

**KONGUNADU ARTS AND SCIENCE COLLEGE****(Autonomous)****Coimbatore – 641 029****DEPARTMENT OF COMMERCE****B COM - COURSE OUTCOME – 2026 - 2027****SUB.CODE: 26UCM101**

<b>PROGRAMME CODE: 13</b>		<b>B COM</b>		
<b>TITLE OF THE PAPER:</b>		<b>Core Paper 1 – Financial Accounting I</b>		
<b>BATCH 2026 – 2027</b>	<b>HOURS / WEEK 5</b>	<b>TOTAL HOURS 75</b>	<b>CREDITS 5</b>	<b>EMPLOYABILITY/ SKILL DEVELOPMENT/ ENTREPRENEURSHIP</b>

**COURSE OBJECTIVES**

1. To know the basis for calculating business profits.
2. To familiarize with the accounting treatment of depreciation.
3. To learn the methods of calculating profit for single entry system and insurance claims.

**COURSE OUTCOMES (CO)**

<b>K1 TO K5</b>	CO1	Remember the concept of rectification of errors and Bank reconciliation statements
	CO2	Apply the knowledge in preparing detailed accounts of sole trading concerns
	CO3	Analyse the various methods of providing depreciation
	CO4	Evaluate the methods of calculation of profit
	CO5	Determine the royalty accounting treatment and claims from insurance companies in case of loss of stock.

**SUB.CODE:26UCM102**

<b>PROGRAMME CODE: 13</b>		<b>B COM</b>		
<b>TITLE OF THE PAPER:</b>		<b>Core Paper 2 - Business Organization &amp; Management</b>		
<b>BATCH 2026 – 2027</b>	<b>HOURS / WEEK 5</b>	<b>TOTAL HOURS 75</b>	<b>CREDITS 4</b>	<b>EMPLOYABILITY/ SKILL DEVELOPMENT/ ENTREPRENEURSHIP</b>

**COURSE OBJECTIVES**

1. To provide understanding about basic terminologies of management and explore the fundamental principles, process and steps in management including planning
2. To develop knowledge about organizing function in business
3. To explore the concept of motivation in organizational context

**COURSE OUTCOMES (CO)**

<b>K1 TO K5</b>	CO1	Demonstrate the concepts of business and its forms of organizations involved in sole trader, partnership firms, companies and co-operative societies and public enterprise.
	CO2	Paraphrase the business factors which are involved in sources of finance.
	CO3	Comprehend the concepts based on management and its features and summarizing the principles and importance of planning
	CO4	Enumerate the various concepts based on organization
	CO5	Demonstrate the determinants of behaviour and motivation theories

**SUB.CODE: 26UCM1A1**

<b>PROGRAMME CODE: 13</b>		<b>B COM</b>		
<b>TITLE OF THE PAPER:</b>		<b>Allied Paper 1–Business Economics</b>		
<b>BATCH 2026 – 2027</b>	<b>HOURS / WEEK 6</b>	<b>TOTAL HOURS 90</b>	<b>CREDITS 5</b>	<b>EMPLOYABILITY/ SKILL DEVELOPMENT/ ENTREPRENEURSHIP</b>

**COURSE OBJECTIVES**

1. To understand the several classifications of Marketing under competition
2. To estimate National income using product, income & Expenditure Method
3. To gain knowledge on concept of price index.

**COURSE OUTCOMES (CO)**

<b>K1 TO K5</b>	CO1	Attaining responsiveness on the basics of Economics.
	CO2	Recognizing the market conditions the prevail in the global trade.
	CO3	Relating the theories and practices of economics to ordinary business.
	CO4	Discovering the significance of national income and its categorizes in developing an economy.
	CO5	Appraise the perspective of economics in lifting business.

