categorize the essentials of a valid Contract	K4	I
3	Appraise the special kinds of Contract	K6	II
4	Apply the provisions of the sale of Goods Act with respect to the Transfer of property	K3	III
5	Analyze the rights and duties of partners towards partners and third parties	K4	IV
6	Formulate the Rights and Reliefs of Consumers under Consumer Protection Act 1986	K5	V



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GENERAL:14/CORE:X - INTERNATIONAL TRADE FINANCE
SEMESTER V **COURSE CODE: U21AT510**
CREDITS: 4 **HOURS/WEEK: 4**

At the end of this course, the students will be able to

S.No	Course Outcomes	Level	Unit
1	Categorize the concept of National income	K4	I
2	Analyse the various models on determination of National Income	K4	II
3	Theorize the Monetary Policy Framework	K4	III
4	Build the theories of international trade	K5	IV
5	Discuss the taxonomy of Regional Trade Agreements	K2	IV
6	Appraise the potential problems associated with Foreign Direct Investment	K6	V

CORE :XI/ GENERAL:XV – SOFT SKILLS
SEMESTER V **COURSE CODE: U21AT 511**
CREDITS: 4 **HOURS/WEEK: 4**

At the end of this course, the students will be able to

S.No	Course Outcomes	Level	Unit
1	Explain the features of an effective communication	K2	I
2	Prepare Resumes for different nature of jobs	K5	II
3	Discuss Do's and Don'ts in a GD interview	K2	III
4	Describe the various ways to develop positive attitude	K2	IV
5	Formulate the various techniques of second generation Time Management	K5	V
6	Explain the role of Calendars and appointment booking in Time Management	K2	V



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SBEC:III /GENERAL:16 –SPREADSHEET

SEMESTER V
CREDITS: 4

COURSE CODE: U21ATPS3
HOURS/WEEK: 4

At the end of this course, the students will be able to

S.No	Course Outcomes	Level	Unit
1	Construct worksheets and workbooks in MS Excel	K5	I
2	Demonstrate the basic formatting skills in the formatting of tabs, cells, columns and worksheets	K3	II
3	Prepare a work sheet adding image, clipart, hyperlink and chart	K5	III
4	Apply formulas and functions for mathematical	K3	IV
5	Use formulas for financial calculations	K5	IV
6	Prepare a table using sorting and data validating techniques	K5	V

SKILL:19/CORE:XII – GOODS AND SERVICES TAX-II

SEMESTER VI
CREDITS: 5

COURSE CODE: U21ATP12
HOURS/WEEK: 5

At the end of this course, the students will be able to

S. No	Course Outcomes	Level	Unit
1	Discuss the exemptions under GST.	K2	I
2	Analyse the concept of Value of Supply	K4	II
3	Appraise the Input Tax Credit Mechanism	K5	III
4	Enumerate the eligibility and Conditions for Claiming Input Tax credit	K2	III
5	Explain the various forms for filing of returns	K3	IV
6	Describe the procedures for raising E-Invoice and E-Way Bill	K2	V



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SKILL:20/CORE: XIII- BUSINESS MATHEMATICS
SEMESTER VI **COURSE CODE:U21AT613**
CREDITS: 6 **HOURS/WEEK: 6**

At the end of this course, the students will be able to

S.NO	COURSE OUTCOMES	LEVEL	UNIT
1	Practice the knowledge of different types of numbers and the ways of solving in their day- to-day work	K3	I
2	Formulate the problems relating to surds and Indices	K5	I
3	Calculate AP, GP and HP in planning and analysing investment plans in their work.	K4	II
4	Measure the concept of minima and maxima in the business scenario	K4	III
5	Construct the Standard forms method of partial fractions.	K5	IV
6	Create addition and multiplication of matrix in a given condition of business situation	K6	V

SKILL:22/CORE:XIV - INSURANCE MANAGEMENT
SEMESTER VI **COURSE CODE: U21AT614**
CREDITS: 4 **HOURS/WEEK: 4**

At the end of this course, the students will be able to

S.NO	COURSE OUTCOME	LEVEL	UNIT
1	Describe the Principles and kinds of insurance	K2	I
2	Analyse the Insurance business in India	K4	II
3	Discuss the moral and physical hazards in underwriting of Insurance	K2	III
4	Evaluate the procedure of claim settlement	K6	IV
5	Prepare the retirement benefit schemes	K5	V
6	Assess the investment pattern for retirement benefit schemes	K6	V



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**GENERAL :17/CORE:XV - INTERNATIONAL FINANCIAL REPORTING
STANDARDS**

SEMESTER VI
CREDITS: 5

COURSE CODE: U21AT615
HOURS/WEEK: 5

At the end of this course, the students will be able to

S. No	Course Outcomes	Level	Unit
1	Assess the qualitative characteristics of financial reporting.	K6	I
2	Calculate the tax base of asset and liability.	K4	II
3	Assess the deferred taxes on credit operation.	K4	III
4	Analyse the concept of Share based payments	K6	III
5	Analyse the basic disclosures requirements for financial instruments.	K4	IV
6	Prepare Interim Financial Reporting.	K5	V

GENERAL:18/CORE: XVI- RISK MANAGEMENT

SEMESTER VI
CREDITS: 5

COURSE CODE: U21AT616
HOURS/WEEK: 5

At the end of this course, the students will be able to

S.No	Course Outcomes	Level	Unit
1	Analyze the scope and objectives of Risk Management.	K4	I
2	Develop the steps in administration of Risk Management Process.	K5	II
3	Assess the risk reduction measures.	K6	II
4	Discuss the portfolio theories	K2	III
5	Use the correlation implications of central limit theorem on return distribution risk measures.	K3	IV
6	Appraise the Superiority of Mutual fund schemes over other investment options	K6	V