

B.Com Computer Applications

Program Outcomes (POs):

1. **Commerce and Technology Integration:** Demonstrate the ability to apply foundational principles of commerce and business management integrated with computer applications for effective decision-making.
2. **Critical Thinking and Problem Solving:** Exhibit analytical thinking and problem-solving skills to tackle complex business challenges using modern technological tools.
3. **Effective Communication:** Develop proficient written, verbal, and digital communication skills to articulate business solutions effectively across diverse audiences.
4. **Teamwork and Leadership:** Collaborate effectively in teams, taking on leadership roles when required, to drive business innovations and project success.
5. **Ethics and Professional Responsibility:** Adhere to ethical standards and demonstrate responsibility in professional practices and digital commerce.
6. **Adaptability and Lifelong Learning:** Embrace adaptability and continuous learning to stay updated with emerging technologies and global business trends.
7. **Entrepreneurship and Innovation:** Cultivate entrepreneurial skills to identify business opportunities and design technology-driven solutions for sustainable growth.

Program-Specific Outcomes (PSOs):

1. **Tech-Savvy Commerce Professionals:** Gain proficiency in leveraging software tools, databases, and digital platforms to streamline accounting, taxation, and business processes.
2. **Data-Driven Decision Making:** Acquire expertise in data analysis and management through computer applications, enabling informed and strategic decision-making in commerce.

COURSE OUTCOMES

I SEMESTER

Paper DSC 101: Financial Accounting – I

CO Number	Course Outcome	Bloom's Taxonomy Level
CO1	To Identify fundamental accounting concepts, principles, and standards, including the accounting cycle and journal entries.	Remember
CO2	To explain the process and significance of subsidiary books, bank reconciliation statements, and depreciation.	Understand
CO3	To prepare journal entries, ledger accounts, trial balances, and final accounts for various business scenarios.	Apply
CO4	To analyze discrepancies in accounting records through bank reconciliation and rectification of errors.	Analyze
CO5	To evaluate the impact of accounting errors and depreciation methods on financial statements and business performance.	Evaluate

Paper DSC 102: Business Organization and Management

CO Number	Course Outcome	BTL
CO1	To identify and describe the concepts of business, trade, industry, commerce, and the various forms of business organizations, including sole proprietorship, partnership, Hindu Undivided Family, and cooperative organization, along with their characteristics, advantages, and disadvantages.	Remember
CO2	To explain and summarize the meaning, characteristics, and stages of promotion of a joint stock company, as well as the preparation of important documents like the Memorandum of Association, Articles of Association, and Prospectus as per the Companies Act 2013.	Understand
CO3	To apply the fundamental concepts of management, including its meaning, characteristics, functions, levels, skills, and scientific management principles, along with Fayol's 14 principles of management.	Apply
CO4	To analyze and understand the planning and organizing functions of management, including types of plans, approaches to planning, Management by Objectives (MBO), formal and informal organizations, and the span of management.	Analyze
CO5	To evaluate and assess the concepts of authority, power, responsibility, accountability, coordination, and control in management, including the processes and principles of delegation, decentralization, and techniques for effective coordination and control.	Evaluate

Paper DSC 103: FUNDAMENTALS OF INFORMATION TECHNOLOGY

CO Number	Course Outcome (CO)	Bloom's Taxonomy Level (BTL)
CO1	Explain the basic concepts of computers, including their evolution, components, and applications in daily life.	Understand
CO2	Demonstrate the ability to convert between different number systems and understand primary and secondary storage.	Apply
CO3	Analyze the functionalities and types of software, including system and application software.	Analyze
CO4	Evaluate various operating system functionalities such as multitasking, multiprocessing, and file handling.	Evaluate
CO5	Design a basic communication system using data transmission methods and network concepts.	Create

Semester – II

Paper DSC 201: Financial Accounting – II

CO Number	Course Outcome	Bloom's Taxonomy Level
CO1	Recall the basic concepts and definitions of bills of exchange, consignment, joint ventures, single-entry systems, and non-profit organization accounting.	Remember
CO2	Explain the procedures for recording transactions related to bills of exchange, consignment accounts, and joint ventures.	Understand
CO3	Prepare accounting records, including consignment accounts, joint venture accounts, and accounts for non-profit organizations, based on real-world scenarios.	Apply
CO4	Analyze incomplete records to determine profit, prepare statements of affairs, and correct defects in single-entry systems.	Analyze
CO5	Evaluate the impact of various accounting treatments on financial statements for consignment, joint ventures, and non-profit organizations.	Evaluate

