

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 WITH
ACCOUNTING AND FINANCE**

COURSE OUTCOMES (CO)

B.COM A & F

**For the students admitted in
the Academic Year
2021-2022**

21UAF101

ProgrammeCode:20		Programme Name: B.COM (A&F)		
CourseCode:21UAF101		Core Paper1 –Principles of Accounting		
Batch 2021-2022	Semester I	Hours/Week 6	Total Hours 90	Credits 5

Course Objectives

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

Course Outcomes (CO)

K1 – K5	CO1	Developing the ability to use accounting concepts and principles.
	CO2	Understanding the nature and purpose of financial statement.
	CO3	Demonstrating the ability to use a basic accounting system to create (record, classify and summarize) the business transactions.
	CO4	Applying the use of the fundamental accounting equation to analyze the Effect of business transactions on an organization.
	CO5	Analyzing the effect of business transactions on an organization

21UAF102

ProgrammeCode:20		Programme Name: B.COM (A&F)		
CourseCode:21UAF102		Core Paper 2–Business Organization and Management		
Batch 2021-2022	Semester I	Hours/Week 4	Total Hours 60	Credits 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.

Course Outcomes (CO)

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

21UAF203

ProgrammeCode:20		Programme Name : B.COM (A&F)		
CourseCode:21UAF203		Core Paper 3 –Financial Accounting – I		
Batch	Semester	Hours / Week	Total Hours	Credits
2021-2022	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.

Course Outcomes (CO)

K1-K5	CO1	Understanding the nature and purpose of the business accounting and remembering its concepts.
	CO2	Describing the accounting principles and regulations in accordance with The appropriate standard.
	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 effects of different accounting methods on the financial standards

21UAF204

Programme Code:20		Programme Name: B.COM (A&F)		
Course Code:21UAF204		Core Paper 4-Principles of Marketing		
Batch	Semester	Hours/Week	Total Hours	Credits
2021-2022	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.

Course Outcomes (CO)

K1-K5	CO1	Understand about the various marketing concepts, consumer buying Behavior and product development in the market.
	CO2	Enrich knowledge in product development and sales activities.
	CO3	Develop the skills in pricing the products and distribution.
	CO4	Familiarize about the recent trends and practical applicability of marketing
	CO5	Acquire knowledge in sales development and promotion activities

21UAF305

Programme Code:20		Programme Name : B.COM (A&F)		
Course Code:21UAF305		Core Paper 5 – Financial Accounting – II		
Batch 2021-2022	Semester III	Hours/Week 6	Total Hours 90	Credits 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.

Course Outcomes (CO)

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

21UAF306

ProgrammeCode:20		Programme Name: B.COM (A&F)		
CourseCode:21UAF306		Core Paper6 –Modern Banking		
Batch 2021-2022	Semester III	Hours/Week 5	Total Hours 75	Credits 3

Course Objectives

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

Course Outcomes (CO)

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

21UAF307

Programme Code:20		Programme Name : B.COM (A&F)		
Course Code:21UAF307		Core Paper 7 – Business Law		
Batch	Semester	Hours/Week	Total Hours	Credits
2021-2022	III	5	75	3

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)

K1-K5	CO1	To remember the various provisions and procedures relating to law of Contract
	CO2	To understand the damages occurring due to breach of contract
	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

21UAF308

Programme Code: 20		Programme Name: B.COM (A&F)		
Course Code: 21UAF308		Core Paper 8 – Investment Management		
Batch	Semester	Hours/Week	Total Hours	Credits
2021-2022	III	6	90	5

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

Course Outcomes (CO)

K1-K5	CO1	Recalling various alternatives of investment
	CO2	Comparing the features of various investment markets
	CO3	Analyzing investments using fundamental analysis
	CO4	Applying technical analysis for evaluating investments
	CO5	Evaluate the investment values

Programme Code: 20		Programme Name: B.COM (A&F)		
Course Code: 21UAF409		Core Paper 9 – Corporate Accounting – I		
Batch	Semester	Hours/Week	Total Hours	Credits
2021-2022	IV	6	90	5

