ST JOSEPH'S COLLEGE FOR WOMEN (AUTONOMOUS)

VISAKHAPATNAM

DEPARTMENT OF COMMERCE

The Department of Commerce, St. Joseph's College for Women (A) serves B.Com (computer Applications) Programme to students to excel in the field of Commerce and IT industry. It is a three year course which imparts the students with theoretical and as well as practical knowledge of commerce and computers.

Programme Specific Outcomes of B.Com (Computer Applications)

The ability to understand, analyze and develop software programs in the areas related to web design, application program, and database for efficient design of technology of varying complexity.

PSO1: Students will gain thorough systematic and subject skills within various disciplines of commerce, accounting, economics, auditing and marketing. An ability to apply knowledge of commerce and Computer application using various programming constructs, Analyze to solve the problems. (Financial accounting, business organisation and management, Business Economics, Business Statistics, Auditing, Income Tax, E-commerce, Tally, programming with C, Database Management System, Web Technologies).

PSO2: An ability to apply the concepts of commerce and computer applications to the current techniques, skills and tools.

PSO3: Ability to work an individual project in auditing, financial accounting, economics, marketing etc.,

Assessment Methodology

PSO 1: Students will gain thorough systematic and subject skills within various disciplines of commerce, accounting, economics, auditing and marketing. An ability to apply knowledge of commerce and Computer application using various programming constructs, Analyze to solve the problems. (Financial accounting, business organisation and management, Business Economics, Business Statistics, Auditing, Income Tax, E-commerce, Tally, programming with C, Database Management System, Web Technologies).

Direct method of computing PSO 1 attainment is based on the student performance in all assessment instruments namely online and offline - subjective and objective tests for all the courses offered (COM1101/COM1201/COM1302/COM2201/COM2301/COM3101, COM3201/COM4101/COM4201/COM4301/COM5101/COM5201/COM5301/COM6101/ COM6201/COM6301/COMC15101/COMC25202). These exams test student's knowledge, understanding and application levels in the respective courses. Indirect method of computing PSOs is done through student's course exit survey wherein a structured questionnaire is administered to the students and their response is solicited on a 5 point scale. Responses are consolidated and student's satisfaction level with reference to course transaction is computed.

Assessment of all the theory courses is done in two parts, namely by formative assessment (40%) which is internal and summative assessment (60%) which is external. The evaluation of 100% of the assessment in each semester is distributed as follows:

Mid Semester Examination 1   15% (which is offline)

Mid Semester Examination 2   15% (which is online)

Accessory Assessment   5% (written quiz, Assignment, Seminars etc.)

Attendance   5% (above 75% attendance will be rewarded)

End semester examination   60% (which is descriptive)

Level of attainment of PSO1 (all theory courses offered by the department): 82.8%

PSO 2: An ability to apply the concepts of commerce and computer applications to the current techniques, skills and tools.

Assessment of PSO2 is done through Accessory assessments like Seminars, written quiz, report writing, assignments.

Assessment of all the practical courses: Assessment is done in two parts, namely by internal assessment (40%) and summative assessment (60%). In internal assessment practical course will be assessed for 40% by conducting practical exam and viva-voce to test their skills. Summative assessment (60%) of practical courses is through end semester practical exams and viva-voce to test student's knowledge as well as skills in programming to get desired results. A written record of experimental work carried out throughout the semester is also assessed.

Level of attainment in all the assessments offered by the department: 88.9%

PSO3: Ability to work an individual project in auditing, financial accounting, economics, marketing etc.,

This project work provides an opportunity for the student to apply knowledge and skills obtained in computer Science theory and practical coursework. Students choose one topic based on their own interest. Internal guides from the department will be assigned to the students. Periodically (weekly) the students should submit project Task Report to their internal guide. Reviews will be conducted followed by collective report submission and individual oral presentation before the Final Viva-Voce. Attainment of this learning outcome is ensured and assessed by the concerned faculty member at every stage through guidance and monitoring. Assessment of PSO3 is done through Viva voce (by External) -25%, power point presentation (25%), Project report-50%.

