# KONGUNADU ARTS AND SCIENCE COLLEGE (AUTONOMOUS)

Re-accredited by NAAC with 'A+' Grade (4th Cycle)

College of Excellence (UGC)

Coimbatore – 641 029

# DEPARTMENT OF COMMERCE WITHACCOUNTING AND FINANCE

# COURSE OUTCOMES (CO) B.COM A & F

For the students admitted in the Academic Year **2022-2023** 

ProgrammeCode:20		Programme Name: B.COM	1 (A&F)	
CourseCode:22UAF101		Core Paper1 –Principles of	f Accounting	
Batch	Semester	Hours/Week	Total Hours	Credits
2022-2025	I	6	90	5

- 1. To understand the basic accounting concepts and conventions of accounting.
- 2. To know how the transactions are entered in Double entry book keeping system and various books of accounts.
- 3. To prepare the final accounts of an organization and to examine the financial data.

	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.
- K5	CO4	Applying the use of the fundamental accounting equation to analyze
K1 -		theEffect of business transactions on an organization.
	CO5	Analyzing the effect of business transaction on an organization

ProgrammeCode:20		Programme Name: B.COM	1 (A&F)	
CourseCode:22UAF102		Core Paper 2–Business Organization and Management		
Batch	Semester	Hours/Week	Total Hours	Credits
2022-2025	I	4	60	3

#### **Course Objectives**

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

	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		
K1-K5		Importance of the management process.		
<b>\(\text{\tin}\text{\tetx{\text{\tetx{\text{\text{\texi}\text{\texi}\text{\text{\texi}\text{\text{\ti}\text{\text{\text{\text{\text{\texi}\tiex{\tiint{\text{\texit}\xi}\\tint{\text{\text{\text{\texi}\texit{\text{\text{\tet</b>	CO4	Gaining the knowledge on the applicability of the recent trends involve in		
		various supporting institutions and secondary market and  Demonstrating critical thinking when presented with managerial		
	problems.			
	CO5	Evaluate the monitoring of day to day transactions in stock exchange		

ProgrammeCode:20		Programme Name : B.	COM (A&F)	
CourseCode:22UAF1A1		Allied Paper 1 - Business Economic		
Batch	Semester	Hours/Week	Total Hours	Credits
2022-2025	I	6	90	5

- 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

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

ProgrammeCode:20		Programme Name : B.COM (A&F)		
CourseCode:22UAF203		Core Paper 3 –Financial Accou	nting	
Batch	Semester	Hours / Week	Total Hours	Credits
2022-2025	II	6	90	5

# **Course Objectives**

- 1. To Acquire knowledge about general aspects and concepts of business operations.
- 2. To understand the problems and procedures of business accounting.
- 3. To prepare the various business statements.

	CO1	Understandingthenatureandpurposeofthebusinessaccountingandremembering its concepts.
	CO2	Describing the accounting principles and regulations in accordance with The appropriate standard.
K1-K5	CO3	Demonstrating and determine the impacts of accounting in various business statements.
	CO4	Developing the Knowledge in the practical applications of accounting  To have a good command on analytical methods and decision-making tools.
	CO5	Analyze the effect of different accounting methods on the financial standards.

Programme Code:20		Programme Name: B.COM (A&F)		
Course Code:22UAF204		Core Paper 4-Principles of Marketing		
Batch	Semester	Hours/Week	Total Hours	Credits
2022-2025	II	4	60	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.

	CO1	Understand about the various marketing concepts, consumer buying
		Behavior and product development in the market.
-K5	CO2	Enrich knowledge in product development and sales activities.
<u> </u>	CO3	Develop the skills in pricing the products and distribution.
	CO4	Familiarizeabouttherecenttrendsandpracticalapplicabilityofmarketing
	CO5	Acquire knowledge in sales development and promoting activities.

