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 CA

COURSE OUTCOMES (CO)

B.COM (CA)

For the Students Admitted in

the Academic Year 2022-2023

Programme Code: 14		COMMERCE WITH CA		
Course Code: 22UCC101		CORE PAPER.1 – PRINCIPLES OF ACCOUNTANCY		
Batch	**Semester**	**Hours / Week**	**Total Hours**	**Credits**
2022-2023	I	4	60	3

Course Objectives

1. To enlighten the students on the basics of accountancy
2. To gain knowledge relating to accounting procedures and preparation of final statements.
3. To understand the rules of accounting used to enter the business transactions in a systematic manner to maintain books of accounts.

Course Outcomes (CO)

K1	CO1	Recollecting the basic concepts, conventions, methods and techniques underlying the accounting practices.
K2	CO2	Enabling students to understand the concept of accounting.
K3	CO3	Getting the ideas for preparing and presenting financial statement in accordance with generally accepted accounting principles.
K4	CO4	Analyzing and interpreting accounts related to transactions in accordance with accounting theory.
K5	CO5	Evaluating the accounting concepts

Programme Code: 14		COMMERCE WITH CA		
Course Code: 22UCC102		CORE PAPER. 2 -INTRODUCTION TO INFORMATION TECHNOLOGY		
Batch	**Semester**	**Hours / Week**	**Total Hours**	**Credits**
2022-2023	I	4	60	3

Course Objectives

1. To gain the Knowledge about computers and their usage in business.
2. To understand the basic computer concepts and formulate the system problems.
3. To apply the system techniques to solve the modern business problems.

Course Outcomes (CO)

K1	CO1	Collecting the information regarding various operations of computers.
K2	CO2	Solving the problems related to numbering system.
K3	CO3	Knowing about the system configurations.
K4	CO4	Gaining knowledge about the various types of networks and system analysis.
K5	CO5	Illustrating the use of Internet

Programme Code: 14		COMMERCE WITH CA		
Course Code: 22UCC1CL		CORE PRACTICAL.1 - COMPUTER APPLICATIONS – I MS-OFFICE		
Batch	Semester	Hours / Week	Total Hours	Credits
2022-2023	I	2	30	1

Course Objectives

1. Acquire hands-on training in MS-Office to meet out the requirements in an organization.
2. Write functions in Ms-Excel to perform basic calculations
3. Create a presentation in Ms-Power Point that is interactive and with legible contents.

Course Outcomes (CO)

K1	CO1	Gaining the skills relating to creation and modification of documents in MS-Office.
K2	CO2	Preparing resume and sending to different addresses using mail merge.
K3	CO3	Developing the Knowledge to work with MS-Access
K4	CO4	Knowing about the shortcuts and Formula in MS-Excel
K5	CO5	Learning the Techniques of PowerPoint Presentation

Programme Code: 14		COMMERCE WITH CA		
Course Code: 22UCC203		CORE PAPER .3 - FINANCIAL ACCOUNTING		
Batch	Semester	Hours / Week	Total Hours	Credits
2022-2023	II	4	60	3

Course Objectives

1. To understand the Principles and Practices of Financial Accounting.
2. To solve the problems and analyze the financial arbitration cases related to company accounts and partnership accounts.
3. To understand the accounting procedures relating to Depreciation, Hire Purchases, Partnership, Branch accounting

Course Outcomes (CO)

K1	CO1	Knowing the accounting procedures relating to Various types of depreciation.
K2	CO2	Preparing hire purchase and installment accounts.
K3	CO3	Ascertaining the profit or loss during inter-department or inter-branch transfer.
K4	CO4	Knowing the treatment of goodwill in case of partnership accounts.
K5	CO5	Evaluating the case studies in Partnership Accounts

Programme Code: 14		COMMERCE WITH CA		
Course Code: 22UCC204		CORE PAPER .4- INDIAN BANKING SYSTEM		
Batch	**Semester**	**Hours / Week**	**Total Hours**	**Credits**
2022-2023	II	4	60	3

Course Objectives
1. To expose the students to various concepts in Indian banking systems
2. To gain practical cum theoretical knowledge about banking system in India.
3. To make the students understand the provisions of the banking regulation act 1949.

