

## DEPARTMENT OF COMMERCE (UG)

**ACADEMIC YEAR: 2025 - 2026**

### COURSE OUTCOME

**SUBJECT CODE: 25UCM101**

## FIRST YEAR

## **SEMESTER – I**

## **CORE PAPER 1: FINANCIAL ACCOUNTING – I**

PROGRAMME CODE: 13						PROGRAMME NAME: B.COM				
SUBJECT CODE	L	T	P	CREDITS	TOTAL HOURS	CIA	EXTERNAL	TOTAL	EMPLOYABILITY / ENTREPRENEURSHIP	
25UCM101	5	-	-	4	75	25	75	100		
COURSE OBJECTIVES										
<div>➤ To understand the basic accounting concepts and standards.</div> <div>➤ To know the basis for calculating business profits.</div> <div>➤ To familiarize with the accounting treatment of depreciation.</div> <div>➤ To learn the methods of calculating profit for single entry system.</div> <div>➤ To gain knowledge on the accounting treatment of insurance claims.</div>										
CO	COURSE OUTCOMES								KNOWLEDGE LEVEL	
CO1	Remember the concept of rectification of errors and Bank reconciliation statements								K1 TO K5	Remember
CO2	Apply the knowledge in preparing detailed accounts of sole trading concerns									Apply
CO3	Analyse the various methods of providing depreciation									Analyze
CO4	Evaluate the methods of calculation of profit									Evaluate
CO5	Determine the royalty accounting treatment and claims from insurance companies in case of loss of stock.									Understand

**SUBJECT CODE: 25UCM102**

## FIRST YEAR

## SEMESTER – I

## CORE PAPER 2: PRINCIPLES OF MANAGEMENT

PROGRAMME CODE: 13						PROGRAMME NAME: B.COM				
SUBJECT CODE	L	T	P	CREDITS	TOTAL HOURS	CIA	EXTERNAL	TOTAL	EMPLOYABILITY / ENTREPRENEURSHIP	
25UCM102	5	-	-	3	75	25	75	100		
COURSE OBJECTIVES										
<div>➤ To understand the basic management concepts and functions</div> <div>➤ To know the various techniques of planning and decision making</div> <div>➤ To gain knowledge about the various components of staffing and control techniques of management</div> <div>➤ To familiarize with the concepts of organisation structure</div> <div>➤ To gain knowledge about the various components of staffing</div>										
CO	COURSE OUTCOMES								KNOWLEDGE LEVEL	
CO1	Demonstrate the importance of principles of management.								K1 TO K5	Remember
CO2	Paraphrase the importance of planning and decision making in an organization.									Understand
CO3	Comprehend the concept of various authorizes and responsibilities of an organization.									Apply
CO4	Enumerate the various methods of Performance appraisal									Analyze
CO5	Demonstrate the notion of directing, co-coordination and control in the management.									Evaluate

**SUBJECT CODE: 25UCM1A1**

**FIRST YEAR**  
**SEMESTER – I**

## ALLIED - I: BUSINESS ECONOMICS

PROGRAMME CODE: 13						PROGRAMME NAME: B.COM				
SUBJECT CODE	L	T	P	CREDITS	TOTAL HOURS	CIA	EXTERNAL	TOTAL	EMPLOYABILITY / ENTREPRENEURSHIP	
25UCM1A1	6	-	-	5	90	25	75	100		
COURSE OBJECTIVES										
<div>➤ To realize the Nature and scope of Economics</div> <div>➤ To lean and apply the various theories and practices involved in Business Economics</div> <div>➤ To understand the several classifications of Marketing under competition</div> <div>➤ To estimate National income using product, income&amp; Expenditure Method</div> <div>➤ To gain knowledge on concept of price index.</div>										
CO	COURSE OUTCOMES								KNOWLEDGE LEVEL	
CO1	Attaining responsiveness on the basics of Economics								K1 TO K5	Remember
CO2	Recognizing the market conditions the prevail in the global trade									Understand
CO3	Relating the theories and practices of economics to ordinary business									Apply
CO4	Discovering the significance of national income and its categorizes in developing an economy									Analyze
CO5	Appraise the perspective of economics in lifting business									Evaluate

**SUBJECT CODE: 25UCM203**

## FIRST YEAR

## SEMESTER – II

## CORE PAPER 3: FINANCIAL ACCOUNTING – II

PROGRAMME CODE: 13						PROGRAMME NAME: B.COM			
SUBJECT CODE	L	T	P	CREDITS	TOTAL HOURS	CIA	EXTERNAL	TOTAL	EMPLOYABILITY / ENTREPRENEURSHIP
25UCM203	5	-	-	4	75	25	75	100	
COURSE OBJECTIVES									
<ul style="list-style-type: none"><li>➤ The students are able to prepare different kinds of accounts such Higher purchase and Instalments System.</li><li>➤ To understand the allocation of expenses under departmental accounts</li><li>➤ To gain an understanding about partnership accounts relating to Admission and retirement</li><li>➤ To Provides knowledge to the learners regarding Partnership Accounts relating to dissolution of firm</li><li>➤ To know the requirements of international accounting standards</li></ul>									
CO	COURSE OUTCOMES								KNOWLEDGE LEVEL
CO1	To evaluate the Hire purchase accounts and Instalment systems							K1 TO K5	Remember
CO2	To develop Branch accounts and Departmental Account								Understand
CO3	To understand the accounting treatment for admission and retirement in partnership								Apply
CO4	To show Settlement of accounts at the time of dissolution of a firm.								Analyze
CO5	To examine the role of IFRS								Evaluate