Level of attainment of projects offered by the department: 81%

Course outcomes of all the courses offered by Department of Commerce

Code	Title of the paper	Outcomes
COM1101	Financial Accounting -1	CO1: Students will be able to learn to recognise events that need of accounting records CO2: Prepare financial statements in accordance with generally accepted accounting principles CO3: To analyse financial data as well as the effects of differing financial accounting methods on the financial statements CO4: Define the needs of the various users of accounting data and demonstrate the ability to communicate such data effectively, as well as the ability to provide knowledge recommendations CO5: apply appropriate judgement derived from knowledge of accounting theory, to financial analysis and decision making.
Level of attainment of CO1 to CO5: 79.2%		
COM1201	Business Economics	CO1: Students learn the application of economic concepts to business economics. CO2: Students understand the difference between micro and macro economics CO3: Students learn about utility and different laws of marginal utility from which they can measure the level of satisfaction of a consumer CO4: Students learn the relation between cost and output CO5: students learn the cost concepts, types and they can analyse the benefits out of the costs of the products CO6: students learn how demand of a product fluctuates depending on different factors and their elasticity CO7: students learn the market structure, conditions and different types of market CO8: students can understand the equilibrium condition of a product in the market through kinky demand curve CO9: students learn about International trade, balance of trade and balance of payment CO10: students learn different theories and understand the role of WTO in International trade
Level of attainment of CO1 to CO10: 76.8%		
COM1302	Business Analytics	CO1: To enable a student to understand about business analytics process and data analytics

		CO2: To understand the business analytics as solution for business challenges
		CO3: How to calculate tabulation and cross tabulation of data
		CO4: How to calculate he data analysis- ANOVA
		CO5: How to calculate the testing of hypothesis
		CO6: To understand the chi-square and correlation, regression analysis
		CO7: To understand the master data management
		CO8: To learn the data marts and data integration
		CO9: To understand the SPSS packages
		CO10: To analyse the case studies in SPSS packages

Level of attainment of CO1 to CO10: 69.2%

COM2101	Financial Accounting - II	CO 1: Understand the concepts of depreciation and its calculations
		CO2: valuation of consignment stock with invoice price and cost price.
		CO 3: preparation of Joint venture account in the Joint ventures.
		CO 4: Understand the single entry system, preparation of statement of affairs.
		CO5:preparation of receipts and payments accounts for non-trading concerns.

Level of attainment of CO1 to CO5:69.5%

COM2201	Business Statistics	CO1: students will understand how to collect data and analyse the data statistically
		CO2: students learn how to present the data in different formats
		CO3: students learn how hoe to calculate averages using different methods
		CO4: students will be able to know the objectives of measures of central tendency
		CO5: students will learn to find out the errors and know the utilisation of correlation
		CO6: students know the comparison between correlation and regression analysis
		CO7: students learn the methods of regression analysis
		CO8: students will be able to find out the regression with different variables
		CO9: students learn the methods to construct the index numbers
		CO10: students learn how to test the consistency of index numbers