Course Outcomes (CO)

K1	CO1	Obtaining knowledge in banking system, classifications and economic developments of banks.
K2	CO2	Learning about the central banking functions.
K3	CO3	Gaining knowledge on loans and advance of commercial banks.
K4	CO4	Understanding the types of negotiable instruments and e-banking systems.
K5	CO5	Knowing about the bank customer Relationship

Programme Code: 14		COMMERCE WITH CA		
Course Code: 22UCC2CM		CORE PRACTICAL.2 - COMPUTER APPLICATIONS – II ACCOUNTING PACKAGE TALLY		
Batch	**Semester**	**Hours / Week**	**Total Hours**	**Credits**
2022-2023	II	2	30	1

Course Objectives
1. To help the students to work with accounting software
2. To learn to feed various voucher entries
3. To provide an opportunity for students to make connections across courses and institutional goals.

Course Outcomes (CO)

K1	CO1	Obtaining information relating to tally.
K2	CO2	Gaining the skills relating in creation of voucher entries.
K3	CO3	Preparing the final accounts, Interpreting various reports
K4	CO4	Preparations of BRS Using Tally
K5	CO5	Knowing about cost center and its category

Programme Code: 14		COMMERCE WITH CA		
Course Code: 22UCC305		CORE PAPER .5 – COST ACCOUNTING		
Batch	**Semester**	**Hours / Week**	**Total Hours**	**Credits**
2022-2023	III	6	90	5

Course Objectives

1. To enlighten the students on the importance of cost ascertainment reduction and control.
2. To teach the students to calculate the total cost of products and services.
3. To understand the methods of costing adopted by different types of industries.

Course Outcomes (CO)

K1	CO1	Knowing the concept of cost accounting and preparing cost sheet & suitable Apportionment of overheads
K2	CO2	Understanding the different methods in pricing the materials
K3	CO3	Applying appropriate methods to calculate labour cost
K4	CO5	Preparing the accounts relating to process costing
K5	CO5	Evaluating the Operating cost in transportation and Contract costing

Programme Code: 14		COMMERCE WITH CA		
Course Code: 22UCC306		CORE PAPER.6 – DIRECT TAX & GST		
Batch	**Semester**	**Hours / Week**	**Total Hours**	**Credits**
2022-2023	III	6	90	5

Course Objectives

1. To familiarize the students with basic concepts of Income tax.
2. To enable the students to learn and compute income under various heads of income.
3. To get awareness about the deductions u/s 80 and GST.

Course Outcomes (CO)

K1	CO1	Recollecting the fundamental concepts of Income Tax Act 1961 and GST
K2	CO2	Getting the Ideas of the various sources of Incomes.
K3	CO3	Applying the income tax laws for computation of an individual's adjusted gross incomes.
K4	CO4	Computing the liability of an Individual
K5	CO5	Learning about the concepts of GST

Programme Code: 14		COMMERCE WITH CA		
Course Code: 22UCC307		CORE PAPER.7 - DATABASE MANAGEMENT SYSTEM		
Batch	**Semester**	**Hours / Week**	**Total Hours**	**Credits**
2022-2023	III	5	75	4

Course Objectives

1. To understand the different issues involved in design and implementation of a database system.
2. To understand and use data manipulation language to query, update and manage a database.
3. To design and build a simple database system and demonstrate competence with the fundamental tasks involved in modeling, designing and implementing a DBMS.