Course Objectives

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

Course Outcomes (CO)

K1-K5	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.
	CO3	Enhance the ability to prepare consolidated accounts for a corporate Group.
	CO4	Knowledge in the practical applications of mergers and liquidation of Corporate.
	CO5	Interpreting the statement of Affairs

21UAF410

Programme Code: 20		Programme Name: B.COM (A&F)		
Course Code: 21UAF410		Core Paper 10 – Company Law		
Batch	Semester	Hours/Week	Total Hours	Credits
2021-2022	IV	5	75	3

Course Objectives

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

Course Outcomes (CO)

K1-K5	CO1	Remembering the procedures for formation of a company
	CO2	Understanding the importance of memorandum and articles of Association
	CO3	Acquiring knowledge on the various ways of raising capital and Company Management
	CO4	Examining the procedures on company meetings and resolutions
	CO5	Evaluate on the knowledge acquired in procedures on company meetings and resolutions

21UAF411

Programme Code: 20		Programme Name: B.COM (A&F)		
Course Code: 21UAF411		Core Paper 11 - Financial Management		
Batch 2021-2022	Semester IV	Hours/Week 5	Total Hours 75	Credits 3

Course Objectives

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

Course Outcomes (CO)

K1-K5	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
	CO3	Ability to apply financial information to recommend and justify Solutions to financial problems
	CO4	Attaining knowledge on several management policies involved in Finance
	CO5	Appraising the dividend policy of a company

21UAF412

Programme Code: 20		Programme Name: B.COM (A&F)		
Course Code: 21UAF412		Core Paper 12 - Business Communication		
Batch	Semester	Hours/Week	Total Hours	Credits
2021-2022	IV	4	60	3

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

Course Outcomes (CO)

K1-K5	CO1	Comprehend the requirements of communication in a company
	CO2	Understand about the various business letters implicated in the course of Business
	CO3	Apply the design of different business correspondence in the factual business Communication
	CO4	Ascertain the importance of verbal and non-verbal Report
	CO5	Evaluate the basic preparation for various types of interviews

21UAF4S2

ProgrammeCode:20		Programme Name: B.COM (A&F)		
CourseCode:21UAF4S2		Skill Based Subject –2 -Competitive Skill Enhancement (Online)		
Batch 2021-2022	Semester IV	Hours/Week 2	Total Hours 30	Credits 3

Course Objectives

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

Course Outcomes(CO)

K1-K5	CO1	Remember the conceptual framework on aptitude
	CO2	Understand the various aptitudes
	CO3	Apply the verbal aptitude in practical
	CO4	Gaining the knowledge of general awareness

21UAF513

ProgrammeCode: 20		Programme Name: B.COM (A&F)		
CourseCode: 21UAF513		Core Paper13 – Corporate Accounting – II		
Batch	Semester	Hours/Week	Total Hours	Credits
2021-2022	V	6	90	5

Course Objectives

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.

Course Outcomes (CO)

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

22UAF514

Programme Code:20		Programme Name: B.COM (A&F)		
Course Code:21UAF514		Core Paper14 – COST ACCOUNTING		
Batch	Semester	Hours/Week	Total Hours	Credits
2021-2022	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

Course Outcomes (CO)

K1-K5	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	Construe the impact of the select cost method
	CO5	Evaluating the various cost accounting methods

21UAF515

Programme Code:20		Programme Name: B.COM (A&F)		
Course Code:21UAF515		Core Paper15- Direct Tax		
Batch	Semester	Hours/Week	Total Hours	Credits
2021-2022	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.

Course Outcomes (CO)

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

21UAF516

Programme Code:20		Programme Name: B.COM (A&F)		
Course Code:21UAF516		Core Paper 16 - Business Research Methods		
Batch	Semester	Hours/Week	Total Hours	Credits
2021-2022	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.

