

2021-2022

21CPU01	Core : I FUNDAMENTALS OF ACCOUNTING-I	SEMESTER	KNOWLEDG E LEVEL
CO1	remember the basic accounting terms, bank reconciliation statement and bill of exchange.	1	K1
CO2	demonstrate the basic accounting concepts, principles, convention and accounting standards.		K2
CO3	apply the accounting concepts, principles, conventions and standards for the preparation of final accounts of trading and non-trading entities.		K3
CO4	analyse the nature of various business transactions, advantages of double entry system of book-keeping, difference between receipts and payments accounts and income and expenditure account and reconcile the pass book and cash book balances.		K4
CO5	determine the financial results of trading and non-trading concerns.		K5
21CPU02	Core : II INTRODUCTION TO INFORMATION TECHNOLOGY	SEMESTER	KNOWLEDG E LEVEL
CO1	Posses the basic knowledge of computers, network, operating system, E-commerce, System analysis and design, information system	1	K1
CO2	Describe the functions of operating system, data processing units, internet and E-Commerce		K2
CO3	Use of computer system, MIS and DSS to automate the routine work in various areas of business		K3
CO4	Analyze the ethics of programming and use appropriate tools for a computer program		K4
CO5	Discover the innovative use of programming and information system		K5

21CPU03	CORE : III ALLIED:I MATHEMATICS FOR BUSINESS	SEMESTER	KNOWLEDGE LEVEL
CO1	recall the basic concepts of sequence and series ,matrix, set theory, LPP, simple interest and compound interest.	1	K1
CO2	explain sequence and series ,matrix, set theory, LPP, simple interest and compound interest.		K2
CO3	apply different quantitative models in solving business problems		K3
CO4	determine the solutions of the problems based on matrix, simple interest and compound interest problems		K4
CO5	evaluate the problems on sequence and series ,matrix, set theory , annuity ,simple interest and compound interest problems.		K5
21CPU04	COMPUTER APPLICATIONSPRACTICAL – I (MS-OFFICE, TALLY &INTERNET)	SEMESTER	KNOWLEDGE LEVEL
CO 1	recollect the basic tools of MS-Word, MS-Power point and MS-Excel.	1	K 1
CO 2	demonstrate the procedure of creating documents, slides and worksheets.		K 2
CO 3	make use of menus, wizards for formatting the document and apply formulae for mathematical operations.		K 3
CO 4	examine the features of mail merge and clip art in MS-Word and MS-Excel.		K 4
CO 5	evaluate the valid results of mathematical operations in MS-Excel and generate the report, charts various effects of slideshow in MS-PowerPoint.		K 5

21CPU05	Core: V Fundamentals of Accounting-II	SEMESTER	KNOWLEDGE LEVEL
CO1	recall the meaning of depreciation, account current, average due date ,branch accounting, department accounting, consignment and inventories.	2	K1
CO2	outline the various methods of providing depreciation, types of branches, basis of inventory valuation and methods of recording sale or return transactions.		K2
CO3	compute the amount and rate of depreciation, interest on the basis of average due date, red-ink interest, basis of allocation of expenses for various departments, value of unsold stock and abnormal loss.		K3
CO4	examine varying rates of interest in account current, distinction between departments and branches and differencebetween sale and consignment.		K4
CO5	interpret the financial results on sale of fixed assets, branch results when goods are invoiced at cost price or selling price,inter-departmental transfer at cost price or selling price andnormal or abnormal loss.		K5
CO6	recall the meaning of depreciation, account current, average due date, branch accounting, department accounting, consignment and inventories.		K6
21CPU06	Core: VI Mercantile Law	SEMESTER	KNOWLEDGE LEVEL
CO1	show the basic knowledge in the law of contract, agreement, offer and acceptance, contract of indemnityand guarantee.	2	K1
CO2	explain concepts of essential of a valid contract and kinds of contract, rights of pawnor and pawnee.		K2
CO3	apply the Indian Contract Act, 1972 for entering into a contract of business, Indian Partnership Act 1932 for partnership business , common and sale of goods act.		K3
CO4	examine the kinds of contracts and remedies for the breach of contract.		K4
CO5	evaluate sale of goods act 1930, difference between sale and agreement to sell and rights of unpaid seller.		K5