Course Outcomes (CO)

K1	CO1	Defining the program-data independence, data models for database scheme and database instances.
K2	CO2	Identifying the methodology of relational model.
K3	CO3	Developing an understanding of the differences between first, second and third normal forms.
K4	CO4	Analyzing the Structured Query Language using Network and Hierarchical Models.
K5	CO5	Evaluating the concept of Query Processing

Programme Code: 14		COMMERCE WITH CA		
Course Code: 22UCC3CN		CORE PRACTICAL 3- COMPUTER APPLICATIONS III- SQL		
Batch	**Semester**	**Hours / Week**	**Total Hours**	**Credits**
2022-2023	III	4	60	2

Course Objectives

1. To understand the structured query language to communicate with the database.
2. To manipulate the date using SQL (To add, modify, delete and retrieve data).
3. To explore the basic commands and functions of SQL.
4. To extract information regarding the use of SQL to query a database.

Course Outcomes (CO)

K1	CO1	Familiarizing with the structured query language.
K2	CO2	Performing the Basic Calculations based upon the queries
K3	CO3	Applying the theoretical knowledge to create database using SQL.
K4	CO4	Understanding about table creation in DBMS.
K5	CO5	Generating reports to the Database

Programme Code: 14		COMMERCE WITH CA		
Course Code: 22UCC408		CORE PAPER. 8- CORPORATE ACCOUNTING		
Batch	Semester	Hours / Week	Total Hours	Credits
2022-2023	IV	6	90	5

Course Objectives

1. To prepare financial statements of special types of business viz. Banks, Insurance companies.
2. To understand the accounting treatment of special transactions of the above business.
3. To familiarize with the accounting treatment of shares and debentures.

Course Outcomes (CO)

K1	CO1	Recollecting the basic concepts and terms of Corporate Accounting.
K2	CO2	Understanding the procedures, conventions and rules of accounting pertaining to issue of shares and prepare ledger accounts.
K3	CO3	Applying the procedures and prospects for redemption of different types of shares and debentures.
K4	CO4	Analyzing the final accounts of a company after redemption of shares.
K5	CO5	Evaluating the Banking Company Accounts

Programme Code: 14		COMMERCE WITH CA		
Course Code: 22UCC409		CORE PAPER. 9 – PRINCIPLES OF AUDITING		
Batch	Semester	Hours / Week	Total Hours	Credits
2022-2023	IV	5	75	4

Course Objectives

1. To familiarize the students about the various concepts of Principles of Auditing.
2. To make the students to understand the importance of auditing and auditing reports.
3. To help the students to gain knowledge about vouching of documents in an organization.

Course Outcomes (CO)

K1	CO1	Knowing about the current Auditing Concepts, Standards and Procedures
K2	CO2	Understanding about Internal checks and Vouching
K3	CO3	Applying different audit process for valuing Assets and Liabilities
K4	CO4	Knowing the role on an Auditor in a company and to interpret the Audit Reports
K5	CO5	Investigating the auditing Provisions and E-Auditing

Programme Code: 14		COMMERCE WITH CA		
Course Code: 22UCC410		CORE PAPER.10 - OBJECT ORIENTED PROGRAMMING WITH C++		
Batch 2022-2023	**Semester** IV	**Hours / Week** 5	**Total Hours** 75	**Credits** 4

Course Objectives

1. To familiarize with the practical knowledge of object-oriented programming.
2. To acquire the knowledge of operators and functions in C++.
3. To learn how to design and implement generic classes with C++ templates.

Course Outcomes (CO)

K1	CO1	Solving the problem based upon different data structure and to know about the C++ program.
K2	CO2	Choosing an appropriate data structure for a particular problem.
K3	CO3	Providing the students with the knowledge of opening and closing a file.
K4	CO4	Implementing various concepts relating to the C++ language.
K5	CO5	Understanding the input and output Operations

Programme Code: 14		COMMERCE WITH CA		
Course Code: 22UCC4CO		CORE PRACTICAL. 4- COMPUTER APPLICATIONS IV- C++ PROGRAMMING		
Batch 2022-2023	**Semester** IV	**Hours / Week** 4	**Total Hours** 60	**Credits** 2

Course Objectives

1. To gain a better understanding of object-oriented design and program implementation by using object-oriented language features.
2. To understand the use of programming techniques.
3. To understand the knowledge on commerce object-oriented programming.