#### **22UAF2A2**

ProgrammeCode:20		Programme Name: B.COM (A&F)		
CourseCode:22UAF2A2		Allied Paper II– Principles of Insurance		
Batch Semester		Hours/Week	Total Hours	Credits
2022-2025	II	6	90	5

# **Course Objectives**

- 1. Impart theoretical base on fundamentals principles of insurance business.
- 2. Equip with the practices of insurance industry.
- 3. Impart knowledge on the types and principles of insurance.

	CO1	Acquire knowledge on basics of insurance
	CO2	Understand the principles of insurance business
K5	CO3	Demonstrate the types of insurance
K1-K5	CO4	Summarize the policies of insurance company
	CO5	Evaluate the insurance policies

Programme Code:20		Programme Name : B.COM (A&F)		
Course Code:22UAF305		Core Paper 5 – Higher Financial Accounting		
Batch	Batch Semester Hours/Week Total Hours Credi			Credits
2022-2025	III	6	90	5

# **Course Objectives**

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

	CO1	Describing the conceptual framework of accounting.
	CO2	Identifying the events that need to be recorded in the accounting records.
w	CO3	Acquiring knowledge about general aspects of business operations
K1-K5	CO4	Demonstrating the working of the Accounting Values and Standards.
	CO5	Evaluating the various accounting standards.

ProgrammeCode:20		Programme Name: B.COM (A&F)		
CourseCode:22UAF306		Core Paper6 –Modern Banking		
Batch	Semester	Hours/Week	Total Hours	Credits
2022-2025 III		5	75	4

# **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.

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

Programme Code:20		Programme Name : B.COM (A&F)		
Course Code:22UAF307		Core Paper 7 – Business Law		
Batch	Semester	Hours/Week	Total Hours	Credits
2022-2025 III		4	60	2

#### **Course Objectives**

- 1. To impart the knowledge of the general principles of law of contract
- 2. To provide the understanding of the classification and components of contract
- 3. To inculcate the provisions to sale of goods act 1930

#### **Course Outcomes (CO)**

	CO1	To remember the various provisions and procedures relating to law of
		Contract
w	CO2	To understand the damages occurring due to breach of contract
K1-K5	CO3	To acquire the knowledge on indemnity and guarantee and the laws of Agency
	CO4	To access the rules regarding sale of goods act and the agreement to sell
	CO5	To know about the rules of Contract of Indemnity and Guarantee

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Programme Code:20		Programme Name: B.COM (A&F)		
Course Code:22UAF308		Core Paper 8 – Investment Management		
Batch	Semester	Hours/Week	Total Hours	Credits
2022-2025	III	5	75	3

# **Course Objectives**

- 1. To know about various alternatives of investment
- 2. To understand about classification of investment market
- 3. To perform fundamental analysis before investing
- 4. To evaluate various types of fundamental analysis

	CO1	Recalling various alternatives of investment
	CO2	Comparing the features of various investment markets
-K5	CO3	Analyzing investments using fundamental analysis
K.	CO4	Applying technical analysis for evaluating investments
	CO5	Evaluate the investment values

#### **22UGC3S1**

ProgrammeCode:20		Programme Name: B.COM (A	A&F)	
CourseCode:22UGC3S1		Skill Based Subject -1 - Cyber Security		
Batch	Semester	Hours/Week	Total Hours	Credits
2022-2025	III	2	30	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

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K1	CO1	To Understand the Concepts of Cybercrime and Cyber Frauds
<b>K2</b>	CO2	To Know about Cyber Terrorism and its preventive measures
<b>K3</b>	CO3	To Analyze about the Internet, Mobile Phone and E-commerce security issues
K4	CO4	To Understand about E-mail and Social Media Issues
K5	CO5	To Describe about various legal responses to Cybercrime

Programme Code:20		Programme Name: B.COM (A&F)		
Course Code:22UAF409		Core Paper 9 – Corporate Accounting		
Batch Semester		Hours/Week	Total Hours	Credits
2022-2025	IV	6	90	5

- 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.

