

**KONGUNADU ARTS AND SCIENCE COLLEGE  
(AUTONOMOUS)  
COIMBATORE-641029**

**DEPARTMENT OF COMMERCE (UG)**

**ACADEMIC YEAR: 2023 - 2024**

**COURSE OUTCOME**

**Sub. Code: 23UCM101**

<b>Programme Code: 13</b>		<b>B COM</b>		
<b>Core Paper 1 – Financial Accounting I</b>				
Batch 2023 – 2024	Semester I	Hours / Week 6	Total Hours 90	Credits 5

**Course Objectives**

1. To understand the basic accounting concepts and conventions of accounting
2. To know how the transactions are entered in Double entry and single entry system and various books of accounts.
3. To prepare the final accounts and various business statements.

**Course Outcomes (CO)**

K1 to K5	CO1	Developing the ability to use accounting concepts and principles.
	CO2	Understanding the nature and purpose of financial statement.
	CO3	Demonstrating the ability to use a basic accounting system to create (record, classify and summarize) the business transactions.
	CO4	Analyzing the accounting skills for balancing the accounts
	CO5	Evaluating the effects of business transaction in an organization.

**Sub. Code: 23UCM102**

<b>Programme Code: 13</b>		<b>B COM</b>		
<b>Core Paper 1 – Business Organization and Management</b>				
Batch 2023 – 2024	Semester I	Hours / Week 4	Total Hours 60	Credits 5

**Course Objectives**

1. To remember the theories and understand the importance of locating and sizing of the business unit
2. To identify the key competencies needed to be an effective manager.
3. To provide the ability to apply theoretical knowledge in simulated and real-life settings.

**Course Outcomes (CO)**

K1 to K5	CO1	Understanding the basic concepts of business organizations and Management
	CO2	Identifying the factors involved in determining the formation of business units and Management
	CO3	Applying the ethics of business in the ordinary trade and Identifying the importance of the management process.
	CO4	Gaining the knowledge on the applicability of the recent trends involve in various supporting institutions and secondary market
	CO5	Demonstrating critical thinking when presented with managerial problems.

<b>Programme Code: 13</b>		<b>B COM</b>		
<b>Allied Paper 1- Business Economics</b>				
<b>Batch</b> 2023 – 2024	<b>Semester</b> I	<b>Hours / Week</b> 6	<b>Total Hours</b> 90	<b>Credits</b> 5

**Course Objectives**

1. To realize the Nature and Scope of Economics
2. To learn and apply the various theories and practices involved in Business Economics
3. To grasp knowledge on the concept of National Income

**Course Outcomes (CO)**

<b>K1 to K5</b>	<b>CO1</b>	Attaining responsiveness on the basics of Economics
	<b>CO2</b>	Recognizing the market conditions that prevail in the global trade
	<b>CO3</b>	Relating the theories and practices of Economics to ordinary business
	<b>CO4</b>	Discovering the significance of National Income and its categories in developing an economy
	<b>CO5</b>	Evaluating the perspective to business situations

**Sub. Code : 23UCM203**

<b>Programme Code: 13</b>		<b>B COM</b>		
<b>Core Paper 3 – Financial Accounting II</b>				
<b>Batch</b> 2023 – 2024	<b>Semester</b> II	<b>Hours / Week</b> 6	<b>Total Hours</b> 90	<b>Credits</b> 5

**Course Objectives**

1. To integrate knowledge and skill that will sustain an environment of learning and creativity
2. To assist to serve the needs of those who intend to work in the business houses or start their own business.
3. To enable a student to be capable of making decisions at all levels of management.

**Course Outcome**

<b>K1 to K5</b>	<b>CO1</b>	Describing the conceptual frame work of Partnership accounting
	<b>CO2</b>	Identifying the events that need to be recorded in the accounting records
	<b>CO3</b>	Acquiring knowledge about general aspects of partnership business operations
	<b>CO4</b>	Demonstrating the working of the Insurance claims.
	<b>CO5</b>	Evaluating the various accounting standards

**Sub. Code : 23UCM204**

<b>Programme Code: 13</b>		<b>B COM</b>		
Core Paper 4-Modern Banking				
Batch 2023 – 2024	Semester II	Hours / Week 4	Total Hours 60	Credits 3

**Course Objectives**

1. To provide introduction to the concepts of banking system and its different aspects in modern banking activities.
2. To understand the various functions of RBI and Commercial banks.
3. To study about the services provided by banks.