Course Outcomes (CO)

K1	CO1	Developing a new object based on programs.
K2	CO2	Analyzing the calculations of different functions.
K3	CO3	Obtaining the skills to manage the coding.
K4	CO4	Constructing of classes and objects
K5	CO5	Working with accounting terms using C++

Programme Code: 14		COMMERCE WITH CA		
Course Code: 22UCC511		CORE PAPER. 11 – MANAGEMENT ACCOUNTING		
Batch 2022-2023	Semester V	Hours / Week 6	Total Hours 90	Credits 5

Course Objectives

1. To encourage the students to study the concept of Management Accounting.
2. To motivate the students to learn the techniques for managerial decision making.
3. To make the students to know about various budgeting techniques.

Course Outcomes (CO)

K1	CO1	Knowing the basic Concepts and relationships of various accounts
K2	CO2	Understanding about Ratios, working capital and Budgeting.
K3	CO3	Preparing working capital and various Budgets.
K4	CO4	Analyzing cost volume profit and grasping knowledge about managerial application of Marginal Costing.
K5	CO5	Interpreting fund flow and cash flow statement

Programme Code: 14		COMMERCE WITH CA		
Course Code: 22UCC512		CORE PAPER. 12 – FINANCIAL MANAGEMENT		
Batch 2022-2023	Semester V	Hours / Week 6	Total Hours 90	Credits 4

Course Objectives

1. To enlighten the mind of the students about the concepts of Financial Management.
2. To make them understand about the theories of Financial Management
3. To study the techniques and Dividend policies in a company

Course Outcomes (CO)

K1	CO1	Knowing the basic Concepts of Financial Management, Capital structure and Dividend policies
K2	CO2	Understanding the importance of cost of capital and capital budgeting techniques
K3	CO3	Applying the theories of capital structures, financial leverages and the techniques of working capital management.
K4	CO4	Analyzing the Leverages, Capital structure and dividend policies of a company
K5	CO5	Evaluating the capital Structure of the companies

Programme Code: 14		COMMERCE WITH CA		
Course Code: 22UCC513		CORE PAPER .13 – PROGRAMMING IN VISUAL BASIC		
Batch	Semester	Hours / Week	Total Hours	Credits
2022-2023	V	6	90	5

Course Objectives

1. To provide intellectual knowledge to the students in windows programming
2. To make them to understand the concept of designing forms in Visual basic
3. To motivate the students to know about the various controls in Visual basic

Course Outcomes (CO)

K1	CO1	Knowing the basic Concepts of Visual Basic
K2	CO2	Understanding the properties and learning the use of various tools
K3	CO3	Applying various controls and procedures in form designing and coding
K4	CO4	Analyzing various functions & procedures of VB and preparing the data reports using links.
K5	CO5	Remembering the selection of data access objects

Programme Code: 14		COMMERCE WITH CA		
Course Cod: 22UCC5CP		CORE PRACTICAL .5 – COMPUTER APPLICATIONS V – VISUAL BASIC PROGRAMMING		
Batch	Semester	Hours / Week	Total Hours	Credits
2022-2023	V	4	60	2

Course Objectives

1. To provide practical knowledge in Visual Basic Programming.
2. To help the students to understand the concept of designing forms.
3. To encourage the students to learn the application of various tools and properties.

Course Outcomes (CO)

K1	CO1	Knowing the form design with tool box
K2	CO2	Developing the skills to create MDI form and Menu Editor.
K3	CO3	Working with control arrays
K4	CO4	Creating various views of forms using different controls
K5	CO3	Evaluating the reports of Visual Basic Programs.

Programme Code: 14		COMMERCE WITH CA		
Course Code: 22UCC614		CORE PAPER.14 - E-COMMERCE		
Batch 2022-2023	**Semester** VI	**Hours / Week** 6	**Total Hours** 90	**Credits** 4

Course Objectives

1. To Gain knowledge about E-commerce and various Internet terminologies.
2. To make the students to know about various security concepts in Electronic commerce.
3. To enlighten the minds of students about E-Payment system this is very essential in new era.

