

# KONGUNADU ARTS AND SCIENCE COLLEGE



## DEPARTMENT OF COMMERCE WITH BANKING AND INSURANCE **COURSE OUTCOME** **2024**

<b>Programme Code :19</b>	<b>Commerce with Banking &amp; Insurance</b>
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**Sub.Code:24UCB101**

<b>Programme Code :19</b>		<b>Commerce with Banking &amp; Insurance</b>		
Title of the paper :C.P. 1 Principles of Accountancy				
Batch	Semester	Hours / Week	Total Hours	Credits
2024 - 2025	I	5	75	3

K1 to K5	CO1	Memorizing the concepts and conventions of accounting
	CO2	Acquaint with the various accounting adjustments
	CO3	Apply the accounting skills for balancing the accounts
	CO 4	Analyzing and interpreting accounts relating to transactions with consignments and Joint venture
	CO5	Consider the relevant accounting format of non-profit organisations

**Sub.Code:24UCB102**

<b>Programme Code :19</b>		<b>Commerce with Banking &amp; Insurance</b>		
Title of the paper :C.P. 2 Indian Banking System				
Batch	Semester	Hours / Week	Total Hours	Credits
2024 - 2025	I	05	75	3

**Course Outcomes (COs)**

K1 to K5	CO1	Reminiscing the structure of Indian Banking System and its classifications
	CO2	Awareness of the role of central banking and its functions in the economy.
	CO3	Analyzing the functions of commercial and state bank of India.
	CO 4	Understanding the basic operation and characteristics of development banks in India.
	CO 5	Knowing about the Development Banks in India



**Sub.Code:24UCB203**

<b>Programme Code :19</b>		<b>Commerce with Banking &amp; Insurance</b>		
Title of the paper :C.P. 3 Financial Accounting				
Batch 2024 - 2025	Semester II	Hours / Week 5	Total Hours 75	Credits 3

**Course Outcomes (COs)**

K1 to K5	CO1	Recollecting the students about depreciation and its methods
	CO2	Understanding about the partnership, past adjustments and guarantee
	CO3	Accrue knowledge about the procedure for admission of a new partner, retirement and death of partner.
	CO 4	Gain knowledge in insolvency of a partner.
	CO 5	Knowing the Insolvency of partner

**Sub.Code:24UCB204**

<b>Programme Code :19</b>		<b>Commerce with Banking &amp; Insurance</b>		
Title of the paper : C.P.4. Fundamentals of Insurance				
Batch 2024 - 2025	Semester II	Hours / Week 5	Total Hours 75	Credits 3

**Course Outcomes (COs)**

K1 to K5	CO1	Remembering basic concepts of insurance and a key insurance act
	CO2	Making the student to understand the function of development officer, agent and related procedures
	CO3	Endow with comprehensive knowledge about marine and fire insurance contract.
	CO 4	Figure out the need and importance of miscellaneous insurance
	CO 5	Gaining knowledge about Insurance intermediaries

**Sub. Code. 24VED201**

<b>Programme Code: 19</b>		<b>Commerce with Banking &amp; Insurance</b>		
Title of the Paper : VALUE EDUCATION : MORAL AND ETHICS				
<b>Batch</b> 2024-2025	<b>Semester</b> <b>II</b>	<b>Hours / Week</b> 2	<b>Total Hours</b> 30	<b>Credits</b> 2

**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

**Sub.Code:24UCB305**

<b>Programme Code :19</b>		<b>Commerce with Banking &amp; Insurance</b>		
Title of the paper : C.P.5 Corporate Accounting				
Batch 2024 - 2025	Semester III	Hours / Week 6	Total Hours 90	Credits 5

**Course Outcomes (COs)**

K1 to K5	CO1	Gain knowledge in the basics and concepts of share capital
	CO2	Make the students to understand the procedures for redemption of shares and debentures
	CO3	Construct ideas to the students about redemption of debentures and procedures for payback of shares.
	CO 4	Expertise in preparation of company final accounts, profit and loss account.
	CO 5	Evaluating the methods of valuation of Goodwill



**Sub.Code:24UCB306**

<b>Programme Code :19</b>		<b>Commerce with Banking &amp; Insurance</b>		
Title of the paper : C.P.6 – Bank and Insurance Marketing				
Batch 2024 - 2025	Semester III	Hours / Week 5	Total Hours 75	Credits 4

