KONGUNADU ARTS AND SCIENCE COLLEGE (AUTONOMOUS)

Re-accredited by NAAC with 'A+' Grade (4thCycle) College of Excellence (UGC) Coimbatore–641029

DEPARTMENT OF COMMERCE WITH CA COURSE OUTCOMES (CO)

B.COM (CA)

For the students admitted in the Academic Year 2025-2026

CORE PAPER 1 - FINANCIAL ACCOUNTING I

Prog	ramn	ie Co	de: 1	4	Programme Name: B.COM CA					
Subject Code	L	T	P	Credits	Total Hours	CIA	External	Total	Employability /	
25UCC101	4	-	-	3	60	25	75	100	Entrepreneurship	

Course Objectives

- To understand the basic accounting concepts and standards.
- To know the basis for calculating business profits.
- To familiarize with the accounting treatment of depreciation
- To learn the methods of calculating profit for single entry system
- To gain knowledge on the accounting treatment of insurance claims.

CO	Course Outcomes		Knowledge level
CO1	Remember the concept of rectification of errors and Bank reconciliation statements		Remember
CO2	Apply the knowledge in preparing detailed accounts of sole trading concerns	K5	Understand
CO3	Analyse the various methods of providing depreciation	to K	Apply
CO4	Evaluate the methods of calculation of profit	_	Analyse
CO5	Determine the royalty accounting treatment and claims from insurance companies in case of loss of stock.	K	Evaluate

CORE PAPER 2 – PRINCIPLES OF MANAGEMENT

Progr	ramm	e Co	de: 1	14	Programme Name: B.COM CA				
Subject Code	L	T	P	Credits	Total Hours	CIA	External	Total	Employability /
25UCC102	4	-	-	3	60	25	75	100	Entrepreneurship

Course Objectives

- To understand the basic management concepts and functions.
- > To know the various techniques of planning and decision making.
- To familiarize with the concepts of organization structure.
- To gain knowledge about the various components of staffing.
- > To enable the students in understanding the control techniques of management.

CO								
CO1	Demonstrate the importance of principles of management.	10	Remember					
CO2	Paraphrase the importance of planning and decision making in an organization.	K 5	Understand					
CO3	Acquire the concept of various authorizes and responsibilities of an organization.	t 0	Apply					
CO4	Enumerate the various methods of Performance appraisal	K1	Analyse					
CO5	Demonstrate the notion of directing, co-coordination and control in the management.		Evaluate					

CORE PRACTICAL 1 – COMPUTER APPLICATIONS I –ACCOUNTING PACKAGE TALLY

Prog	ramn	ne Co	de: 1	4	Programme Name: B.COM CA				
Subject Code	L	Т	P	Credits	Total Hours	CIA	External	Total	Skill Development
25UCC1CL	-	-	2	1	30	20	30	50	

- > To help the students to work with accounting software.
- To make students capable of solving business problems using tally.
- > To provide an opportunity for students to use computerized accounting to solve real world problems.
- To equip students to design computerized accounting system.
- To train student to develop financial models using tally.

СО	CO Course Outcomes							
CO1	Obtaining information relating to tally.		Apply					
CO2	Gaining the skills relating in creation of voucher entries.	K5	Apply					
CO3	Preparing the final accounts, Interpreting various reports.	to	Analysa					
CO4	Preparation of BRS using tally.	К3	Analyse					
CO5	Knowing about Cost Centre and its Category.		Evaluate					

CORE PAPER: 3 - FINANCIAL ACCOUNTING - II

Prog	ramn	ne Co	de: 1	4	Programme Name: B.COM CA				
Subject Code	L	Т	P	Credits	Total Hours	CIA	External	Total	Employability /
25UCC203	5	-	-	4	75	25	75	100	Entrepreneurship

Course Objectives

- ➤ The students are able to prepare different kinds of accounts such higher purchase and Instalments System.
- > To understand the allocation of expenses under departmental accounts.
- > To gain an understanding about partnership accounts relating to Admission and retirement.
- > To Provides knowledge to the learners regarding Partnership Accounts relating to dissolution of firm.
- To know the requirements of international accounting standards.