**SUB. CODE: 26UCM203**

<b>PROGRAMME CODE: 13</b>		<b>B COM</b>		
<b>TITLE OF THE PAPER:</b>		<b>Core Paper 3 - Financial Accounting II</b>		
<b>BATCH 2026 – 2027</b>	<b>HOURS / WEEK 5</b>	<b>TOTAL HOURS 75</b>	<b>CREDITS 4</b>	<b>EMPLOYABILITY/ SKILL DEVELOPMENT/ ENTREPRENEURSHIP</b>

**COURSE OBJECTIVES**

- 1 The students are able to prepare different kinds of accounts such Higher purchase, Instalments System and departmental accounts.
- 2 To gain an understanding about partnership accounts relating to Admission, retirement and dissolution of firm.
- 3 To know the requirements of international accounting standards

**COURSE OUTCOMES (CO)**

<b>K1 TO K5</b>	CO1	To evaluate the Hire purchase accounts and Instalment systems
	CO2	To develop Branch accounts and Departmental Account
	CO3	To understand the accounting treatment for admission and retirement in partnership
	CO4	To show Settlement of accounts at the time of dissolution of a firm.
	CO5	To examine the role of IFRS

**SUB.CODE:26UCM204**

<b>PROGRAMME CODE: 13</b>		<b>B COM</b>		
<b>TITLE OF THE PAPER:</b>		<b>Core Paper 4 –Principles of Marketing</b>		
<b>BATCH 2026 – 2027</b>	<b>HOURS / WEEK 5</b>	<b>TOTAL HOURS 75</b>	<b>CREDITS 3</b>	<b>EMPLOYABILITY/ SKILL DEVELOPMENT/ ENTREPRENEURSHIP</b>

**COURSE OBJECTIVES**

1. To analyze various components of marketing channels
2. To understand various concepts relating to consumer behavior
3. To introduce the components of marketing mix and understand the importance of retailing in today's context

**COURSE OUTCOMES (CO)**

<b>K1 TO K5</b>	CO1	Remembering the various concepts and terms related to marketing
	CO2	Understanding about various marketing functions
	CO3	Applying terms of consumer behaviour and examined about different Concepts related to consumers.
	CO4	Analysing the marketing mix
	CO5	Evaluate different provisions related to trends in emerging markets.

**SUB. CODE: 26UCM2A2**

<b>PROGRAMME CODE: 13</b>		<b>B COM</b>		
<b>TITLE OF THE PAPER:</b>		<b>Allied Paper 2– Enterprise Information System</b>		
<b>BATCH 2026 – 2027</b>	<b>HOURS / WEEK 6</b>	<b>TOTAL HOURS 90</b>	<b>CREDITS 5</b>	<b>EMPLOYABILITY/ SKILL DEVELOPMENT/ ENTREPRENEURSHIP</b>

**COURSE OBJECTIVES**

1. To understand the basic concepts of E Commerce.
2. To develop students' practical skills in the use of enterprise information systems.
3. To Understand types of enterprise information systems in the organization

**COURSE OUTCOMES (CO)**

<b>K1 TO K5</b>	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>TITLE OF THE PAPER:</b>		<b>Core Paper 5 – Corporate Accounting-I</b>		
<b>BATCH 2026 – 2027</b>	<b>HOURS / WEEK 5</b>	<b>TOTAL HOURS 75</b>	<b>CREDITS 4</b>	<b>EMPLOYABILITY/ SKILL DEVELOPMENT/ ENTREPRENEURSHIP</b>

**COURSE OBJECTIVES**

- 1 To understand about the accounts relating to shares and debentures and Redemption of Preference shares and debentures.
- 2 To learn the form and contents of financial statements as per Schedule III of Companies Act.
- 3 To know the procedures related to liquidation of companies

**COURSE OUTCOMES (CO)**

<b>K1 TO K5</b>	CO1	To understand the basic provisions towards issue of shares in market
	CO2	To examine the concepts of debenture and its accounting
	CO3	To illustrate the companies final accounts and Managerial Remuneration
	CO4	To Analyse the Estimating methods of goodwill and shares
	CO5	To Analyse various procedures related to liquidation of companies