Level of attainment of CO1 to CO10: 77.2%		
COM2301	Computer Fundamentals and Photoshop	CO1: Understand the basics of computer.
		CO2: Implementation of Ms-Word functions in Word document.
		CO3: creation of presentations by using powerpoint.
		CO4: Perform different tools in photoshop blur effect, quick edit, duplicate layer,etc.,
Level of attainment of CO1 to CO4: 70.4%		
COM3101	Corporate Accounting	CO1: understand why accounting standards came into existence
		CO2: learn the purpose of accounting standards into the business
		CO3: Students will understand the situations in which the goodwill is to be valued
		CO4: Students learn the methods to value the goodwill
		CO5: Students will be able to know the purpose of valuation of shares
		CO6: Students learn the methods of valuation of shares
		CO7: Students learn about amalgamation and internal reconstruction and its process
		CO8: Students learn the accounting treatment of merger companies
Level of attainment of CO1 to CO8: 71.4%		
COM3201	Business Organisation and Management	CO1: Understand the types of business organisations and functions of business, need of joint stock companies in the present scenario.
		CO2: understand the concept of plant, industry and optimum size of the firm.
		CO3: Learn about Industrial policies its significance.
		CO4: Understand the sources of finance for Industries.
		CO5: Gain knowledge on Working capital and fixed capital.
		CO6: understand the Concept of management, planning and organising
Level of attainment of CO1 to CO6: 68.7%		
COM3302	Enterprise Resource Planning	CO1: Students to understand about overview of enterprise systems
		CO2: To understand the planning design and implementation of cross functional integrated ERP systems
		CO3: To understand the ERP software solutions in small, medium and large scale enterprise
		CO4: To learn the importance of business process management
		CO5: To understand the planning evaluation and selection of

		ERP systems
		CO6: To learn the ERP implementation
		CO7: To understand the maintenance of ERP
		CO8: To learn the success and failure factors of ERP implementation
		CO9: To learn the customer relationship management supply chain management
		CO10: To understand the future trends in ERP systems

Level of attainment of CO1 to CO10: 75.7%

COM4101	Business Laws	CO1: Students learn about contract, offer, acceptance, consideration and free consent
		CO2: Student understand the legality of contract and how the contract is discharged
		CO3: Students will know the difference between sale and agreement to sell
		CO4: Students learn about unpaid seller and his rights and the consequences of breach of contract of sale
		CO5: Students learn the difference between condition and warranties and their types
		CO6: Students will understand auction sales and sale by non-owners
		CO7: Students learn the consumer protection act and consumer protection councils
		CO8: Students will get the knowledge about reddressal commities for the consumers
		CO9: Students learn the types of meetings conducted in the company and the types of resolutions taken place
		CO10: Students will learn the types of dissolutions and kinds of winding up of companies.

Level of attainment of CO1 to CO10: 74.2%

COM4301	Structured Programming through C	CO1: Analyse a given problem and develop an algorithm to solve the problem.
		CO2: Understand the structure, syntax and semantics of C programming.
		CO3: Choose different control structures like decision control, loop control to solve the problem.
		CO4: Study the modular programming concepts and storage classes.
		CO5: Learn the concepts of basic data types, derived data types and user defined data types.
		CO6: learn the concept of Programs involving the use of arrays.
		CO7: Understand the dynamics of memory by the use of pointers.

		CO8: Understand how to perform various FILE I/O operations.
Level of attainment of CO1 to CO8: 71.8%		
COM4201	Banking and Financial Services	CO1: The student would be able to understand the Concepts of banking and gain insight into the fundamental concepts related to the system.
		CO2: The learning would also enable the students to develop an experience in identifying terminologies and Banking activities, types of banks their functions and credit creation
		CO3: Student will be able to study and analyze Nationalization of banks and its impact on the economy, the consequences of the reforms in the Banking sector
		CO4: Review the recommendations of the Narasimham committee in the back drop of the globalization. The study of the Banking Regulation Act and its impact on the banking sector
		CO5: Develop the capacity to integrate technical and conceptual knowledge and interpersonal skills to understand the working of the financial Institutions
		CO6: Applying the relevant information, to think critically and creatively to identify better solutions with Business Constraints.
		CO7: Exercise through class room learning, informed commercial judgment within a professional setting which lays emphasis on good decision making.
		CO8: Acquire and synthesize information relating to the Indian Money Market and effectively communicate the scenario in the Financial Service Industry
		CO9 : Reflect upon the work practices related to loans and advance and documentation required for sanction of Loans and exercise commercial judgment.
Level of attainment of CO1 to CO9: 78.7%		
COM5101	Commercial Geography	CO1: To acquire knowledge about nations resource, their utilisation and protection
		CO2: To understand the impact on the Indian economy an measures to be implemented
		CO3: To aware the knowledge about land use, soils and major crops in India
		CO4: To understand the importance of agriculture and problems in agriculture
		CO5: To aware the knowledge about minerals and mining in India
		CO6: To understand the use of minerals, mines and coal
		CO7: To learn about the water resources and rivers