**Course Outcomes (COs)**

K1 to K5	CO1	Gain knowledge in the basics and concepts of marketing
	CO2	Make the student understand the functions of product and price mix
	CO3	Execution of the role of distribution channel and promotion methods
	CO 4	Enable to interpret the marketing mix for banking and Insurance.
	CO 5	Knowing about the Insurance Marketing

**Sub.Code:24UCB307**

<b>Programme Code :19</b>		<b>Commerce with Banking &amp; Insurance</b>		
Title of the paper :C.P.7 – Commercial Law				
Batch 2024 – 2025	Semester III	Hours / Week 5	Total Hours 75	Credits 4

**Course Outcomes (COs)**

K1 to K5	CO1	Remembering about the various aspects of Indian Contract Act and the Sale of Goods Act
	CO2	Understanding the essential features of valid contract and consequences in violation of Indian Contract and the Sale of Goods Act
	CO3	Applying the provisions of Indian Contract Act and Sale of Goods Act in business dealings
	CO 4	Analyse and make effective business decisions without breaching of contract.
	CO 5	Knowing about the Indian Partnership

**Sub.Code: 24UCB308**

<b>Programme Code :19</b>		<b>Commerce with Banking &amp; Insurance</b>		
Title of the paper : C.P.8 – Principles of Management				
Batch 2024 – 2025	Semester III	Hours / Week 4	Total Hours 60	Credits 3

**Course Outcomes (COs)**

K1 to K5	CO1	Considering the fundamental aspects of effective management
	CO2	Understanding the major internal factors of management in a business system
	CO3	Identifying the importance of the management process and several important skills required for the contemporary management practice.
	CO 4	Demonstrating critical thinking when presented with managerial problems and express their views and options on managerial issues in an articulate way
	CO 5	Summarize the Communication in Management and control process

**Sub.Code:24UCB409**

<b>Programme Code :19</b>		<b>Commerce with Banking &amp; Insurance</b>		
Title of the paper : C.P.9 – Higher Corporate Accounting				
Batch 2024 - 2025	Semester IV	Hours / Week 6	Total Hours 90	Credits 4

**Course Outcomes (COs)**

K1 to K5	CO1	Understanding the fundamentals of corporate accounting.
	CO2	Acclimatize accounts related to shares and debentures as per the Companies Act.
	CO3	Determining the various schedules of corporate accounting.
	CO 4	Knowledge in the practical applications of corporate accounting in Banking and insurance.
	CO 5	Evaluate the Holding Company Accounts

**Sub.Code:24UCB410**

<b>Programme Code :19</b>		<b>Commerce with Banking &amp; Insurance</b>		
Title of the paper : C.P.10 – Company Law				
Batch 2024 - 2025	Semester IV	Hours / Week 5	Total Hours 75	Credits 4

**Course Outcomes (COs)**

K1 to K5	CO1	Remembering about the various aspects of Companies Act, 2013 and its important features
	CO2	Understanding the nature of companies, privileges for a private company, conversion of companies
	CO3	Applying the provisions of Companies Act, 2013, in formation and incorporation of a company, Alteration of Articles of a company
	CO4	Analysing the need for conducting Statutory, Annual General Meeting and role and responsibilities of KMP in making an appropriate decisions.
	CO 5	Knowing the Company Meetings, needs, kinds and Annual General Meeting

**Sub.Code:24UCB411**

<b>Programme Code :19</b>		<b>Commerce with Banking &amp; Insurance</b>		
Title of the paper : C.P.11 – Banking Law and Practice				
Batch 2024 - 2025	Semester IV	Hours / Week 5	Total Hours 75	Credits 4

**Course Outcomes (COs)**

K1 to K5	CO1	Knowing the relationship between banker & customer
	CO2	Describing the procedures for bank accounts & negotiable instruments
	CO3	Determining the principles and procedures for granting loans
	CO 4	Understanding thee-banking scenario in India
	CO 5	Reframe the Electronic Banking System

**Sub.Code:24UCB412**

<b>Programme Code :19</b>		<b>Commerce with Banking &amp; Insurance</b>		
Title of the paper : C.P.12 – Business Communication				
Batch 2024 - 2025	Semester IV	Hours / Week 4	Total Hours 60	Credits 3

**Course Outcomes (COs)**

K1 to K5	CO1	Obtain knowledge on the fundamentals of business communication
	CO2	Gain practice in drafting business letters
	CO3	Prepare the students with job oriented communication skills
	CO 4	Have an understanding in the official/ formal communication process
	CO 5	Order the BusinessReport Presentations