CO	Course Outcomes		Knowledge level
CO1	To evaluate the Hire purchase accounts and Instalment systems	10	Remember
CO2	To develop Branch accounts and Departmental Account	K5	Understand
CO3	To understand the accounting treatment for admission and retirement in partnership	to	Apply
CO4	To Show Settlement of accounts at the time of dissolution of a firm.	K1	Analyse
CO5	To examine the role of IFRS	_	Evaluate

CORE PRACTICAL 2 - COMPUTER APPLICATIONS II - MS OFFICE

Prog	ramn	ne Co	de: 1	4		I	Programme N	Name: B.	.COM CA			
Subject Code	L	Т	P	Credits	Total Hours	CIA	External	Total	Skill Development			
25UCC2CM	-	-	5	3	75	20	30	50				

Course Objectives

- ➤ Gain basic knowledge about documentation using MS-Office.
- Acquire hands-on training in MS-Office to meet out the requirements in an organization.
- ➤ Write functions in MS-Excel to perform basic calculations
- Enlighten the students with the knowledge of MS-Access.
- > Create a presentation in MS-Power Point that is interactive and with legible Content.

CO	Course Outcomes	Knowledge level	
CO1	Gaining the skills relating to creation and modification of documents in MS-Office.		Annly
CO2	Preparing Resume and sending to different addresses using Mail merge.	K 5	Apply
CO3	Developing the knowledge to work with MS-Access.	t	Analysa
CO4	Knowing about the shortcuts and formula in MS-Excel.	$\mathbf{\mathfrak{S}}$	Analyse
CO5	Learning the techniques of power point presentation.		Evaluate

CORE PAPER 4 - CORPOARATE ACCOUNTING - I

Prog	ramn	ie Co	de: 1	4		Programme Name: B.COM CA			
Subject Code	L	T	P	Credits	Total Hours	CIA	External	Total	Employability /
25UCC304	4	-	-	4	60	25	75	100	Entrepreneurship

- > To understand about the pro-rata allotment.
- > To know the provisions of companies, Act under Redemption of Preference shares and debentures.
- ➤ To learn the form and Content of financial statements as per Schedule III of Companies Act 2013.
- > To examine the factors affecting goodwill of a company.
- To identify the Significance of International financial reporting standard (IFRS).

СО	Course Outcomes	Knowledge level	
CO1	To remember the provisions for underwriting commission		Remember
CO2	To understand the provisions of issue and redemption of preferences shares and debentures	o K5	Understand
CO3	To apply part I and part II forms	1 to	Apply
CO4	To analyse the value shares and goodwill	K	Analyse
CO5	To evaluate IND AS 7, 12,16		Evaluate

CORE PAPER 5 – COST ACCOUNTING - I

Prog	ramn	ie Co	de: 1	4		Programme Name: B.COM CA					
Subject Code	L	T	P	Credits	Total Hours	CIA	External	Total	Employability /		
25UCC305	4	-	-	4	60	25	75	100	Entrepreneurship		

Course Objectives

- > To understand the various concepts of cost accounting.
- ➤ To prepare and reconcile Cost accounts.
- To gain knowledge regarding valuation methods of material.
- > To familiarize with the different methods of calculating labour cost.
- To know the apportionment of Overheads.

СО	Course Outcomes						
CO1	Remember and recall the various concepts of cost accounting	5	Remember				
CO2	Demonstrate the preparation and reconciliation of cost sheet.	K 5	Understand				
CO3	Analyse the various valuation methods of issue of materials.	to	Apply				
CO4	Examine the different methods of calculating labour cost.	K1	Analyse				
CO5	Critically evaluate the apportionment of Overheads.		Evaluate				

CORE PAPER 6 - CORPORATE ACCOUNTING - II

Prog	ramn	ne Co	de: 1	4		Programme Name: B.COM CA					
Subject Code	L	T	P	Credits	Total Hours	CIA	External	Total	Employability /		
25UCC406	4	-	-	4	60	25	75	100	Entrepreneurship		

Course Objectives

- ➤ To know the types of Amalgamation.
- > To gain and understanding about reconstruction.
- To know final statements of Banking Companies.
- To understand the Legal requirements of Financial Accounts.
- To have an insight of modes of winding up of Company.

