

KONGUNADU ARTS AND SCIENCE COLLEGE (AUTONOMOUS)

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

College of Excellence (UGC)

Coimbatore-641029

**DEPARTMENT OF COMMERCE WITH CA
COURSE OUTCOMES (CO)**

B.COM (CA)

**For the students admitted in the
Academic Year 2024-2025**

Programme Code: 14		B.COM CA		
Course Code: 24UCC101		CORE PAPER 1 – PRINCIPLES OF ACCOUNTANCY		
Batch 2024-2025	Hours / Week 4	Total Hours 60	Credits 3	Employability

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

Programme Code: 14		B.COM CA		
Course Code: 24UCC102		CORE PAPER 2 – INTRODUCTION TO INFORMATION TECHNOLOGY		
Batch 2024-2025	Hours /Week 4	Total Hours 60	Credits 3	Skill Development

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

Programme Code: 14		B.COM CA		
Course Code: 24UCC1CL		CORE PRACTICAL 1 - COMPUTER APPLICATIONS – I MS-OFFICE		
Batch 2024-2025	Hours / Week 2	Total Hours 30	Credits 1	Skill Development

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. Enlighten the students with the knowledge of MS-Access.
4. Create a presentation in MS-Power Point that is interactive and with legible contents.

Course Outcomes (CO)

K1 – K5	CO1	Gaining the skills relating to creation and modification of documents in MS-Office.
	CO2	Preparing Resume and sending to different addresses using Mail merge.
	CO3	Developing the knowledge to work with MS-Access.
	CO4	Knowing about the shortcuts and formula in MS-Excel.
	CO5	Learning the techniques of power point presentation.

Programme Code: 14		B.COM CA		
Course Code: 24UCC203		CORE PAPER 3 – FINANCIAL ACCOUNTING		
Batch 2024-2025	Hours / Week 4	Total Hours 60	Credits 3	Employability

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

Programme Code: 14		B.COM CA		
Course Code: 24UCC204		CORE PAPER 4 - INDIAN BANKING SYSTEM		
Batch 2024-2025	Hours / Week 4	Total Hours 60	Credits 3	Skill Development

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 2049.

Course Outcomes (CO)

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

Programme Code: 14		B.COM CA		
Course Code: 24UCC2CM		CORE PRACTICAL 2 - COMPUTER APPLICATIONS – II ACCOUNTING PACKAGE TALLY		
Batch 2024-2025	Hours / Week 2	Total Hours 30	Credits 1	Skill Development

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 – K5	CO1	Obtaining information relating to tally.
	CO2	Gaining the skills relating in creation of voucher entries.
	CO3	Preparing the final accounts, Interpreting various reports.
	CO4	Preparation of BRS using tally.
	CO5	Knowing about Cost Center and its Category.

Programme Code: 14		B.COM CA		
Course Code: 24UCC305		CORE PAPER 5 – COST ACCOUNTING		
Batch 2024-2025	Hours / Week 5	Total Hours 75	Credits 4	Employability

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 – K5	CO1	Knowing the concept of cost accounting and preparing cost sheet & suitable Apportionment of Overheads
	CO2	Understanding the different methods in pricing the materials
	CO3	Applying appropriate methods to calculate Labour cost
	CO4	Preparing the accounts relating to Process costing
	CO5	Evaluating the Operating cost in Transportation and Contract costing

Programme Code: 14		B.COM CA		
Course Code: 24UCC306		CORE PAPER 6 – DATABASE MANAGEMENT SYSTEMS		
Batch 2024-2025	Hours / Week 4	Total Hours 60	Credits 4	Skill Development

Course Objectives

1. To understand the different issues involved in design and implementation of a databasesystem.
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-K5	CO1	Defining the program-data independence, data models for database scheme and database instances.
	CO2	Identifying the methodology of relational model.
	CO3	Developing an understanding of the differences between first, second and third normal forms.
	CO4	Analyzing the Structured Query Language using Network and Hierarchical Models.
	CO5	Evaluating the concept of query processing.