**SUBJECT CODE: 25UCM204**

**FIRST YEAR**  
**SEMESTER – II**

## CORE PAPER 4: PRINCIPLES OF MARKETING

PROGRAMME CODE: 13						PROGRAMME NAME: B.COM				
SUBJECT CODE	L	T	P	CREDITS	TOTAL HOURS	CIA	EXTERNAL	TOTAL	EMPLOYABILITY / ENTREPRENEURSHIP	
25UCM204	5	-	-	3	75	25	75	100		
COURSE OBJECTIVES										
<div>➤ To identify the concept of marketing and the role of marketing in business and society.</div> <div>➤ To develop marketing strategies and demonstrate the various concepts.</div> <div>➤ To examine the marketing problems and provide solution based on marketing information.</div> <div>➤ To scrutinize the marketing mix involved in business.</div> <div>➤ To evaluate the recent trends in marketing.</div>										
CO	COURSE OUTCOMES								KNOWLEDGE LEVEL	
CO1	Remembering the basic concept of modern marketing ethics								K1 TO K5	Remember
CO2	Understanding the importance of customer buying behaviour and customer relationship marketing									Understand
CO3	Applying the knowledge on setting of sales promotional strategies									Apply
CO4	Analysing the market condition towards pricing and distribution channels									Analyze
CO5	Evaluate the applicability on the recent trends in marketing									Evaluate

**SUBJECT CODE: 25UCM2A2**

**FIRST YEAR**  
**SEMESTER – II**

## ALLIED - II: ENTERPRISE INFORMATION SYSTEM

PROGRAMME CODE: 13						PROGRAMME NAME: B.COM				
SUBJECT CODE	L	T	P	CREDITS	TOTAL HOURS	CIA	EXTERNAL	TOTAL	EMPLOYABILITY / ENTREPRENEURSHIP	
25UCM2A2	6	-	-	5	90	25	75	100		
COURSE OBJECTIVES										
<div><div>➤ To understand the basic concepts of E Commerce.</div><div>➤ To know the modern Enterprise Information Systems.</div><div>➤ To develop students' practical skills in the use of enterprise information systems</div><div>➤ To Understand types of information systems in the organization</div><div>➤ To Understand the concept of enterprise systems</div></div>										
CO	COURSE OUTCOMES								KNOWLEDGE LEVEL	
CO1	Understanding the basic concepts of E Commerce.								K1 TO K5	Remember
CO2	Identifying the components of an Enterprise information system.									Understand
CO3	Applying the strategies for implementing enterprise information systems as well as criteria for selecting/evaluating different systems.									Apply
CO4	Gaining the knowledge different types of enterprise information systems and the roles they play within an organization.									Analyze
CO5	Demonstrate skills in using industry proven enterprise information systems.									Evaluate

**SUBJECT CODE: 25UCM305**

## SECOND YEAR

### SEMESTER – III

## CORE PAPER 5: CORPORATE ACCOUNTING – I

PROGRAMME CODE: 13						PROGRAMME NAME: B.COM				
SUBJECT CODE	L	T	P	CREDITS	TOTAL HOURS	CIA	EXTERNAL	TOTAL	EMPLOYABILITY / ENTREPRENEURSHIP	
25UCM305	4	-	-	4	60	25	75	100		
COURSE OBJECTIVES										
<div>➤ To understand about the pro-rata allotment.</div> <div>➤ To know the provisions of companies, Act under Redemption of Preference shares and debentures.</div> <div>➤ To learn the form and contents of financial statements as per Schedule III of Companies Act 2013.</div> <div>➤ To examine the factors affecting goodwill of a company.</div> <div>➤ To identify the Significance of International financial reporting standard (IFRS).</div>										
CO	COURSE OUTCOMES								KNOWLEDGE LEVEL	
CO1	To understand the provisions for underwriting commission								K1 TO K5	Remember
CO2	To examine the provisions of issue and redemption of preferences shares and debentures									Understand
CO3	To illustrate part I and part II forms									Apply
CO4	To value shares and goodwill									Analyse
CO5	To Analyse Accounting Standard 7, 12,16									Evaluate

**SUBJECT CODE: 25UCM306**

**SECOND YEAR**  
**SEMESTER – III**

## **CORE PAPER 6: COST ACCOUNTING – I**

PROGRAMME CODE: 13						PROGRAMME NAME: B.COM				
SUBJECT CODE	L	T	P	CREDITS	TOTAL HOURS	CIA	EXTERNAL	TOTAL	EMPLOYABILITY / ENTREPRENEURSHIP	
25UCM306	4	-	-	4	60	25	75	100		
COURSE OBJECTIVES										
<div>➤ To understand the various concepts of cost accounting.</div> <div>➤ To prepare and reconcile Cost accounts.</div> <div>➤ To gain knowledge regarding valuation methods of material.</div> <div>➤ To familiarize with the different methods of calculating labour cost.</div> <div>➤ To know the apportionment of Overheads.</div>										
CO	COURSE OUTCOMES								KNOWLEDGE LEVEL	
CO1	Remember and recall the various concepts of cost accounting								K1 TO K5	Remember
CO2	Demonstrate the preparation and reconciliation of cost sheet.									Understand
CO3	Analyse the various valuation methods of issue of materials.									Apply
CO4	Examine the different methods of calculating labour cost.									Analyse
CO5	Critically evaluate the apportionment of Overheads.									Evaluate