CO	Course Outcomes		Knowledge level
CO1	Understand the accounting treatment of amalgamation, absorption and external reconstruction.	,	Remember
CO2	Apply and alter the share capital and internal reconstruction.	to K5	Understand
CO3	Do the accounting procedure of non-performing assets.		Apply
CO4	Give the knowledge about insurance company accounts.	K1	Analyse
CO5	Prepare the consolidated accounts of holding companies and liquidator's final statements.		Evaluate

CORE PAPER 7 – COST ACCOUNTING - II

	Progr	amn	ie Co	de: 1	14		Programme Name: B.COM CA					
	Subject Code	L	Т	P	Credits	Total Hours	CIA	External	Total	Employability /		
2	25UCC407	4	-	-	4	60	25	75	100	Entrepreneurship		

- > To understand the standards in Cost Accounting
- To know the concepts of contract costing.
- To be familiar with the concept of process costing.
- To learn about operation costing.
- To gain insights into standard costing.

CO	Course Outcomes		Knowledge level
CO1	Remember and recall standards in cost accounting	,	Remember
CO2	Apply the knowledge in contract costing	K5	Understand
CO3	Analyse and assimilate concepts in process costing	to	Apply
CO4	Understand various bases of classification cost and prepare operating cost statement.	K1	Analyse
CO5	Set up standards and analyse variances.		Evaluate

CORE PAPER 8 – INCOME TAX LAW AND PRACTICE - I

Prog	ramn	ne Co	de: 1	4	Programme Name: B.COM CA					
Subject Code	L	Т	P	Credits	Total Hours	CIA	External	Total	Employability /	
25UCC508	6	-	-	4	90	25	75	100	Entrepreneurship	

Course Objectives

- ➤ To understand the basic concepts & definitions under the Income Tax Act,1961
- To compute the residential status of an assesses and the incidence of tax.
- > To compute income under the head salaries.
- ➤ To learn the concepts of Annual value, associated deductions and the calculation of income from House property.
- > To compute the income from Business & Profession considering its basic principles & specific disallowances.

CO	Course Outcomes		Knowledge level
CO1	Demonstrate the understanding of the basic concepts and definitions under the Income Tax Act.	K5	Remember
CO2	Assess the residential status of an assessee & the incidence of tax.	to K	Understand
CO3	Compute income of an individual under the head salaries.	1	Apply
CO4	Ability to compute income from house property.	K	Analyse
CO5	Evaluate income from a business carried on or from the practice of a Profession.		Evaluate

CORE PAPER 9 – MANAGEMENT ACCOUNTING

Prog	Programme Code: 14						Programme Name: B.COM CA					
Subject Code	L	T	P	Credits	Total Hours	CIA	External	Total	Employability/			
25UCC509	6	•	-	4	90	25	75	100	Entrepreneurship			

Course Objectives

- To understand basics management accounting
- To know the aspects of Financial Statement Analysis
- > To familiarize with fund flow and cash flow analysis
- To learn about budgetary control
- To gain insights into marginal costing.

CO	Course Outcomes		Knowledge level
CO1	Remember the need for the preparation of financial statements	10	Remember
CO2	Understand the tools and techniques management accounting	K 5	Understand
CO3	Apply financial and non-financial information in decision making.	t 0	Apply
CO4	Analyse the complex ideas and tolerate ambiguity in managerial problem solving.	K 1	Analyse
CO5	Determine the roles and responsibilities of modern management accountants.	_	Evaluate

CORE PAPER 10 – BANKING LAW AND PRACTICE

Prog	ramn	ie Co	de: 1	4	Programme Name: B.COM CA					
Subject Code	L	Т	P	Credits	Total Hours	CIA	External	Total	Employability/	
25UCC510	6	-	-	4	90	25	75	100	Entrepreneurship	

- > To help the students understand various provision of Banking Regulation Act 1949 applicable to banking companies including cooperative banks
- > To trace the evolution of central bank concept and prevalent central banking system around the world and their roles and function
- To throw light on Central Bank in India, its formation, nationalizing its organization structure, role of bank to government, role in promoting agriculture and industry, role in financial inclusion
- To understand how capital fund of commercial banks, objectives and process of Asset securitization etc.
- To explore practical banking systems relationship of bankers and customers, crossing of cheques, endorsement etc.