Paper DSC 202: Business Law

CO Number	Course Outcome	Bloom's Taxonomy Level
CO1	Recall the essential elements of valid contracts, consumer protection laws, intellectual property rights, and company laws.	Remember
CO2	Explain the key provisions of the Indian Contract Act, Sale of Goods Act, Consumer Protection Act, and their applications in business scenarios.	Understand
CO3	Apply legal principles to resolve disputes related to contracts, consumer rights, intellectual property, and corporate governance.	Apply
CO4	Analyze legal issues in cases of breach of contract, consumer complaints, and intellectual property infringements.	Analyze
CO5	Evaluate the effectiveness of legal remedies, corporate governance practices, and winding-up procedures in addressing business challenges.	Evaluate

Paper DSC 203:PROGRAMMING WITH C & C++

CO No.	Course Outcome (CO)	BTL
CO1	Understand the basic structure, syntax, and semantics of the C programming language.	Understand
CO2	Apply conditional statements and looping constructs to solve basic computational problems.	Apply
CO3	Analyze functions and arrays to solve programming problems using modular and structured approaches.	Analyze
CO4	Evaluate the use of pointers, structures, and unions in memory management and data organization.	Evaluate
CO5	Design simple object-oriented programs using C++ by implementing concepts such as classes and inheritance.	Create

III Semester

Paper DSC 301: Advanced Accounting

CO Number	Course Outcome (CO)	BTL (Bloom's Taxonomy Level)
CO1	Define key concepts such as Partnership Accounts, Debentures, Bonus Shares, and Goodwill.	Remembering
CO2	Explain the procedures for admission, retirement, and dissolution of a partnership and related accounting.	Understanding
CO3	Apply the principles of accounting to solve problems on goodwill, shares, and company final accounts.	Applying
CO4	Analyze the financial implications of issuing shares and debentures under various conditions.	Analyzing
CO5	Evaluate company profits before incorporation and assess methods for valuing goodwill and shares.	Evaluating

Paper DSC 302: Business Statistics – I

CO Number	Course Outcome (CO)	BTL (Bloom's Taxonomy Level)
CO1	Define key statistical concepts such as measures of central tendency, dispersion, skewness, and correlation.	Remembering
CO2	Explain the importance and limitations of statistics and the methods for presenting data graphically and diagrammatically.	Understanding
CO3	Apply statistical methods to calculate measures of central tendency and dispersion in real-life datasets.	Applying
CO4	Analyze statistical data using measures of skewness and kurtosis to understand data distribution characteristics.	Analyzing
CO5	Evaluate the relationship between variables using correlation techniques and interpret the results for decision-making.	Evaluating

Paper DSC 303: RELATIONAL DATABASE MANAGEMENT SYSTEM

CO No.	Course Outcome (CO)	BTL
CO1	Understand the fundamental concepts of database systems, including file-based systems and database architecture.	Understand
CO2	Apply normalization techniques to eliminate redundancy and improve the design of relational databases.	Apply
CO3	Analyze Structured Query Language (SQL) statements to retrieve, manipulate, and manage database data effectively.	Analyze
CO4	Evaluate transaction management strategies and concurrency control techniques to ensure database consistency and reliability.	Evaluate
CO5	Design distributed database systems by applying client-server architecture principles to address scalability and efficiency.	Create

Semester - IV

Paper DSC 401: INCOME TAX

CO Number	Course Outcome (CO)	Bloom's Taxonomy Level (BTL)
CO1	Explain the basic concepts of Income Tax, including the definitions, residential status, and scope of taxation.	Understand
CO2	Compute taxable income from salaries, including allowances and deductions under relevant sections.	Apply
CO3	Analyze the determination of annual value for house property and calculate taxable income under this head.	Analyze
CO4	Evaluate the profits and gains of business or profession, considering allowable and disallowable expenses.	Evaluate
CO5	Demonstrate the computation of capital gains and other income sources, applying relevant exemptions and rules.	Apply

Paper DSC 402: BUSINESS STATISTICS – II

CO Number	Course Outcome (CO)	Bloom's Taxonomy Level (BTL)
CO1	Explain the basic concepts of Income Tax, including the definitions, residential status, and scope of taxation.	Understand
CO2	Compute taxable income from salaries, including allowances and deductions under relevant sections.	Apply
CO3	Analyze the determination of annual value for house property and calculate taxable income under this head.	Analyze
CO4	Evaluate the profits and gains of business or profession, considering allowable and disallowable expenses.	Evaluate
CO5	Demonstrate the computation of capital gains and other income sources, applying relevant exemptions and rules.	Apply

Paper DSC 403: WEB TECHNOLOGIES

CO No.	Course Outcome (CO)	BTL
CO1	Understand the basic structure of HTML, including tags, attributes, and formatting elements.	Understand
CO2	Apply CSS techniques to design and style dynamic web pages effectively.	Apply
CO3	Develop interactive web applications using JavaScript for both client-side and server-side scripting.	Create
CO4	Analyze event-handling mechanisms to enable user interactions on dynamic web pages.	Analyze
CO5	Create well-structured XML documents and use XML Query Language for data representation and retrieval.	Create