**Course Outcomes (CO)**

K1 to K5	CO1	Recognizing the various concepts of banking theory
	CO2	Identifying the various services and functions of banking sector
	CO3	Discovering the crucial relationship between the bankers and its Clients
	CO4	Applying of banking ideas in Business life
	CO5	Evaluate on the practical knowledge in opening of various bank accounts

**Sub. Code : 23UCM2A2**

<b>Programme Code: 13</b>		<b>B COM</b>		
Paper 2 – Enterprise Information Systems				
Batch 2023 – 2024	Semester III	Hours / Week 6	Total Hours 90	Credits 5

**Course Objectives**

1. To understand the basic concepts of E Commerce.
2. To know the modern Enterprise Information Systems.
3. To develop students' practical skills in the use of enterprise information systems

**Course Outcomes (CO)**

K1 to K5	CO1	Understanding the basic concepts of E Commerce
	CO2	Identifying the components of an Enterprise information system
	CO3	Applying the strategies for implementing enterprise information systems as well as criteria for selecting/evaluating different systems.
	CO4	Gaining the knowledge different types of enterprise information systems and the roles they play within an organization
	CO5	Demonstrate skills in using industry proven enterprise information systems

<b>Programme Code: 13</b>		<b>B COM</b>		
<b>Core Paper 5 – Corporate Accounting</b>				
Batch 2023 – 2024	Semester III	Hours / Week 5	Total Hours 75	Credits 5

**Course Objectives**

1. To make students to understand the practices of stock issuing company
2. To guide the students to prepare final accounts as per the Company Law requirements
3. To develop the knowledge of the students in the preparation of accounts during mergers, liquidation etc.

**Course Outcomes (CO)**

K1 to K5	CO1	Demonstrate the values involved in the accounting of a corporate.
	CO2	Understand and establish ideas and standards in preparing the Accounting system of a corporate.
	CO3	Enhance the ability to prepare consolidated accounts for a corporate group.
	CO4	Analyze the practical applications of mergers and liquidation of corporate.
	CO5	Evaluate on interpreting the statement of Affairs

<b>Programme Code: 13</b>		<b>B COM</b>		
<b>Core Paper 6 – Commercial Law and Company Law</b>				
Batch 2023 – 2024	Semester III	Hours / Week 5	Total Hours 75	Credits 3

**Course Objectives**

1. To impart the knowledge of the general principles of law of contract
2. To provide the intuitiveness of the different kinds of companies
3. To accustom the importance of the various documents of the company

**Course Outcomes (CO)**

K1 to K5	CO1	Remember the various provisions and procedures relating to law of Contract
	CO2	Understand the damages occurring due to breach of contract
	CO3	Acquiring knowledge on the procedures for formation and registration of a company
	CO4	Examining the importance of memorandum and articles of Association
	CO5	Evaluate on the knowledge acquired in procedures on company meetings and resolutions

<b>Programme Code: 13</b>		<b>B COM</b>		
<b>Core Paper 7 – Principles of Marketing</b>				
Batch 2023 – 2024	Semester III	Hours / Week 4	Total Hours 60	Credits 3

**Course Objectives**

1. To identify the concepts of marketing and the role of marketing in business and society.
2. To develop marketing strategies and demonstrate the various concepts.
3. To examine the marketing problems and provide solution based on marketing information

**Course Outcomes (CO)**

K1 to K5	CO1	Remembering the basic concepts of modern marketing and marketing ethics.
	CO2	Understanding the importance of customer buying behavior and customer relation marketing
	CO3	Applying the knowledge on setting of sales promotional strategies
	CO4	Analyzing the market condition towards pricing and distribution channels
	CO5	Evaluate the applicability on the recent trends in marketing

<b>Programme Code: 13</b>		<b>B COM</b>		
<b>Skill Based Subject – 1 - Cyber Security</b>				
Batch 2023 – 2024	Semester III	Hours / Week 2	Total Hours 30	Credits 3