CO	Course Outcomes		Knowledge level
CO1	Aware of various provision of Banking Regulation Act 1949 applicable to banking companies including cooperative banks	to !	Remember
CO2	Analyse the evolution of Central Banking concept and prevalent Central Banking system in India and their roles and function	X;	Understand

CO3	Gain knowledge about the Central Bank in India, its formation, nationalizing its organization structure, role of bank to government, role in promoting agriculture and industry, role in financial inclusion	Apply
CO4	Evaluate the role of capital fund of commercial banks, objectives and process of Asset securitization etc	Analyse
CO5	Define the practical banking systems relationship of bankers and customers, crossing of cheques, endorsement etc.	Evaluate

CORE PAPER 11 – BUSINESS LAW

Prog	ramn	ne Co	de: 1	4	Programme Name: B.COM CA				
Subject Code	L	Т	P	Credits	Total Hours	CIA	External	Total	Employability/
25UCC511	5	-	-	3	75	25	75	100	Entrepreneurship

Course Objectives

- To know the nature and objectives of mercantile law.
- To understand the essentials of valid contract.
- > To gain knowledge on performance contracts.
- > To define the concepts of Bailment and pledge.
- To understand the essentials of contract of sale.

CO								
CO1	Remember the Objectives and significance of Mercantile law		Remember					
CO2	Understand the clauses and exceptions of Indian Contract Act.	K 5	Understand					
CO3	Apply concepts on performance, breach and discharge of contract.	to	Apply					
CO4	Analyse the Outline the contract of indemnity and guarantee	K1	Analyse					
CO5	Evaluate the various provisions of Sale of Goods Act 1930		Evaluate					

CORE PAPER 12 – INCOME TAX LAW AND PRACTICE II

Prog	Programme Code: 14						Programme Name: B.COM CA				
Subject Code	L	T	P	Credits	Total Hours	CIA	External	Total	Employability/		
25UCC612	6	-	-	4	90	25	75	100	Entrepreneurship		

Course Objectives

- > To understand provisions relating to capital gains
- > To know the provisions for computation of income from other sources.
- To familiarize law relating to set off and carry forward of losses and deductions from Gross Total Income.
- > To learn about assessment of individuals
- ➤ To gain knowledge about assessment procedures.

CO	Course Outcomes	Knowledge level	
CO1	Remember and recall provisions on capital gains		Remember
CO2	Understand the knowledge about income from other sources	K5	Understand
CO3	Apply the set off and carry forward of losses provisions	to	Apply
CO4	Analyse about assessment of individuals	K1	Analyse
CO5	Evaluate the procedures and learnt about assessment procedures.		Evaluate

CORE PAPER 13 – AUDITING AND CORPORATE GOVERNANCE

Prog	Programme Code: 14						Programme Name: B.COM CA					
Subject Code	L	Т	P	Credits	Total Hours	CIA	External	Total	Employability/			
25UCC613	6	-	-	4	90	25	75	100	Entrepreneurship			

- To enable students to understand process of auditing and its classification.
- To impart knowledge on internal check and internal control.
- ➤ To illustrate the role of auditors in company.
- To help students understand the framework, theories and models of Corporate Governance.
- To provide insights into the concept of Corporate Social Responsibility.

СО	Course Outcomes		Knowledge level
CO1	Define auditing and its process.		Remember
CO2	Compare and contrast essence of internal check and internal control.	K5	Understand
CO3	Identify the role of auditors in companies.	to	Apply
CO4	Define the concept of Corporate Governance.	K1	Analyse
CO5	Appraise the implications of Corporate Social Responsibility		Evaluate

CORE PAPER 14 – COMPANY LAW

Prog	ramm	e Coo	de: 14		Programme Name: B.COM CA						
Subject Code	L	Т	P	Credits	Total Hours	CIA	External	Total	Employability/		
25UCC614	6	-	-	4	90	25	75	100	Entrepreneurship		

Course Objectives

- To know company law 1956 and Companies Act 2013
- To have an understanding on the formation of a company
- > To understand the requisites of meeting and resolution
- ➤ To gain knowledge on the procedure to appoint and remove Directors.
- To familiarize with the various modes of winding up.

CO	Course Outcomes		Knowledge level
CO1	Understand the classification of companies under the act		Remember
CO2	Examine the Content of the Memorandum of Association & Articles of Association	K5	Understand
CO3	Know the qualification and disqualification of Auditors	10	Apply
CO4	Understand the workings of National Company Law Appellate Tribunal (NCLAT)	K1	Analyse
CO5	Analyse the modes of winding up	, ,	Evaluate

ALLIED PRACTICAL 1 - COMPUTER APPLICATIONS III - PYTHON PROGRAMMING

Prog	Programme Code: 14						Programme Name: B.COM CA						
Subject Code	L	Т	P	Credits	Total Hours	CIA	External	Total	Skill Development				
25UCC3AL	6	-	-	5	90	40	60	100	_				

Course Objectives

- To acquire programming skills in Python.
- To know the application of Python in Accounting and building applications
- To familiarize the concept of python data structures.
- To gain knowledge about working with files in Python
- > To know report generation.

