

KONGUNADU ARTS AND SCIENCE COLLEGE (AUTONOMOUS)

Re-accredited by NAAC with 'A' Grade – 3.64 CGPA out of 4 (3rd Cycle)

College of Excellence (UGC)

Coimbatore – 641 029

DEPARTMENT OF COMMERCE WITH CA (Unaided)

COURSE OUTCOMES (CO)

B.COM. CA

**For the students admitted
In the
Academic Year 2019-2020**

Programme Code: 14		COMMERCE WITH CA		
Course Code: 19UCC101		Core Paper.1 – PRINCIPLES OF ACCOUNTANCY		
Batch 2019-2020	Semester I	Hours / Week 4	Total Hours 60	Credits 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.

Programme Code: 14		COMMERCE WITH CA		
Course Code: 19UCC102		Core Paper. 2 -INTRODUCTION TO INFORMATION TECHNOLOGY		
Batch	Semester	Hours / Week	Total Hours	Credits
2019-2020	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.

Programme Code: 14		COMMERCE WITH CA		
Course Code: 19UCC1CL		Core Practical.1 - COMPUTER APPLICATIONS – I MS-OFFICE		
Batch	Semester	Hours / Week	Total Hours	Credits
2019-2020	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)

K3	CO1	Gaining the skills relating to creation and modification of documents in MS-Office.
K4	CO2	Preparing resume and sending to different addresses using mail merge.
K5	CO3	Developing the required lists using MS-Excel, Interpreting the performance of a salesman through power point presentation.

Programme Code: 14		COMMERCE WITH CA		
Course Code: 19UCC203		Core Paper .3 - FINANCIAL ACCOUNTING		
Batch	Semester	Hours / Week	Total Hours	Credits
2019-2020	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 incase of partnership transctions.

Programme Code: 14		COMMERCE WITH CA		
Course Code: 19UCC204		Core Paper .4- INDIAN BANKING SYSTEM		
Batch 2019-2020	Semester II	Hours / Week 4	Total Hours 60	Credits 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 2049.

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.

Programme Code: 14		COMMERCE WITH CA		
Course Code: 19UCC2CL		C. PR.2 - COMPUTER APPLICATIONS – II ACCOUNTING PACKAGE TALLY		
Batch 2019-2020	Semester II	Hours / Week 2	Total Hours 30	Credits 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)

K3	CO1	Obtaining information relating to tally.
K4	CO2	Gaining the skills relating in creation of voucher entries.
K5	CO3	Preparing the final accounts, Interpreting various reports

Programme Code: 14		COMMERCE WITH CA		
Course Code: 19UCC305		Core Paper .5 – COST ACCOUNTING		
Batch 2019-2020	Semester III	Hours / Week 6	Total Hours 90	Credits 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

Programme Code: 14		COMMERCE WITH CA		
Course Code: 19UCC306		Core Paper.6 – DIRECT TAX & GST		
Batch	Semester	Hours / Week	Total Hours	Credits
2019-2020	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.

Course Outcomes (CO)

K1	CO1	Recollecting the fundamental concepts of Income Tax Act 2061 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 & GST

Programme Code: 14		COMMERCE WITH CA		
Course Code: 19UCC3A3		ALLIED.C 1 - PRINCIPLES OF MARKETING		
Batch	Semester	Hours / Week	Total Hours	Credits
2019-2020	III	5	75	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

Programme Code: 14		COMMERCE WITH CA		
Course Code: 19UCC307		Core Paper.7 - DATABASE MANAGEMENT SYSTEM		
Batch	Semester	Hours / Week	Total Hours	Credits
2019-2020	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.

Programme Code: 14		COMMERCE WITH CA		
Course Code: 19UCC4A4		ALLIED D .1 – EXECUTIVE BUSINESS COMMUNICATION		
Batch 2019-2020	Semester III	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	CO5	Acquiring the skills to prepare the resume

Programme Code: 14		COMMERCE WITH CA		
Course Code: 19UCC3CN		Core Practical 3- COMPUTER APPLICATIONS III- SQL		
Batch 2019-2020	Semester III	Hours / Week 4	Total Hours 60	Credits 2

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)

K3	CO1	Familiarizing with the structured query language.
K4	CO3	Applying the theoretical knowledge to create database using SQL.
K5	CO4	Performing the basic calculation based upon the queries.

Programme Code: 14		COMMERCE WITH CA		
Course Code: 19UCC3S1		SBS.1 - MANAGERIAL ECONOMICS		
Batch 2019-2020	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.
4. To aware about the various market situations in an economy.

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.

Programme Code: 14		COMMERCE WITH CA		
Course Code: 19UCC408		Core Paper 8- CORPORATE ACCOUNTING		
Batch 2019-2020	Semester IV	Hours / Week 6	Total Hours 90	Credits 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.

Programme Code: 14		COMMERCE WITH CA		
Course Code: 19UCC409		Core Paper. 9 – PRINCIPLES OF AUDITING		
Batch 2019-2020	Semester IV	Hours / Week 5	Total Hours 75	Credits 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

Programme Code: 14		COMMERCE WITH CA		
Course Code: 19UCC410		Core Paper.10 - OBJECT ORIENTED PROGRAMMING WITH C++		
Batch 2019-2020	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 write 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.

Programme Code: 14		COMMERCE WITH CA		
Course Code: 19UCC4C0		C. PR. 4- COMPUTER APPLICATIONS IV- C++ PROGRAMMING		
Batch 2019-2020	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)

K3	CO1	Developing a new object based on programs.
K4	CO2	Analyzing the calculations of different functions.
K5	CO3	Obtaining the skills to manage the coding.