**Sub.Code: 24UCB513**

<b>Programme Code : 19</b>		<b>Commerce with Banking &amp; Insurance</b>		
Title of the paper : C.P.13 – Special Accounting I				
Batch 2024 - 2025	Semester V	Hours / Week 6	Total Hours 90	Credits 4

**Course Outcomes (COs)**

K1 to K5	CO1	Understanding the concepts and keyterms of banking, insurance, voyage and human resource accounting
	CO2	Creation of awareness about the procedure to be followed in accounting of banking and insurance companies
	CO3	Determining the various schedules of corporate accounting.
	CO 4	Knowledge in the practical applications of corporate accounting in Banking and insurance.
	CO 5	Evaluating Human Resource Accounting



**Sub. Code: 24UCB514**

<b>Programme Code : 19</b>		<b>Commerce with Banking &amp; Insurance</b>		
Title of the paper : C.P.14 –Direct Tax				
Batch 2024 - 2025	Semester V	Hours / Week 6	Total Hours 90	Credits 4

**Course Outcomes (COs)**

K1 to K5	CO1	Understanding the concepts of direct taxation in India.
	CO2	Identifying the methods of computation of Taxable Income
	CO3	Gain knowledge in various sources of income tax
	CO 4	Know the compute tax for several incomes and filing of returns
	CO 5	Evaluation of Computation of Total Income and tax liability of individuals

**Sub. Code: 24UCB515**

<b>Programme Code : 19</b>		<b>Commerce with Banking &amp; Insurance</b>		
<b>Title of the paper : C.P.15 – Investment Management</b>				
<b>Batch</b> 2024 – 2025	<b>Semester</b> V	<b>Hours / Week</b> 6	<b>Total Hours</b> 90	<b>Credits</b> 4

**Course Outcomes (COs)**

<b>K1 to K5</b>	<b>CO1</b>	Familiarizes the conceptual knowledge in investment management.
	<b>CO2</b>	Understanding the risk and return factors connected with investment market
	<b>CO3</b>	Analyses the fundamental and technical theories.
	<b>CO 4</b>	Point out the Technical Analysis
	<b>CO 5</b>	Evaluation of theories used in portfolio analysis and the estimation of investment process management.

**Sub. Code: 24UCB516**

<b>Programme Code : 19</b>		<b>Commerce with Banking &amp; Insurance</b>		
Title of the paper : C.P.16 – Principles and Practices of Auditing				
Batch 2024 - 2025	Semester V	Hours / Week 5	Total Hours 75	Credits 3

**Course Outcomes (COs)**

K1 to K5	CO1	Identifying the concepts of auditing and working of an auditor.
	CO2	Understanding the recent trends in auditing and auditing activities
	CO3	Investigating the verification and valuation of assets and liabilities
	CO 4	Preparing of Voucher and Vouching of Cash
	CO 5	Gaining knowledge on audit of share capital and share transfer

**Sub. Code: 24UCB617**

<b>Programme Code : 19</b>		<b>Commerce with Banking &amp; Insurance</b>		
Title of the paper : C.P.17 – Special Accounting II				
Batch 2024 - 2025	Semester VI	Hours / Week 6	Total Hours 90	Credits 4

**Course Outcomes (COs)**

K1 to K5	CO1	Comprehend the several cost conception involved in business
	CO2	Construe the impact of the select cost methods.
	CO3	Understand the classification of ratios and statement.
	CO 4	Exhibit the ratios and budgetary control.
	CO 5	Evaluate the Fund flow and cash flow analysis

**Sub. Code: 24UCB618**

<b>Programme Code : 19</b>		<b>Commerce with Banking &amp; Insurance</b>		
Title of the paper : C.P.18 –Indirect Tax				
Batch 2024 - 2025	Semester VI	Hours / Week 6	Total Hours 90	Credits 3

**Course Outcomes (COs)**

K1 to K5	CO1	Understanding the concepts of indirect taxes and law
	CO2	Gain thorough facts about GST in India
	CO3	Epitomize the various sections involved in GST
	CO 4	Applying the uses of GST and custom duties.
	CO 5	Recommend the Customs Laws in India

**Sub. Code: 24UCB619**

<b>Programme Code : 19</b>		<b>Commerce with Banking &amp; Insurance</b>		
Title of the paper : C.P.19 – Financial Markets				
Batch 2024 - 2025	Semester VI	Hours / Week 6	Total Hours 90	Credits 3

**Course Outcomes (COs)**

K1 to K5	CO1	Understanding the concepts involved in financial markets in India
	CO2	Identification of the role of various financial intermediaries
	CO3	Distinguishing of new issue market and secondary market
	CO 4	Examination of recent modes of financing trending in financial markets
	CO 5	Evaluate the Forms of leasing and Venture Capital