СО	Course Outcomes		Knowledge level	
CO1	Remember the python programming Concept	5	Apply	
CO2	Apply the knowledge of Python in Accounting	to K5	Apply	
CO3	Analyze the use of Python		A 1	
CO4	Learn about the use of Python in Business	К3	Analyse	
CO5	Evaluation of Reports		Evaluate	

CORE PAPER 15 - OBJECT ORIENTED PROGRAMMING WITH C++

Prog	ramn	ne Co	de: 1	4	Programme Name: B.COM CA				
Subject Code	L	Т	P	Credits	Total Hours	CIA	External	Total	Skill Development
25UCC615	5	-	-	3	75	25	75	100	

- ➤ To familiarize with the practical knowledge of object-oriented programming.
- To learn about classes and Objects in C++.
- To acquire the knowledge of operators and functions in C++.
- To learn how to design and implement generic classes with C++ templates.
- To gain Knowledge about Constructors and Destructors.

СО								
CO1	Solving the problem based upon different data structure and to know about the C++ programs.	K5	Remember					
CO2	Choosing an appropriate data structure for a particular problem.	t	Understand					
CO3	Providing the students with the knowledge of opening and closing a file.		Apply					
CO4	Implementing various concepts relating to the C++ language.	K1	Analyse					
CO5	Understanding the input and output operations.		Evaluate					

COMPUTER APPLICATIONS IV – SQL FOR DATA ANALYSIS

Prog	ramn	e Co	de: 1	4	Programme Name: B.COM CA				COM CA
Subject Code	L	T	P	Credits	Total Hours	CIA	External	Total	Skill Development
25UCC4A M	6	-	-	5	90	40	60	100	

Course Objectives

- To understand the structured query language to communicate with the database.
- > To know the Creation of database using SQL
- ➤ To familiarize with the Connectivity of SQL with Database.
- > To understand about generation of Quires.
- To know about report generation.

CO							
CO1	Familiarizing with the structured query language.	,	A mm1vv				
CO2	Understanding about table creation in DBMS	K5	Apply				
CO3	Analyze the set off and carry forward of losses provisions	to	A malvaa				
CO4	Learn about assessment of individuals	К3	Analyse				
CO5	Apply procedures learnt about assessment procedures.		Evaluate				

MAJOE ELECTIVE PAPER 1 – AI INTEGRATED EXCEL AND MACRO PROGRAMMING

Prog	ramm	e Co	de: 1	4	Programme Name: B.COM CA				
Subject Code	L	Т	P	Credits	Total Hours	CIA	External	Total	Civil Development
-	-	-	5	5	75	25	75	100	Skill Development

Course Objectives

- To Understand the role of AI in automating and optimizing Excel workflow
- ➤ To Explore AI powered features in Excel, such as Ideas, Flash Fill, and predictive Analysis
- ➤ To Learn about AI based add-ins and integrations with Microsoft co-pilot.
- To experience Advanced Excel functions for AI Applications.
- > To learn about Macro Programs.

CO	Course Outcomes						
CO1	Remember AI – Driven Excel features		Annly				
CO2	Understand the Advanced Excel functions for Ai and data analysis	K5	Apply				
CO3	Apply Macros for automation using and trend analysis	t 0	Analysa				
CO4	Analyse productivity with power automate and AI integration	K3	Analyse				
CO5	Evaluate AI –Based Excel solutions for real – world Applications		Evaluate				

MAJOR ELECTIVE PAPER 2 – RESEARCH METHODOLOGY

Prog	ramn	ne Co	de: 1	4	Programme Name: B.COM CA				COM CA		
Subject Code	L	Т	P	Credits	Total Hours	CIA	External	Total	Employability		
-	5	-	-	5	75	25	75	100			

- To enlighten the students about the basic research concepts
- > To understand about research Design.
- ➤ To learn the methods of Sample Collections.
- To help the students to learn about the implementation of research methods
- To motivate the students in developing report writing skills about the research.

