

Course Attainment

Academic Year: 2021-2022 Programme: B.com.

Year/ Semester: III/V Group: CA/GEN

Name of the Course : Commercial Geography

Course Code: 5.4 CG

S. No	Course Outcomes	Knowledge leve
CO1	The students will aware with the Internal structure of the earth & its evolution, latitudes, longitudes, Realms of the earth, different types of pollutions and their causes & effects and measures to be taken	K2
	to protect the earth.	
CO2	Students will aware with various types of soils existing India with their chemical components and the types of crops growing in them	К3
CO3	Students will be acquainted with different types of Forests and Acts protecting forests and its relevance to protect the forests as it is of economic importance, to safeguard the interests of people depending on forests and to reduce the negative effects of deforestation on environment by growing forests.	К3
CO4	Students will aware with the Minerals, renewable & non renewable, its uses and its mining process.	К3
CO5	Students will be familiarized with the Rivers and their interlinking and measures to be taken to protect the water resources.	К3

Text Books:	Reference Books:
1. Tarachand, Economic and Commercial Geography of India, Vikas Publishing House.	2. Dr. S. Sankaran, Commercial Geography, Margam Publications, Chennai.

POX	Programme Outcome	Knowledge Level
PO1	Critical Thinking: Take informed actions after identifying the assumptions thatframe our thinking and	К3
	actions, checking out the degree to which these assumptions are accurate and valid, and looking at our ideas	
	and decisions (intellectual, organizational, and personal) from different perspectives.	
PO2	Effective Communication: Speak, read, write and listen clearly in person and through electronic media in	К3
	English and in one Indian language, and make meaning of the world by connecting people, ideas, books,	
	media and technology.	
PO3	Social Interaction: Elicit views of others, mediate disagreements and help reachconclusions in group settings.	К3
PO4	Effective Citizenship: Demonstrate empathetic social concern and equity centred national development, and	К3
	the ability to act with an informed awareness of issuesand participate in civic life through volunteering.	
PO5	Ethics: Recognize different value systems including your own, understand themoral dimensions of your	К3
	decisions, and accept responsibility for them.	
PO6	Environment and Sustainability: Understand the issues of environmental contextsand sustainable	К3
	development.	
PO7	Self-directed and Life-long Learning: Acquire the ability to engage in independentand life-long learning in the	К3
	broadest context socio-technological changes	

PSOX	Programme Specific Outcomes	KnowledgeLevel
	Students acquire skills to work as tax consultants, audit assistants and other financial supporting services like Financial Engineer.	К3
PSO2	Students have many opportunities to pursue professional as well as Post Graduation courses such as CA, CMA, ICWA, CS, M.Com, MBA, etc	K2
PSO3	To develop the students with communication, leadership and entrepreneurial skills.	K2
PSO4	To equip the students with leadership skills and knowledge in computing skills	K3

Unit	Course	No. of hours
	Contentents	
Unit –I: The Earth:	Unit –I: The Earth: Internal structure of the Earth – Latitude – Longitude – Realms of the Earth – Evolution of the Earth – Environmental pollution - Global Warming - Measures to be taken to protect the Earth	14
Unit -II: India – Agriculture:	Unit -II: India – Agriculture: Land Use - Soils - Major crops – Food and Non-food Crops – Importance of Agriculture – Problems in Agriculture – Agriculture Developmen	10
Unit -III: India – Forestry:	Unit -III: India – Forestry: Forests – Status of Forests in Andhra Pradesh – Forest (Conservation) Act, 1980 – Compensatory Afforestation Fund (CAF) Bill, 2015 - Forest Rights Act, 2006 and its Relevance – Need for protection of Forestry.	12
Unit –IV India – Minerals and Mining:	Unit -IV: India – Minerals and Mining: Minerals – Renewable and non Renewable – Use of Minerals – Mines – Coal, Barites, etc. – Singareni Coal mines and Mangampeta Barites - Districtwise Profile.	12
Unit-V : India – Water Resources –	Unit-V: India – Water Resources – Rivers: Water resources - Rationality and equitable use of water – Protection measures - Rivers - Perennial and peninsular Rivers - Interlinking of Rivers - Experience of India and Andhra Pradesh.	12
Rivers: Additional Inputs:-		8

Outcome	Proficiency Level	Attainment Level
CO1	55	55
CO2	55	55
CO3	55	55
Co4	55	55
Co5	55	55

Programme Outcomes:

CO – PO Mapping

Course	Programme Outcomes							
Outcomes	PO1	PO2	PO3	PO4	PO5	PO6	PO7	
CO1			3			2	2	
CO2	3	2			2			
CO3	2		2	2			2	
CO4		2				3	3	
CO5	2		3			3		

Course	PO1	PO2	PO3	PO4	PO5	PO6	PO7
Commerce	2	2	3	2	2	3	2

CO - PSO Mapping

Course			PSO's	
Outcomes	PSO1	PSO2	PSO3	PSO4
CO1	3	2	3	
CO2	2	3		2
CO3	2	2		2
CO4	2		2	2
CO5	2		2	2

Course	PO1	PO2	PO3	PO4
Commerce	2	3	3	2

Name of the Faculty:Department:

Signature of the Faculty member:

Remarks of the Course Coordinator:



Course Attainment

Academic Year: 2021-2022 Programme: B.com.

Year/ Semester: III/V Group: CA/GEN

Name of the Course : Cost Accounting

Course Code: 5.2 CA

Course Outcomes	Knowledge level
Aimed to familiarize the concepts of Cost Accounting.	K2
Helps to gather knowledge on preparation of cost sheet in its practical point of view	К3
To facilitate the idea and meaning of material control with pricing methods	К3
Develop the knowledge about remuneration and incentives.	К3
To introduce the concept of overhead cost.	К3
_	Helps to gather knowledge on preparation of cost sheet in its practical point of view To facilitate the idea and meaning of material control with pricing methods Develop the knowledge about remuneration and incentives.

Text Books:	Reference Books:
1. S.P. Jain and K.L. Narang – Advanced Cost Accounting, Kalyani Publishers, Ludhiana	S.P. Iyengar – Cost Accounting, Sultan Chand & Sons.

POX	Programme Outcome	Knowledge Level
PO1	Critical Thinking: Take informed actions after identifying the assumptions thatframe our thinking and actions, checking out the degree to which these assumptions are accurate and valid, and looking at our ideas and decisions (intellectual, organizational, and personal) from different perspectives.	К3
PO2	Effective Communication: Speak, read, write and listen clearly in person and through electronic media in English and in one Indian language, and make meaning of the world by connecting people, ideas, books, media and technology.	К3
PO3	Social Interaction: Elicit views of others, mediate disagreements and help reachconclusions in group settings.	К3
PO4	Effective Citizenship: Demonstrate empathetic social concern and equity centred national development, and the ability to act with an informed awareness of issuesand participate in civic life through volunteering.	К3
PO5	Ethics: Recognize different value systems including your own, understand themoral dimensions of your decisions, and accept responsibility for them.	К3
PO6	Environment and Sustainability: Understand the issues of environmental contextsand sustainable development.	К3
PO7	Self-directed and Life-long Learning: Acquire the ability to engage in independentand life-long learning in the broadest context socio-technological changes	К3

PSOX	Programme Specific Outcomes	KnowledgeLevel
	Students acquire skills to work as tax consultants, audit assistants and other financial supporting services like Financial Engineer.	К3
PSO2	Students have many opportunities to pursue professional as well as Post Graduation courses such as CA, CMA, ICWA, CS, M.Com, MBA, etc	K2
PSO3	To develop the students with communication, leadership and entrepreneurial skills.	K2
PSO4	To equip the students with leadership skills and knowledge in computing skills	K3

Unit	Course	No. of hours
	Contentents	
Unit-I :Introduction:	Unit-I:Introduction: Distinguish between Financial Accounting, Cost Accounting and management accounting - Cost Concepts and Classification – Cost Centre and Cost Unit – Preparation of Cost Sheet.	14
Unit-II: Elements of Cost: Materials:	Unit-II: Elements of Cost: Materials: Material control – Selective control, ABC technique – Methods of pricing issues – FIFO, LIFO, Weighted average, Base stock methods, choice of method (including problems).	10
Unit-III: Labour and Overheads: Labour:	Unit-III: Labour and Overheads: Labour: Control of labor costs – time keeping and time booking – Idle time – Methods of remuneration – labour incentives schemes - Overheads: Allocation and apportionment of overheads – Machine hour rate.	12
Unit-IV: Methods of Costing:	Unit-IV: Methods of Costing: Job costing – Process costing - treatment of normal and abnormal process losses – preparation of process cost accounts – treatment of waste and scrap, joint products and by products (including problems.	12
Unit -V: Costing Techniques:	Unit -V: Costing Techniques: Marginal Costing – Standard costing – Variance Analysis (including problems)	12
Additional Inputs:-		8