		CO8: To understand the rationality and equitable use of water
		CO9: To understand the role of foreign trade policies and importance of foreign trade policy
		CO10: To understand the balance of payment
Level of attainment of CO1 to CO9: 67.6%		
COM5201	Cost Accounting	CO1: Learn basic concepts of Cost, Costing and its methods .
		CO2: Learn to prepare cost sheets.
		CO3: Understand the material issues and learn the levels of issue and pricing methods of materials like FIFO, LIFO etc.
		CO4: Understand the calculation of wages and bonus.
		CO5: Learn to prepare process accounts.
		CO6: Learn the marginal costing technique and its implementation.
Level of attainment of CO1 to CO6: 79.0%		
COM5301	Income Tax	CO1: The student would be able to understand the Indian Taxation system and also gain insight into the fundamental concepts related to the system.
		CO2The learning would also enable the students to develop an experience in identifying tax issues and applying the Income tax laws to arrive at reasoned solutions with regards to Agricultural Income and Incidence of Tax.
		CO3: To apply critical thinking and problem solving skills to resolve Income Tax issues related to Income from salary and House Property.
		CO4: To gain leaning insight into the provisions of the Income Tax Act, with relations to the exemptions available to the Assesses. To analyze and evaluate tax information and Issues.
		CO5: To learn about Income from Business and Profession based on the current scenarios.
		CO6: Applying the relevant laws to arrive at reasonable conclusions related to taxable income, after due consideration of general deductions, inadmissible expenditures, including depreciation provisions and its effects.
		CO7: The students would be able to evaluate Interest on Securities, Dividends on Shares, Casual Income, family pension and gift received and how the Act operates from a Taxation point of view after the learning.
		CO8: Understand the fundamental concepts about GTI, Rebate, Set Offs and Carry Forward of Losses and application of the Income Tax Laws to arrive at reasonable

		solutions.
		CO9: Post review and learning the students would be able to gain insight into Tax Administration, understand the roles and responsibilities of the Tax Authorities
Level of attainment of CO1 to CO9: 73.9%		
COM-C1-5101	DATABASE MANAGEMENT SYSTEMS	CO1: Differentiate database systems from file systems by enumerating the features provided by database systems and describe each in both function and benefit. CO2: Understand the basic principles of database management systems. CO3: Demonstrate an understanding of the relational data model. CO4: Design Entity-Relationship diagrams to represent simple database application scenarios. CO5: Develop relational tables and sql queries for a given context in relational database. CO6: Draw various data models for Data Base and Write queries mathematically. CO7: Apply normalization techniques to a given database application. CO8: Describe transaction processing and concurrency control. CO9: Understand the basic principles of Distributed database management systems.
Level of attainment of CO1 to CO9: 79.7%		
COM-C1-5151	DBMS Lab	CO1: Design and implement a database for a given problem-domain CO2: Formulate query for a database using DDL/DML commands CO3: Apply integrity constraints on a database CO4: Develop programs including procedures, stored functions, cursors and triggers for data manipulation.
Level of attainment of CO1 to CO4: 89%		
COM-C2-5201	Web Technologies	CO1: Design static websites with html and css. CO2: Design Dynamic websites with JavaScript. CO3: Develop interactive web pages with regular expressions, event handling. CO4: Create an online form by using field validations. CO5: Creating a database in PHP my admin. CO6: Read and process data in MYSQL database. CO7: Writing server side scripts by using PHP. CO8: Create an online form by using field validations. CO9: Understand how to use session variables, setting

COM-C2-5252	Web Technologies Lab	cookies creating destroy session in PHP.

Level of attainment of CO1 to CO9: 78.4%

COM-C2-5252	Web Technologies Lab	CO1: Create sample static web pages for given scenario. CO2: Apply server side technologies to establish dynamic applications. CO3: Design web applications with event handlers and regular expressions for effective data management. CO4: Develop secure web applications with session management APIs.