**SUBJECT CODE: 25UCM407**

**SECOND YEAR**  
**SEMESTER – IV**

## **CORE PAPER 7: CORPORATE ACCOUNTING – II**

PROGRAMME CODE: 13						PROGRAMME NAME: B.COM				
SUBJECT CODE	L	T	P	CREDITS	TOTAL HOURS	CIA	EXTERNAL	TOTAL	EMPLOYABILITY / ENTREPRENEURSHIP	
25UCM407	4	-	-	4	60	25	75	100		
COURSE OBJECTIVES										
<div>➤ To know the types of Amalgamation</div> <div>➤ To gain and understanding about reconstruction</div> <div>➤ To know final statements of Banking Companies</div> <div>➤ To understand the Legal requirements of Financial Accounts</div> <div>➤ To have an insight of modes of winding up of Company</div>										
CO	COURSE OUTCOMES								KNOWLEDGE LEVEL	
CO1	Understand the accounting treatment of amalgamation, absorption and external reconstruction								K1 TO K5	Remember
CO2	Apply and alter the share capital and internal reconstruction									Understand
CO3	Do the accounting procedure of non-performing assets									Apply
CO4	Give the knowledge about insurance company accounts									Analyse
CO5	Prepare the consolidated accounts of holding companies and liquidator’s final statements									Evaluate



**SUBJECT CODE: 25UCM408**

## SECOND YEAR

**SEMESTER – IV**

## **CORE PAPER 8: COST ACCOUNTING – II**

PROGRAMME CODE: 13						PROGRAMME NAME: B.COM				
SUBJECT CODE	L	T	P	CREDITS	TOTAL HOURS	CIA	EXTERNAL	TOTAL	EMPLOYABILITY / ENTREPRENEURSHIP	
25UCM408	4	-	-	4	60	25	75	100		
COURSE OBJECTIVES										
<div>➤ To understand the standards in Cost Accounting</div> <div>➤ To know the concepts of contract costing.</div> <div>➤ To be familiar with the concept of process costing.</div> <div>➤ To learn about operation costing.</div> <div>➤ To gain insights into standard costing.</div>										
CO	COURSE OUTCOMES								KNOWLEDGE LEVEL	
CO1	Remember and recall standards in cost accounting								K1 TO K5	Remember
CO2	Apply the knowledge in contract costing									Understand
CO3	Analyze and assimilate concepts in process costing									Apply
CO4	Understand various bases of classification cost and prepare operating cost statement.									Analyse
CO5	Set up standards and analyse variances.									Evaluate

**SUBJECT CODE: 25UCM509**

## THIRD YEAR

**SEMESTER – V**

## **CORE PAPER 9: INCOME TAX LAW AND PRACTICE – I**

PROGRAMME CODE: 13						PROGRAMME NAME: B.COM				
SUBJECT CODE	L	T	P	CREDITS	TOTAL HOURS	CIA	EXTERNAL	TOTAL	EMPLOYABILITY / ENTREPRENEURSHIP	
25UCM408	6	-	-	4	90	25	75	100		
COURSE OBJECTIVES										
<div>➤ To understand the basic concepts &amp; definitions under the Income Tax Act, 1961.</div> <div>➤ To compute the residential status of an assessee and the incidence of tax.</div> <div>➤ To compute income under the head salaries.</div> <div>➤ To learn the concepts of Annual value, associated deductions and the calculation of income from House property.</div> <div>➤ To compute the income from Business &amp; Profession considering its basic principles &amp; specific disallowances.</div>										
CO	COURSE OUTCOMES								KNOWLEDGE LEVEL	
CO1	Demonstrate the understanding of the basic concepts and definitions under the Income Tax Act.								K1 TO K5	Remember
CO2	Assess the residential status of an assessee & the incidence of tax.									Understand
CO3	Compute income of an individual under the head salaries.									Apply
CO4	Ability to compute income from house property.									Analyse
CO5	Evaluate income from a business carried on or from the practice of a Profession.									Evaluate

**SUBJECT CODE: 25UCM510**

**THIRD YEAR**  
**SEMESTER – V**

## CORE PAPER 10: MANAGEMENT ACCOUNTING

PROGRAMME CODE: 13						PROGRAMME NAME: B.COM				
SUBJECT CODE	L	T	P	CREDITS	TOTAL HOURS	CIA	EXTERNAL	TOTAL	EMPLOYABILITY / ENTREPRENEURSHIP	
25UCM510	6	-	-	4	90	25	75	100		
COURSE OBJECTIVES										
<div><div>➤ To understand basics management accounting</div><div>➤ To know the aspects of Financial Statement Analysis</div><div>➤ To familiarize with fund flow and cash flow analysis</div><div>➤ To learn about budgetary control</div><div>➤ To gain insights into marginal costing.</div></div>										
CO	COURSE OUTCOMES								KNOWLEDGE LEVEL	
CO1	Remember the need for the preparation of financial statements								K1 TO K5	Remember
CO2	Understand the tools and techniques management accounting									Understand
CO3	Apply financial and non-financial information in decision making.									Apply
CO4	Analyse the complex ideas and tolerate ambiguity in managerial problem solving.									Analyse
CO5	Determine the roles and responsibilities of modern management accountants.									Evaluate