<b>PROGRAMME CODE: 13</b>		<b>B COM</b>		
<b>TITLE OF THE PAPER:</b>		<b>Core Practical 1–Computer Applications (MS-Office)-Practical-I</b>		
<b>BATCH 2026 – 2027</b>	<b>HOURS / WEEK 3</b>	<b>TOTAL HOURS 45</b>	<b>CREDITS 4</b>	<b>EMPLOYABILITY/ SKILL DEVELOPMENT/ ENTREPRENEURSHIP</b>

**COURSE OBJECTIVES**

- 1 Develop basic skills in MS Word, Excel, PowerPoint and Access.
- 2 Create and manage documents, data, presentations and databases.
- 3 Improve digital skills for academic and workplace use.

**COURSE OUTCOMES (CO)**

<b>K3 TO K5</b>	CO1	Apply basic computer knowledge in various business applications.
	CO2	Understand the features and uses of MS Office tools.
	CO3	Develop practical skills in MS Word and MS Excel.
	CO4	Create effective PowerPoint presentations and manage basic databases.
	CO5	Prepare professional reports using MS Office applications.

**SUB.CODE: 26UCM406**

<b>PROGRAMME CODE: 13</b>		<b>B COM</b>		
<b>TITLE OF THE PAPER:</b>		<b>Core Paper 6- Corporate Accounting-II</b>		
<b>BATCH 2026 – 2027</b>	<b>HOURS / WEEK 4</b>	<b>TOTAL HOURS 60</b>	<b>CREDITS 4</b>	<b>EMPLOYABILITY/ SKILL DEVELOPMENT/ ENTREPRENEURSHIP</b>

**COURSE OBJECTIVES**

- 1 To understand the concept of mergers and acquisitions of companies and holding company accounts.
- 2 To prepare the final accounts of banking and insurance companies
- 3 To assist the preparation of electricity companies accounts

**COURSE OUTCOMES (CO)**

<b>K1 TO K5</b>	CO1	Recall various concepts and methods of preparing accounts under mergers and acquisitions
	CO2	Understand various methods of preparing holding company accounts
	CO3	Understand various methods of Preparing and assessing final accounts of banking companies
	CO4	Analyse the final accounts of insurance companies
	CO5	Analyse the accounting statements of electricity companies

**SUB.CODE: 26UCM407**

<b>PROGRAMME CODE: 13</b>		<b>B COM</b>		
<b>TITLE OF THE PAPER:</b>		<b>Core Paper 7- Commercial Law and Company Law</b>		
<b>BATCH 2026 – 2027</b>	<b>HOURS / WEEK 4</b>	<b>TOTAL HOURS 60</b>	<b>CREDITS 4</b>	<b>EMPLOYABILITY/ SKILL DEVELOPMENT</b>

**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)**

<b>K1 TO K5</b>	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

**SUB.CODE: 26UCM508**

<b>PROGRAMME CODE: 13</b>		<b>B COM</b>		
<b>TITLE OF THE PAPER:</b>		<b>Core Paper 8– Income Tax Law and Practice</b>		
<b>BATCH 2026 – 2027</b>	<b>HOURS / WEEK 6</b>	<b>TOTAL HOURS 90</b>	<b>CREDITS 4</b>	<b>EMPLOYABILITY/ SKILL DEVELOPMENT/ ENTREPRENEURSHIP</b>

**COURSE OBJECTIVES**

1. To understand the various concepts of income tax and related terminologies
2. To familiarize with calculation of income under different heads
3. To understand the process of set off and carry forward of losses while computing total income

**COURSE OUTCOMES (CO)**

<b>K1 TO K5</b>	CO1	Demonstrate the understanding of the basic concepts and definitions under the Income Tax Act.
	CO2	Assess the residential status of an assessee & the incidence of tax.
	CO3	Compute income of an individual under the head salaries.
	CO4	Ability to compute income from house property.
	CO5	Evaluate income from a business carried on or from the practice of a Profession.