Course Outcomes (CO)

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

21UAF617

Programme Code: 20		Programme Name: B.COM (A&F)		
Course Code: 21UAF617		Core Paper 17 – Management Accounting		
Batch	Semester	Hours/Week	Total Hours	Credits
2021-2022	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.

Course Outcomes (CO)

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

Programme Code: 20		Programme Name: B.COM (A&F)		
Course Code: 21UAF618		Core Paper 18 – Goods and Service Tax and Customs Law		
Batch	Semester	Hours/Week	Total Hours	Credits
2021-2022	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.

Course Outcomes (CO)

K1-K5	CO1	Exemplify the Laws and Acts involved in Indirect Taxation
	CO2	Deduce the working of Goods and Services Tax and its need for Development of an economy
	CO3	Employ their ideas to prepare an effective Taxation frame work in relating 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 deduction under GST and custom duties

ProgrammeCode:20		Programme Name: B.COM (A&F)		
CourseCode:21UAF619		Core Paper 19 – Auditing		
Batch 2021-2022	Semester VI	Hours/Week 5	Total Hours 75	Credits 3

Course Objectives

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

Course Outcomes (CO)

K1-K5	CO1	Perceiving the basic concepts of auditing and working of an auditor.
	CO2	Understanding the recent trends in auditing and auditing activities Taken place in an organization
	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 and responsibilities of an auditor

ProgrammeCode:20		Programme Name: B.COM (A&F)		
CourseCode:21UAF620		Core Paper 20 – Financial Market and Services		
Batch 2021-2022	Semester VI	Hours/Week 4	Total Hours 60	Credits 2

Course Objectives

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

Course Outcomes (CO)

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

21UAF6Z1

ProgrammeCode:20		Programme Name: B.COM (A&F)		
CourseCode:21UAF6Z1		Project and Viva-Voce		
Batch	Semester	Hours/Week	Total Hours	Credits
2021-2022	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.

Course Outcomes (CO)

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

21UAF1A1

ProgrammeCode:20		Programme Name : B.COM (A&F)		
CourseCode:21UAF1A1		Allied Paper 1 - Business Economic		
Batch	Semester	Hours/Week	Total Hours	Credits
2021-2022	I	6	90	5

Course Objectives

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

Course Outcomes (CO)

K1-K5	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 Developing an economy
	CO5	Evaluating the perspective to business situations

21UAF2A2

ProgrammeCode:20		Programme Name: B.COM (A&F)		
CourseCode:21UAF2A2		Allied Paper II– Principles of Insurance		
Batch	Semester	Hours/Week	Total Hours	Credits
2021-2022	II	4	60	3

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.

Course Outcomes (CO)

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

ProgrammeCode:20	Programme Name: B.COM (A&F)	
Batch 2021-2022	Major Elective Paper1–Entrepreneurial Development	Credits 5

Course Objectives

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

Course Outcomes (CO)

K1 - K5	CO1	Enumerating to know the various characteristics and phases in the entrepreneurship.
	CO2	Comprehend 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

ProgrammeCode:20	Programme Name: B.COM (A&F)	
Batch 2021-2022	Major Elective Paper 1–Working Capital Management	Credits 5

Course Objectives

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

Course Outcomes (CO)

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

ProgrammeCode:20	Programme Name: B.COM (A&F)	
Batch 2021-2022	Major Elective Paper 3 – Business Environment	Credits 5

Course Objectives

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.

Course Outcomes (CO)

K1 - K5	CO1	Finding the concept of business environment.
	CO2	Understanding the various environments in business.
	CO3	Learn to value of business environment.
	CO4	Gaining the knowledge of the business environments.
	CO5	Evaluating the various acts relevant to the labours

ProgrammeCode:20	Programme Name: B.COM (A&F)	
Batch 2021-2022	Major Elective Paper 4 – Human Resource Management	Credits 5

Course Objectives

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

Course Outcomes (CO)

K1-K5	CO1	Memorizing the basic concepts of human resource management
	CO2	Understanding the elements relate to various aspects of HRM, such as Training, Promotion, placement, Remuneration, welfare measures etc
	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 2021-2022	Major Elective Paper 5 – Consumer Affairs	Credits 5

Course Objectives

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 ofprotecting consumer rights.
3. To provide an understanding of the procedure for redressal of consumer complaints

Course Outcomes (COs)

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

ProgrammeCode:20	Programme Name: B.COM (A&F)	
Batch 2021-2022	Major Elective Paper 6 – Business Finance	Credits 5

Course Objectives

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.