	CO1	Demonstrate the values involved in the accounting of a corporate.
	CO2	Students can be able to establish ideas and standards in preparing the
		Accounting system of a corporate.
w	CO3	Enhance the ability to prepare consolidated accounts for a corporate
K1-K5		Group.
<b>×</b>	CO4	Knowledge in the practical applications of mergers and liquidation of
		Corporate.
	CO5	Interpreting the Statement of Affairs.

Programme Code:20		Programme Name: B.COM (A&F)		
Course Code:22UAF410		Core Paper 10 – Company Law		
Batch	Semester	Hours/Week	Total Hours	Credits
2022-2025	IV	5	75	3

- 1. To acquaint the knowledge of fundamental concepts of company law 2013
- 2. To provide the intuitiveness of the different kinds of companies
- 3. To accustom the importance of the various documents of the company

	CO1	Remembering the procedures for formation of a company
	CO2	Understanding the importance of memorandum and articles of Association
K5	CO3	Acquiring knowledge on the various ways of raising capital and
K11-1		Company Management
	CO4	Examining the procedures on company meetings and resolutions
	CO5	Evaluate on the knowledge acquired in procedure of company meetings and resolutions.

Programme Code:20		Programme Name: B.COM (A&F)		
Course Code:22UAF411		Core Paper 11 - Financial Management		
Batch	Semester	Hours/Week	Total Hours	Credits
2022-2025	IV	5	75	3

- 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 conceptsandtheoriesinfinancial Management and its practical applicability

	CO1	Realizing the scope of financial Management and its role in successful
		Business
	CO2	Understanding various tools and techniques used information of capital
		structure, determination cost of capital and framing of Dividend policy
K5	CO3	Ability to apply financial information to recommend and justify
K1-K5		Solutions to financial problems
	CO4	Attaining knowledge on several management policies involved in
		Finance
	CO5	Appraising the dividend policy of a company
		II as S. c.

Programme Code:20		Programme Name: B.COM (A&F)		
Course Code:22UAF412		Core Paper 12 - Business Communication		
Batch	Semester	Hours/Week	Total Hours	Credits
2022-2025	IV	4	60	2

#### **Course Objectives**

- 1. To determine the need for communication in business
- 2. To learn about the grounding of Business letters
- 3. To prepare effectual and prominent Business Report

	CO1	Comprehend the requirements of communication in a company
	CO2	Understand about the various business letters implicated in the course of
w		Business
I-K5	CO3	Apply the design of different business correspondence in the factual business
<b>1</b> X		Communication
	CO4	Ascertain the importance of verbal and non-verbal Report
	CO5	Evaluate the basic preparation of various types of interviews

ProgrammeCode:20		Programme Name: B.COM (A	A&F)	
CourseCode:22UAF4S2		Skill Based Subject –2 -Comp	petitive Skill Enhancem	nent (Online)
Batch	Semester	Hours/Week	Total Hours	Credits
2022-2025	IV	2	30	3

- 1. To Enhance the practical knowledge in Communication Skills.
- 2. To develop the aptitude skills.
- 3. To familiarize the current affairs.

	CO1	Remember the conceptual framework on aptitude
-K5	CO2	Understand the various aptitudes
<b>₹</b>	CO3	Apply the verbal aptitude in practical
	C04	Gaining the knowledge of general awareness

ProgrammeCode:20		Programme Name: B.COM (A&F)		
CourseCode:22UAF513		Core Paper13 – Higher Corpo	orate Accounting	
Batch	Semester	Hours/Week	Total Hours	Credits
2022-2025	V	6	90	5

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

	CO1	Knowing the nature and purpose of company accounts.
	CO2	Describing the company accounting principles and regulations in
		Accordance with the companies Act.
K5	CO3	Determining the various schedules of corporate accounting.
K1-K5	CO4	Knowledge in the practical applications of corporate accounting of
		Banking and Insurance.
	CO5	Evaluating the various methods of goodwill and shares