CO	COURSE OUTCOMES		KNOWLEDGE LEVEL
CO1	Aware of various provision of Banking Regulation Act 1949 applicable to banking companies including cooperative banks	K1 TO K5	Remember
CO2	Analyse the evolution of Central Banking concept and prevalent Central Banking system in India and their roles and function		Understand
CO3	Gain knowledge about the Central Bank in India, its formation, nationalizing its organization structure, role of bank to government, role in promoting agriculture and industry, role in financial inclusion		Apply
CO4	Evaluate the role of capital fund of commercial banks, objectives and process of Asset securitization etc		Analyse
CO5	Aware of various provision of Banking Regulation Act 1949 applicable to banking companies including cooperative banks		Evaluate

**SUBJECT CODE: 25UCM512**

**THIRD YEAR**  
**SEMESTER – V**

## CORE PAPER 12: BUSINESS LAW

PROGRAMME CODE: 13						PROGRAMME NAME: B.COM				
SUBJECT CODE	L	T	P	CREDITS	TOTAL HOURS	CIA	EXTERNAL	TOTAL	EMPLOYABILITY / ENTREPRENEURSHIP	
25UCM512	5	-	-	3	75	25	75	100		
COURSE OBJECTIVES										
<div>➤ To know the nature and objectives of Mercantile law</div> <div>➤ To understand the essentials of valid contract</div> <div>➤ To gain knowledge on performance contracts</div> <div>➤ To Define the concepts of Bailment and pledge</div> <div>➤ To understand the essentials of contract of sale</div>										
CO	COURSE OUTCOMES								KNOWLEDGE LEVEL	
CO1	Explain the Objectives and significance of Mercantile law								K1 TO K5	Remember
CO2	Understand the clauses and exceptions of Indian Contract Act.									Understand
CO3	Explain concepts on performance, breach and discharge of contract.									Apply
CO4	Outline the contract of indemnity and guarantee									Analyse
CO5	Explain the various provisions of Sale of Goods Act 1930									Evaluate

**SUBJECT CODE: 25UCM613**

**THIRD YEAR**  
**SEMESTER – VI**

**CORE PAPER 13: INCOME TAX LAW AND PRACTICE – II**

PROGRAMME CODE: 13						PROGRAMME NAME: B.COM				
SUBJECT CODE	L	T	P	CREDITS	TOTAL HOURS	CIA	EXTERNAL	TOTAL	EMPLOYABILITY / ENTREPRENEURSHIP	
25UCM613	6	-	-	4	90	25	75	100		
COURSE OBJECTIVES										
<p>➤ To understand provisions relating to capital gains</p> <p>➤ To know the provisions for computation of income from other sources.</p> <p>➤ To familiarize law relating to set off and carry forward of losses and deductions from Gross Total Income.</p> <p>➤ To learn about assessment of individuals</p> <p>➤ To gain knowledge about assessment procedures.</p>										
CO	COURSE OUTCOMES								KNOWLEDGE LEVEL	
CO1	Remember and recall provisions on capital gains								K1 TO K5	Remember
CO2	Apply the knowledge about income from other sources									Understand
CO3	Analyze the set off and carry forward of losses provisions									Apply
CO4	Learn about assessment of individuals									Analyse
CO5	Apply procedures learnt about assessment procedures.									Evaluate

**SUBJECT CODE: 25UCM614**

**THIRD YEAR**  
**SEMESTER – VI**

## **CORE PAPER 14: AUDITING AND CORPORATE GOVERNANCE**

PROGRAMME CODE: 13						PROGRAMME NAME: B.COM				
SUBJECT CODE	L	T	P	CREDITS	TOTAL HOURS	CIA	EXTERNAL	TOTAL	EMPLOYABILITY / ENTREPRENEURSHIP	
25UCM614	6	-	-	4	90	25	75	100		
COURSE OBJECTIVES										
<ul style="list-style-type: none"><li>➤ To enable students to understand process of auditing and its classification</li><li>➤ To impart knowledge on internal check and internal control.</li><li>➤ To illustrate the role of auditors in company.</li><li>➤ To help students understand the framework, theories and models of Corporate Governance.</li><li>➤ To provide insights into the concept of Corporate Social Responsibility</li></ul>										
CO	COURSE OUTCOMES								KNOWLEDGE LEVEL	
CO1	Define auditing and its process.								K1 TO K5	Remember
CO2	Compare and contrast essence of internal check and internal control.									Understand
CO3	Identify the role of auditors in companies.									Apply
CO4	Define the concept of Corporate Governance.									Analyse
CO5	Appraise the implications of Corporate Social Responsibility									Evaluate