21CPU04	Core: IV Practical: I Computer Applications Practical – I (MS-Office, Tally & Internet)	SEMESTER	KNOWLEDGE LEVEL
CO1	recollect the basic tools of MS-Access and various components in gateway of Tally	2	K1
CO2	demonstrate the procedure of creating database in MS-Access, company creation and group creation in Tally		K2
CO3	make use of queries to filter the data in MS-Access and recording the accounting entries in Tally		K3
CO4	Examine the features of E-mail account, short-cut keys and various bars in Tally.		K4
CO5	evaluate the valid results of queries in MS-Access, financial statements in Tally and prepare report for business		K5
21CPU07	Core: VII Allied: II Statistics for Business	SEMESTER	KNOWLEDGE LEVEL
CO1	recall the basic definitions of statistics, measures of central tendency, correlation, regression, time series and probability	2	K1
CO2	explain the concept based on statistics, measures of central tendency, correlation, regression, time series and probability		K2
CO3	apply various formulae to solve the problems on statistics, measures of central tendency, correlation, regression, time series and probability.		K3
CO4	analyze the relations between Mean Median, Mode, correlation and regression		K4
CO5	evaluate the problems on statistics, measures of central tendency, correlation, regression, time series and probability		K5
CO6	recall the basic definitions of statistics, measures of central tendency, correlation, regression, time series and probability		K6

21FCU02	Foundation: II Yoga and Value Education	SEMESTER	KNOWLEDGE LEVEL
CO1	recollect the basic terminologies in yoga and value education	2	K1
CO2	demonstrate the importance of yoga, mental exercises, principles of life and components of values.		K2
CO3	apply the techniques of dynamic & mental exercises and philosophical values in real life		K3
CO4	classify the different types of asanas, stages of mind, analysis of thought, ethical values and social values.		K4
CO5	evaluate how the yoga and value education make a person strong both physically and mentally		K5
CO6	recollect the basic terminologies in yoga and value education		K6
21CPU08	Core :VIII Higher Financial Accounting	SEMESTER	KNOWLEDGE LEVEL
CO1	Summarize the basic concepts of Partnership accounts.	2	K1
CO2	discuss the different modes of dissolution		K2
CO3	assess the value of goodwill and purchase consideration.		K3
CO4	analyse the accounting treatment in case of admission, retirement, death, dissolution and insolvency of partners.		K4
CO5	construct accounting for sale of partnership to a limited company.		K5
CO6	Summarize the basic concepts of Partnership accounts.		K6

21CPU09	Core :IX Business Ethics And Communication	SEMESTER	KNOWLEDGE LEVEL
CO1	spell out the meanings of the various terminologies such as business ethics, business communication, business letters, agenda, minutes and report writing, agency correspondence, application letters, job offer and acceptance Letter, tele conferencing, video conferencing	3	K1
CO2	classify the various types of business letters		K2
CO3	identify the methods of preparing different business letters, notice, ethical code, resume, agenda ,minutes and report writing		K3
CO4	compare the moral standards with standards, ethics with morale		K4
CO5	evaluate the effectiveness of business ethics, ethical standards, business letters, the functions performed by the company secretary, the preparation of notices, the modern methods of communication		K5
21CPU10	Core :X Industrial Law	SEMESTER	KNOWLEDGE LEVEL
CO1	recollect the fundamental legal terms pertaining to industrial law	3	K1
CO2	summarize the legal provisions of factories Act, employee's compensation Act, rules regarding payment of wages and bonus, powers and duties of authorities of industrial disputes.		K2
CO3	make use of the provisions regarding fixation and revision of bonus, determination of money due from the employees, payment of gratuity, its forfeiture and recovery, awards and settlement during industrial disputes.		K3
CO4	analyse the application skills regarding approval, licensing and registration of factories under factories Act-eligibility and disqualification for bonus, schemes relating to provident fund and pension.		K4
CO6	interpret the rules provided for the penalties and procedures relating to factories Acts, employee liability, schemes relating to employment of women and provident fund, strikes, lock-out, layoff and retrenchment.		K6