**Sub. Code: 24UCB620**

<b>Programme Code : 19</b>		<b>Commerce with Banking &amp; Insurance</b>		
Title of the paper : C.P.20 – Financial Advancement in Banking and Insurance				
Batch 2024 - 2025	Semester VI	Hours / Week 5	Total Hours 75	Credits 2

**Course Outcomes (COs)**

K1 to K5	CO1	Understanding the marketing of banking and financial products
	CO2	Acquiring skills in promoting insurance products
	CO3	Know the benefits of insurance to the individuals and society
	CO 4	Analyzing the latest policies emerging in life and general insurance
	CO 5	Compare the Business Correspondents

**Sub. Code: 24UCB3A3**

<b>Programme Code : 19</b>		<b>Commerce with Banking &amp; Insurance</b>		
Title of the paper :Allied 3 – Business Economics				
Batch 2024 - 2025	Semester III	Hours / Week 6	Total Hours 90	Credits 5

**Course Outcomes (COs)**

K1 to K5	CO1	Familiarize the basic concepts of economics
	CO2	Get an idea about the use of economics in business
	CO3	Achieve comprehensive knowledge about demand, supply, production and market structure
	CO 4	Figure out the concepts of National Income
	CO 5	Choose the methods of measuring National Income



**Sub.Code:20UCB4A4**

<b>Programme Code :19</b>		<b>Commerce with Banking &amp;Insurance</b>		
Title of the paper :Allied 4- International Trade				
Batch 2020 -2024	Semester IV	Hours / Week 6	Total Hours 90	Credits 5

**Course Outcomes (COs)**

K1 to K5	CO1	Understanding nature of international trade and its theories
	CO2	Describing the Balance of Payment concept and foreign exchange market operations
	CO3	Determining the principles and procedures of terms of payment
	CO 4	Developing the knowledge in export promotion agencies and its role.
	CO 5	Knowing the International Institutions

<b>Programme Code : 19</b>	<b>Commerce with Banking &amp; Insurance</b>	
Batch 2024 - 2025	Major Elective Paper 1 – Cyber Law	<b>Credits</b> 5

**Course Outcomes (COs)**

K1 to K5	CO1	Keep in mind the nature and scope of cyber laws and the types of cyber crimes
	CO2	Understand the frame work of e-governance in India
	CO3	Apply digital signatures and online banking systems for ensuring authentication of transactions
	CO 4	Analyze the various provisions of law and realize individual responsibilities to prevent crimes
	CO 5	Knowing the Prevention of Cyber Crimes

<b>Programme Code : 19</b>	<b>Commerce with Banking &amp; Insurance</b>	
Batch 2024 - 2025	Major Elective Paper 2 – Introduction to Business Research	<b>Credits</b> 5

**Course Outcomes (COs)**

K1 to K5	CO1	Understanding the ethical issues linked with the conduct of Research.
	CO2	Clearly identify the business problems and effective ways to answer those problems
	CO3	Ability of the students is enriched in formulating and presenting an effective research reports.
	CO 4	Analyse and summarize key issues for further research.
	CO 5	Knowing the interpretation techniques

<b>Programme Code : 19</b>		<b>Commerce with Banking and Insurance</b>
Batch 2024 - 2025	Major Elective Paper 3 – Security Analysis and Portfolio Management	<b>Credits</b> 5

**Course Outcomes (COs)**

K1 to K5	CO1	Discovering the relationship between risk and return.
	CO2	Consideration of various alternatives available for investment.
	CO3	Learn to value the equities and bonds in the recent stock market
	CO 4	Gaining knowledge of the various strategies followed by investors
	CO 5	Evaluation of performance evaluation and portfolio revision

<b>Programme Code : 19</b>		<b>Commerce with Banking and Insurance</b>
Batch 2024 - 2025	Major Elective Paper 4 – Entrepreneurial Development	<b>Credits</b> 5

**Course Outcomes (COs)**

K1 to K5	CO1	Know the various characteristics and phases in the entrepreneurship.
	CO2	Understanding the financial and technical assistance offered to the entrepreneurs
	CO3	Investigating the issues faced by the entrepreneurs
	CO 4	Applying the ideas in the formulation and evaluation of project report
	CO 5	Apprise the Incentives and subsidies