CO	Course Outcomes		Knowledge level
CO1	Remember the basic concepts of research methodology.		Remember
CO2	Understanding the procedure for research design and sample design.	K5	Understand
CO3	Apply the application of different methods in data collection.	to	Apply
CO4	Analyse and framing the hypotheses for research.	K1	Analyse
CO5	Evaluate and Interpreting the research report.		Evaluate

MAJOR ELECTIVE PAPER 3 – INVESTMENT MANAGEMENT

Prog	Programme Code: 14						Programme Name: B.COM CA			
Subject Code	L	Т	P	Credits	Total Hours	CIA	External	Total	Employability/	
-	5	-	-	5	75	25	75	100	Entrepreneurship	

Course Objectives

- > To give the practical knowledge and theoretical knowledge about investment
- To know about primary and Secondary Markets.
- > To learn about various investment alternatives.
- > To make the students to understand about various portfolios available for investment
- To educate the students to be aware of various investment alternatives.

CO	Course Outcomes						
CO1	Remembering the basic Concepts of Investment management.		Remember				
CO2	Understanding the markets for investment purpose, investment alternatives and Portfolios.	KS	Understand				
CO3	Apply the application of fundamental analysis in Economy, Industry and Company.	to	Apply				
CO4	Analyzing the buying and selling signals using various theories and evaluating the risk and return of portfolio.	K1	Analyse				
CO5	Evaluating the portfolios of various companies.		Evaluate				

MAJOR ELECTIVE PAPER 4 – COMPUTER APPLICATIONS - C++ PROGRAMMING

Prog	ramn	ne Code: 14 Programme Name: B.COM CA					COM CA		
Subject Code	L	Т	P	Credits	Total Hours	CIA	External	Total	
-	-	-	5	5	75	25	75	100	Skill Development

Course Objectives

- > To gain a better understanding of object-oriented design and program implementation byusing object-oriented language features.
- ➤ To learn about Construction of data structures.
- > To develop programs for real world Problems.
- > To understand the use of programming techniques.
- To understand the knowledge on commerce object-oriented programming.

CO	Course Outcomes						
CO1	Remember a new object based on programs.	2	Apply				
CO2	Understand the calculations of different functions.	K5	Apply				
CO3	Apply the skills to manage the coding.	t 0	Analyza				
CO4	Analyse the constructing of classes and objects.	K3	Analyse				
CO5	Evaluate the working with accounting terms using C++.		Evaluate				

MAJOR ELECTIVE PAPER 5 – ENTREPRENEURIAL DEVELOPMENT

Prog	Programme Code: 14						Programme Name: B.COM CA			
Subject Code	L	T	P	Credits	Total Hours	CIA	External	Total	Entrepreneurship	
-	5	-	-	5	75	25	75	100		

- ➤ To expose the students to appreciate and understand the concepts and fundamentals of entrepreneurship
- To understand the process of business idea generation
- To enlighten the minds of students to converting the idea into a business model.
- > To enlighten the students about the role of government and banks that renders support in terms of policies and assistances.

> To 1	To know about Industry 4.0.								
CO	Course Outcomes		Knowledge level						
CO1	Remember the parameters to assess opportunities for new business ideas		Remember						
CO2	Understanding systematic process to select and screen a business idea.	K 5	Understand						
CO3	Apply the strategies for successful implementation of ideas	to K	Apply						
CO4	Analysing the opportunities and challenges for new ventures and the benefits/drawbacks of entrepreneurship.	K1 t	Analyse						
CO5	Evaluate the concept of industry 4.0 and AI.		Evaluate						

MAJOR ELECTIVE PAPER 6 – CONSUMER AFFAIRS

Prog	ramn	ne Co	de: 1	4	Programme Name: B.COM CA					
Subject Code	L	Т	P	Credits	Total Hours	CIA	External	Total	Employability/	
-	5	-	-	5	75	25	75	100	Entrepreneurship	

Course Objectives

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

CO								
CO1	Remember the rights and responsibility of consumers.		Remember					
CO2	Understand the importance and benefits of Consumer Protection Act.	K5	Understand					
CO3	Applying the role of different agencies in establishing product and service Standards.	to	Apply					
CO4	Analyze to handle the business firms' interface with consumers.	K	Analyse					
CO5	Evaluate the Quality and Standardization of consumer affairs		Evaluate					

SKILL BASED SUBJECT 1 – CYBER SECURITY

Prog	ramn	ne Co	de: 1	4		F	rogramme N	Name: B.	COM CA
Subject Code	L	Т	P	Credits	Total Hours	CIA	External	Total	Skill Development
25UGC3S1	2	-	-	3	30	100	-	100	

Course Objectives

- The course introduces the basic concepts of Cyber Security.
- > To develop an ability to understand about various modes of Cyber Crimes and PreventiveMeasures.
- To understand about the Cyber Legal laws and Punishments.