Programme Code: 14		B.COM CA		
Course Code: 24UCC3AL		ALLIED PRACTICAL 1 - COMPUTER APPLICATIONS III- SQL		
Batch 2024-2025	Hours / Week 5	Total Hours 75	Credits 5	Skill Development

Course Objectives

1. To understand the structured query language to communicate with the database.
2. To manipulate the data 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-K5	CO1	Familiarizing with the structured query language.
	CO2	Performing the basic calculation based upon the queries.
	CO3	Applying the theoretical knowledge to create database using SQL.
	CO4	Understanding about table creation in DBMS
	CO5	Generating reports for the database.

Programme Code: 14		B.COM CA		
Course Code: 24UCC407		CORE PAPER 7 - CORPORATE ACCOUNTING		
Batch 2024-2025	Hours / Week 6	Total Hours 90	Credits 4	Employability

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

Programme Code: 14		B.COM CA		
Course Code: 24UCC4AM		ALLIED PRACTICAL 2 - COMPUTER APPLICATIONS IV- C++ PROGRAMMING		
Batch 2024-2025	Hours / Week 4	Total Hours 60	Credits 5	Skill Development

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

Programme Code: 14		B.COM CA		
Course Code: 24UCC408		CORE PAPER 8 – OBJECT ORIENTED PROGRAMMING WITH C++		
Batch 2024-2025	Hours / Week 4	Total Hours 60	Credits 4	Skill Development

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

Programme Code: 14		B.COM CA		
Course Code: 24UCC509		CORE PAPER 9 – MANAGEMENT ACCOUNTING		
Batch 2024-2025	Hours / Week 6	Total Hours 90	Credits 5	Employability

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 - K5	CO1	Knowing the basic Concepts and relationships of various accounts
	CO2	Understanding about Ratios, Working capital and Budgeting.
	CO3	Preparing working capital and various Budgets.
	CO4	Analyzing cost volume profit and grasping knowledge about managerial application of Marginal Costing.
	CO5	Interpreting Fund flow and Cash Flow Statements.

Programme Code: 14		B.COM CA		
Course Code: 24UCC510		CORE PAPER 10 – DIRECT TAX & GST		
Batch 2024-2025	Hours / Week 6	Total Hours 90	Credits 5	Employability

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 deduction's u/s 80 and GST.

Course Outcomes (CO)

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

Programme Code: 14		B.COM CA		
Course Code: 24UCC511		CORE PAPER 11 – PRINCIPLES OF AUDITING		
Batch 2024-2025	Hours / Week 5	Total Hours 75	Credits 4	Entrepreneurship

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

Programme Code: 14		B.COM CA		
Course Code: 24UCC5CN		CORE PRACTICAL 3 – COMPUTER APPLICATIONS V – VISUAL BASIC PROGRAMMING		
Batch 2024-2025	Hours / Week 6	Total Hours 90	Credits 3	Skill Development

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 - K5	CO1	Knowing about the form designing with tool box.
	CO2	Developing the skills to create MDI form and Menu Editor.
	CO3	Working with control arrays.
	CO4	Creating various views of forms using different controls.
	CO5	Evaluating the reports of Visual Basic Programs.

Programme Code: 14		B.COM CA		
Course Code: 24UCC612		CORE PAPER 12 – FINANCIAL MANAGEMENT		
Batch 2024-2025	Hours / Week 6	Total Hours 90	Credits 5	Employability

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

Programme Code: 14		B.COM CA		
		CORE PAPER 13 – INTERNET AND WEB DESIGNING		
Batch 2024-2025	Hours / Week 6	Total Hours 90	Credits 5	Skill Development

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

Programme Code: 14		B.COM CA		
Course Code: 24UCC6CO		CORE PRACTICAL 4 – COMPUTER APPLICATIONS VI – HTML & INTERNET		
Batch 2024-2025	Hours / Week 6	Total Hours 90	Credits 3	Skill Development

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 - K5	CO1	Knowing the creation of web page using HTML.
	CO2	Understanding about linking the web pages using Anchor tags.
	CO3	Learning about of table creation properties and Buttons in designing a form.
	CO4	Gaining knowledge of creating advertisements and invitations.
	CO5	Evaluating the results of HTML Programs.