**SUB.CODE: 26UCM509**

<b>PROGRAMME CODE: 13</b>		<b>B COM</b>		
<b>TITLE OF THE PAPER:</b>		<b>Core Paper 9– Cost Accounting</b>		
<b>BATCH 2026 – 2027</b>	<b>HOURS / WEEK 6</b>	<b>TOTAL HOURS 90</b>	<b>CREDITS 4</b>	<b>EMPLOYABILITY/ SKILL DEVELOPMENT</b>

**COURSE OBJECTIVES**

1. To understand the concept and various components of costing
2. To assist preparation of accounts under process costing
3. To familiarize with the techniques of operating costing

**COURSE OUTCOMES (CO)**

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

**SUB.CODE:26UCM510**

<b>PROGRAMME CODE: 13</b>		<b>B COM</b>		
<b>TITLE OF THE PAPER:</b>		<b>Core Paper 10 – Banking Theory Law and Practices</b>		
<b>BATCH 2026 – 2027</b>	<b>HOURS / WEEK 5</b>	<b>TOTAL HOURS 75</b>	<b>CREDITS 3</b>	<b>EMPLOYABILITY/ SKILL DEVELOPMENT</b>

**COURSE OBJECTIVES**

- 1 To provide knowledge about the working of banking industry
- 2 To understand the basic understanding of loan disbursement policies of banks
- 3 To provide in sights about various documents used in banking services

**COURSE OUTCOMES (CO)**

<b>K1 TO K5</b>	CO1	Remembering the various terms and concepts used in banking industry
	CO2	Understanding the various process and activities of accounts in banks
	CO3	Outline various features of cheques for easy and simple banking
	CO4	Examine the various loans and advance related process in Banks
	CO5	Classifying various kind of documents involved in banking services

**SUB.CODE: 26UCM50P**

<b>PROGRAMME CODE: 13</b>		<b>B COM</b>		
<b>TITLE OF THE PAPER:</b>		<b>Principles of Insurance</b>		
<b>BATCH 2026 – 2027</b>	<b>HOURS / WEEK 1</b>	<b>TOTAL HOURS 15</b>	<b>CREDIT 1</b>	<b>EMPLOYABILITY/ SKILL DEVELOPMENT/ ENTREPRENEURSHIP</b>

**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)**

<b>K1 TO K5</b>	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.

**SUB.CODE: 26UCM511**

<b>PROGRAMME CODE: 13</b>		<b>B COM</b>		
<b>TITLE OF THE PAPER:</b>		<b>Core Paper 11- Business Research Methods and Communication</b>		
<b>BATCH 2026 – 2027</b>	<b>HOURS / WEEK 5</b>	<b>TOTAL HOURS 75</b>	<b>CREDITS 3</b>	<b>EMPLOYABILITY/ SKILL DEVELOPMENT/ ENTREPRENEURSHIP</b>

**COURSE OBJECTIVES**

- 1 To apply the major types of research designs.
- 2 To enable the students to know about the principles, objectives and importance of communication in commerce and trade
- 3 To develop the students to write business reports and research reports

**COURSE OUTCOMES (CO)**

<b>K1 TO K5</b>	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.

**SUB.CODE: 26UCM612**

<b>PROGRAMME CODE: 13</b>		<b>B COM</b>		
<b>TITLE OF THE PAPER:</b>		<b>Core Paper12 - Management Accounting</b>		
<b>BATCH 2026 – 2027</b>	<b>HOURS / WEEK 6</b>	<b>TOTAL HOURS 90</b>	<b>CREDITS 4</b>	<b>EMPLOYABILITY/ SKILL DEVELOPMENT/ ENTREPRENEURSHIP</b>

**COURSE OBJECTIVES**

1. To understand the various components of management accounting and related terms
2. To understand analysis using ratio, working capital management and marginal costing
3. To familiarize with budget preparation and budgetary control tools

**COURSE OUTCOMES (CO)**

<b>K1 TO K5</b>	CO1	Outline the various concepts relating to management accounting
	CO2	Analyze financial statements using ratio analysis
	CO3	Evaluate the working capital management of companies
	CO4	Comparing various alternatives using marginal costing and decision making
	CO5	Analyze new budget and budgetary control for organizations