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

SKILL BASED SUBJECT 2 – DATA BASE MANAGEMENT SYSTEM

Prog	Programme Code: 14 Programme Name: B.COM CA						COM CA		
Subject Code	L	Т	P	Credits	Total Hours	CIA	External	Total	Skill Development
25UGC3S1	2	-	-	3	30	25	75	100	

- To know the basic concepts of Database Management System.
- To learn about Database Models.
- > To understand the different issues involved in design implementation of database system.
- > To understand and use data manipulation language to query, update and manage database.

To design and build a simple database system and demonstrate competence with the fundamental tasks involved in modelling, designing and implementing a DBMS. **Course Outcomes** Knowledge level CO Defining the program-data independence, data models for database scheme CO₁ Remember anddatabase instances. Understand the concept of relational model using traditional set operations and CO2 Understand special operations. **K**5 Developing an understanding of the differences between first, second and 2 CO3 Apply thirdnormal forms. \mathbf{Z} Analyzing the Structure Query Language using Network and Hierarchical CO4 Analyse

Evaluate

SKILL BASED SUBJECT 3 – BASICS OF INTELLECTUAL PROPERTY RIGHT'S

Evaluating the concept of query processing and query representation in database

Progr	ramn	ne Co	de: 1	4	Programme Name: B.COM CA				
Subject Code	L	Т	P	Credits	Total Hours	CIA	External	Total	Skill Development
25UBI6S3	2	-	-	3	30	100	-	100	

Course Objectives

- To create awareness about recent trends in IPR and Innovation
- To explore the basic concepts IPR

management system.

CO₅

- > To focus upon trademarks, copyrights, patents, industrial designs and traditional knowledge.
- To learn more about managing IP rights and legal aspects.

CO	Course Outcomes							
CO1	Know about basic concepts of IPR and patent	,	Remember					
CO2	Understand copyrights, industrial designs and geographical indication of goods.	K5	Understand					
CO3	Differentiate between trademarks and trade secrets	to	Apply					
CO4	Acquire knowledge on protection of traditional knowledge and plant varieties.	K1	Analyse					
CO5	Manage and protect IP Rights	[Evaluate					

EDC PAPER - IMPORT AND EXPORT PROCEDURE

Progr	e Co	de: 1	4	Programme Name: B.COM CA					
Subject Code	L	T	P	Credits	Total Hours	CIA	External	Total	Employability/
25UCCX1	2	-	-	3	30	100	-	100	Entrepreneurship

Course Objectives

- To comprehend the importance of export and import documentation and procedures.
- > To focus on International trade barriers and risk management.
- ➤ To know about the EXIM Process.
- To gain knowledge about global trade.
- > To understand the importance international business practices, customs and policies.

CO	Course Outcomes		Knowledge level
CO1	Remember the basic concepts of Export and Import.		Remember
CO2	Understanding the procedure for Documentation.	K5	Understand
CO3	Apply the Logistics, shipping and Leasing Practices.	to	Apply
CO4	Analyse the application of Import and Export Policies in Various Countries	K1	Analyse
CO5	Evaluate and comparing Import and Export procedures in various Countries.		Evaluate

NON – MAJOR ELECTIVE I – ENVIRONMENTAL STUDIES

Prog	ramn	ie Co	de: 1	4	Programme Name: B.COM CA				COM CA
Subject Code	L	Т	P	Credits	Total Hours	CIA	External	Total	Skill Development
25EVS101	2	•	•	2	30	•	50	50	

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 recyclingand 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.