Level of attainment of CO1 to CO4: 88%

COM6101	Auditing	CO1: The student would be able to understand the Auditing system and also gain insight into the fundamental concepts related to the auditing. Difference between Accounting and Auditing CO2: The learning would also enable the students to develop a firsthand experience about types of Audits CO3: The learning would inculcate a deeper understanding about audit procedures, vouching; the students would be able to differentiate between vouching and valuation in the context of auditing. CO4: The module would equip the students about internal controls, valuation of items in the financial statements, audit sample that would enable them to understand the impact of such measures in the accounting spheres and relate the same to the business world CO5: The outcome from the learning would result in understanding the role of an Auditor CO6: The learning would help the students to gauge the rights, remuneration, powers and duties of an Auditor and their significance in the business world and adherence to the business laws and statutes. CO7: The students would learn the legal aspects connected to the roles and responsibilities of an Auditor with relation to civil and criminal liabilities and CO8: Procedural steps involved in removal of an auditor in compliance to the laws based on the evidence. CO9: Learning would result in applying basic fundamentals procedures related to Audit Report CO10: The learning would enhance the understanding the requirements of an True and Fair View Report as per the guidelines laid down by the Companies Act 2013

Level of attainment of CO1 to CO10: 84.2%

COM6201	Marketing	CO1: identify core concepts of marketing and the role of

		marketing in the business and society. CO2: understand the market strategies based on product, price, place and promotion. CO3: understand the buyer behaviour and market segment. CO4: Understand the product life cycle and promoting that product. CO5: Understand the knowledge on branding, packaging and labelling.
Level of attainment of CO1 to CO5: 80.4%		
COM6301	Management Accounting	CO1:Understand the importance of management accounting and decision making. CO2: analysing financial statements by using different types of analysis like horizontal, vertical and trend analysis. CO3: understand the preparation of budgets and budgetary control. CO4: get a knowledge on funds flow analysis, significance and preparatioin. CO5: understand the cash flow analysis, significance and preparation of cash flow analysis.
Level of attainment of CO1 to CO5: 81.1%		
COM-A2-6202	E-Commerce	CO1: Understand distinction between e-commerce and e-business and identify the key elements of different types of business models and gain practical knowledge through websites to build models. CO2: Understand key E-business applications and their applications in daily life CO3: Recognise the fundamental principles of E-Business and its impact in different fields CO4: Use tools and services of the internet in the development of Online Education CO5: Explain the valued added, risk and barriers in adoption of Mobile Commerce.
Level of attainment of CO1 to CO5: ----80.6		
COM-A1-6102	Tally	CO1: Understand the accounting software and creation of company. CO2: Understand the creation of ledgers. CO3: ability to create accounting vouchers. CO4: Understand the preparation of profit and loss a/c and balance sheet by using Tally software. CO5: get knowledge on Inventory vouchers. CO6: Understand the creation of payroll.
Level of attainment of CO1 to CO6: ---81.3		
COM-A3-6301	Project Work	CO1: Apply the student's knowledge and implementation skills in the in computer science for the project course, and

		apply this to a specific project topic in that area.
		CO2:deepen their knowledge of computing through undertaking the project.
		CO3: Learn any specific technical skills required by their topic, and apply them to the project work.
		CO4: Learn relevant project-related skills, including project management and oral and written communication, and apply these to the project work.
Level of attainment of CO1 to CO4: 78.2%		