21CPU11	Core: XI Principles of Management	SEMESTER	KNOWLEDGE LEVEL
CO1	recollect and understand the fundamental terms, principles and elements of management.	3	K1
CO2	explain the principles and elements of management of business		K2
CO3	Make use of various principles to organize a business.		K3
CO4	formulate, judge and make decision individually and in groups the factual, conceptual or creative value of elements and functions of management in business situations.		K4
CO5	create business opportunities with the help of various functions of management		K5
21CPU12	Core :XII Allied: III Business Economics	SEMESTER	KNOWLEDGE LEVEL
CO1	paraphrase the different economic terminologies and laws	3	K1
CO2	illustrate the important economic concepts and theories applied in business economics		K2
CO3	identify the factors determining demand, elasticity of demand and supply		K3
CO4	examine the various methods of demand forecasting, pricing strategies under different market conditions and interpret the laws of productions and cost curves.		K4
CO5	evaluate the pricing and output decisions under different market structure and theories of factor pricing.		K5

21AEU01	Ability Enhancement: I Information Security	SEMESTER	KNOWLEDGE LEVEL
CO1	Recall the fundamental concepts of Information Security, Risk and Security policies	3	K1
CO2	Discuss the concepts of Risks, vulnerabilities, ethical and privacy issues		K2
CO3	Apply the ideas in security planning and construct the policies		K3
CO4	Categorize the Privacy, Ethical Issues, Laws, Software Issues and Crimes		K4
CO5	Summarize Cryptography, cipher text and threats in information security		K5
21CPU13	Core : XIII Corporate Accounting	SEMESTER	KNOWLEDGE LEVEL
CO1	summarize the concepts of shares, debentures, goodwill and procedure for liquidation of companies.	4	K1
CO2	identify the types of shares and debentures		K2
CO3	distinguish between voluntary winding up and compulsory winding up of companies.		K3
CO4	determine the managerial remuneration of a company		K4
CO5	compute valuation of goodwill and valuation of shares.		K5

21CPU14	Core : XIV Cost Accounting	SEMESTER	KNOWLEDGE LEVEL
CO1	recollect various meaning and definition of the terminologies used in the Cost Accounting	4	K1
CO2	illustrate the techniques of costing, preparation of cost sheet, material control, control of idle time of labour, methods of calculation of labour turnover and classification of overheads.		K3
CO3	identify the costs and benefits of different costing systems, develop the application skill in drafting a cost sheet, estimation of tender, EOQ and methods of valuing material issue.		K1
CO4	differentiate methods of schedule costs as per unit of production, methods of calculating stock consumption, the various system of wage payment and methods of operating costing.		K3
CO5	estimate the process losses, wastage, scrap, reconciliation of the profits of financial and cost accounting and treatment of profits in contract costing to determine optimal managerial decisions.		K3
21CPU15	Core : XV Company Law		SEMESTER
CO1	spell out the meaning of company, promoters Memorandum of association, Articles of association, prospectus, secretary, statutory meeting, winding up of company.	4	K1
CO2	explain the duties and functions of director.		K2
CO3	design the duties of company secretary in connection with the activities of the company.		K3
CO4	organize various types of company meetings.		K4
CO5	evaluate the procedure for winding up of company		K5

21CPU16	Core : XVI Auditing & Assurance	SEMESTER	KNOWLEDGE LEVEL
CO1	spell out the meanings of the various terminologies such as auditing, audit programme, working paper, internal check, internal control, vouching, verification, valuation, audit sampling, audit report and investigation	4	K1
CO2	explain various domain concepts in auditing particularly audit planning, , vouching of trading transactions, depreciation, share capital audit, share warrant and electronic auditing.		K2
CO3	identify the method of preparing audit programme, verifying , vouching of cash book, valuing of assets and liabilities, commencing audit for a joint stock company, audit evidence and procedures foraudit documentation		K3
CO4	compare the internal check with internal control, vouching and verification with valuation, shares with stock and auditing with investigation and e - auditing, reserves with provisions.		K4
CO5	assess the audit risk and ,judge the effectiveness of the procedures to be followed by the auditors while preparing audit report for various organisations, valuing of cash book, audit of depreciation and computerized accounts		K6
21CPU17	Core : XVII Allied : IV E-Banking	SEMESTER	KNOWLEDGE LEVEL
CO1	define the various terms such as e-banking, Truncated cheque, E-Cheque, Internet Banking, Tele banking, Electronic Payment System, Digital Signature, Digital certificate, mobile banking	4	K1
CO2	demonstrate the modern functions of banking such as Automatic Teller Machine (ATM), e-banking delivery channels (debit card, credit card, smart card, tele banking, internet banking, NEFT,EFT,RTGS,SWIFT,E-WALLET), E-Locking Techniques and different facets of e banking		K2
CO3	make use of different electronic banking techniques to execute business andpersonal transactions smoothly		K3
CO4	examine the aspects of e-banking, telephone banking. E-banking models, cluster approach, high-tech banking services, cybercrime and e-securitysolutions		K4
CO5	judge the effectiveness of modern e-banking systems		K5