Outcome	Proficiency Level	Attainment Level
CO1	55	55
CO2	55	55
CO3	55	55
Co4	55	55
Co5	55	55

Programme Outcomes:

CO-PO Mapping

Course	Programme Outcomes						
Outcomes	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1			3		2	2	2
CO2		2	2	2			2
CO3	2		2		2		
CO4		2		2			2
CO5				2	2	2	

Course	PO1	PO2	PO3	PO4	PO5	PO6	PO7
Commerce	2	2	3	2	2	2	2

CO - PSO Mapping

Course		PSO's				
Outcomes	PSO1	PSO2	PSO3	PSO4		
CO1	2	2	2			
CO2		3	3	2		
CO3	2		2	2		
CO4		3	2	2		
CO5	3	3		2		

Course	PO1	PO2	PO3	PO4
Commerce	3	3	2	2

Name of the Faculty:Department:

Signature of the Faculty member:

Remarks of the Course Coordinator:



Course Attainment

Academic Year: 2021-2022 Programme: B.com.

Year/ Semester: III/V Group: CA

Name of the Course : Taxation Course Code: DSC 2E 5.3

S. No	Course Outcomes	Knowledge level
CO1	The students will be familiarised and well versed in basic concepts of Income	K2
	tax, Exempted incomes, Residential Status and incidence of taxation.	
CO2	The students will self aware regarding Goods and Service Tax (GST) and its fundamentals	К3
CO3	The students will be able to compute the Total income of the person comprising different heads of Income and to calculate the tax liability of person by applying tax deductions.	К3
CO4	Students will be aware with the provisions of Income tax regarding tax holiday, modes of tax recovery, payments, refunds and filing of returns.	К3
CO5	Students will be able to calculate the Income tax liability in away beneficial to the assessee by following applicable tax provisions without any intent to tax evasion or avoidance i.e., tax planning and in any case of defiance consequent penalties & prosecutions held by the income tax authorities	К3

Text Books:	Reference Books:
1. Vinod K. Singhania Direct Taxes - Law and Practice, Taxman Publication.	B.B. Lal: Direct Taxes, Konark Publisher (P) Ltd.

POX	Programme Outcome	Knowledge Level
PO1	Critical Thinking: Take informed actions after identifying the assumptions thatframe our thinking and actions, checking out the degree to which these assumptions are accurate and valid, and looking at our ideas and decisions (intellectual, organizational, and personal) from different perspectives.	К3
PO2	Effective Communication: Speak, read, write and listen clearly in person and through electronic media in English and in one Indian language, and make meaning of the world by connecting people, ideas, books, media and technology.	К3
PO3	Social Interaction: Elicit views of others, mediate disagreements and help reachconclusions in group settings.	К3
PO4	Effective Citizenship: Demonstrate empathetic social concern and equity centred national development, and the ability to act with an informed awareness of issuesand participate in civic life through volunteering.	К3
PO5	Ethics: Recognize different value systems including your own, understand themoral dimensions of your decisions, and accept responsibility for them.	К3
PO6	Environment and Sustainability: Understand the issues of environmental contextsand sustainable development.	К3
PO7	Self-directed and Life-long Learning: Acquire the ability to engage in independentand life-long learning in the broadest context socio-technological changes	К3

PSOX	Programme Specific Outcomes	KnowledgeLevel
	Students acquire skills to work as tax consultants, audit assistants and other financial supporting services like Financial Engineer.	К3
PSO2	Students have many opportunities to pursue professional as well as Post Graduation courses such as CA, CMA, ICWA, CS, M.Com, MBA, etc.	K2
PSO3	To develop the students with communication, leadership and entrepreneurial skills	K2
PSO4	To make them learn the latest technologies and their application in modern business operations.	К3

Unit	Course	No. of hours
	Contentents	
Unit-I: Introduction:	Unit-I: Introduction: Objectives - Principles of Taxation - Brief History - Basic Concepts; Capital and Revenue; Basis of Charge - Exempted Incomes - Residential Status – Incidence of Taxation.	14
Unit-II: Good and Service Tax and its fundamentals	Unit-II: Good and Service Tax and its fundamentals	10
Unit-III: Computation of income under different heads:	Unit-III: Computation of income under different heads: Income from Salary; Income from House Property; Income from Business/Profession, Charges Deemed Profits to Tax; Deductions u/s 80C to 80U - Income from Capital Gains; Income from Other Sources (simples problems).	12
Unit-IV: Taxation System in India: Objectives;	Unit-IV: Taxation System in India: Objectives; Tax Holiday; Modes of Tax Recovery (Section 190 and 202); Payments and Refunds; Filing of Returns.	12
Unit-V: Tax Planning: Tax Avoidance and Tax Evasion;	Unit-V: Tax Planning: Tax Avoidance and Tax Evasion; Penalties and Prosecutions; Income Tax Authorities.	12
Additional Inputs:-		8