**SUBJECT CODE: 25UCM615**

**THIRD YEAR**  
**SEMESTER – VI**

## CORE PAPER 15: COMPANY LAW

PROGRAMME CODE: 13						PROGRAMME NAME: B.COM				
SUBJECT CODE	L	T	P	CREDITS	TOTAL HOURS	CIA	EXTERNAL	TOTAL	EMPLOYABILITY / ENTREPRENEURSHIP	
25UCM615	5	-	-	4	75	25	75	100		
COURSE OBJECTIVES										
<div>➤ To understand the Companies, Act 2013</div> <div>➤ To comprehend about the formation of a company</div> <div>➤ To identify the significance of meetings in ordinary business</div> <div>➤ To gain detailed knowledge in the management and administration of a company</div> <div>➤ To summarize about winding up of a company</div>										
CO	COURSE OUTCOMES								KNOWLEDGE LEVEL	
CO1	Understand the classification of companies under the act								K1 TO K5	Remember
CO2	Examine the contents of the Memorandum of Association & Articles of Association									Understand
CO3	Know the qualification and disqualification of Auditors									Apply
CO4	Understand the workings of National Company Law Appellate Tribunal (NCLAT)									Analyse
CO5	Analyse the modes of winding up									Evaluate

**SUBJECT CODE: 25UCM616**

**THIRD YEAR**  
**SEMESTER – VI**

## CORE PAPER 16: INDIRECT TAX

PROGRAMME CODE: 13						PROGRAMME NAME: B.COM				
SUBJECT CODE	L	T	P	CREDITS	TOTAL HOURS	CIA	EXTERNAL	TOTAL	EMPLOYABILITY / ENTREPRENEURSHIP	
25UCM616	4	-	-	3	60	25	75	100		
COURSE OBJECTIVES										
<ul style="list-style-type: none"><li>➤ To create awareness about the basic indirect taxation principles the students</li><li>➤ To provide the students with sufficient knowledge about GST and its working</li><li>➤ To enhance the skill of the students related to Custom duty etc.</li><li>➤ To be familiar the CGST and IGST Act</li><li>➤ To learn procedures under GST</li></ul>										
CO	COURSE OUTCOMES								KNOWLEDGE LEVEL	
CO1	Exemplify the Laws and Acts involved in Indirect Taxation.								K1 TO K5	Remember
CO2	Deduce the working of Goods and Services Tax and its need for development of an economy.									Understand
CO3	Employ their ideas to prepare an effective Taxation framework in real time business and make benefit out of it.									Apply
CO4	Applying the uses of GST and custom duties.									Analyse
CO5	Evaluating the tax liability, tax exemption, tax imposition and deductions Under GST and custom duties.									Evaluate

**SUBJECT CODE: 25UCM6Z1**

**THIRD YEAR**  
**SEMESTER – VI**

## PROJECT VIVA – VOCE

PROGRAMME CODE: 13						PROGRAMME NAME: B.COM			
SUBJECT CODE	L	T	P	CREDITS	TOTAL HOURS	CIA	EXTERNAL	TOTAL	EMPLOYABILITY / ENTREPRENEURSHIP
25UCM6Z1	-	-	-	5	-	20	80	100	
COURSE OBJECTIVES									
<ul style="list-style-type: none"> <li>➤ To enhance the knowledge of the students in business research.</li> <li>➤ To identify the core interest on the students in the various fields involved in the business.</li> <li>➤ To create discernment about the tools and techniques used in business research</li> </ul>									
CO	COURSE OUTCOMES								KNOWLEDGE LEVEL
CO1	Improvement in the erudition of business research.								K1 TO K5
CO2	Reorganization of the interested business area of the students.								
CO3	Identifying the practical problems in different fields and collecting data								
CO4	Accretion in the awareness level of the students research tools and techniques.								
CO5	Preparation of report for the project and evaluating the reports.								

**MAJOR ELECTIVE : BUSINESS RESEARCH METHODS AND COMMUNICATION**

PROGRAMME CODE: 13						PROGRAMME NAME: B.COM				
SUBJECT CODE	L	T	P	CREDITS	TOTAL HOURS	CIA	EXTERNAL	TOTAL	EMPLOYABILITY / ENTREPRENEURSHIP	
	5	-	-	5	75	25	75	100		
COURSE OBJECTIVES										
<div>➤ To understand the research process and how it applies to the field of business management.</div> <div>➤ To apply the major types of research designs.</div> <div>➤ To enable the students to know about the principles, objectives and importance of communication in commerce and trade</div> <div>➤ To develop the students to write business reports and research reports</div> <div>➤ To determine the need for communication in business</div>										
CO	COURSE OUTCOMES								KNOWLEDGE LEVEL	
CO1	Remembering the ethical issues associated with the conduct of research.								K1 TO K5	Remember
CO2	Understanding the business problems and effective ways to answer those problems.									Understand
CO3	Applying the modules to formulate and present effective research reports.									Apply
CO4	Apply the design of different business correspondence in the factual business Communication.									Analyse
CO5	Analyze the importance of verbal and nonverbal Report.									Evaluate