Programme Code: 14		B.COM CA		
Course Code: 24UCC6Z1		PROJECT AND VIVA-VOCE		
Batch 2024-2025	Hours / Week 4	Total Hours 60	Credits 5	Skill Development

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 - K5	CO1	Identifying the practical problems in different areas of Commerce.
	CO2	Collecting data using various techniques.
	CO3	Applying statistical tools and analyzing the data.
	CO4	Designing the Computer-based projects, suggest solution and concluding the project.
	CO5	Giving solution to the problem.

Programme Code: 14	B.COM CA			
ELECTIVE PAPER. 1 – RESEARCH METHODOLOGY				
Batch 2024-2025	Hours / Week 5/6	Total Hours 75/90	Credits 5	Skill Development

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 - K5	CO1	Knowing the basic concepts of research methodology.
	CO2	Understanding the procedure for research design and sample design.
	CO3	Knowing the application of different methods in data collection.
	CO4	Framing and analyzing the hypotheses for research.
	CO5	Interpreting the research report.

Programme Code: 14	B.COM CA			
Title of the Paper: ELECTIVE PAPER. 2 - INVESTMENT MANAGEMENT				
Batch 2024-2025	Hours / Week 5/6	Total Hours 75/90	Credits 5	Skill Development

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

Programme Code: 14		B.COM CA		
Title of the Paper: ELECTIVE PAPER. 3 - MANAGEMENT INFORMATION SYSTEM				
Batch 2024-2025	Hours / Week 5/6	Total Hours 75/90	Credits 5	Skill Development

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)

KI-K5	CO1	Remembering the system concepts and Importance of office automation in business
	CO2	Understanding the role, importance of MIS and the trends in Tele-Communication networks
	CO3	Knowing the application of various information systems in business and management
	CO5	Analyzing the importance of office automation in business
	CO5	Interpreting the needs of system concepts in business management.

Programme Code: 14		B.COM CA		
Title of the Paper: ELECTIVE PAPER. 4 – PRINCIPLES OF MANAGEMENT				
Batch 2024-2025	Hours / Week 5/6	Total Hours 75/90	Credits 5	Skill Development

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
3. To develop the students to work in teams.

Course Outcomes (CO)

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

Programme Code: 14		B.COM CA		
Title of the Paper: ELECTIVE PAPER. 5 – ENTREPRENEURIAL DEVELOPMENT				
Batch 2024-2025	Hours / Week 5/6	Total Hours 75/90	Credits 5	Entrepreneurship

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

Programme Code: 14		B.COM CA		
Title of the Paper: ELECTIVE PAPER. 6 – CONSUMER AFFAIRS				
Batch 2024-2025	Hours / Week 5/6	Total Hours 75/90	Credits 5	Skill Development

Course Objectives

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

Course Outcomes (Co)

K1 - K5	CO1	Able to know the rights and responsibility of consumers.
	CO2	Understand the importance and benefits of Consumer Protection Act.
	CO3	Applying the role of different agencies in establishing product and service Standards.
	CO4	Analyze to handle the business firms' interface with consumers.
	CO5	Assess Quality and Standardization of consumer affairs

Programme Code: 14		B.COM CA		
Course Code: 24UGC3S1		SKILL BASED SUBJECT 1 – CYBER SECURITY		
Batch 2024-2025	Semester III	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-K5	CO1	To Understand the Concepts of Cybercrime and Cyber Frauds.
	CO2	To Know about Cyber Terrorism and its preventive measures.
	CO3	To Analyze about the Internet, Mobile Phone and E-commerce security issues.
	CO4	To Understand about E-mail and Social Media Issues.
	CO5	To Describe about various legal responses to Cybercrime.