Input mapping of COs correlation with PSOs

Code	COs	PSO 1	PSO 2	PSO 3
COM1101	CO1	3		
	CO2	3		3
	CO3	3	2	2
	CO4	3		
	CO5	3		2
COM1201	CO1	3	2	
	CO2	2	2	1
	CO3	2	3	2
	CO4	1	3	2
	CO5	3		
	CO6	3		
	CO7	3	2	2`
	CO8	3		
	CO9	3		
	CO10	3		
COM1302	CO1	3		
	CO2	3		
	CO3	3		
	CO4	3	2	2
	CO5	3	2	
	CO6	3		
	CO7	3		
	CO8	3	2	
	CO9	3	2	
	CO10	3		2
COM2101	CO1	3	1	1
	CO2	3	1	2
	CO3	3		
	CO4	3		2
	CO5	3		2
COM2201	CO1	3	2	2

	CO2	3		
	CO3	3		
	CO4	3	3	
	CO5	3		
	CO6	3	2	2
	CO7	3	2	3
	CO8	3	2	
	CO9	3	1	
	CO10	3		
COM2301	CO1	3	1	
	CO2	2	3	2
	CO3	3	3	3
	CO4	2	2	2
COM3101	CO1	3	2	
	CO2	3	1	
	CO3	3	1	
	CO4	3		1
	CO5	3		
	CO6	3	1	1
	CO7	3		
	CO8	3		1
COM3201	CO1	3	1	
	CO2	3	2	
	CO3	3	2	1
	CO4	3		1
	CO5	3		2
	CO6	3		
COM3302	CO1	3	1	
	CO2	3		
	CO3	3		2
	CO4	3		
	CO5	3		
	CO6	3		1
	CO7	3		
	CO8	3	1	
	CO9	3		
	CO10	2		1
COM4101	CO1	3	3	
	CO2	3	1	1
	CO3	3		1
	CO4	3		
	CO5	3		1
	CO6	3		
	CO7	3		2

	CO8	3	1	
	CO9	3		
	CO10	3	1	
COM4301	CO1	3		
	CO2	3		1
	CO3	3		
	CO4	3	1	
	CO5	3		2
	CO6	3		
	CO7	3		1
	CO8	3		
COM4201	CO1	2	2	1
	CO2	2		
	CO3	3		3
	CO4	2		3
	CO5	1	1	3
	CO6	3		
	CO7	3		
	CO8	3		
	CO9	3		
COM5101	CO1	3	2	
	CO2	3	1	
	CO3	3	1	1
	CO4	3		
	CO5	3		
	CO6	3		
	CO7	3		
	CO8	3		
	CO9	3		
	CO10	3		
COM5201	CO1	3	3	1
	CO2	3	2	3
	CO3	3		2
	CO4	3		
	CO5	3		2
	CO6	3		3
COM5301	CO1	3	1	1
	CO2	3		1
	CO3	3	1	
	CO4	3	1	
	CO5	3	2	3
	CO6	3	1	3
	CO7	3	2	2
	CO8	3		

	CO9	3		
COM-C1-5101	CO1	3	3	
	CO2	3	3	
	CO3	3	3	
	CO4	3	3	
	CO5	3	3	
	CO6	3		
	CO7	3		
	CO8	3		
	CO9	3		
COM-C2-5201	CO1	3	2	2
	CO2	3		2
	CO3	3	2	
	CO4	3		1
	CO5	3		1
	CO6	3		1
	CO7	3		
	CO8	3		
	CO9	3		
COM 6101	CO1	3	2	2
	CO2	3	2	2
	CO3	3		2
	CO4	3		3
	CO5	3	2	1
	CO6	3		2
	CO7	3		
	CO8	3		
	CO9	3		
	CO10	3		
COM 6201	CO1	3	3	1
	CO2	3	3	3
	CO3	3	3	3
	CO4	3	3	2
	CO5	3		2
COM6301	CO1	3	2	1
	CO2	3	2	3
	CO3	3		3
	CO4	3		3
	CO5	3		3
COM-A1-	CO1	3		
	CO2	3		

	CO3	3		
	CO4	3		
	CO5	3		
COM-A2	CO1	3	3	2
	CO2	3	3	3
	CO3	3	3	1
	CO4	3		2
	CO5	3		1
	CO6	3	1	3

Strongly correlated: 3

Moderately correlated: 2

Weakly correlated: 1