

Name of the Department : PG Commerce
 Programme : PG (M.Com (Computer Applications))

S.No.	Course Code	Course Name	Course Outcome
SEMESTER I			
1.	15PCPC11	Core – I: Advanced Financial Accounting	<ul style="list-style-type: none"> • Develop an understanding of the skills of accounting principles for effective recording of business operations of an entity. • Understand the contribution and inherent limitations of financial statements in meeting stakeholders' needs for financial information • Demonstrate the ability to assess a situation, identify issues and alternatives, and provide a recommendation using advanced accounting knowledge and ethical professional judgment. • The ability to solve advanced problems in the case of different entities. • Analyze and evaluate the accounting position of hire purchase , Branch and Departmental accounting • Acquainted with accounting standards and make them familiar with the accounting procedures for different types of business. • Understand history, procedure and guidelines of accounting standards • Understand the need of convergence of IAS 1 – I
2.	15PCPC12	Core – II: Business Environment and Policy	<ul style="list-style-type: none"> • With the nature of business environment and its components. • It facilitate the students to develop conceptual framework of business environment and generate interest in international business. • Outline how an entity operates in a business environment. • Understand how businesses are organised to achieve their purposes • Be acquainted with the impact of the economic, political, legal and social factors impact on businesses • Know the range of different businesses and their ownership

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			<ul style="list-style-type: none"> • Outline the importance of globalization and its impact on international business. • Develop a broad understanding of international trade theory and trade policy instruments and implications for international business. • Evaluate and assess opportunities and threats arising in the international environment. • Understand the major drivers behind, and barriers to, foreign direct investment.
3.	15PCPC13	Core – III: Fundamentals of Information Technology	<ul style="list-style-type: none"> • Understand the basic concepts and terms of computers. • Understand about the computer hardware resources memory, input and output devices. • Ability to understand the basic hardware and software concepts • Familiar with the concepts of Computer Software, OS and software features • Know about Computer programming languages • Understand the need of Data Base and identify difference between data and information • Know about Data processing and database design • Be aware of Internet concepts and Email
4.	15PCPC1P	Core – IV: Computerized Accounting and Office Automation Lab	<p>The students will be able</p> <ul style="list-style-type: none"> • Understand documentation Procedures • Performed accounting operations • Identified emerging technologies for use in business applications. • Understand the role of information system in business world.
5.	15PCPO11	Elective: Advanced Business Statistics	<ul style="list-style-type: none"> • Highlighted the importance of facts and figures in day to day life. • Equipped the students to understand the relationship between to variable in research. • Enhanced the capabilities of students to design the research plan. • Facilitated in calculating the dependent variable from independent variable • Helped to learn the value of the unknown variable

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			<p>by estimation or prediction calculation.</p> <ul style="list-style-type: none"> • Students felt the thirst of research. • Facilitated to formulate the Hypothesis. • Aided to choose the correct statistical tool to test the hypothesis.
SEMESTER II			
1.	15PCPC21	Core – V:Operation Research	<ul style="list-style-type: none"> • Demonstrate an understanding of tools in taking right business decision • Able to formulate business strategy • Assess tool, to maximize the profit • Learn to minimize the transportation cost by transporting different quantities from different origin to different destination • Gain knowledge of the technique to arrive optimum solution in transportation. • Erudite the optimum allocation of jobs to workers or machine • Describe the behavior and structure of a complex situation. • Analyse the storage problems by trial and error method • Develop the Schedule for the large projects by drafting a plan through a diagram
2.	15PCPC22	Core – VI: Small Business Development	<ul style="list-style-type: none"> • Learn to manage human, financial and informational resources in their organization. • Be the functional areas of a business. • Be acquainted with the role of the economy and its effect on the standard of living. • Learn to make economic decisions after assessing available venture information • Recognize the importance of calculated risk management and perseverance • Understand the actions taken to acquire and retain customers; produce goods and services; and measure/track financial performance. • Understand the leadership skills and personal characteristics needed to succeed in starting and managing a small business

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			<ul style="list-style-type: none"> • Able to use and apply knowledge of small businesses to future career development • Identify the routes to growth available to small businesses
3.	15PCPC23	Core – VII: Programming in C and C++	<ul style="list-style-type: none"> • Be acquainted with the basic concepts and techniques of C and C++ Programming. • Be familiar with the C programming Variables, Operators, Control structure • Recognize the Functions, Structures And Unions of C programming • Identify the concept of pointer used in structure and union • Identify classes, objects, members of a class and relationships among them • Obtain an ability to implement the Structure of C++ language • Exploit the concept of Polymorphism and Inheritance. • Employ the concept of Virtual Function
4.	15PCPC2P	Core – VIII-C: Programming in C and C++ Practical Lab	<ul style="list-style-type: none"> • Understand the concept of C Program structure IF and SWITCH statements • Able to work with Control statements and Array • Understand the concept of Structure and Union • Work with C file and POINTER • Understand the concepts of C++ Class and Objects • Be aware of the concepts of Method Overloading • Understand in concepts of Various Inheritance • Be trained in employing the concepts of Interface • Able to work with the concepts of String • Ability to implement the concepts of Multithreadin
5.	15PCPO21	Elective Course: Financial Markets and Services	<ul style="list-style-type: none"> • Demonstrate an awareness of the current structure and regulation of the Indian financial services sector. • Evaluate and create strategies to promote financial products and services. • Gain knowledge of merchant banking activities • Understand the role, scope and growing