**SUB.CODE: 26UCM613**

<b>PROGRAMME CODE: 13</b>		<b>B COM</b>		
<b>TITLE OF THE PAPER:</b>		<b>Core Paper13– Principles of Auditing</b>		
<b>BATCH 2026 – 2027</b>	<b>HOURS / WEEK 5</b>	<b>TOTAL HOURS 75</b>	<b>CREDITS 4</b>	<b>EMPLOYABILITY/ SKILL DEVELOPMENT</b>

**COURSE OBJECTIVES**

1. To understand the various concepts of auditing and the procedure for the conduct of internal audit
2. To familiarize with the process of valuing assets and liabilities
3. To understand the process of auditing the joint stock companies and investigation mechanism

**COURSE OUTCOMES (CO)**

<b>K1 TO K5</b>	CO1	Define the important concept and rules relating to auditing
	CO2	Outline the techniques and applicability of internal audit
	CO3	Analyze the valuation of assets and liabilities in business
	CO4	Analyze the accounts and auditing the joint stock companies
	CO5	Examine about investigation and auditing of computerized accounts

**SUB.CODE: 26UCM614**

<b>PROGRAMME CODE: 13</b>		<b>B COM</b>		
<b>TITLE OF THE PAPER:</b>		<b>Core Paper14– Entrepreneurial Development</b>		
<b>BATCH 2026 – 2027</b>	<b>HOURS / WEEK 5</b>	<b>TOTAL HOURS 75</b>	<b>CREDITS 3</b>	<b>EMPLOYABILITY/ SKILL DEVELOPMENT/ ENTREPRENEURSHIP</b>

**COURSE OBJECTIVES**

1. To identify the various business opportunities
2. To understand the Process of setting up an enterprise
3. To develop an understanding of the role of MSME in economic growth

**COURSE OUTCOMES (CO)**

<b>K1 TO K5</b>	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: 26UCM615**

<b>PROGRAMME CODE: 13</b>		<b>B COM</b>		
<b>TITLE OF THE PAPER:</b>		<b>Core Paper15- Indirect Taxes</b>		
<b>BATCH 2026 - 2027</b>	<b>HOURS / WEEK 5</b>	<b>TOTAL HOURS 75</b>	<b>CREDITS 4</b>	<b>EMPLOYABILITY / SKILL DEVELOPMENT</b>

**COURSE OBJECTIVES**

- 1 To understand the applicability of indirect taxes in India
- 2 To familiarize with the calculation and execution of goods and service tax in India
- 3 To understand the working of custom law in India

**COURSE OUTCOMES (CO)**

<b>K1 TO K5</b>	CO1	Recall various concepts relating to Indirect tax regime in India
	CO2	Analyze the concept and applicability of GST in businesses
	CO3	Compare the GST regime with other indirect tax laws prior to it
	CO4	Illustrate GST system in own business and other prototypes
	CO5	Examine the custom law and related duties and taxes

**SUB.CODE: 26UCM6Z1**

<b>PROGRAMME CODE: 13</b>		<b>B COM</b>		
<b>TITLE OF THE PAPER:</b>		<b>Project and viva voce</b>		
<b>BATCH 2026 - 2027</b>	<b>HOURS / WEEK</b> -	<b>TOTAL HOURS</b> -	<b>CREDITS 5</b>	<b>EMPLOYABILITY / SKILL DEVELOPMENT / ENTREPRENEURSHIP</b>

**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

<b>K3 TO K5</b>	CO1	Improvement in the erudition of business research.
	CO2	Reorganization 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.