Programme Code:20		Programme Name: B.COM (Ad	&F)	
Course Code:22UAF514		Core Paper14 – COST ACCOU	JNTING	
Batch Semester		Hours/Week	Total Hours	Credits
2022-2025 V		6	90	4

# **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

	CO1	Understand the several cost concepts involved in business
	CO2	Recognize the importance of material issues and its pricing
K5	CO3	Apply the methods implicated in cost for a better industrial Performance
K1-	CO4	Construe the impact of the select cost method
	CO5	Evaluating the various cost accounting methods

Programme Code:20		Programme Name: B.COM (A	&F)	
Course Code:22UAF515		CorePaper15-Income Tax Law & Practice		
Batch	Semester	Hours/Week	Total Hours	Credits
2022-2025	V	6	90	4

# **Course Objectives**

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

	CO1	Develop the ability of basic concepts and principles of income tax.
	CO2	Understand the purpose and scope of income tax.
-K5	CO3	Classify the various types of incomes in all the heads.
K1-F	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 assessee.

Programme Code:20		Programme Name: B.COM (A&F)			
Course Code:22UAF516		Core Paper 16 - Business Research Methods			
Batch	Semester	Hours/Week	Total Hours	Credits	
2022-2025	V	5	75	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 develop skills of literacy, inquiry, presentation and interpretation.

	CO1	Understanding the ethical issues associated with the conduct of research.
	CO2	Clearly identify the business problems and effective ways to answer those
w		Problems
K1-K5	CO3	Students can able to formulate and present effective research reports.
K	CO4	Analyses and summaries key issues for further research.
	CO5	Evaluate on the knowledge of interpretation techniques and its significance.

Programme Code:20		Programme Name: B.COM (A	A&F)	
Course Code:22UAF617		Core Paper 17 – Managemen	t Accounting	
Batch	Semester	Hours/Week	Total Hours	Credits
2022-2025	VI	5	75	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.

	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.			
I-K5	CO4	Develop the Knowledge in the practical applications of ratios, fund			
K1		flow, cash flow statement and budgetary control and will have a good			
		command on decision -making tools.			
	CO5	Evaluating the different kinds of budgets.			

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Programme Code:20		Programme Name: B.COM (A	&F)	
Course Code:22UAF618		Core Paper 18 – Goods and Se	rvice Tax and Customs	Law
Batch	Semester	Hours/Week	Total Hours	Credits
2022-2025	VI	5	75	3

# **Course Objectives**

- 1. To create an awareness about the basic indirect taxation 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 Custom duty etc.

	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			
X-1X CO3		Employ their ideas to prepare an effective Taxation frame work in realting 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 & Customs duties.			

F	ProgrammeCode:20		Programme Name: B.COM (A	&F)	
(	CourseCode:22UAF619		Core Paper 19 – Auditing		
	Batch 2022-2025	Semester VI	Hours/Week 5	Total Hours 75	Credits 3

- 1. To study about the fundamentals of auditing and examine the book of accounts.
- 2. To apply auditing ideas and concepts in organization to evaluate the financial statements
- 3. To recognize about the various stages of auditing

	CO1	Perceiving the basic concepts of auditing and working of an auditor.
	CO2	Understanding the recent trends in auditing and auditing activities
K5		Taken place in an organization
K1-K5	CO3	Analyzing the verification and valuation of assets and liabilities
	CO4	Gaining knowledge on audit of share capital and share transfer
	CO5	Evaluating overall auditing strategy, role & responsibilities of an auditor

ProgrammeCode:20		Programme Name: B.COM (A&F)		
CourseCode:22UAF620		Core Paper 20 – Financial Market and Services		
Batch	Semester	Hours/Week	Total Hours	Credits
2022-2025	VI	4	60	2

- 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.