Course Outcomes (CO)

K1	CO1	Knowing the basic Concepts of E-Commerce
K2	CO2	Understanding the EDI Software implementation and the concepts of Electronic Payment systems
K3	CO3	Implementing the legal frame works and security concepts
K4	CO4	Analyzing various Business models of E-Commerce
K5	CO5	Observing about E-payment Systems

Programme Code: 14		COMMERCE WITH CA		
Course Code: 22UCC615		CORE PAPER .15 – INTERNET AND WEB DESIGNING		
Batch 2022-2023	**Semester** VI	**Hours / Week** 6	**Total Hours** 90	**Credits** 5

Course Objectives

1. To Familiarize the students about the concepts of Internet
2. To make the students to understand the concept of web designing
3. To help them to develop the skills to create Hyper Text Markup Language

Course Outcomes (CO)

K1	CO1	Remembering the basic concepts of internet and HTML
K2	CO2	Understanding the terminologies of Internet technologies, about table creation and application of its properties in HTML
K3	CO3	Learning the application of HTML tags and Frames
K4	CO4	Knowing the various uses of buttons in creating a web page
K5	CO5	Illustrating about the tags for creating webpages

Programme Code: 14		COMMERCE WITH CA		
Course Code: 22UCC6CQ		CORE PRACTICAL. 6 – COMPUTER APPLICATIONS VI – HTML AND INTERNET		
Batch	**Semester**	**Hours / Week**	**Total Hours**	**Credits**
2022-2023	VI	4	60	2

Course Objectives

1. To provide the students about the practical knowledge in HTML programming.
2. To make the students to understand the concept of web designing.
3. To comprehend about Internet and know about various tags and buttons.

Course Outcomes (CO)

K1	CO1	Knowing the creation of web page using HTML.
K2	CO2	Understanding about linking the webpages using Anchor tags
K3	CO3	Learning about table creation properties and Buttons in designing a form.
K4	CO4	Gaining Knowledge of creating advertisement and invitations
K5	CO5	Evaluating the results of HTML Programs.

Programme Code: 14		COMMERCE WITH CA		
Course Code: 22UCC6Z1		PROJECT WORK AND VIVA-VOCE		
Batch	**Semester**	**Hours / Week**	**Total Hours**	**Credits**
2022-2023	VI	5	90	4

Course Objectives

1. To find out and suggest the ideas related to the practical problems in the field of commerce.
2. To design a program for conversion of manual work into computerized format in various areas.
3. To make the students to understand the importance and needs of Research and Project for the benefit of the society.

COURSE OUTCOMES (CO)

K1	CO1	Identifying the practical problems in different areas of commerce
K2	CO2	Collecting data using various techniques.
K3	CO3	Applying Statistical tools and analyzing the data.
K4	CO4	Designing the computer-based projects, suggest solution and concluding the project.
K5	CO5	Giving solution to the problem

Programme Code: 14		COMMERCE WITH CA		
Course Code: 22UCC3A3		ALLIED PAPER. 3 - PRINCIPLES OF MARKETING		
Batch 2022-2023	Semester III	Hours / Week 5	Total Hours 75	Credits 5

Course Objectives
1. To make the students understand about the Modern Marketing.
2. To enable the students to understand the elements of marketing.
3. To educate the need of marketing science in the modern business world.

Course Outcomes (CO)

K1	CO1	Recollecting the concepts of marketing and its functions
K2	CO3	Understanding the techniques of advertising and analyze the factors determining consumer behavior and market segmentation
K3	CO4	Applying the various promotional strategies to promote the sales
K4	CO5	Analyzing about the role of Government in marketing
K5	CO5	Evaluating the Marketing Techniques

Programme Code: 14		COMMERCE WITH CA		
Course Code: 22UCC4A4		ALLIED PAPER. 4 – EXECUTIVE BUSINESS COMMUNICATION		
Batch 2022-2023	Semester IV	Hours / Week 6	Total Hours 90	Credits 5

Course Objectives
1. To develop communication and interpersonal skills.
2. To enable the students to get an idea about personality development and body language.
3. To understand the significance of effective listening.