<b>PROGRAMME CODE: 13</b>		<b>B COM</b>		
<b>TITLE OF THE PAPER:</b>		<b>Major Elective Paper 1 - Financial Markets and Services</b>		
<b>BATCH 2026 – 2027</b>	<b>HOURS / WEEK 5</b>	<b>TOTAL HOURS 75</b>	<b>CREDITS 5</b>	<b>EMPLOYABILITY/ SKILL DEVELOPMENT/ ENTREPRENEURSHIP</b>

**COURSE OBJECTIVES**

1. To understand about the regulation of financial institutions.
2. To acquire knowledge of mutual funds and venture capital.
3. To impart knowledge on the role and function of the Indian financial system.

**COURSE OUTCOMES (CO)**

<b>K1 TO K5</b>	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.

<b>PROGRAMME CODE: 13</b>		<b>B COM</b>		
<b>TITLE OF THE PAPER:</b>		<b>Major Elective Paper 2 - Financial Management</b>		
<b>BATCH 2026 – 2027</b>	<b>HOURS / WEEK 5</b>	<b>TOTAL HOURS 75</b>	<b>CREDITS 5</b>	<b>EMPLOYABILITY/ SKILL DEVELOPMENT/ ENTREPRENEURSHIP</b>

**COURSE OBJECTIVES**

1. To identify the concepts and theories in financial Management and its practical applicability
2. To gain knowledge about techniques in capital budgeting
3. To understand the needs and calculation of working capital in an organization.

**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.

<b>PROGRAMME CODE: 13</b>		<b>B COM</b>		
<b>TITLE OF THE PAPER:</b>		<b>Major Elective Paper 3 - Security Analysis and Portfolio Management</b>		
<b>BATCH 2026 – 2027</b>	<b>HOURS / WEEK 5</b>	<b>TOTAL HOURS 75</b>	<b>CREDITS 5</b>	<b>EMPLOYABILITY/ SKILL DEVELOPMENT/ ENTREPRENEURSHIP</b>

**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)**

<b>K1 TO K5</b>	CO1	Remembering the relationship between risk and return..
	CO2	Understanding the various alternatives available for investment.
	CO3	Apply to value the equities and bonds.
	CO4	Analyse 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>TITLE OF THE PAPER:</b>		<b>Major Elective Paper 4 - Human Resource Management</b>		
<b>BATCH 2026 – 2027</b>	<b>HOURS / WEEK 5</b>	<b>TOTAL HOURS 75</b>	<b>CREDITS 5</b>	<b>EMPLOYABILITY/ SKILL DEVELOPMENT/ ENTREPRENEURSHIP</b>

**COURSE OBJECTIVES**

1. To know strategies relating to Human Resource management
2. To be acquainted with Industrial Relations Policy.
3. To assimilate knowledge on employee welfare.

**COURSE OUTCOMES (CO)**

<b>K1 TO K5</b>	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.

<b>PROGRAMME CODE: 13</b>		<b>B COM</b>		
<b>TITLE OF THE PAPER:</b>		<b>Major Elective Paper 5 - Customer Relationship Management</b>		
<b>BATCH 2026 – 2027</b>	<b>HOURS / WEEK 5</b>	<b>TOTAL HOURS 75</b>	<b>CREDITS 5</b>	<b>EMPLOYABILITY/ SKILL DEVELOPMENT/ ENTREPRENEURSHIP</b>

**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)**

<b>K1 TO K5</b>	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>B COM</b>		
<b>TITLE OF THE PAPER:</b>		<b>Major Elective Paper 6 - Consumer Affairs</b>		
<b>BATCH 2026 – 2027</b>	<b>HOURS / WEEK 5</b>	<b>TOTAL HOURS 75</b>	<b>CREDITS 5</b>	<b>EMPLOYABILITY/ SKILL DEVELOPMENT/ ENTREPRENEURSHIP</b>

**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

**COURSE OUTCOMES (CO)**

<b>K1 TO K5</b>	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:</b> 13		<b>For B.A., BBA., B.Com., BCA. and B.Sc. Degree Students</b>		
<b>TITLE OF THE PAPER:</b>		<b>Skill Based Subject 1 – Basics of Cyber Security</b>		
<b>BATCH</b> <b>2026 –</b> <b>2027</b>	<b>HOURS /</b> <b>WEEK</b> <b>2</b>	<b>TOTAL</b> <b>HOURS</b> <b>30</b>	<b>CREDITS</b> <b>3</b>	<b>EMPLOYABILITY /</b> <b>SKILL DEVELOPMENT /</b> <b>ENTREPRENEURSHIP</b>