21SECPU01	Skill Enhancement-I E-Marketing	SEMESTER	KNOWLEDGE LEVEL
CO1	recall the various terminologies used in e-marketing, e-commerce,internet advertising, customer relationship management, C2C,C2B, B2C, B2B and online shopping.	4	K1
CO2	summarize the emerging trends in digital marketing by applying relevant consumer behaviour theories & frameworks, e-marketing mix, online consumer behaviour model and techniques of CRM.		K3
CO3	integrate marketing knowledge into online experiences for businesses & consumers, the skills required in conducting online research and research on online markets for selecting digital market opportunities.		K1
CO4	comprehend the importance of conversion of traditional marketing mix and working with digital relationship marketing, the use of digital marketing tools, issues, challenges, opportunities, cost & risk associated with electronic buying and the online consumer buying behaviour at different purchase stages.		K3
CO5	recommend appropriate online tools for achieving personal, business and organizational outcomes, the role of distribution channels, issues in adapting to globalized markets, the extended range of digital strategies & tactics and the consumer's satisfaction in online environment.		K3
21AEU02	Ability Enhancement -II Consumer Rights	SEMESTER	KNOWLEDGE LEVEL
CO1	Memorize the procedure of redress of consumer complaints, and the role of different agencies in establishing product and service standards	4	K1
CO2	Explain the Consumer Protection Law in India		K2
CO3	Impart sound practical grounding about the practice of consumer law and the procedure Followed		K3
CO4	Evaluate the regulations and legal actions that helps to protect consumers		K4
CO6	Analyse the knowledge and skills needed for a career in this field		K6

21CPU18	Core : XVIII Financial Management	SEMESTER	KNOWLEDGE LEVEL
CO1	remember the phraseologies such as capital structure, cost of capital, capital budgeting and working capital	5	K1
CO2	elucidate the various theories involved in financial management		K2
CO3	identify the sources of finance, determinants of cost of capital, suitable credit, collection policies and forms of dividend		K3
CO4	solve the finance issues in pertaining to business using leverages, capital budgeting, cash flow and dividend policy		K4
CO5	determine optimal capital structure, working capital requirements, payback period, level of stock and dividend payout		K5
21CPU19	Core : XIX Direct Tax Laws and Practice – I	SEMESTER	KNOWLEDGE LEVEL
CO1	spell out the definitions of assessment year, previous year, assessee and various heads of income under Income Tax Act,1961.	5	K1
CO2	describe the concepts of income, exempted income, residential status of assessee, basis of charge and various provisions and rules under Income Tax Act including permissible deductions and set-off and carry forward of losses.		K2
CO3	apply the income tax provisions, tax rate slabs, rebate and surcharge in computation of total income and income tax liability of individuals.		K3
CO4	analyse the deductions permissible under section 80 C to 80 U.		K4
CO5	determine the tax liability of an individual		K5
21CPU20	Core : XX Goods and Services Tax	SEMESTER	KNOWLEDGE LEVEL
CO1	Recollect the basic concepts of Indirect taxation and GST.	5	K1
CO2	Demonstrate the concept of CGST, SGST, UTGST and IGST.		K2
CO3	Make use of GST portal, register under GST, file GST returns and apply for input credit.		K3
CO4	Analyze the difference between direct and indirect taxation and pros & cons of GST.		K4
CO5	Evaluate the taxation structure before and after implementation of GST, changing rates of GST and decisions of GST council.		K5