<b>Programme Code : 19</b>		<b>Commerce with Banking &amp; Insurance</b>
Batch 2024 - 2025	Major Elective Paper 5 – Consumer Affairs	<b>Credits</b> 5

**Course Outcomes (COs)**

K1 to 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
	CO 4	Analyse the business firms' interface with consumers and the consumer related regulatory and business environment
	CO 5	Evolution of Consumer Movement in India

<b>Programme Code : 19</b>		<b>Commerce with Banking &amp; Insurance</b>
Batch 2024 - 2025	Major Elective Paper 6 – Customer Relationship Management	<b>Credits</b> 5

**Course Outcomes (COs)**

K1 to K5	CO1	Create insight in the area of customer relationship management
	CO2	Understand the conceptual foundations of relationship marketing and its implications for further development in the field of business
	CO3	Analyze the different components of customer relationship management plan
	CO 4	Identify the values created by customer relationship management and customer's behavior in present scenario
	CO 5	Knowing the E-CRM

**Sub. Code : 24UHR3N1**

<b>Programme Code : 19</b>	<b>Commerce with Banking and Insurance</b>		
Title of the Paper : PART IV -NON MAJOR ELECTIVE –I HUMAN RIGHTS			
<b>Batch</b> 2024-2024	<b>Hours / Week</b> 2	<b>Total Hours</b> 30	<b>Credits</b> 2

**Course Outcomes (CO)**

K1 – K5	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.

**Sub. Code : 24UWR4N2**

Programme Code: 19		<b>Commerce with Banking &amp; Insurance</b>		
<b>Title of the Paper : Part IV -Non- Major Elective – II Women’s Rights</b>				
Batch <b>2024-2025</b>	Semester <b>IV</b>	Hours / Week <b>2</b>	Total Hours <b>30</b>	Credits <b>2</b>

**Course Outcomes (CO)**

**After Completion of the Course the student will be able to**

<b>K1toK5</b>	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.



**Skill- based Subject**

**Sub. Code: 24UCB3S1**

<b>Programme Code : 19</b>		<b>Commerce with Banking &amp; Insurance</b>		
<b>Skill Based Subject - 1 Computer Applications (MS- Office) Practical –I</b>				
<b>Batch</b> 2024 -2025	<b>Semester</b> III	<b>Hours / Week</b> 2	<b>Total Hours</b> 30	<b>Credits</b> 3

**Course Outcomes (COs)**

<b>K3 to K5</b>	<b>CO1</b>	Develop the ability to use computer.
	<b>CO2</b>	Demonstrate the use of computer by way of MS-Word, MS-Excel and MS Power point.
	<b>CO3</b>	Appraise in power point preparation of Seminar/Lecture Presentation
	<b>CO4</b>	Grade the Prioritize the 5 levels of hierarchy of a company in power point
	<b>CO5</b>	Evaluate the working of MS – word, MS – Excel and MS- Power point

**Sub.Code:24UCB4S2**

<b>Programme Code :19</b>		<b>Commerce with Banking &amp; Insurance</b>		
<b>Skill Based subject 2- Human Resource Management</b>				
Batch 2024 - 2025	Semester IV	Hours / Week 2	Total Hours 30	Credits 3

**Course Outcomes (COs)**

K1 to K5	CO1	Memorizing the basic concepts of human resource management
	CO2	Understanding the recruitment process in an organization
	CO3	Identifying the need for motivation and its theories
	CO4	Recognizing the employees participation in the management
	CO5	Knowing conflict management

**Skill- based Subject**

**Sub.Code:24UCB6S3**

<b>Programme Code : 19</b>		<b>Commerce with Banking &amp; Insurance</b>		
Skill Based subject 3 - Computer Applications (Tally & Advanced Excel) Practical –II				
Batch 2024 - 2025	Semester VI	Hours / Week 2	Total Hours 30	Credits 3

**Course Outcomes (COs)**

K3 to K5	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
	CO4	Pivot the inventory master in tally
	CO5	Contrast the V loop creation in Excel

<b>Programme Code : 19</b>		<b>Commerce with Banking &amp; Insurance</b>		
Title of the paper :Extra Departmental Course: International Banking Operations				
Batch 2024 - 2025	Semester V	Hours / Week 2	Total Hours 30	Credits 3

**Course Outcomes (COs)**

K1 to K5	CO1	Acquire ideas about the foreign exchange market
	CO2	Students are familiarized with the various international financial institutions
	CO3	Obtain thorough information about FEDAI and FEMA
	CO 4	Realize the procedures involved in export and import finance
	CO 5	Knowing the International Financial Institutions