**COURSE OBJECTIVES**

1. To provide fundamental knowledge of cyber security concepts and the digital environment.
2. To create awareness about cyber threats, cybercrimes, and common online frauds.
3. To develop the ability to identify risks associated with internet, mobile, and online transactions.
4. To familiarize students with safe practices in email, social media, and digital communication.
5. To introduce basic cyber laws, ethics, and responsible digital behavior.

**COURSE OUTCOMES (CO)**

<b>K1 TO K5</b>	CO1	Apply the fundamental concepts of cyber security and digital safety at appropriate place
	CO2	Identify various cyber threats, cybercrimes, and online frauds
	CO3	Enable safe practices while using internet, mobile, and e-commerce platforms
	CO4	Interpret security issues related to email and social media usage
	CO5	Comprehend cyber laws, ethics, and legal responses to cybercrime

<b>PROGRAMME CODE: 13</b>		<b>B COM</b>		
<b>TITLE OF THE PAPER:</b>		<b>Skill Based Subject 2 - Computer Applications (Tally &amp; Advanced Excel) – Practical – II</b>		
<b>BATCH 2026 – 2027</b>	<b>HOURS / WEEK 2</b>	<b>TOTAL HOURS 30</b>	<b>CREDITS 3</b>	<b>EMPLOYABILITY/ SKILL DEVELOPMENT/ ENTREPRENEURSHIP</b>

**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 real business.

**COURSE OUTCOMES (CO)**

<b>K3 TO K5</b>	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 principles of Tally ERP.9 and Advance Excel in real business

**SUB.CODE: 26UBI6S3**

<b>PROGRAMME CODE: 13</b>		<b>For B.A., BBA, B.Com, BCA and B.Sc., Degree Students</b>		
<b>TITLE OF THE PAPER:</b>		<b>Skill Based Subject 3 - Basics of Intellectual Property Right's</b>		
<b>BATCH 2026 - 2027</b>	<b>HOURS / WEEK 2</b>	<b>TOTAL HOURS 30</b>	<b>CREDITS 3</b>	<b>SKILL DEVELOPMENT</b>

**COURSE OBJECTIVES**

1. To create awareness about recent trends in IPR and Innovation
2. To explore the basic concepts IPR
3. To focus upon trademarks, copyrights, patents, industrial designs and traditional knowledge.
4. To learn more about managing IP rights and legal aspects.

**COURSE OUTCOMES (CO)**

<b>K1 TO K5</b>	CO1	Know about basic concepts of IPR and patent
	CO2	Understand copyrights, industrial designs and geographical indication of goods.
	CO3	Differentiate between trademarks and trade secrets
	CO4	Acquire knowledge on protection of traditional knowledge and plant varieties.
	CO5	Manage and protect IP Rights

**SUB.CODE: 26UCM5X1**

<b>PROGRAMME CODE: 13</b>		<b>FOR ALL UG STUDENTS</b>		
<b>TITLE OF THE PAPER:</b>		<b>EXTRA DEPARTMENTAL COURSE: GOODS AND SERVICE TAX</b>		
<b>BATCH 2026 - 2027</b>	<b>HOURS / WEEK 2</b>	<b>TOTAL HOURS 30</b>	<b>CREDITS 3</b>	<b>EMPLOYABILITY/ SKILL DEVELOPMENT/ ENTREPRENEURSHIP</b>

**COURSE OBJECTIVES**

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 OUTCOMES (CO)**

<b>K1 TO K5</b>	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.