CO	Course Outcomes		Knowledge level
CO1	Understand how interactions between organisms and their environments drive the dynamics of individuals, populations, communities and ecosystems		Remember
CO2	Develop an in-depth knowledge on the interdisciplinary relationship of cultural, ethical and social aspects of global environmental issues		Understand
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	1 to K5	Apply
CO4	To gain inherent knowledge on basic concepts of biodiversity in an ecological context and about the current threats of biodiversity	K1	Analyse
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		Evaluate

NON – MAJOR ELECTIVE II – VALUE EDUCATION – MORAL AND ETHICS

Prog	ie Co	de: 1	4	Programme Name: B.COM CA					
Subject Code	L	Т	P	Credits	Total Hours	CIA	External	Total	Employability
25EVD201	2	-	•	2	30	-	50	50	

Course Objectives

- To impart Value Education in every walk 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 they fit.
- > To educate the importance of Yoga and Meditation.

Course Outcomes							
Remember to recognize Moral values, Ethics, contribution of leaders, Yoga and its practice		Remember					
Understand the differentiate and relate the day to day applications of Yoga and Ethics in real life situations	K5	Understand					
Apply the principled life of great warriors and take it forward as a message to self and the society	ζ1 to	Apply					
Analyse the Practical outcome of practicing Moral values in real life situation		Analyse					
Evaluate and Rank the outcome of the pragmatic approach to further develop the skills		Evaluate					
	Remember to recognize Moral values, Ethics, contribution of leaders, Yoga and its practice Understand the differentiate and relate the day to day applications of Yoga and Ethics in real life situations Apply the principled life of great warriors and take it forward as a message to self and the society Analyse the Practical outcome of practicing Moral values in real life situation Evaluate and Rank the outcome of the pragmatic approach to further develop the	Remember to recognize Moral values, Ethics, contribution of leaders, Yoga and its practice Understand the differentiate and relate the day to day applications of Yoga and Ethics in real life situations Apply the principled life of great warriors and take it forward as a message to self and the society Analyse the Practical outcome of practicing Moral values in real life situation Evaluate and Rank the outcome of the pragmatic approach to further develop the					

NON-MAJOR ELECTIVE III – HUMAN RIGHTS

Prog	ne Co	de: 1	4	Programme Name: B.COM CA						
Subject Code	L	Т	P	Credits	Total Hours	CIA	External	Total	Skill Development	
25UHR3N1	2	-	-	2	30	-	75	75		

- To prepare for responsible citizenship with awareness of the relationship between HumanRights, democracy and development.
- To impart education on national and international regime on Human Rights.

- > To sensitive students to human suffering and promotion of human life with dignity.
- To develop skills on human rights advocacy
- To appreciate the relationship between rights and duties
- ➤ To foster respect for tolerance and compassion for all living creature.

CO	Course Outcomes		Knowledge level
CO1	To understand the hidden truth of Human Rights by studying various provisions in the Constitution of India.		Remember
CO2	To acquire overall knowledge regarding the Feminist perspectives in the Liberative Empowerment of Women.	3	Understand
CO3	To gain knowledge about various gender roles and stereotypes involved in the comprehension of gender equality and women's rights.	1 to K	Apply
CO4	To comprehend the legal provisions and policies that foregrounds the safety of children in the society and to promote awareness.	K	Analyse
CO5	To gain enhanced knowledge about sexual and gender minorities to recognize, celebrate and acknowledge the diversified forms of gender expressions and rights.		Evaluate

NON – MAJOR ELECTIVE I - WOMEN'S RIGHTS

Prog	ne Co	de: 1	4	Programme Name: B.COM CA					
Subject Code	L	Т	P	Credits	Total Hours	CIA	External	Total	Employability
25U WR4N2	2	-	-	2	30	-	75	75	

- > To know about the laws enacted to protect women against violence.
- > To impart awareness about the hurdles faced by women.
- > To develop a knowledge about the status of all forms of women to access to justice.
- > To create awareness about women's rights.
- > To know about laws and norms pertaining to protection of women.
- To understand the articles this enables the women's rights.
- > To understand the Special Women Welfare laws.
- To realize how the violence against Women puts an undue burden on healthcare services.

CO	Course Outcomes		Knowledge level
CO1	Appraise the importance of Women's Studies and incorporate Women's Studies with other fields		Remember
CO2	Analyze the realities of Women Empowerment, Portrayal of Women in Media, Development and Communication	K5	Understand
CO3	Interpret the laws pertaining to violence against Women and legal consequences	t 0	Apply
CO4	Contribute to the study of the important elements in the Indian Constitution, Indian Laws for Protection of Women	K 1	Analyse
CO5	Spell out and implement Government Developmental schemes for women and create awareness on modernization and impact of technology on Women		Evaluate