Course Outcomes (CO)

K1	CO1	Familiarizing the importance and methods of communication
K2	CO2	Understanding the procedures to write trade enquiry letters
K3	CO3	Applying the knowledge to prepare minutes for meetings
K4	CO4	Acquiring the skills to prepare the resume
K5	CO5	Evaluating the communication concept

Programme Code: 14	COMMERCE WITH CA	
Batch 2022-2023	ELECTIVE PAPER. 1 – RESEARCH METHODOLOGY	**Credits** 5

Course Objectives

1. To enlighten the students about the basic research concepts
2. To help the students to learn about the implementation of research methods
3. To motivate the students in developing report writing skills about the research

Course Outcomes (CO)

K1	CO1	Knowing the basic concepts of research methodology.
K2	CO2	Understanding the procedure for research design and sample design.
K3	CO3	Knowing the application of different methods in data collection.
K4	CO4	Framing and analyzing the hypotheses to interpret the research report.
K5	CO5	Interpreting the Research Report

Programme Code: 14	COMMERCE WITH CA	
Batch 2022-2023	ELECTIVE PAPER. 2 - INVESTMENT MANAGEMENT	**Credits** 5

Course Objectives

1. To give the practical knowledge and theoretical knowledge about investment
2. To make the students to understand about various portfolios available for investment
3. To educate the students to be aware of various investment alternatives

Course Outcomes (CO)

K1	CO1	Remembering the basic Concepts of Investment management.
K2	CO2	Understanding the markets for investment purpose, investment alternatives and Portfolios.
K3	CO3	Studying the application of fundamental analysis in Economy, Industry and Company.
K4	CO4	Analyzing the buying and selling signals using various theories and evaluating the risk and return of portfolio.
K5	CO5	Evaluating the portfolios of various companies

Programme Code: 14	COMMERCE WITH CA	
Batch 2022-2023	ELECTIVE PAPER. 3 - MANAGEMENT INFORMATION SYSTEM	**Credits** 5

Course Objectives
1. To familiarize the students about the concepts of information system
2. To help them to know the applications of information system in business
3. To encourage the students to understand about office automation

Course Outcomes (CO)

K1	CO1	Remembering the system concepts and importance of office automation in business
K2	CO2	Understanding the role, importance of MIS and the trends in tele-communication networks
K3	CO3	Knowing the application of various information systems in business and management
K4	CO5	Analyzing the importance of office automation in business
K5	CO5	Interpreting the needs of System Concepts in business management

Programme Code: 14	COMMERCE WITH CA	
Batch 2022-2023	ELECTIVE PAPER. 4 - PRINCIPLES OF MANAGEMENT	**Credits** 5

Course Objectives
1. To cover the basic concepts of management.
2. To provide the students with the capability to apply theoretical knowledge in-simulated and real life settings.
2. To develop the students to work in teams.

Course Outcomes (CO)

K1	CO1	Familirizing with the basic concepts of Management and its functions
K2	CO2	Practicing the process of management's four function planning, organizing, leading and controlling.
K3	CO3	Identifying the key skills required for the contemporary management practice.
K4	CO4	Applying the skills for motivating leadership qualities.
K5	CO5	Identifying the key competencies needed to be an effective leader.