**SUB. CODE: 26EVS101**

<b>Programme Code :</b>	<b>For B.A., BBA, B.Com, BCA and B.Sc., Degree Students</b>			
<b>PART IV-ENVIRONMENTAL STUDIES</b>				
<b>Batch 2026-2027</b>	<b>Semester I</b>	<b>Hours/Week 2</b>	<b>Total Hours 30</b>	<b>Credits 2</b>

**COURSE OBJECTIVES**

- To provide a fundamental understanding of natural resources, environmental ethics, and the impact of modern practical conservation and sustainability.
- To inculcate knowledge and create awareness about concepts, components and function of ecosystems
- To appraise on the importance of biodiversity, its values, threats, indigenous and Traditional knowledge systems, conservation strategies, and modern identification tools, and cultivate conscious responsibility and awareness for biodiversity conservation and sustainability.
- To understand the environment threats and pollution, its impacts and mitigation strategies
- To develop an understanding of disasters (natural and man-made) and its preparedness

**COURSE OUTCOMES**

**On Successful completion of the course, the students will be able to**

K1 ↑ ↓ K5	CO1	Formulate genetic resource conservation strategies and assess India's SDG performance through AI/ML tools.
	CO2	Evaluate and predict the impact of humans on web of life, global economy and quality
	CO3	Think critically and develop strategies for biodiversity conservation, sustenance and environmental equity through eco conscious approach
	CO4	Demonstrate values and have compassion towards complex environmental issues and take part in mitigating current environment challenges through sustainable solutions
	CO5	Apply basic safety and preparedness measures in disaster situations in society, household and workplace

<b>Programme Code :</b>	<b>For B.A., BBA, B.Com, BCA and B.Sc., Degree Students</b>		
<b>VALUE EDUCATION – Moral and Ethics</b>			
<b>Batch</b> <b>2026-2027</b>	<b>Hours / Week</b> <b>2</b>	<b>Total Hours</b> <b>30</b>	<b>Credits</b> <b>2</b>

#### 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 them fit
- To educate the importance of Yoga and Meditation

#### Course Outcomes (CO)

After completing the course the students:

K1 to 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 warriors and take it forward as a message to self and the society
	CO4	will be able to Analyse the Practical outcome of practicing Moral values in real life situation
	CO5	could Evaluate and Rank the outcome of the pragmatic approach to further develop the skills

**SUB. CODE: 26UHR3N1**

<b>Programme Code :</b>	<b>For B.A., BBA, B.Com, BCA and B.Sc., Degree Students</b>		
<b>PART IV –NON MAJOR ELECTIVE –I HUMAN RIGHTS</b>			
<b>Batch</b> <b>2026-2027</b>	<b>Hours / Week</b> <b>2</b>	<b>Total Hours</b> <b>30</b>	<b>Credits</b> <b>2</b>

**COURSE OBJECTIVES**

To prepare for responsible citizenship with awareness of the relationship between Human Rights, 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.

**COURSE OUTCOMES**

**After Completion of the Course the student will be able to**

K1 ↑ ↓	CO1	To understand the hidden truth of Human Rights by studying various provisions in the Constitution of India.
	CO2	To acquire overall knowledge regarding the Feminist perspectives in the Liberative Empowerment of Women.
	CO3	To gain knowledge about various gender roles and stereotypes involved in the comprehension of gender equality and women's rights.
K5	CO4	To comprehend the legal provisions and policies that foreground the safety of children in the society and to promote awareness.
	CO5	To gain enhanced knowledge about sexual and gender minorities to recognize, celebrate and acknowledge the diversified forms of gender expressions and rights.

**SUB. CODE: 26UWR4N2**

<b>Programme Code:</b>	<b>For B.A., BBA, B.Com, BCA and B.Sc., Degree Students</b>		
	<b>Part IV -NON- MAJOR ELECTIVE – II WOMEN’S RIGHTS</b>		
<b>Batch 2026-2027</b>	<b>Hours / Week 2</b>	<b>Total Hours 30</b>	<b>Credits 2</b>


### **COURSE OBJECTIVES**

- 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 which 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.

### **COURSE OUTCOMES**

**After Completion of the Course the student will be able to**

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

  
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