Semester – V

Paper GE: a) BUSINESS ECONOMICS

CO Number	Course Outcome (CO)	Bloom's Taxonomy Level (BTL)
CO1	Define the concepts of business economics, including its scope, objectives, and fundamental laws.	Remembering
CO2	Explain demand and supply analysis, including elasticity and factors influencing market equilibrium.	Understanding
CO3	Apply production theories and cost concepts to analyze production and economies of scale in businesses.	Applying
CO4	Analyze revenue and cost relationships, focusing on marginal and average revenue curves.	Analyzing
CO5	Evaluate break-even analysis, including assumptions, uses, and limitations, for decision-making.	Evaluating

Paper DSE 501 (a) : COST ACCOUNTING

CO Number	Course Outcome (CO)	Bloom's Taxonomy Level (BTL)
CO1	Define key concepts of cost accounting, including features, objectives, and classification methods.	Remembering
CO2	Explain inventory control techniques and pricing methods like FIFO and LIFO in cost accounting.	Understanding
CO3	Apply cost allocation methods to classify and allocate labor and overhead costs effectively.	Applying
CO4	Analyze cost sheets and estimate tender costs for job and unit costing scenarios.	Analyzing
CO5	Develop process and contract accounts, addressing normal and abnormal losses in contract costing.	Evaluating

Paper DSE 502 (a) : COMPUTERIZED ACCOUNTING

CO Number	Course Outcome (CO)	Bloom's Taxonomy Level (BTL)
CO1	Define the basic concepts of ERP, including company creation, ledger configuration, and chart of accounts.	Remembering
CO2	Explain the process of creating inventory masters, stock groups, and categories in ERP systems.	Understanding
CO3	Apply ERP features to record day-to-day transactions like vouchers, receipts, and sales.	Applying
CO4	Analyze accounts receivable and payable management processes, including bill-wise details and financial year changes.	Analyzing
CO5	Evaluate MIS reports to generate profit and loss accounts, cash flow statements, and ratio analysis in ERP.	Evaluating

Paper DSE 503 (b) :E-COMMERCE

CO Number	Course Outcome	BTL
CO1	Understand the fundamental concepts and models of E-commerce.	Understand
CO2	Analyze the framework and security mechanisms used in E-commerce applications.	Analyze
CO3	Apply knowledge of electronic payment systems and digital currencies effectively.	Apply
CO4	Evaluate the role of Electronic Data Interchange (EDI) in streamlining businesses.	Evaluate
CO5	Create marketing strategies using E-Marketing tools and techniques.	BTL 6 (Create)

Semester – VI

Paper DSE 601 (a) : COST CONTROL AND MANAGEMENT ACCOUNTING

CO Number	Course Outcome (CO)	Bloom's Taxonomy Level (BTL)
CO1	Define key concepts of management accounting and marginal costing, including CVP and decision-making tools.	Remembering
CO2	Explain budgeting techniques and the steps involved in standard costing with variance analysis.	Understanding
CO3	Apply financial statement analysis techniques, such as ratio analysis and trend analysis, effectively.	Applying
CO4	Analyze funds flow statements to evaluate changes in working capital and their implications.	Analyzing
CO5	Evaluate cash flow statements (AS-3) for financial planning and decision-making processes.	Evaluating

Paper DSE 602(a) : THEORY AND PRACTICE OF GST

CO Number	Course Outcome (CO)	Bloom's Taxonomy Level (BTL)
CO1	Understand the basic concepts of GST, including registration, tax determination, and payment processes.	Understand
CO2	Apply GST rules to calculate tax rates and create reports for transactions and input-output tax credits.	Apply
CO3	Analyze GST-related transactions for compliance and assess tax adjustments and return filings.	Analyze
CO4	Evaluate the applicability of input tax credits and tax structures to optimize business processes.	Evaluate
CO5	Create and manage GST returns using ERP software and update tax-related records systematically.	Create

Paper DSE 603(b) :CYBER SECURITY

CO Number	Course Outcome	BTL
CO1	Explain the fundamental concepts of cyber security, vulnerabilities, and safeguards.	Understand
CO2	Apply security measures to protect web applications, services, and servers.	Apply
CO3	Analyze intrusion detection and prevention systems for identifying and mitigating cyber threats.	Analyze
CO4	Evaluate the effectiveness of cryptographic techniques and network security protocols.	Evaluate
CO5	Develop strategies for compliance with cyber laws and forensic investigations in cyber crime cases.	Create