Programme Code: 14		B.COM CA			
Course Code: 24UCC4S2		SKILL BASED SUBJECT 2 - PRINCIPLES OF MARKETING			
Batch 2024-2025	Semester IV	Hours / Week 2	Total Hours 30	Credits 3	Employability

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-K5	CO1	Recollecting the concepts of marketing and its functions
	CO2	Understanding the techniques of advertising and analyze the factors determining consumer behavior and market segmentation.
	CO3	Applying the various promotional strategies to promote the sales
	CO4	Analyzing about the role of Government in marketing
	CO5	Evaluating the marketing techniques.

Programme Code: 14		B.COM CA		
Course Code: 24UBI6S3		SKILL BASED SUBJECT: 3 – BASICS OF INTELLECTUAL PROPERTY RIGHTS		
Batch 2024 - 2024	Semester VI	Hours / Week 2	Total Hours 30	Credits 3

Course Objectives

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

Course Outcomes (CO)

KI – K5	CO1	Know about basic concepts of IPR and patent
	CO2	Understand copyrights, industrial designs and geographical indication of goods.
	CO3	Differentiate between trademarks and trade secrets
	CO4	Acquire knowledge on parotection of traditional knowledge and plant varieties.
	CO5	Manage and protect IP Rights

Programme Code: 14		B.COM CA			
Course Code: 24UCC5X1		EDC – IMPORT AND EXPORT PROCEDURE			
Batch 2024-2025	Semester V	Hours / Week 2	Total Hours 30	Credits 3	Skill Development

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)

KI – K5	CO1	Knowing the basic concepts of Export and Import.
	CO2	Understanding the procedure for Documentation.
	CO3	Knowing the Logistics, shipping and Leasing Practices.
	CO4	Analyzing the application of Import and Export Policies in Various Countries
	CO5	Comparing Import and Export procedures in various Countries.


Programme Code: 14		B.COM CA		
Course Code: 24EVS101		PART IV – ENVIRONMENTAL STUDIES		
Batch	Semester	Hours / Week	Total Hours	Credits
2024-2025	I	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 “Eco citizens” thereby catering to global environmental needs.
- This course is designed to study about the types of pollutants including gases, chemicals petroleum, noise, light, global warming and radiation as well as pollutant flow and 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	CO1	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
	K5	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: 14		B.COM CA		
Course Code: 24VED201		PART IV - VALUE EDUCATION – MORAL & ETHICS		
Batch	Semester	Hours / Week	Total Hours	Credits
2024-2025	II	2	30	2

Course Objectives

1. To impart Value Education in every walk of life.
2. To help the students to reach excellence and reap success.
3. To impart the right attitude by practicing self-introspection.
4. To portray the life and messages of Great Leaders.
5. To insist the need for universal brotherhood, patience and tolerance.
6. To help the students to keep them fit.
7. To educate the importance of Yoga and Meditation.

Course Outcomes (CO)

After completing the course, the students:

K1-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

Programme Code: 14		B.COM CA		
Course Code: 24UHR3N1		PART IV -NON-MAJOR ELECTIVE – HUMAN RIGHTS		
Batch 2024-2025	Semester III	Hours / Week 2	Total Hours 30	Credits 2

Course Objectives

1. To prepare for responsible citizenship with awareness of the relationship between HumanRights, 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)

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

Programme Code: 14		B.COM CA		
Course Code: 24UWR4N2		NON-MAJOR ELECTIVE-II WOMEN'S RIGHTS		
Batch	Semester	Hours / Week	Total Hours	Credits
2024-2025	IV	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 this 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 health careservices.

Course Outcomes

After Completion of the Course the student will be able to

K1 - K5	CO1	Appraise the importance of Women's Studies and incorporate Women's Studies with other fields
	CO2	Analyze the realities of Women Empowerment, Portrayal of Women in Media, Development and Communication
	CO3	Interpret the laws pertaining to violence against Women and legal consequences
	CO4	Contribute to the study of the important elements in the Indian Constitution, Indian Laws for Protection of Women
	CO5	Spell out and implement Government Developmental schemes for women and create awareness on modernization and impact of technology on Women