21CPU21A	Core : XXIProject Apprenticeship Training	SEMESTER	KNOWLEDGE LEVEL
CO1	List the duties and responsibilities of an auditor and his assistants	5	K1
CO2	summarise the office procedure followed by auditors		K2
CO3	make use of Tally for recording journal entries and develop reports		K3
CO4	analyse GST forms and income particulars and examine tax liabilityof clients		K4
CO5	appraise the clients regarding the compliance requirements ofIncome Tax, GST and Companies Act		K5
21CPU22A	Core : XXIIElective I Principles of Insurance	SEMESTER	KNOWLEDGE LEVEL
CO1	recollect the concepts of insurance, contract of life insurance, marine, fire, burglary, agricultural and health insurance.	5	K1
CO2	outline the nature of life and non life insurance and its products.		K2
CO3	identify the functions, principles and role of insurance and IRDA.		K3
CO4	examine the procedures involved in purchasing		K4
CO5	evaluate the impact of insurance sector in economic development and role of IRDA in regulating insurance business in India.		K5
21CPU22B	Core : XXIIElective I Higher CorporateAccounting	SEMESTER	KNOWLEDGE LEVEL
CO1	recall the various jargents used in corporate	5	K1
CO2	explain the accounting treatment in amalgamation, liquidator's final statement of accounts, preparation of revenue account, calculation of purchase consideration and preparation of electricity company accounts.		K2
CO3	calculate profit and loss while preparing consolidated balance sheet of holding companies and balance sheet of banking & insurance companies.		K3
CO4	analyse the accounting procedures with regard to managerial remuneration, minority interest, classification of bank advances, amalgamation and absorption, general insurance and life insurance.		K4
CO5	evaluate the techniques of valuation of consolidated balance sheet of holding company, bank accounts, insurance company accounts and electricity company accounts.		K5

21CPU22C	Core : XXII Elective I Fundamentals of Business Analytics	SEMESTER	KNOWLEDGE LEVEL
CO1	spell out the meanings of various terminologies such as business analytics, types of analytics, data definition, types of data, data cleaning, data mining, data warehousing, Data summarization methods	5	K1
CO2	explain the importance of data quality, deal with incomplete data, digital data types, identify data requirements, OLAP architectural types, text mining, web analytics		K2
CO3	apply the techniques of data model, Data summarization methods, OLTP and OLAP architectures		K3
CO4	analyze the needs of business analytics in different business application fields		K4
CO5	evaluate the different techniques in business analytics for decision making.		K5
21COU06C	Core: XXIII Open Elective Course Human Resources Management (Offered for students of other programme/department)	SEMESTER	KNOWLEDGE LEVEL
CO1	recollect the concepts of Human Resource Management, Human resource planning, Recruitment, selection and placement, job analysis, training, performance appraisal, promotion, motivation	5	K1
CO2	illustrate the role of human resource manager, benefits of human resource planning, job description and job specification.		K2
CO3	apply the organizational set up of human resource department, methods of selection, job design and performance appraisal		K3
CO4	analyze the problems involved in placement, methods of training- techniques of wage fixation, styles of leadership		K4
CO5	evaluate the implications of human resource planning, need for training, measurements, motivation and leadership		K5

21SEU02	Skill Enhancement: II Lifeskills (Jeevan Kaushal) (Curriculum as recommended by UGC)	SEMESTER	KNOWLEDGE LEVEL
CO1	Identify the common communication problems, what good communication skills are and what they can do to improve their abilities	5	K1
CO2	Demonstrate communication through the digital media		K2
CO3	Prepare themselves to situations as an individual and as a team.		K3
CO4	Analyse various leadership models, strengths and abilities to create their leadership vision		K4
CO5	Appraise their potential as human beings and conduct themselves properly in the ways of the world.		K5
21PECPU01	Proficiency Enhancement: Business and Commercial Knowledge(Self Study)	SEMESTER	KNOWLEDGE LEVEL
CO1	Recall the meaning and definitions of various business and commercial terminologies.	5	K1
CO2	Explain the characteristics of different forms of business organizations and functions of stock exchanges.		K2
CO3	Compare the nature of various forms of business organizations.		K3
CO4	Evaluate the functions of stock exchanges, methods of trading in stock exchanges and factors influencing demand and supply.		K4
CO5	.assess the essentials and qualities of a successful businessmen.		K5