**Course Objectives**

1. The course introduces the basic concepts of Cyber Security
2. To develop an ability to understand about various modes of Cyber Crimes and Preventive measures
3. To understand about the Cyber Legal laws and Punishments

**Course Outcomes (CO)**

K1 to K5	CO1	To Understand the Concepts of Cybercrime and Cyber Frauds
	CO2	To Know about Cyber Terrorism and its preventive measures
	CO3	To Analyze about the Internet, Mobile Phone and E-commerce security issues
	CO4	To Understand about E-mail and Social Media Issues
	CO5	To Describe about various legal responses to Cybercrime

**Sub. Code : 23UCM408**

<b>Programme Code: 13</b>		<b>B COM</b>		
<b>Core Paper 13 – Higher Corporate Accounting</b>				
<b>Batch</b> 2023 – 2024	<b>Semester</b> V	<b>Hours / Week</b> 5	<b>Total Hours</b> 75	<b>Credits</b> 3

**Course Objectives**

1. To acquire knowledge in the concepts of a Company Accounting
2. To understand the regulations and schedules of Company Accounts.
3. To prepare the various company accounts like Banking, Insurance etc.

**Course Outcomes (CO)**

K1 to K5	CO1	Remembering the nature and purpose of company accounts.
	CO2	Understanding the company accounting principles and regulations in accordance with the companies Act.
	CO3	Determining the various schedules of corporate accounting.
	CO4	Analyze knowledge in the practical applications of corporate accounting of Banking and insurance.
	CO5	Evaluating the valuation methods of Goodwill and shares

**Sub. Code : 23UCM409**

<b>Programme Code: 13</b>		<b>B COM</b>		
<b>Core Paper10- Financial Markets and Services</b>				
<b>Batch</b> 2023 – 2024	<b>Semester</b> IV	<b>Hours / Week</b> 5	<b>Total Hours</b> 75	<b>Credits</b> 3

**Course Objectives**

1. To know about the financial markets and institutions.
2. To understand about the regulation of financial institutions.
3. To acquire knowledge of mutual funds and venture capital.

**Course Outcomes (CO)**

K1 to K5	CO1	Obtaining knowledge about the functions and benefits of money markets, Capital markets and other financial intermediaries
	CO2	Understanding the financial institutions and the working of mutual funds.
	CO3	Enabling to take decisions regarding deposits in mutual funds and capital markets
	CO4	Discovering the ideas on the financial system
	CO5	Evaluating the methods of factoring, venture capital and securitization

**Sub. Code : 23UCM410**

<b>Programme Code: 13</b>		<b>B COM</b>		
<b>Core Paper10- Financial Management</b>				
<b>Batch</b> 2023 – 2024	<b>Semester</b> IV	<b>Hours / Week</b> 4	<b>Total Hours</b> 60	<b>Credits</b> 2

**Course Objectives**

1. To gain knowledge and skills to identify problems in the area of Finance.
2. To Understand the risk involved in the context of financial decision making
3. To identify the concepts and theories in financial Management and its practical applicability

**Course Outcomes (CO)**

<b>K1 to K5</b>	CO1	Remembering the scope of financial Management and its role in Successful Business
	CO2	Understanding various tools and techniques used in formation of capital structure, determine cost of capital and framing of Dividend policy
	CO3	Apply financial information to recommend and justify solutions to financial problems
	CO4	Analyzing the several management policies involved in Finance
	CO5	Evaluate the dividend policy of a company

**Sub. Code : 23UCM4SL**

<b>Programme Code: 13</b>		<b>B COM</b>		
<b>Skill Based Subject – 2 Computer Application (MS- Office) Practical –I</b>				
<b>Batch</b> 2023 – 2024	<b>Semester</b> IV	<b>Hours / Week</b> 2	<b>Total Hours</b> 30	<b>Credits</b> 3

**Course Objectives**

1. To know about components of computer and its working
2. To create a word document, a worksheet, a slide in a power point and a table in MS – Access.
3. To know to create documentation, innovative presentation and table preparation.