Programme Code: 14		Commerce with Computer Applications		
Course Code: 19UCC4S2		SBS.2 - Principles of Management		
Batch 2019-2020	Semester IV	Hours / Week 2	Total Hours 30	Credits 3

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)

K1	CO1	familiarizing with the basic concepts of Management and its functions
K2	CO2	practicing the process of management's four functions planning, organizing, leading and controlling
K2,K3	CO3	identifying the key skills required for the contemporary management practice
K3,k4	CO4	identifying the key competencies needed to be an effective leader

Programme Code: 14		COMMERCE WITH CA		
Course Code: 19UCC511		Core Paper. 11 – MANAGEMENT ACCOUNTING		
Batch	Semester	Hours / Week	Total Hours	Credits
2019-2020	V	6	90	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, Fund flow, Cash Flow Statements and various Budgets.
K4	CO4	Analyzing cost volume profit and grasping knowledge about managerial application of Marginal Costing.

Programme Code: 14		COMMERCE WITH CA		
Course Code: 19UCC512		Core Paper. 12 – FINANCIAL MANAGEMENT		
Batch 2019-2020	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

Programme Code: 14		COMMERCE WITH CA		
Course Code: 19UCC513		Core Paper .13 – PROGRAMMING IN VISUAL BASIC		
Batch	Semester	Hours / Week	Total Hours	Credits
2019-2020	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.

Programme Code: 14		COMMERCE WITH CA		
Course Cod: 19UCC5CP		Core Practical .5 – Computer Applications V – VISUAL BASIC PROGRAMMING		
Batch 2019-2020	Semester V	Hours / Week 4	Total Hours 60	Credits 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)

K3	CO1	Knowing the form designing and application of various controls.
K4	CO2	Developing the skills to create MDI form and Menu Editor.
K5	CO3	Evaluating the results of Visual Basic Programs.

Programme Code: 14		COMMERCE WITH CA		
Course Code: 19UCC5S3		SBS . 3 - HUMAN RESOURCE MANAGEMENT		
Batch	Semester	Hours / Week	Total Hours	Credits
2019-2020	V	2	30	3

Course Objectives

1. To provide an over view 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 qualities in 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 recruitment and selection

Programme Code: 14		COMMERCE WITH CA		
Course Code: 19UCC614		Core paper.14 - E-COMMERCE		
Batch 2019-2020	Semester V	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

Programme Code: 14		COMMERCE WITH CA		
Course Code: 19UCC615		Core Paper .15 – INTERNET AND WEB DESIGNING		
Batch	Semester	Hours / Week	Total Hours	Credits
2019-2020	VI	6	90	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

Programme Code: 14		COMMERCE WITH CA		
Course Code: 19UCC6CQ		Core Practical . 6 – Computer Applications VI – HTML AND INTERNET		
Batch 2019-2020	Semester VI	Hours / Week 4	Total Hours 60	Credits 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)

K3	CO1	Knowing the creation of web page and linking the web pages using Anchor tags.
K4	CO2	Learning the application of table creation properties and Buttons in designing a form.
K5	CO3	Evaluating the results of HTML Programs.

Programme Code: 14		COMMERCE WITH CA		
Course Code: 19UCC6Z1		PROJECT WORK AND VIVA-VOCE		
Batch	Semester	Hours / Week	Total Hours	Credits
2019-2020	VI	6	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)

K3	CO1	Identifying the practical problems in different areas and collecting data using various techniques.
K4	CO2	Applying and analyzing the data.
K5	CO3	Designing the computer based projects, suggest solution and concluding the project.

Programme Code: 14		COMMERCE WITH CA		
Course Code: 19UCC6S4		SBS. 4 - CYBER LAW		
Batch	Semester	Hours / Week	Total Hours	Credits
2019-2020	VI	2	30	3

Course Objectives

1. To help the students to familiarize the concept of Cyber law Computer Crimes.
2. To gain theoretical knowledge in the aspects of intellectual property and Information Technology Act.
3. To make them to know about various laws related to cyber crime and Security issues.

Course Outcomes (CO)

K1	CO1	Remembering the basic concepts of Cyber law and E-Commerce.
K2	CO2	Understanding the Security aspects in cyber law.
K3	CO3	Grasping the legal aspects regarding cyber crimes and IT Act.
K4	CO4	Understanding the legal frame work for EDI and analyze the case studies.

Programme Code: 14		COMMERCE WITH CA
Batch 2019-2020	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.

Programme Code: 14		COMMERCE WITH CA
Batch 2019-2020	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.

Programme Code: 14		COMMERCE WITH CA
Batch 2019-2020	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

Programme Code: 14		COMMERCE WITH CA
Batch 2019-2020	Elective Paper 4 - INDUSTRIAL LAW	Credits 5

Course Objectives

1. To help the students to gain knowledge about the Industrial Law
2. To make them to understand about Labor Strike and Acts regarding Labor welfare
3. To Comprehend about insurance and various benefits to workers

Course Outcomes (CO)

K1	CO1	Knowing the basic Concepts of Industrial Law
K2	CO2	Understanding the laws regarding labor strike, trade unions and payment of wages
K3	CO3	Knowing the insurance benefits to workers and eligibility for bonus
K4	CO4	Grasping the knowledge about workmen compensation Act and Minimum wages act

Programme Code: 14		COMMERCE WITH CA
Batch 2019-2020	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.

Programme Code: 14		COMMERCE WITH CA
Batch 2019-2020	Elective Paper 6 – 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 of protecting consumer rights.
3. To provide an understanding of the procedure for redressal of consumer complaints

Course Outcomes (COs)

K1	CO1	Remembering the conceptual framework on consumer and markets.
K2	CO2	Understanding the important provisions of the consumer protection act
K3	CO3	Applying grievance redressal mechanism and leading case studies
K4	CO 4	Analysing the business firms' interface with consumers and the consumer related regulatory and business environment