Course Outcomes (COs)

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

21UAF3SL

ProgrammeCode:20		Programme Name: B.COM (A&F)		
CourseCode:21UAF3SL		Skill Based Subject – I – Competitive Skill Enhancement		
Batch	Semester	Hours/Week	Total Hours	Credits
2021-2022	III	2	30	3

Course Objectives

1. To enhance the practical knowledge in communication skill
2. To develop the aptitude skill
3. To familiarize the current affairs

Course Outcomes (CO)

K1-K4	CO1	Remember the conceptual framework on aptitude
	CO2	Understand the various aptitudes
	CO3	Apply the verbal aptitude in practical
	CO4	Gaining the knowledge of general knowledge

21UAF5SM

ProgrammeCode:20		Programme Name: B.COM (A&F)		
CourseCode:21UAF4SM		Skill Based Subject – II – Computer Applications – (Tally & Internet) Practical – II		
Batch 2021-2022	Semester IV	Hours/Week 2	Total Hours 30	Credits 3

Course Objectives

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 assist the students to work with the internet technologies.

Course Outcomes (CO)

K1-K3	CO1	Students do possess required skill and can also be employed as Tally data entry operator
	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

21UAF6SN

ProgrammeCode:20		Programme Name: B.COM (A&F)		
CourseCode:21UAF6SN		Skill Based Subject – III – Computer Applications – (Tally & Internet) Practical – III		
Batch 2021-2022	Semester IV	Hours/Week 2	Total Hours 30	Credits 3

Course Objectives

1. To impart the knowledge of accounting package that is used for learning to maintain accounts.
2. To make students to learn and apply vouchers, TDS computations in Tally ERP 9 software.
3. To make students to understand the need of internet and its employability in real business.

Course Outcomes (CO)

K3-K5	CO1	Students will be able to use accounting and business terminology in Tally package.
	CO2	After the completion of the course, students be able to understand the essential components of internet in business and society.
	CO3	Application of key accounting assumption and principle of Tally ERP 9 in real business

21UAF5X1

ProgrammeCode:20		Programme Name: B.COM (A&F)		
CourseCode:21UAF5X1		Extra Departmental Course: Personal Investment Avenues		
Batch	Semester	Hours/Week	Total Hours	Credits
2021-2022	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

Course Outcomes (CO)

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


For B.COM (A&F)			
PART IV – ENVIRONMENTAL STUDIES			
Batch 2021-2022	Hours / Week 2	Total Hours 30	Credits 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 workplace environments, their modes of transport and transformation, their ecological and public health effects, and existing methods for environmental disease prevention and remediation.

COURSE OUTCOMES

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

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

21VED201

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

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

21UHR3N1

Programme Code : 20	For B.COM (A&F)		
PART IV -NON MAJOR ELECTIVE –I HUMAN RIGHTS			
Batch 2021-2022	Hours / Week 2	Total Hours 30	Credits 2

Course Objectives

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

Course Outcomes (CO)

K1toK5	CO1	To understand the hidden truth of Human Rights by studying various theories
	CO2	To acquire overall knowledge regarding Human Rights given by United Nation Commission (UNO).
	CO3	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.

21UWR4N2

Programme Code: 20	For B.COM (A&F)		
Course Code: 21UWR4N2	Part IV -Non- Major Elective – II Women’s Rights		
Batch 2021-2022	Hours / Week 2	Total Hours 30	Credits 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.

Course Outcomes (CO)

K1toK5	CO1	Understand 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 to create Awareness on modernization and impact of technology on Women.