**Course Outcomes (CO)**

<b>K1 to K5</b>	CO1	Acquire and apply the computer knowledge in different aspects of business
	CO2	Get an insight knowledge on Ms - Office
	CO3	Develop the working with Ms -Word and Ms -Excel
	CO4	Get the knowledge application on effective power point presentation and uphold the data base
	CO5	Preparation of reports in various application of Ms-office



**Sub. Code : 23UCM511**

<b>Programme Code: 13</b>		<b>B COM</b>		
<b>Core Paper 11 – Cost Accounting</b>				
<b>Batch</b> 2023 – 2024	<b>Semester</b> V	<b>Hours / Week</b> 6	<b>Total Hours</b> 90	<b>Credits</b> 5

**Course Objectives**

1. To create knowledge in the field of cost accounting
2. To study about the various methods of costing that is used in business
3. To work out the various cost concepts

**Course Outcomes (CO)**

<b>K1 to K5</b>	<b>CO1</b>	Understand the several cost concepts involved in business
	<b>CO2</b>	Recognize the importance of material issues and its pricing
	<b>CO3</b>	Apply the methods implicated in cost for a better industrial Performance
	<b>CO4</b>	Analyze the concepts of overhead costs
	<b>CO5</b>	Evaluating the various cost accounting methods

**Sub. Code : 23UCM512**

<b>Programme Code: 13</b>		<b>B COM</b>		
<b>Core Paper 19 – Auditing and Corporate Governance</b>				
<b>Batch</b> 2023 – 2024	<b>Semester</b> V	<b>Hours / Week</b> 6	<b>Total Hours</b> 90	<b>Credits</b> 4

**Course Objectives**

1. To study about the fundamentals of auditing and examine the book of accounts
2. To apply auditing ideas and concepts in organizing to evaluate the financial statements
3. To recognize the efficient use of resources and to require accountability for those resources.

**Course Outcomes (CO)**

<b>K1 to K5</b>	<b>CO1</b>	Perceiving the basic concepts of auditing and working of an auditor.
	<b>CO2</b>	Understand the significance of audit committee, its composition and responsibilities.
	<b>CO3</b>	Analyzing the verification and valuation of assets and liabilities
	<b>CO4</b>	Gaining knowledge on audit of share capital and share transfer
	<b>CO5</b>	Evaluating overall implement best practices on corporate management.

<b>Programme Code: 13</b>		B COM		
Core Paper 15 - Direct Tax				
Batch 2023 – 2024	Semester V	Hours / Week 6	Total Hours 90	Credits 4

### Course Objectives

1. To understand the basic concepts of Income Tax Act.
2. To calculate the various heads of taxable income and exempted income.
3. To compute tax of various incomes and filing of returns.

### Course Outcomes (CO)

K1 to K5	CO1	Develop the ability of basic concepts and principles of income tax.
	CO2	Understand the purpose and scope of income tax.
	CO3	Apply the various types of incomes in all the heads.
	CO4	Compute the taxable incomes and exempted incomes and filing of returns.
	CO5	Evaluating the different kinds of residential status and compute the Taxable income of an assesses.

<b>Programme Code: 13</b>		B COM		
Core Paper 14- Business Research Methods and Communication				
Batch 2023 – 2024	Semester V	Hours / Week 5	Total Hours 75	Credits 3

### Course Objectives

1. To understand the research process and how it applies to the field of business management.
2. To apply the major types of research designs
3. To determine the need for communication in business

### Course Outcomes (CO)

K1 to K5	CO1	Remembering the ethical issues associated with the conduct of research
	CO2	Understanding the business problems and effective ways to answer those problems
	CO3	Applying the modules to formulate and present effective research reports
	CO4	Apply the design of different business correspondence in the factual business Communication
	CO5	Analyze the importance of verbal and nonverbal Report

<b>Programme Code: 13</b>		<b>B COM</b>		
<b>Core Paper 15 – Management Accounting</b>				
<b>Batch</b> 2023 – 2024	<b>Semester</b> V	<b>Hours / Week</b> 5	<b>Total Hours</b> 75	<b>Credits</b> 4

**Course Objectives**

1. To obtain the knowledge of Management accounting and techniques
2. To understand the procedures of Ratio Analysis.
3. To prepare the ratio analysis and flows of statement.