21CPU24	Core :XXIV Management Accounting	SEMESTER	KNOWLEDGE LEVEL
CO1	recollect various meaning and definition of the terminologies used in the Management Accounting	6	K1
CO2	illustrate the fundamental knowledge on different ratios, working capital, cash flow and fund flow statements, marginal costing and budgetary control		K2
CO3	apply the techniques for computing ratios, working capital, cash from operations, break even sales, contribution, variable cost and sales.		K3
CO4	compare cost accounting, management accounting and forecasting & budgeting.		K4
CO5	determine different ratios, working capital, cash operation, fund from operation, variable cost, contribution, break even sales, sales and closing cash balance		K5
21CPU25	Core : XXV Direct Tax Laws and Practice – II	SEMESTER	KNOWLEDGE LEVEL
CO1	List the duties and responsibilities of an auditor and his assistants	6	K1
CO2	summarise the office procedure followed by auditors		K2
CO3	make use of Tally for recording journal entries and develop reports		K3
CO4	analyse GST forms and income particulars and examine tax liability of clients		K4
CO5	appraise the clients regarding the compliance requirements of Income Tax, GST and Companies Act		K5

21CPU22A	Core : XXII Elective I Principles of Insurance	SEMESTER	KNOWLEDGE LEVEL
CO1	exhibit the conceptual knowledge in assessment of total income for various kinds of persons.	6	K1
CO2	illustrate the concepts of Alternate Minimum Tax (AMT), Minimum Alternate Tax (MAT) and different rates of tax for various kinds of assesses.		K2
CO3	employ the tax provisions in computation of tax liability of different kinds of assesses and deductions applicable there on.		K3
CO4	assess the income tax cases appealable to Commissioner of Income Tax, Appellate Tribunal, High Court and Supreme Court		K4
CO5	determine the tax rates for special cases, amount of penalties and prosecutions for various income tax offences.		K5
21CPU25	Core : XXV Direct Tax Laws and Practice – II	SEMESTER	KNOWLEDGE LEVEL
CO1	List the duties and responsibilities of an auditor and his assistants	6	K1
CO2	summarise the office procedure followed by auditors		K2
CO3	make use of Tally for recording journal entries and develop reports		K3
CO4	analyse GST forms and income particulars and examine tax liability of clients		K4
CO5	appraise the clients regarding the compliance requirements of Income Tax, GST and Companies Act		K5

21CPU26A	Core : XXVI Women in Business	SEMESTER	KNOWLEDGE LEVEL
CO1	recall the meaning of empowerment of women, women education, career training, women entrepreneur and social entrepreneurship.	6	K1
CO2	elaborate the strategies for women empowerment, women development during five year plan, promotion of women entrepreneurs.		K2
CO3	identify the opportunities of women participation in economic development, women health-status, strategies of empowerment of women in business and various schemes for women entrepreneurship development.		K3
CO4	examine the social perspective of women development, new roles of women and education, successful stories of women entrepreneurs in India.		K4
CO5	evaluate the performance of the various schemes for entrepreneurship announced by the Government.		K5
21CPU26B	Core : XXVI Project Work	SEMESTER	KNOWLEDGE LEVEL
CO1	List the thrust areas of research	6	K1
CO2	communicate the suggestions to solve the research problems		K2
CO3	apply the analytic thoughts to a body of knowledge		K3
CO4	infer the research related skills and reflect their thinking		K4
CO5	evaluate ethical awareness in the project		K5