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			<p>contribution of financial services in the service</p> <ul style="list-style-type: none"> • Sector of the economy. • Comprehend the role of depository system, dematerialization and re-materialization of the securities, and • Figure out the role and types of mutual funds. • Understand in detail about Primary and Secondary markets • Understand about recent trends in financial markets and non banking financial intermediaries
SEMESTER III			
1.	15PCPC31	Core – IX: Direct Taxes	<ul style="list-style-type: none"> • Be familiar with the history and development of Income Tax in India. • Gain knowledge major source of Income under Income Tax. • Understand the status of person for calculating the scope of Income. • Calculate various allowances, perquisites for taxation and exemption • Taught the building exempted from Income from house property and the systematic way to calculate Income from house property. • Gained the knowledge of the provision of Income Tax. • Trained the students to calculate tax amount of all kinds of assessee. • Be the hierarchy of the Income Tax officials and their powers with the help them to apply for the same post. • Learn the procedural format of tax return and assessment of Income Tax. • Find with the TDS, TCS and Advance payment of tax.
2.	15PCPC32	Core – X: Corporate Accounting	<ul style="list-style-type: none"> • Be familiar with the regulatory environment in which the companies are formed and operate • Become trained reporting requirements of the Corporations Act and accounting standards. • Understand the advanced issues in accounting for

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			<p>assets, liabilities and owner's equity.</p> <ul style="list-style-type: none"> • Be aware of the accounting requirements for a corporate group and familiarity with the theory underlying the methods used to account for inter-company investments. • Prepare consolidated accounts for a corporate group. • Solve examples of amalgamation • Identify the nuances involved in mergers and acquisition process and the techniques required to handle post merger • Recognize the various issues of company accounting • Able to prepare accounts in books of insurance companies and also to calculate amount of claim • Capable of preparing of final accounts of banking companies and consolidated balance sheet
3.	15PCPC33	Core – XI: Web Programming	<ul style="list-style-type: none"> • Understand the basic Html tags and web page • Ability to design web page using html tags • Understand the XML and CSS concepts • Develop a dynamic webpage by the use of java script and DHTML. • Be aware of Built in Function and User defined Function of Java Script • Assess java script, various Objects and DHTML • Identify the Basic structure of PHP programs • Understand Control Structures, Built-in Functions, User-Defined Functions , Objects, File Operations of PHP Programs
4.	15PCPC3P	Core – XII: Web Programming with Practical Lab	<ul style="list-style-type: none"> • Create Web page using Html tags • Web Page using Table • Generate Web Page using Frames and Form Input tags • Create Interactive forms • Obtain to design Dynamic Web pages • Acquire familiarity with Java script control statements • Able to work with java script Functions

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			<ul style="list-style-type: none"> • Get acquainted with Frames and provide link
5.	15PCPN31	Non Major Elective Course – Entrepreneurial Development	<ul style="list-style-type: none"> • Gain knowledge and skills needed to run a business. • Recognize a business opportunity that fits the individual student • Demonstrate the understanding of how to launch the individual’s entrepreneurial career • Articulate an effective elevator pitches to gain support for the venture • Apply an ethical understanding and perspective to business situations • Analyze the internal/external factors affecting a business/organization to evaluate business opportunities • Apply knowledge of leadership concepts in an integrated manner • Manage people, processes, and resources within a diverse organization
SEMESTER IV			
1.	15PCPC41	Core – XIII: Management Accounting	<ul style="list-style-type: none"> • Possess a managerial outlook at accounts. • Various cost accounting principles • Solve problems related to cost of production • Critically analyse and provide recommendations to improve the operations of organisations through the application of management accounting techniques • Demonstrate the need for a balance between financial and non-financial information in decision making, control and performance evaluation applications of management accounting • Evaluate complex ideas and tolerate ambiguity in managerial and organisational problem-solving
2.	15PCPC42	Core – XIV: Indirect Taxes	<ul style="list-style-type: none"> • Students learned about the history and development of Indirect taxes in India. • Gained knowledge about the various duties on manufacturing and valuation of goods. • Taught the procedure for removal of manufacturing Goods for sale. • Highlighted the reason for restructions on certain

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			<p>goods for import and export.</p> <ul style="list-style-type: none"> • Procedural checkup of goods in customs like warehousing, Baggage rule drawback of duties are clearly understood. • Learned the difference between Interstate sale and Intra state sale. • Sales Tax collection procedure and principles are clearly known. • Registration procedure under various Indirect taxes are draft out. • Taught the ITC (Input Tax Credit) on Vat. • Gained knowledge about the offences and penalties in various Indirect taxes.
3.	15PCPC43	Core – XV: Computer Networks	<ul style="list-style-type: none"> • Demonstrate understanding basic computer network technology • Understand Data Communications System and its components • Identify the different types of network topologies and protocols • Recognize the concept and Functions of OSI-TCP/IP layers • Identify ISDN services and Switches concept • Describe the concept of Routing and Firewalls • Apply Cryptography and public Key Algorithms • Be familiar with Email and Internet
4.	15PCPO41	Major Elective Course –Advanced cost Accounting & cost system	<ul style="list-style-type: none"> • Understand the method of stock valuation and fixing the level of stock. • Able to prepare remuneration to the employee at different circumstance • Be aware of the importance of cost allocation and apportionment • Be Skilled developed in preparation of cost sheet for whole or a particular job • Able to do research in cost analysis • Become cost system acquainted with • Able to give suggestion to reduce the controllable cost to increase the profit of the manufacturing units.