Outcome	Proficiency Level	Attainment Level
CO1	55	55
CO2	55	55
CO3	55	55
Co4	55	55
Co5	55	55

Programme Outcomes:

CO – PO Mapping

Course	Programme Outcomes						
Outcomes	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1			3			2	2
CO2		3		2	3		
CO3	3			2			2
CO4	3		3			3	
CO5	2	2			2		2

Course - PO Mapping Strength

Course	PO1	PO2	PO3	PO4	PO5	PO6	PO7
Commerce	3	3	3	2	3	3	2

CO - PSO Mapping

Course			PSO's	
Outcomes	PSO1	PSO2	PSO3	PSO4
CO1	2	3	2	
CO2		3	2	2
CO3	3		2	2
CO4	2	3		3
CO5	3	2	2	

Course	PO1	PO2	PO3	PO4
Commerce	3	3	2	2

Name of the Faculty:Department:

Signature of the Faculty member:

Remarks of the Course Coordinator:



Course Attainment

Academic Year: 2021-2022 Programme: B.com.

Year/ Semester: III/V Group: CA

Name of the Course: DATA BASE MANAGEMENT SYSTEM

Course Code: 5.5 DBMS

S. No	Course Outcomes	Knowledge leve
CO1	Gain knowledge of Database and DBMS.	K2
CO2	Understand the fundamental concepts of DBMS with special emphasis on relational data model.	К3
CO3	Demonstrate an understanding of normalization theory and apply such knowledge to the normalization of a database	К3
CO4	Model database using ER Diagrams and design database schemas based on the model.	К3
CO5		К3
CO5		К3

ext Books:	Reference Books:
RTIN, Database Management – Prentice Hall of ia, New Delhi.	David Kruglinski, Osborne, Data Management System McGraw Hill Publication.

POX	Programme Outcome	Knowledge Level
PO1	Critical Thinking: Take informed actions after identifying the assumptions thatframe our thinking and actions, checking out the degree to which these assumptions are accurate and valid, and looking at our ideas and decisions (intellectual, organizational, and personal) from different perspectives.	К3
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PO5	Ethics: Recognize different value systems including your own, understand themoral dimensions of your decisions, and accept responsibility for them.	К3
PO6	Environment and Sustainability: Understand the issues of environmental contextsand sustainable development.	К3
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PSOX	Programme Specific Outcomes	KnowledgeLevel
PSO1	Students acquire skills to work as tax consultants, audit assistants and other financial supporting services like Financial Engineer.	К3
PSO2	Students have many opportunities to pursue professional as well as Post Graduation courses such as CA, CMA, ICWA, CS, M.Com, MBA, etc.	K2
PSO3	To develop the students with communication, leadership and entrepreneurial skills	K2
PSO4	To make them learn the latest technologies and their application in modern business operations.	К3

Unit	Course	No. of hours
	Contentents	
1.Overview of Database Management	Introduction, Data and Information, Database, Database Management System, Objectives of DBMS, Evolution of Database Management Systems, Classification of Database Management System.	14
System: 2. File-Based System,	: File-Based System, Drawbacks of File-Based System, DBMS Approach, Advantages of DBMS, Data Models, Components of Database System, Database Architecture.	10
3. Entity– Relationship Model:	: Introduction, The Building Blocks of an Entity–Relationship, Classification of Entity Sets, Attribute Classification, Relationship Degree, Relationship Classification, Generalization and Specialization, aggregation and composition, CODD'S Rules, Relational Data Model, Concept of, Relational Integrity.	12
4. Structured Query Language:	: Introduction, History of SQL Standard, Commands in SQL, Data types in SQL, Data Definition Language (DDL), Selection Operation Projection Operation, Aggregate Functions, Data Manipulation Language, Table Modification, Table Truncation, Imposition of Constraints, Set Operations.	12
5. PL/SQL:	Introduction, Structure of PL/SQL, PL/SQL Language Elements, Data Types, Control Structure,, Steps to Create a PL/SQL Program, Iterative Control, Cursors, Steps to Create a Cursor, Procedure, Function, Packages, Exceptions Handling, Database Triggers, Types of Triggers.	12