21CPU27A	Core : XXVII Elective – II Risk Management	SEMESTER	KNOWLEDGE LEVEL
CO1	recall the meaning of empowerment of women, women education, career training, women entrepreneur and social entrepreneurship.	6	K1
CO2	elaborate the strategies for women empowerment, women development during five year plan, promotion of women entrepreneurs.		K2
CO3	identify the opportunities of women participation in economic development, women health-status, strategies of empowerment of women in business and various schemes for women entrepreneurship development.		K3
CO4	examine the social perspective of women development, new roles of women and education, successful stories of women entrepreneurs in India.		K4
CO5	evaluate the performance of the various schemes for women entrepreneurship announced by the Government.		K5
21CPU27B	Core : XXVII Elective– II Special Accounting	SEMESTER	KNOWLEDGE LEVEL
CO1	remember the technical terms in price level changes, co-operative accounts and Comptroller and Auditor General of India.	6	K1
CO2	illustrate the concepts of human resource accounting, approaches to price level changes accounting, difference between government accounts and business accounts, computerised accounts		K2
CO3	value returnable and non-returnable containers, functions of Indian Account and Audit department, human resource accounting in India.		K3
CO4	analyze the ascertainment of preparation of container stock account, container suspense account and preparation of co-operative accounts.		K4
CO5	evaluate the procedures to ascertain the various approaches to price level changes and inflation accounting, Revaluation of fixed assets and preparation of final accounts of co-operative organization.		K5

21CPU27C	Core : XXVII Elective – II Business Analytics using Python	SEMESTER	KNOWLEDGE LEVEL
CO1	recollect the basic concepts of Object Oriented Programming Concepts (OOPs), programming in Python, control structure, list and string functions, python file operations	6	K1
CO2	visualize the python program using Python comments, control structures, list and string functions, turtle chart		K2
CO3	applying the python scripts , python comments to create tables and files		K3
CO4	analyze the need of different business application fields by running a python programme using different python functions.		K4
CO5	evaluate business analysis techniques for decision making using python.		K5
21CPU28A	Core : XXVII Elective – III Marketing of Insurance Services	SEMESTER	KNOWLEDGE LEVEL
CO1	Recollect the concept of service marketing, life insurance marketing, market segmentation, Brand equity and service quality	6	K1
CO2	Explain the emergence and growth of services, marketing of insurance product, differentiated and undifferentiated marketing and Service delivery process ,		K2
CO3	identify the various marketing Environment, factors for successful insurance players and Factors Influencing Segmentation targeting,		K3
CO4	analysethe insurance market structure,marketing mix for services, problems in insurance marketing and Service Quality for competitive advantage.		K4
CO5	evaluate the Marketing Strategies for different insurance services and businesses, strategies for repositioning the market, e-selling of insurance and future of marketing of insurance service.		K5

21CPU28B	Core : XXVIII Elective – III Accounting Theory And Standards	SEMESTER	KNOWLEDGE LEVEL
CO1	explain the concept of accounting theories like accounting standards.	6	K1
CO2	Summarize the conceptual knowledge of Accounting Vs Book- Keeping, Accounting Concepts and Principles, Formulation and classification of accounting theory, relevance of income measurement, categories of expenses and objectives of accounting standards.		K2
CO3	apply accounting principles, concepts of income measurement, types of assets and liabilities.		K3
CO4	analyse the various approaches of valuation of assets and liabilities and financial reporting.		K4
CO5	assess various accounting standards and procedures.		K5
21CPU28C	XXVIII Elective - III Business Analytics using Tableau	SEMESTER	KNOWLEDGE LEVEL
CO1	summon up the various terminology used in Tableau software	6	K1
CO2	visualize the data using tableau charts, data on the web and time series analysis		K2
CO3	experiment data to link multiple sources such as web data, control panel actions, graphs, containers, table calculations, and more.		K3
CO4	solve the business issues in pertaining to business by applying tableau programs		K4
CO5	forecasting the business activity efficiently by using tableau forecasting methods		K5

21SECPU03	Skill Enhancement – III Practical Commerce Practical	SEMESTER	KNOWLEDGE LEVEL
CO1	recognize the various practical lists pertaining to the areas of commerce	6	K1
CO2	know the facts and figures to be filled in the different forms used in the field of commerce		K2
CO3	organize the essential data to fill the forms used in the business correspondence, taxation, marketing, share market, banking and any other business purposes		K3
CO4	categorize the details while preparing the blue print of an office, material requisition, pay roll, material order, advertisement copy and procedure for entering into contract		K4
CO5	verify the information gathered for preparing advertisement copy, resume, income and expenditure account		K5