**MAJOR ELECTIVE : FINANCIAL MARKETS AND SERVICES**

PROGRAMME CODE: 13						PROGRAMME NAME: B.COM				
SUBJECT CODE	L	T	P	CREDITS	TOTAL HOURS	CIA	EXTERNAL	TOTAL	EMPLOYABILITY / ENTREPRENEURSHIP	
	5	-	-	5	75	25	75	100		
COURSE OBJECTIVES										
<ul style="list-style-type: none"> <li>➤ To know about the financial markets and institutions.</li> <li>➤ To understand about the regulation of financial institutions.</li> <li>➤ To acquire knowledge of mutual funds and venture capital.</li> <li>➤ To impart knowledge on the role and function of the Indian financial system.</li> <li>➤ To enrich their knowledge on key areas relating to management of financial products and services</li> </ul>										
CO	COURSE OUTCOMES								KNOWLEDGE LEVEL	
CO1	Obtaining knowledge about the functions and benefits of money markets, Capital markets and other financial intermediaries.								K1 TO K5	Remember
CO2	Understanding the financial institutions and the working of mutual funds.									Understand
CO3	Enabling to take decisions regarding deposits in mutual funds and capital markets.									Apply
CO4	Discovering the ideas on the financial system.									Analyse
CO5	Evaluating the methods of factoring, venture capital and securitization.									Evaluate

## MAJOR ELECTIVE: HUMAN RESOURCE MANAGEMENT

PROGRAMME CODE: 13						PROGRAMME NAME: B.COM				
SUBJECT CODE	L	T	P	CREDITS	TOTAL HOURS	CIA	EXTERNAL	TOTAL	EMPLOYABILITY / ENTREPRENEURSHIP	
	5	-	-	5	75	25	75	100		
COURSE OBJECTIVES										
<ul style="list-style-type: none"> <li>➤ To understand aspects relating to Human resource management</li> <li>➤ To know strategies relating to Human Resource management</li> <li>➤ To be acquainted with Industrial Relations Policy.</li> <li>➤ To learn about organisation culture</li> <li>➤ To assimilate knowledge on employee welfare.</li> </ul>										
CO	COURSE OUTCOMES								KNOWLEDGE LEVEL	
CO1	Memorizing the basic concepts of human resource management.								K1 TO K5	Remember
CO2	Understanding the elements relate to various aspects of HRM, such as Training, Promotion, placement, Remuneration, etc.									Understand
CO3	Acquiring knowledge in labour welfare measures.									Apply
CO4	Implementing better techniques for effective Human resource Management.									Analyse
CO5	Evaluating concepts of Human Resources Audit in an Organization.									Evaluate

## MAJOR ELECTIVE: FINANCIAL MANAGEMENT

PROGRAMME CODE: 13						PROGRAMME NAME: B.COM				
SUBJECT CODE	L	T	P	CREDITS	TOTAL HOURS	CIA	EXTERNAL	TOTAL	EMPLOYABILITY / ENTREPRENEURSHIP	
	5	-	-	5	75	25	75	100		
COURSE OBJECTIVES										
<ul style="list-style-type: none"> <li>➤ To gain knowledge and skills to identify problems in the area of Finance.</li> <li>➤ To Understand the risk involved in the context of financial decision making.</li> <li>➤ To identify the concepts and theories in financial Management and its practical applicability</li> <li>➤ To gain knowledge about techniques in capital budgeting</li> <li>➤ To understand the needs and calculation of working capital in an organization.</li> </ul>										
CO	COURSE OUTCOMES								KNOWLEDGE LEVEL	
CO1	Remembering the scope of financial Management and its role in successful Business.								K1 TO K5	Remember
CO2	Understanding various tools and techniques used in formation of capital structure, determine cost of capital and framing of Dividend policy.									Understand
CO3	Apply financial information to recommend and justify solutions to financial problems.									Apply
CO4	Analyzing the several management policies involved in Finance.									Analyse
CO5	Evaluate the dividend policy of a company.									Evaluate



### **MAJOR ELECTIVE: CONSUMER AFFAIRS**

PROGRAMME CODE: 13						PROGRAMME NAME: B.COM				
SUBJECT CODE	L	T	P	CREDITS	TOTAL HOURS	CIA	EXTERNAL	TOTAL	EMPLOYABILITY / ENTREPRENEURSHIP	
	5	-	-	5	75	25	75	100		
COURSE OBJECTIVES										
<ul style="list-style-type: none"> <li>➤ To familiarize the students with their rights and responsibilities as a consumer.</li> <li>➤ To understand the procedure of redress of consumer complaints.</li> <li>➤ To know more about decisions on Leading Cases by Consumer Protection Act.</li> <li>➤ To get more knowledge about Organizational set-up under the Consumer Protection Act</li> <li>➤ To impart awareness about the Role of Industry Regulators in Consumer Protection</li> <li>➤ To understand Contemporary Issues in Consumer Affairs</li> </ul>										
CO	COURSE OUTCOMES								KNOWLEDGE LEVEL	
CO1	Able to know the rights and responsibility of consumers.								K1 TO K5	Remember
CO2	Understand the importance and benefits of Consumer Protection Act.									Understand
CO3	Applying the role of different agencies in establishing product and service standards.									Apply
CO4	Analyse to handle the business firms' interface with consumers.									Analyse
CO5	Assess Quality and Standardization of consumer affairs									Evaluate