	CO1	Obtaining knowledge about the functions and benefits of money markets, Capital markets and other financial intermediaries.
K5	CO2	Understanding the financial institutions and the working of mutual funds.
K1-K5	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 & Securitization

#### **22UAF6Z1**

ProgrammeCode:20		Programme Name: B.C	OM (A&F)	
CourseCode:22UAF6Z1		Project and Viva-Voce		
Batch	Semester	Hours/Week	Total Hours	Credits
2022-2025	VI	4	60	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.

ĸ	CO1	Improvement in the erudition of business research
K3-K5	CO2	Reconginzation of the interested business area of the students
	CO3	Accretion in the awareness level of the students regarding research tools
		and techniques

ProgrammeCode:20		Programme Name: B.COM (A	&F)	
CourseCode:22UAF6SL		Skill Based Subject –3: Tally & Internet Practical –I		
Batch	Semester	Hours/Week	Total Hours	Credits
2022-2025	VI	2	30	3

- 1. To understand the salient features of Tally ERP.9 and its key components.
- 2. To introduce the students to the usage of Tally for accounting purpose
- 3. To make students to learn and apply vouchers, TDS computations in Tally ERP.9 software
- 4. To make students to understand the need of internet and its employability in real business

	CO1	Students do possess required skill and can also be employed as Tally data entry operator
K3-K5	CO2	Students be able to understand the need of Tally software in developing computerized accounts
	CO3	Students be able to distinguish and identify between the principal layers of communication system
Y	CO4	After the completion of this course, students be able to understand the essential components of internet in business and society
	CO5	Application of key accounting assumption and principles of Tally ERP.9 in real business

ProgrammeCode:2	Programme Name: B.COM (A&F)	
Batch		Credits
2022-2025	Major Elective Paper1-Entrepreneurial Development	5

- 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 elucidate a on project formulation and report evaluation

	CO1	Enumerating to know the various characteristics and phases in the
		entrepreneurship.
	CO2	Comprehend the financial and technical assistance offered to the entrepreneurs
100	CO3	Analyzing the problems faced by the small scale entrepreneurs
K1-K5	CO4	Applying the ideas in the formulation and evaluation of project report
<b>Y</b>	CO5	Evaluate on the credit monitoring & case analysis

ProgrammeCode:20		Programme Name: B.COM (A&F)	
Batch	Major	Elective Paper 1–Working Capital Management	Credits
2022-2025			5

- 1. To provide a theoretical framework for considering working capital management.
- 2. To develop the ability to analyze the cash and inventory management.
- 3. To understand concepts Money market instruments

	CO1	Define and identify the concepts of working capital management
	CO2	Understand the Money market instruments and Bank finance
-K5	CO3	To gain knowledge on Receivables, Cash and Inventory Management
K1	CO4	Know the Instruments of international money market
	CO5	Evaluate the working capital of the company

ProgrammeCode:2	Programme Name: B.COM (A&F)	
Batch	Major Elective Paper 3 – Business Environment	Credits
2022-2025		5

- 1. To aim at understand the business environment
- 2. To enable them to gain in depth knowledge of the various Environment in business
- 3. To make them in applying in the business.

	CO1	Finding the concept of business environment.
	CO2	Understanding the various environments in business.
K5	CO3	Learn to value of business environment.
KI	CO4	Gaining the knowledge of the business environments.
	CO5	Evaluating the various acts relevant to labours.