**Course Outcomes (CO)**

K1 To K5	CO1	Able to know objectives and needs of management accounting.
	CO2	Understand the classification of ratios and statement.
	CO3	Demonstrate the ratios and budgetary control.
	CO4	Develop the Knowledge in the practical applications of ratios, fund flow and cash flow statement will have a good command on decision - making tools.
	CO5	Evaluating the different kinds of budgets

<b>Programme Code: 13</b>		<b>B COM</b>		
<b>Core Paper 16 – Indirect Tax</b>				
<b>Batch</b> 2023 – 2024	<b>Semester</b> V	<b>Hours / Week</b> 5	<b>Total Hours</b> 75	<b>Credits</b> 3

**Course Objectives**

1. To create awareness about the basic indirect taxation principles the students
2. To provide the students with sufficient knowledge about GST and its working
3. To enhance the skill of the students related to Custom duty etc.

**Course Outcomes (CO)**

K1 to K5	CO1	Exemplify the Laws and Acts involved in Indirect Taxation
	CO2	Deduce the working of Goods and Services Tax and its need for development of an economy
	CO3	Employ their ideas to prepare an effective Taxation framework in real time business and make benefit out of it
	CO4	Applying the uses of GST and custom duties
	CO5	Evaluating the tax liability, tax exemption, tax imposition and Deductions Under GST and custom duties

**Sub. Code : 23UCM617**

<b>Programme Code: 13</b>		<b>B COM</b>		
<b>Core Paper 17 – Human Resource Management</b>				
<b>Batch</b> 2023 – 2024	<b>Semester</b> V	<b>Hours / Week</b> 5	<b>Total Hours</b> 75	<b>Credits</b> 3

**Course Objectives**

1. To enlighten the importance of human resources and to effective management in organizations
2. To realize the key issues related in administering the human resources of an organization.
3. To study about the overall environment of human resources

**Course Outcomes (CO)**

K1 to K5	CO1	Memorizing the basic concepts of human resource management
	CO2	Understanding the elements relate to various aspects of HRM, such as Training, Promotion, placement, Remuneration, etc
	CO3	Acquiring knowledge in labour welfare measures
	CO4	Implementing better techniques for effective Human resource Management
	CO5	Evaluating concepts of Human Resources Audit in an Organization

**Sub. Code : 23UCM618**

<b>Programme Code: 13</b>		<b>B COM</b>		
<b>Core Paper 18 – Entrepreneurial Development</b>				
<b>Batch</b> 2023 – 2024	<b>Semester</b> V	<b>Hours / Week</b> 4	<b>Total Hours</b> 60	<b>Credits</b> 2

**Course Objectives**

1. To know the basic acquaintance about the entrepreneurship.
2. To understand about the various institutional assistance and subsidies provided to an entrepreneur.
3. To have a lucid idea on project formulation and report evaluation

**Course Outcomes (CO)**

K1 to K5	CO1	Remembering the various characteristics and phases in entrepreneurship.
	CO2	Understanding the financial and technical assistance offered to the entrepreneurs
	CO3	Analyzing the problems faced by the small scale entrepreneurs
	CO4	Applying the ideas in the formulation and evaluation of project report
	CO5	Evaluate on the credit monitoring and case analysis

**Sub. Code : 23UCM6Z1**

<b>Programme Code: 13</b>		<b>B COM</b>		
<b>Project and Viva-Voce</b>				
<b>Batch</b> 2023 – 2024	<b>Semester</b> V	<b>Hours / Week</b> 4	<b>Total Hours</b> 60	<b>Credits</b> 5

**Course Objectives**

1. To enhance the knowledge of the students in business research.
2. To identify the core interest on the students in the various fields involved in the business.
3. To create discernment about the tools and techniques used in business research.

**Course Outcomes (CO)**

K1 to K5	CO1	Improvement in the erudition of business research
	CO2	Recongnization of the interested business area of the students
	CO3	Identifying the practical problems in different fields and collecting data
	CO4	Accretion in the awareness level of the students research tools and techniques
	CO5	Preparation of report for the project and evaluating the reports

**Sub. Code : 23UCM6SM**

<b>Programme Code: 13</b>		<b>B COM</b>		
<b>Skill Based Subject – 3 Computer Applications (Tally &amp;Advanced Excel) Practical –II</b>				
<b>Batch</b> 2023 – 2024	<b>Semester</b> V	<b>Hours / Week</b> 2	<b>Total Hours</b> 30	<b>Credits</b> 2

**Course Objectives**

1. To impart the knowledge of accounting package that issued for learning to maintain accounts.
2. To make students to learn and apply TDS computations in Tally ERP.9 software.
3. To make students to understand the need of Advanced Excel and its employability in realbusiness.