## MAJOR ELECTIVE: ENTREPRENEURIAL DEVELOPMENT

PROGRAMME CODE: 13						PROGRAMME NAME: B.COM				
SUBJECT CODE	L	T	P	CREDITS	TOTAL HOURS	CIA	EXTERNAL	TOTAL	EMPLOYABILITY / ENTREPRENEURSHIP	
	5	-	-	5	75	25	75	100		
COURSE OBJECTIVES										
<ul style="list-style-type: none"> <li>➤ To know the meaning and characteristics of entrepreneurship</li> <li>➤ To identify the various business opportunities</li> <li>➤ To understand the Process of setting up an enterprise</li> <li>➤ To gain knowledge in the aspects of legal Compliance of setting up of an enterprise</li> <li>➤ To develop an understanding of the role of MSME in economic growth</li> </ul>										
CO	COURSE OUTCOMES								KNOWLEDGE LEVEL	
CO1	Remembering the various characteristics and phases in entrepreneurship.								K1 TO K5	Remember
CO2	Understanding the financial and technical assistance offered to the entrepreneurs.									Understand
CO3	Analyzing the problems faced by the small scale entrepreneurs.									Apply
CO4	Applying the ideas in the formulation and evaluation of project report.									Analyse
CO5	Evaluate on the credit monitoring and case analysis.									Evaluate

**SUBJECT CODE: 25UGC3S1**

## SKILL BASED SUBJECT – 1 : CYBER SECURITY

PROGRAMME CODE: 13						PROGRAMME NAME: B.COM			
SUBJECT CODE	L	T	P	CREDITS	TOTAL HOURS	CIA	EXTERNAL	TOTAL	SKILL DEVELOPMENT
25UGC3S1	2	-	-	3	30	100	-	100	
COURSE OBJECTIVES									
<ul style="list-style-type: none"> <li>➤ The course introduces the basic concepts of Cyber Security</li> <li>➤ To develop an ability to understand about various modes of Cyber Crimes and Preventive measures</li> <li>➤ To understand about the Cyber Legal laws and Punishments</li> </ul>									
COURSE OUTCOMES									
CO1	K1 TO K5	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							

**SUBJECT CODE: 25UCM4SL**

**SKILL BASED SUBJECT – 2 : COMPUTER APPLICATIONS (TALLY & ADVANCED EXCEL) – PRACTICAL – I**

PROGRAMME CODE: 13						PROGRAMME NAME: B.COM				
SUBJECT CODE	L	T	P	CREDITS	TOTAL HOURS	CIA	EXTERNAL	TOTAL	EMPLOYABILITY / ENTREPRENEURSHIP	
25UCM4SL	2	-	-	3	30	40	60	100		
COURSE OBJECTIVES										
<div><div>➤</div>To impart the knowledge of accounting package that issued for learning to maintain accounts.</div> <div><div>➤</div>To make students to learn and apply TDS computations in Tally ERP.9 software.</div> <div><div>➤</div>To make students to understand the need of Advanced Excel and its employability in real business.</div>										
CO	COURSE OUTCOMES								KNOWLEDGE LEVEL	
CO1	Students be able to understand the need of Tally software in developing Computerized accounts.								K1 TO K5	Remember
CO2	Acquire the skill of financial decision making in a systemized manner and Interpret the financial statements as well as evaluation of stock at end.									Understand
CO3	Applying learning skill and knowledge to work on simple projects laid on text and numerical data.									Apply
CO4	Gain practical exposure on spreadsheet and Used advanced techniques for report visualization.									Analyse
CO5	Application of key accounting assumption and principles of Tally ERP.9 and Advance Excel in real business									Evaluate

**SUBJECT CODE: 25UBI6S3**

## SKILL BASED SUBJECT – 3 : BASICS OF IPR

PROGRAMME CODE: 13						PROGRAMME NAME: B.COM			
SUBJECT CODE	L	T	P	CREDITS	TOTAL HOURS	CIA	EXTERNAL	TOTAL	SKILL DEVELOPMENT
25UBI6S3	2	-	-	3	30	100	-	100	
COURSE OBJECTIVES									
<ul style="list-style-type: none"> <li>➤ To create awareness about recent trends in IPR and Innovation</li> <li>➤ To explore the basic concepts IPR</li> <li>➤ To focus upon trademarks, copyrights, patents, industrial designs and traditional knowledge</li> <li>➤ To learn more about managing IP rights and legal aspects.</li> </ul>									
COURSE OUTCOMES									
On successful completion of the course, the students will be able to									
CO1	K1 TO K5	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 protection of traditional knowledge and plant varieties.							
CO5		Manage and protect IP Rights							

**SUBJECT CODE : 25UCM5X1**

## **EXTRA DEPARTMENTAL COURSE: GOODS AND SERVICES TAX**

PROGRAMME CODE: 13						PROGRAMME NAME: B.COM				
SUBJECT CODE	L	T	P	CREDITS	TOTAL HOURS	CIA	EXTERNAL	TOTAL	SKILL DEVELOPMENT	
25UCM5X1	2	-	-	3	30	25	75	100		
COURSE OBJECTIVES										
<ul style="list-style-type: none"> <li>➤ To create awareness about GST principles among the students.</li> <li>➤ To enhance the skill of the students related to Custom duty etc.</li> <li>➤ To be familiar the CGST and IGST Act</li> <li>➤ To provide the students with sufficient knowledge about GST and its working in India.</li> <li>➤ To enhance the skills of the students related to GST.</li> </ul>										
COURSE OUTCOMES										
On successful completion of the course, the students will be able to										
CO	COURSE OUTCOMES								KNOWLEDGE LEVEL	
CO1	Exemplify the Laws of GST.								K1 TO K5	Remember
CO2	Deduce the working of Goods and Services Tax and its need for Development of an economy.									Understand
CO3	Employ their ideas to prepare an effective Taxation framework in real time Business and make benefit out of it.									Apply
CO4	Applying the uses of GST.									Analyse
CO5	Evaluating the provisions of levy and collection of GST.									Evaluate