Programme Code: 14	COMMERCE WITH CA	
Batch 2022-2023	ELECTIVE PAPER. 5 – ENTREPRENEURIAL DEVELOPMENT	**Credits** 5

Course Objectives

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

Course Outcomes (CO)

K1	CO1	Knowing the parameters to assess opportunities for new business ideas
K2	CO2	Understanding systematic process to select and screen a business idea.
K3	CO3	Implementing the strategies for successful implementation of ideas
K4	CO4	Analyzing the opportunities and challenges for new ventures and the benefits/drawbacks of entrepreneurship.
K5	CO5	Understanding the Concepts of industry 4.0 and AI

Programme Code: 14	COMMERCE WITH CA	
Batch 2022-2023	ELECTIVE PAPER. 6 – CONSUMER AFFAIRS	**Credits** 5

Course Objectives

1. To familiarize the students with their rights and responsibilities as a consumer
2. To understand the procedure of redress of consumer complains
3. To know more about decisions on leading cases by consumer protection act
4. To gain more Knowledge about Organizational set up under the consumer protection act
5. To impart awareness about the Roll of industry regulators in consumer protection
6. To Understand contemporary issues in consumer affairs.

Course Outcomes (COs)

	CO1	Able to know the rights and responsibilities of consumer
	CO2	Understanding the importance and benefits of consumer protection act
K1 TO K5	CO3	Applying the role of different agencies in establishing product and service standards
	CO 4	Analyse to handle the business firms interface with consumers
	CO5	Access quality and Standardisation of consumer affairs

Programme Code: 14	COMMERCE WITH COMPUTER APPLICATIONS

Course Code: 22UCC3S1		SKILL BASED SUBJECT. 1 - CYBER SECURITY		
Batch 2022-2023	Semester IV	Hours / Week 2	Total Hours 30	Credits 3

Course Objectives

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

Course Outcomes (CO)

K1	CO1	To understand the Concept of Cybercrime and Cyber frauds
K2	CO2	To know the Cyber Terrorism and its preventive measures
K3	CO3	To Analyse 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: 14		COMMERCE WITH CA		
Course Code: 22UCC4S2		SKILL BASED SUBJECT.2 - MANAGERIAL ECONOMICS		
Batch 2022-2023	Semester III	Hours / Week 2	Total Hours 30	Credits 3

Course Objectives

1. To learn the concept of economics.
2. To enable the students to know about the various determinants of demand.
3. To know about various factors this influences the production and market situations.

Course Outcomes (CO)

K1	CO1	Recollecting the various functional areas of economics.
K2	CO2	Understanding the basic tools applied in the managerial economics.
K3	CO3	Applying the various techniques for identifying the market conditions of the firm.
K4	CO4	Analyzing the concepts of various pricing methods.
K5	CO5	Evaluating the trends of demand and supply

Programme Code: 14	COMMERCE WITH CA
Course Code: 22UCC6S3	SKILL BASED SUBJECT. 3 - HUMAN RESOURCE

		MANAGEMENT		
Batch	**Semester**	**Hours / Week**	**Total Hours**	**Credits**
2022-2023	VI	2	30	3

Course Objectives

1. To provide an overview of Human Resource Management to the students.
2. To provide emphasized knowledge to the students about work ethics in HRM.
3. To motivate the students to develop leadership qualitiesin them.

Course Outcomes (CO)

K1	CO1	Remembering the basic concepts of Human Resource Management.
K2	CO2	Understanding the concept of job analysis and recruitment process.
K3	CO3	Applying various motivational theories and selection process.
K4	CO4	Analyzing the human resource by recuritment and selection.
K5	CO5	Interpreting the needs of HR in business.

Programme Code: 14		COMMERCE WITH CA		
Course Code: 22UCC5X1		EDC – IMPORT AND EXPORT PROCEDURE		
Batch	**Semester**	**Hours / Week**	**Total Hours**	**Credits**
2022-2023	V	2	30	3

Course Objectives

1. To comprehend the importance of export and import documentation and procedures.
2. To focus on International trade barriers and risk management.
3. To understand the importance international business practices, customs and policies.

Course Outcomes (CO)

K1	CO1	Knowing the basic concepts of Export and Import.
K2	CO2	Understanding the procedure for Documentation.
K3	CO3	Knowing the Logistics, shipping and Leasing Practices.
K4	CO4	Analysing the application of Import and Export Policies in Various Countries
K5	CO5	Comparing Import and Export procedures in various countries