**Course Outcomes (CO)**

K1 to K5	CO1	Students be able to understand the need of Tally software in developing Computerized accounts
	CO2	Acquire the skill of financial decision making in a systemized manner and Interpret the financial statements as well as evaluation of stock at end
	CO3	Applying learning skill and knowledge to work on simple projects laid on Text and numerical data
	CO4	Gain practical exposure on spreadsheet and Used advanced techniques for report visualization
	CO5	Application of key accounting assumption and principlesofTallyERP.9 and Advance Excel in real business

<b>Programme Code: 13</b>		B COM
<b>Batch</b> 2022-2023	Major Elective Paper 1 – International Trade	<b>Credits</b> 5

**Course Objectives**

1. To explore the prime facts of international trade
2. To know about the application of various export and import documents
3. To understand the role of International and Economic institutions for global trade

**Course Outcomes (CO)**

K1 to K5	CO1	Acquiring knowledge on the fundamentals of International trade
	CO2	Understanding the different terms used in International trade
	CO3	Applying the concepts and theories of international trade in real business
	CO4	Gaining awareness about the organizations and its working on International Trade
	CO5	Evaluating International trade on economic development

<b>Programme Code: 13</b>		B COM
<b>Batch</b> 2022-2023	Major Elective Paper 2 – Principles of Insurance	<b>Credits</b> 5

**Course Objectives**

1. To explore the foundation and Regulations of Insurance Business.
2. To Know about Life & General Insurance
3. To know the regulations of Life, fire, marine and miscellaneous insurance

**Course Outcomes (CO)**

K1 – K5	CO1	Define and identify the concepts of Indian Insurance Industry
	CO2	To know the features and kinds of policies in Life & General Insurance
	CO3	Understand the concepts of fire insurance contracts
	CO4	Understand the Concepts of marine Insurance contracts
	CO5	To gain knowledge on Miscellaneous Insurance such as motor, Crop, Cattle, Employer's Liabilities etc

<b>Programme Code: 13</b>		B COM	
<b>Batch</b> 2022-2023	Major Elective Paper 3 – Logistics and Supply Chain Management		<b>Credits</b> 5

### Course Objectives

1. To disseminate about the role of Logistics and Supply Chain management
2. To inculcate the students on the driving forces in Logistics.
3. To provide ample of knowledge on Logistics and Supply chain industry.

### Course Outcomes (COs)

K1- K5	CO1	Remember the conceptual framework of Logistics and Supply chain management.
	CO2	Understand the role of Logistics industry in Business
	CO3	Learn about the Logistics and Supply chain drivers
	CO4	Gain knowledge on transportation sector in India and its role in global trade.
	CO5	Assess the interlink between logistics and supply chain management

<b>Programme Code: 13</b>		B COM	
<b>Batch</b> 2022-2023	Major Elective Paper 4 – Customer Relationship Management		<b>Credits</b> 5

### Course Objectives

1. To make the students understand the concepts and principles of Customer Relationship Management set up to meet the organizational need, benefits and process of creating long-term value for individual customers
2. To disseminate knowledge regarding the concept of e-CRM and e-CRM technologies.
3. To enable the students understand the technological and human issues relating to implementation of Customer Relationship Management in the organizations and to enable managing Customer Relationship

### Course Outcomes (CO)

K1 – K5	CO1	To enable the students to understand the fundamentals of Customer Relationship Management
	CO2	To enable the students to understand the concepts of CRM
	CO3	To acquaint the students with the process of CRM strategy development
	CO4	To enable the students to know CRM practices in different sectors like manufacturing, Services, Call Centers, etc.
	CO5	To enable the students to understand the issues and challenges in CRM implementation, tools of CRM and CRM Metrics

<b>Programme Code: 13</b>		B COM
<b>Batch</b> 2022-2023	Major Elective Paper 5 – Consumer Affairs	<b>Credits</b> 5