## PART IV – ENVIRONMENTAL STUDIES

PROGRAMME CODE: 13						PROGRAMME NAME: B.COM			
SUBJECT CODE	L	T	P	CREDITS	TOTAL HOURS	CIA	EXTERNAL	TOTAL	EMPLOYABILITY / ENTREPRENEURSHIP
25EVS101	2	-	-	2	30	-	50	50	
COURSE OBJECTIVES									
<ul style="list-style-type: none"> <li>➤ 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</li> <li>➤ To inculcate knowledge and create awareness about ecological and environmental concepts, issues and solutions to environmental problems.</li> <li>➤ To shape students into good “Ecocitizens” thereby catering to global environmental needs.</li> <li>➤ 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</li> <li>➤ 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.</li> </ul>									
COURSE OUTCOMES									
CO1	K1 TOK5	Understand how interactions between organisms and their environments drive the dynamics of individuals, populations, communities and ecosystems							
CO2		Develop an in depth knowledge on the interdisciplinary relationship of cultural, ethical and social aspects of global environmental issues							
CO3		Acquiring values and attitudes towards complex environmental socio-economic challenges and providing participatory role in solving current environmental problems and preventing the future ones							
CO4		To gain inherent knowledge on basic concepts of biodiversity in an ecological context and about the current threats of biodiversity							
CO5		To appraise the major concepts and terminology in the field of environmental pollutants, its interconnections and direct damage to the wildlife, in addition to human communities and ecosystems							

**SUBJECT CODE: 25VED201**

## VALUE EDUCATION – MORAL AND ETHICS

PROGRAMME CODE: 13						PROGRAMME NAME: B.COM			
SUBJECT CODE	L	T	P	CREDITS	TOTAL HOURS	CIA	EXTERNAL	TOTAL	EMPLOYABILITY / ENTREPRENEURSHIP
25VED201	2	-	-	2	30	-	50	50	
COURSE OBJECTIVES									
<ul style="list-style-type: none"><li>➤ To impart Value Education in every walk of life.</li><li>➤ To help the students to reach excellence and reap success.</li><li>➤ To impart the right attitude by practicing self introspection.</li><li>➤ To portray the life and messages of Great Leaders.</li><li>➤ To insist the need for universal brotherhood, patience and tolerance.</li><li>➤ To help the students to keep them fit.</li><li>➤ To educate the importance of Yoga and Meditation.</li></ul>									
COURSE OUTCOMES									
After Completion of the Course the student will be able to									
CO1	K1 TO K5	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							

**SUBJECT CODE: 25UHR3N1**

## PART IV – NON MAJOR ELECTIVE – I HUMAN RIGHTS

PROGRAMME CODE: 13						PROGRAMME NAME: B.COM			
SUBJECT CODE	L	T	P	CREDITS	TOTAL HOURS	CIA	EXTERNAL	TOTAL	EMPLOYABILITY / ENTREPRENEURSHIP
25UHR3N1	2	-	-	2	30	-	75	75	
<b>COURSE OBJECTIVES</b>									
<ul style="list-style-type: none"> <li>➤ To prepare for responsible citizenship with awareness of the relationship between Human Rights, democracy and development.</li> <li>➤ To impart education on national and international regime on Human Rights.</li> <li>➤ To sensitive students to human suffering and promotion of human life with dignity.</li> <li>➤ To develop skills on human rights advocacy</li> <li>➤ To appreciate the relationship between rights and duties</li> <li>➤ To foster respect for tolerance and compassion for all living creature.</li> </ul>									
<b>COURSE OUTCOMES</b>									
<b>After Completion of the Course the student will be able to</b>									
CO1	<b>K1 TO K5</b>	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 foreground 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.							

**SUBJECT CODE: 25UHR4N2**

## PART IV – NON MAJOR ELECTIVE – II WOMEN’S RIGHTS

PROGRAMME CODE: 13						PROGRAMME NAME: B.COM			
SUBJECT CODE	L	T	P	CREDITS	TOTAL HOURS	CIA	EXTERNAL	TOTAL	EMPLOYABILITY / ENTREPRENEURSHIP
25UHR4N2	2	-	-	2	30	-	75	75	
COURSE OBJECTIVES									
<ul style="list-style-type: none"><li>➤ To know about the laws enacted to protect Women against violence.</li><li>➤ To impart awareness about the hurdles faced by Women.</li><li>➤ To develop a knowledge about the status of all forms of Women to access to justice.</li><li>➤ To create awareness about Women’s rights.</li><li>➤ To know about laws and norms pertaining to protection of Women.</li><li>➤ To understand the articles which enables the Women’s rights.</li><li>➤ To understand the Special Women Welfare laws.</li><li>➤ To realize how the violence against Women puts an undue burden on healthcare services.</li></ul>									
COURSE OUTCOMES									
After Completion of the Course the student will be able to									
CO1	K1 TO K5	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							