ProgrammeCode:2	Programme Name: B.COM (A&F)	
Batch	Major Elective Paper 4 – Human Resource Management	Credits
2022-2025		5

- 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)
	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, welfare measures etc
K1-K5	CO3	Implementing better techniques for effective Human resource  Management
	CO4	Applying the relevant concepts of Human Resources Audit in an Organization
	CO5	Evaluating concepts of Human Resources Audit in an organization

ProgrammeCode:20		Programme Name: B.COM (A&F)	
Batch	Major Elec	tive Paper 5 – Consumer Affairs	Credits
2022-2025			5

- 1. To familiarize the students with their rights and responsibilities as a consumer
- 2. To make the students to understand the social framework of consumer rights and legal frame work of protecting consumer rights.
- 3. To provide an understanding of the procedure for redressal of consumer complaints

	CO1	Remember the conceptual framework on consumer and markets.
16	CO2	Understand the important provisions of the consumer protection act
K1-K5	CO3	Apply grievance redressal mechanism and leading case studies
Y	CO4	Analyse the business firms' interface with consumers and the Consumer related regulatory and business environment
	CO5	Assess Quality & Standardization of consumer affairs

ProgrammeCode:20		Programme Name: B.COM (A&F)	
<b>Batch</b> 2022-2025	Major	Elective Paper 6 – Business Finance	Credits

- 1. To familiarize about the business finance
- 2. To make the students to gain the knowledge of salient features and mechanism of financial services.
- 3. To know the issues in Indian financial services sector.

	CO1	Remember the conceptual frame work of business finance
	CO2	Understand the important financial services and recent developments
K5	CO3	Learn the value of Investments.
K1-K5	CO4	Gaining the knowledge of the various Indian financial services sector.
	CO5	Evaluating the financial structure of the business.

#### **22UAF5X1**

ProgrammeCode:20		Programme Name: B.COM (A	A&F)	
CourseCode:22UAF5X1		Extra Departmental Course: I	Personal Investment Av	renues
Batch	Semester	Hours/Week	Total Hours	Credits
2022-2025	V	2	30	3

# **Course Objectives**

- 1. To give awareness of the investment avenues in India
- 2. To find the future monetary needs of individuals.
- 3. To take right investment decisions

	CO1	Obtaining knowledge about the investment avenues in India.
	CO2	Understanding the suitable type of investment for their personal Life.
-K5	CO3	Enabling to take right investment decisions.
K1-	CO4	Discovering the ideas on the investment avenues.
	CO5	Evaluating the present value of their investments.

For B.COM (A&F)			
PART IV – ENVIRONMENTAL STUDIES			
Batch	Hours / Week	Total Hours	Credits
2022-2023	2	30	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 "Ecocitizens" 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 workplaceenvironments, their modes of transport and transformation, their ecological and public health effects, and existing methods for environmental disease prevention and remediation.

#### **COURSE OUTCOMES**

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

K1	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
K5	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

Programme Code: 20	For B.COM (A&F	")	
	MORAL AND I	ETHICS	
<b>Batch</b> 2022-2023	Hours / Week	Total Hours 30	Credits 2

- > 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

#### **22UHR3N1**

Programme Code : 20	For B.COM (A&I	F)	
PART IV -NON M	AJOR ELECTIVE –	I HUMAN RIGHTS	
Batch	Hours / Week	Total Hours	Credits
2022-2023	2	30	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.

	CO1	To understand the hidden truth of Human Rights by studying various theories
16	CO2	To acquire overall knowledge regarding Human Rights given by United Nation Commission (UNO).
K1toK5	СОЗ	To gain knowledge about various organs responsible for Human Rights such as National Human Rights Commission and State Human Right Commission (UNHCR).
	CO4	To get habits of how to treat aged person, others and positive social responsibilities.
	CO5	To treat and confirm, child, refugees and minorities with positive social justice.

Programme Code: 20	For B.COM (A&F)			
Course Code:22UWR4N2	Part IV -Non- Major Elective – II Women's Rights			
Batch	Hours / Week	Total Hours	Credits	
2022-2023	2	30	2	

#### **Objectives**

- 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.

	CO1	Understand the importance of Women's Studies and incorporate Women's Studies with other fields.
K5	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.
K	CO4	Study the important elements in the Indian Constitution, Indian Laws for Protection of Women.
	CO5	To be Aware of Government Developmental schemes for women and to create Awareness on modernization and impact of technology on Women.