### Course Objectives

1. To familiarize the students with their rights and responsibilities as a consumer.
2. To understand the procedure of redress of consumer complaints.
3. To know more about decisions on Leading Cases by Consumer Protection Act.
4. To get more knowledge about Organizational set-up under the Consumer Protection Act
5. To impart awareness about the Role of Industry Regulators in Consumer Protection
6. To understand Contemporary Issues in Consumer Affairs

### Course Outcomes (CO)

K1 - K5	CO1	Able to know the rights and responsibility of consumers.
	CO2	Understand the importance and benefits of Consumer Protection Act.
	CO3	Applying the role of different agencies in establishing product and service Standards.
	CO4	Analyse to handle the business firms' interface with consumers.
	CO5	Assess Quality and Standardization of consumer affairs

<b>Programme Code: 13</b>		B COM
<b>Batch</b> 2022-2023	Major Elective Paper 6 – Security Analysis and Portfolio Management	<b>Credits</b> 5

### Course Objectives

1. To aim at to understand the investments scenario
2. To enable them to gain in-depth knowledge of the theory of portfolio management.
3. To make them in sound investment decisions.

### Course Outcomes (CO)

K1- K5	CO1	Finding the relationship between risk and return.
	CO2	Understanding the various alternatives available for investment.
	CO3	Learn to value the equities and bonds.
	CO4	Gaining the knowledge of the various strategies followed by investment practitioners.
	CO5	Evaluating methods of CAPM



<b>PROGRAMME CODE:13</b>		<b>B COM</b>		
<b>Course Code : 23EVS101</b>		<b>PART IV – ENVIRONMENTAL STUDIES</b>		
<b>Batch</b> 2023-2024	<b>Semester</b> I	<b>Hours / Week</b> 2	<b>Total Hours</b> 30	<b>Credits</b> 2

#### Course Objectives

- The course will provide students with an understanding and appreciation of the complex interactions of man, health and the environment. It will expose students to the multi-disciplinary nature of environmental health sciences
- To inculcate knowledge and create awareness about ecological and environmental concepts, issues and solutions to environmental problems.
- To shape students into good “Eco citizens” thereby catering to global environmental needs.
- This course is designed to study about the types of pollutants including gases, chemicals petroleum, noise, light, global warming and radiation as well as pollutant flow and recycling and principles of environmental pollution such as air, water and soil
- The course will address environmental stress and pollution, their sources in natural and workplace environments, their modes of transport and transformation, their ecological and public health effects, and existing methods for environmental disease prevention and remediation.

#### Course Outcomes (CO)

On successful completion of the course, the students will be able to

K1- K5	CO 1	Understand how interactions between organisms and their environments drive the dynamics of individuals, populations, communities, and ecosystems
	CO2	Develop an in depth knowledge on the interdisciplinary relationship of cultural, ethical and social aspects of global environmental issues
	CO3	Acquiring values and attitudes towards complex environmental socio-economic challenges and providing participatory role in solving current environmental problems and preventing the future ones
	CO4	To gain inherent knowledge on basic concepts of biodiversity in an ecological context and about the current threats of biodiversity
	CO5	To appraise the major concepts and terminology in the field of environmental pollutants, its interconnections and direct damage to the wildlife, in addition to human communities and ecosystems

#### SEMESTER II

23VED201

<b>Programme Code: 13</b>	<b>B.Com</b>		
<b>Course Code : 23VED201</b>	<b>Part IV - Moral and Ethics</b>		
<b>Batch</b> 2023-2024	<b>Hours / Week</b> 2	<b>Total Hours</b> 30	<b>Credits</b> 2

#### Course Objectives

- To impart Value Education in everywalk of life.
- To help the students to reach excellence and reap success.
- To impart the right attitude by practicing self introspection.
- To portray the life and messages of Great Leaders.
- To insist the need for universal brotherhood, patience and tolerance.
- To help the students to keep them fit.
- To educate the importance of Yoga and Meditation.

### Course Outcomes (CO)

After completing the course the students:

K1 – K5	CO1	will be able to recognize Moral values, Ethics, contribution of leaders, Yoga and its practice
	CO2	will be able to differentiate and relate the day to day applications of Yoga and Ethics in real life situations
	CO3	Can emulate the principled life of great warrior sand take it forward as a message to self and the society
	CO4	will be able to Analyse the Practical outcome of practicing Moralvalues in real life situation
	CO5	could Evaluate and Rank the outcome of the pragmatic approach to further develop the skills

### SEMESTER III

23UHR3N1

<b>Programme Code : 13</b>	<b>B.Com</b>		
<b>Course Code: 23UHR3N1</b>	<b>Part IV -Non- Major Elective – I Human Rights</b>		
<b>Batch</b> 2022-2023	<b>Hours / Week</b> 2	<b>Total Hours</b> 30	<b>Credits</b> 2

### Course Objectives

1. To prepare for responsible citizenship with awareness of the relationship between Human Rights, democracy and development.
2. To impart education on national and international regime on Human Rights.
3. To sensitive students to human suffering and promotion of human life with dignity.
4. To develop skills on human rights advocacy
5. To appreciate the relationship between rights and duties
6. To foster respect for tolerance and compassion for all living creature

### Course Outcome (CO)

K1 – K5	CO1	Understand the hidden truth of Human Rights by studying various theories.
	CO2	Acquire overall knowledge regarding Human Rights given by United Nation Commission. (UNO)
	CO3	Gain knowledge about various organs responsible for Human Rights such as National Human Rights Commission and state Human Right commission (UNHCR)
	CO4	Get habits of how to treat aged person, others and positive socialresponsibilities
	CO5	Treat and confirm, child, refugees and minorities with positive socialjustice.

**SEMESTER IV****23UWR4N2**

Programme Code: 13		B.Com		
Course Code: 23UWR4N2		Part IV -Non- Major Elective – II Women’s Rights		
Batch 2023- 2024	Semester IV	Hours / Week 2	Total Hours 30	Credits 2

**Course Objective**

1. To know about the laws enacted to protect Women against violence.
2. To impart awareness about the hurdles faced by Women.
3. To develop a knowledge about the status of all forms of Women to access to justice.
4. To create awareness about Women’s rights.
5. To know about laws and norms pertaining to protection of Women.
6. To understand the articles which enables the Women’s rights.
7. To understand the Special Women Welfare laws.
8. To realize how the violence against Women puts an undue burden on healthcare services.

**Course Outcome (CO)**

K1- K5	CO1	Appraise the importance of Women’s Studies and incorporate Women’s Studies with other fields.
	CO2	Analyze the realities of Women Empowerment, Portrayal of Women in Media, Development and Communication.
	CO3	Interpret the laws pertaining to violence against Women and legal consequences.
	CO4	Contribute to the study of the important elements in the Indian Constitution, Indian Laws for Protection of Women.
	CO5	Spell out and implement Government Developmental schemes for women and create Awareness on modernization and impact of technology on Women.

Programme Code: 13		B COM		
Course Code:23UCM5X1		Extra Departmental Course: Goods and Service Tax		
Batch 2023- 2024	Semester V	Hours/Week 2	Total hours 30	Credits 3

**Course Objective**

1. To create awareness about GST principles among the students.
2. To provide the students with sufficient knowledge about GST and its working in India.
3. To enhance the skills of the students related to GST.

**Course Outcome (CO)**

K1- K5	CO1	Exemplify the Laws of GST.
	CO2	Deduce the working of Goods and Services Tax and its need for Development of an economy.
	CO3	Employ their ideas to prepare an effective Taxation framework in real time Business and make benefit out of it.
	CO4	Applying the uses of GST.
	CO5	Evaluating the provisions of levy and collection of GST.

<b>Programme Code: 13</b>		For BCA		
Allied Paper 1 – Business Accounting				
Batch 2023 – 2024	Semester <b>I</b>	Hours / Week 6	Total Hours 90	Credits 5

### Course Objectives

1. To know about basic concepts of business accounting
2. To understand the Double entry book keeping system and various books of accounts.
3. To prepare the final accounts of an organization and to do the cost accounting

### Course Outcomes (CO)

K1 to K5	CO1	Understand the nature of business accounting
	CO2	Describe the accounting principles in accordance with the appropriate standard
	CO3	Demonstrate the ability to use a basic accounting system to create (record, classify and summarize) the business transactions and cost statement
	CO4	Apply the use of the fundamental accounting and cost accounting to analyze the effect of business transactions
	CO5	Evaluating the inventory valuation methods