Outcome	Proficiency Level	Attainment Level
CO1	55	55
CO2	55	55
CO3	55	55
Co4	55	55
Co5	55	55

Programme Outcomes:

CO – PO Mapping

Course Outcomes		Programme Outcomes								
	PO1	PO2	PO3	PO4	PO5	PO6	PO7			
CO1			3			2	2			
CO2		3		2	3					
CO3	3			2			2			
CO4	3		3			3				
CO5	2	2			2		2			

Course - PO Mapping Strength

Course	PO1	PO2	PO3	PO4	PO5	PO6	PO7
Commerce	3	3	3	2	3	3	2

CO - PSO Mapping

Course	PSO's							
Outcomes	PSO1	PSO2	PSO3	PSO4				
CO1	2	3	2					
CO2		3	2	3				
CO3	3		2	2				
CO4	2	3		3				
CO5	3	2	2					

Course	PO1	PO2	PO3	PO4
Commerce	3	3	2	3

Name of the Faculty:Department:

Signature of the Faculty member:

Remarks of the Course Coordinator:



Course Attainment

Academic Year: 2021-2022 Programme: B.com.

Year/ Semester: III/V Group: CA

Name of the Course : WEB TECHNOLOGY

Course Code: 5.5 WEB T

K2
К3
К3
К3
К3
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Text Books:	Reference Books:
Uttam Kumar Roy, Web Technologies, Oxford University Press.	Web Technology, PHI Publications.

POX	Programme Outcome	Knowledge Level
PO1	Critical Thinking: Take informed actions after identifying the assumptions thatframe our thinking and actions, checking out the degree to which these assumptions are accurate and valid, and looking at our ideas and decisions (intellectual, organizational, and personal) from different perspectives.	К3
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PO6	Environment and Sustainability: Understand the issues of environmental contextsand sustainable development.	К3
PO7	Self-directed and Life-long Learning: Acquire the ability to engage in independentand life-long learning in the broadest context socio-technological changes	К3

PSOX	Programme Specific Outcomes	KnowledgeLevel
PSO1	Students acquire skills to work as tax consultants, audit assistants and other financial supporting services like Financial Engineer.	К3
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PSO3	To develop the students with communication, leadership and entrepreneurial skills	K2
PSO4	To make them learn the latest technologies and their application in modern business operations.	К3

Unit	Course	No. of hours
	Contentents	
1.Introduction:	HTML, XML, and WWW, Topologies, Bus, Star, Ring, Hybrid, Tree, Lan, Wan, Man. HTML: Basic HTML, Document body, Text, Hyper links, Adding more formatting, Lists, Tables using colors and images. More HTML: Multimedia objects, Frames, Forms towards interactive, HTML document heading.	14
2. Cascading Style Sheets:	Introduction, using Styles, simple examples, your own styles, properties and values in styles, style sheet, formatting blocks of information, layers.	10
3. Introduction to JavaScript:	What is DHTML, JavaScript, basics, variables, string manipulations, mathematical functions, statements, operators, arrays, functions.	12
4. Objects in JavaScript:	Data and objects in JavaScript, regular expressions, exception handling, built-in objects, events.	12
5. DHTML with JavaScript:	Data validation, opening a new window, messages and confirmations, the status bar, different frames, rollover buttons, moving images, multiple pages in single download, text only menu system.	12

Outcome	Proficiency Level	Attainment Level
CO1	55	55
CO2	55	55
CO3	55	55
Co4	55	55
Co5	55	55

CO – PO Mapping

Programme Outcomes:

Course Outcomes		Programme Outcomes								
	PO1	PO2	PO3	PO4	PO5	PO6	PO7			
CO1			3			2	2			
CO2		3		2	3					
CO3	3			2			2			
CO4	3		3			3				
CO5	2	2			2		2			

Course - PO Mapping Strength

Course	PO1	PO2	PO3	PO4	PO5	PO6	PO7
Commerce	3	3	3	2	3	3	2

CO - PSO Mapping

Course Outcomes	PSO's					
	PSO1	PSO2	PSO3	PSO4		
CO1	2	3	2			
CO2		3	2	2		
CO3	3		2	2		
CO4	2	3		3		
CO5	3	2	2			

Course	PO1	PO2	PO3	PO4
Commerce	3	3	2	2

Name of the Faculty:Department:

Signature of the Faculty member:

Remarks of the Course Coordinator: