KONGUNADU ARTS AND SCIENCE COLLEGE (AUTONOMOUS)

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

College of Excellence (UGC)

Coimbatore – 641 029

DEPARTMENT OF COMMERCE WITHACCOUNTING AND FINANCE

COURSE OUTCOMES (CO) B.COM A & F

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

Programme Code:20	Programme Name: B.COM (A&F)				
Course Code:24UAF101	Core Paper1 –Principles of Accounting				
Batch 2024 – 2025	Semester I	Hours/Week 6	Total Hours 90	Credits 5	Employability

- 1. To understand the basic accounting concepts and conventions of accounting.
- 2. To know how the transactions are entered in Double entry book keeping system and various books of accounts.
- 3. To prepare the final accounts of an organization and to examine the financial data.

	CO1	Developing the ability to use accounting concepts and principles.
	CO2	Understanding the nature and purpose of financial statement.
16	CO3	Demonstrating the ability to use a basic accounting system to create (record, classify and summarize) the business transactions.
K5	CO4	Applying the use of the fundamental accounting equation.
K1 -	CO5	Analyzing the effect of business transactions on an organization.

Programme Code:20		Programme Name: B.COM (A&F)			
Course Code:24UAF102	Core Paper 2–Business Organization and Management				
Batch	Semester	Hours/Week	Total Hours	Credits	Entrepreneurship
2024 - 2025	I	4	60	3	

- 1. To remember the theories and understand the importance of locating and sizing of the business unit.
- 2. To propagate awareness on the role of supporting institutions for business.
- 3. To identify the key competencies needed to be an effective manager.
- 4. To provide the ability to apply theoretical knowledge in simulated and real life settings.

	CO1	Understanding the basic concepts of business organizations and
		Management
	CO2	Identifying the factors involved in determining the formation of
		business units and Management
K5	CO3	Applying the ethics of business in the ordinary trade and Identifying the
1		importance of the management process.
\mathbf{X}	CO4	Gaining the knowledge on the applicability of the recent trends involve
		in various supporting institutions and secondary market and
		Demonstrating critical thinking when presented with managerial
		problems.
	CO5	Evaluate the monitoring of day to day transactions in stock exchange

Programme Code:20		Programme Nar	ne: B.COM (A	&F)	
Course Code:24UAF1A1	Allied Paper 1 - Business Economic				
Batch	Semester	Hours/Week	Total Hours	Credits	Entrepreneurship
2024 - 2025	I	6	90	5	

- 1. To realize the Nature and Scope of Economics.
- 2. To learn and apply the various theories and practices involved in Business Economics.
- 3. To grasp knowledge on the concept of National Income.

	CO1	Attaining responsiveness on the basics of Economics
	CO2	Recognizing the market conditions that prevail in the global trade
. K5	CO3	Relating the theories and practices of Economics to ordinary business
<u> </u>	CO4	Discovering the significance of National Income and its categories in
		developing an economy
	CO5	Evaluating the perspective to business situations

Programme Code:20		Programme Nar	ne: B.COM (A	&F)	
Course Code:24UAF203		Core I	Paper 3 –Finan	cial Accou	ınting
Batch 2024 – 2025	Semester II	Hours/Week 6	Total Hours 90	Credits 5	Employability

- 1. To acquire knowledge about general aspects and concepts of business operations.
- 2. To understand the problems and procedures of business accounting.
- 3. To prepare the various business statements.

	CO1	Understanding the nature and purpose of the business accounting and remembering its concepts.
	CO2	Describing the accounting principles and regulations in accordance with the appropriate standard.
- K5	CO3	Demonstrating and determine the impacts of accounting in various business statements.
K1	CO4	Developing the Knowledge in the practical applications of accounting to have a good command on analytical methods and decision -making tools.
	CO5	Analyze the effects of different accounting methods on the financial standards

Programme Code:20	Programme Name: B.COM (A&F)				
Course Code:24UAF204	Core Paper 4-Principles of Marketing				
Batch	Semester	Hours/Week	Total Hours	Credits	Entrepreneurship
2024 - 2025	II	4	60	3	

- 1. To identify the concepts of marketing and the role of marketing in business and society.
- 2. To develop marketing strategies and demonstrate the various concepts.
- 3. To examine the marketing problems and provide solution based on marketing information.

	CO1	Understand about the various marketing concepts, consumer buying behavior and product development in the market.
K5	CO2	Enrich knowledge in product development and sales activities.
. +	CO3	Develop the skills in pricing the products and distribution.
<u> </u>	CO4	Familiarize about the recent trends and practical applicability of marketing
	CO5	Acquire knowledge in sales development and promotion activities

Programme Code:20		Programme Name: B.COM (A&F)			
Course Code:24UAF2A2	Allied Paper 2 – Principles of Insurance				
Batch	Semester	Hours/Week	Total Hours	Credits	Entrepreneurship
2024 - 2025	II	6	90	5	

- 1. Impart theoretical base on fundamentals principles of insurance business.
- 2. Equip with the practices of insurance industry.
- 3. Impart knowledge on the types and principles of insurance.

	CO1	Acquire knowledge on basics of insurance
KS	CO2	Understand the principles of insurance business
- K	CO3	Demonstrate the types of insurance
 	CO4	Summarize the policies of insurance company
	CO5	Evaluate the insurance policies.

24UAF305

Programme Code:20		Programme Nar	ne: B.COM (A	&F)	
Course Code:24UAF305		Core Pape	er 5 – Higher F	Financial A	ccounting
Batch 2024 – 2025	Semester III	Hours/Week 5	Total Hours 75	Credits 5	Employability

Course Objectives

- 1. To integrate knowledge and skill that will sustain an environment to learning and creativity.
- 2. To assist to serve the needs of those who intend to work in the business houses or start their own businesses.
- 3. To enable a student to be capable of making decisions at all levels of management.

	CO1	Describing the conceptual frame work of accounting.
K5	CO2	Identifying the events that need to be recorded in the accounting records.
1	CO3	Acquiring knowledge about general aspects of business operations
K1	CO4	Demonstrating the working of the Accounting Values and Standards.
	CO5	Evaluating the various accounting standards

Programme Code:20		Programme Nar	ne: B.COM (A	&F)	
Course Code:24UAF306		Core Pape	er 6 – Busines	s Law	
Batch 2024 – 2025	Semester III	Hours/Week 3	Total Hours 45	Credits 3	Entrepreneurship

- 1. To impart the knowledge of the general principles of law of contract.
- 2. To provide the understanding of the classification and components of contract.
- 3. To inculcate the provisions to sale of goods act 1930.

	CO1	To remember the various provisions and procedures relating to law of
		Contract
K5	CO2	To understand the damages occurring due to breach of contract
1	CO3	To acquire the knowledge on indemnity and guarantee and the laws of
K1		Agency
	CO4	To access the rules regarding sale of goods act and the agreement to sell
	CO5	To know about the rules of contract of indemnity and guarantee

Programme Code:20		Programme Nar	ne: B.COM (A	&F)	
Course Code:24UAF407		Core Pape	er 7 – Corpora	te Account	ing
Batch	Semester	Hours/Week	Total Hours	Credits	Employability
2024 - 2025	IV	4	60	4	

- 1. To make students to understand the practices of stock issuing company
- 2. To guide the students to prepare final accounts as per the Company Law requirements
- 3. To develop the knowledge of the students in the preparation of accounts during mergers, liquidation etc.

	CO1	Demonstrate the values involved in the accounting of a corporate.
K5	CO2	Students can be able to establish ideas and standards in preparing the accounting system of a corporate.
K1 - K	CO3	Enhance the ability to prepare consolidated accounts for a corporate group.
	CO4	Knowledge in the practical applications of mergers and liquidation of corporate.
	CO5	Interpreting the statement of Affairs

Programme Code:20		Programme Nar	ne: B.COM (A	&F)	
Course Code:24UAF408		Core Paper	8 - Financial I	Manageme	nt
Batch	Semester	Hours/Week	Total Hours	Credits	Employability
2024 - 2025	IV	4	60	3	

- 1. To gain knowledge and skills to identify problems in the area of Finance.
- 2. To Understand the risk involved in the context of financial decision making
- 3. To identify the conceptsandtheoriesinfinancialManagementanditspractical applicability

	CO1	Realizing the scope of financial Management and its role in successful
		Business
	CO2	Understanding various tools and techniques used in formation of capital
w		structure, determination cost of capital and framing of Dividend policy
- K5	CO3	Ability to apply financial information to recommend and justify
<u>X</u>		solutions to financial problems
, ,	CO4	Attaining knowledge on several management policies involved in
		finance.
	CO5	Appraising the dividend policy of a company

Programme Code:20		Programme Nar	ne: B.COM (A	&F)	
Course Code:24UAF509		Core Paper 9	– Higher Cor	porate Acc	counting
Batch	Semester	Hours/Week	Total Hours	Credits	Employability
2024 - 2025	V	6	90	5	

- 1. To acquire knowledge in the concepts of Company Accounting.
- 2. To understand the regulations and schedules of Company Accounts.
- 3. To prepare the various company accounts like Banking, Insurance etc.

	CO1	Knowing the nature and purpose of company accounts.
	CO2	Describing the company accounting principles and regulations in
K5		accordance with the companies Act.
¥	CO3	Determining the various schedules of corporate accounting.
K1	CO4	Knowledge in the practical applications of corporate accounting of
, ,		Banking and insurance.
	CO5	Evaluating the valuation methods of Goodwill and shares

Programme Code:20		Programme Nar	ne: B.COM (A	&F)	
Course Code:24UAF510		Core Paper1	0 – COST AC	COUNTIN	IG
Batch	Semester	Hours/Week	Total Hours	Credits	Employability
2024 - 2025	V	6	90	5	

Course

Objectives

- 1. To create knowledge in the field of cost accounting.
- 2. To study about the various methods of costing that is used in business.
- 3. To work out the various cost concepts.

	CO1	Understand the several cost concepts involved in business
	CO2	Recognize the importance of material issues and its pricing
1 – K5	CO3	Apply the methods implicated in cost for a better industrial Performance
K1	CO4	Construe the impact of the select cost method
	CO5	Evaluating the various cost accounting methods

Programme Code:20		Programme Nar	ne: B.COM (A	&F)	
Course Code:24UAF511	Core Paper11 - Income Tax Law & Practice				
Batch	Semester	Hours/Week	Total Hours	Credits	Employability,
2024 - 2025	V	6	90	4	Skill Development

- 1. To understand the basic concepts of Income Tax Act.
- 2. To calculate the various heads of tax able income and exempted income.
- 3. To compute tax of various incomes and filing of returns.

	CO1	Develop the ability of basic concepts and principles of income tax.
	CO2	Understand the purpose and scope of income tax.
K5	CO3	Classify the various types of incomes in all the heads.
K1 – I	CO4	Compute the taxable incomes and exempted incomes and filing of returns.
	CO5	Evaluating the different kinds of residential status and compute the taxable income of an assesse.

Programme Code:20		Programme Nar	ne: B.COM (A	&F)	
Course Code:24UAF512		Core Paper 12 -	- Business Res	earch Meth	nods
Batch	Semester	Hours/Week	Total Hours	Credits	Employability,
2024 - 2025	V	5	75	3	Entrepreneurship

- 1. To understand the research process and how it applies to the field of business management.
- 2. To apply the major types of research designs.
- 3. To develop skills of literacy, inquiry, presentation and interpretation.

CO1	Understanding the ethical issues associated with the conduct of
	research.
CO2	Clearly identify the business problems and effective ways to answer
	those problems
CO3	Students can able to formulate and present effective research reports.
CO4	Analyses and summaries key issues for further research.
CO5	Evaluate on the knowledge of interpretation techniques and its significance
	CO2 CO3 CO4

Programme Code:20		Programme Nar	ne: B.COM (A	&F)	
Course Code:24UAF613		Core Paper 13	- Managemen	t Accounti	ng
Batch	Semester	Hours/Week	Total Hours	Credits	Employability
2024 - 2025	VI	6	90	3	

- 1. To obtain the knowledge of Management accounting and techniques.
- 2. To understand the procedures of Ratio Analysis.
- 3. To prepare the ratio analysis and flows of statement.

	CO1	Able to know objectives and needs of management accounting.
	CO2	Understand the classification of ratios and statement.
K5	CO3	Demonstrate the ratios and budgetary control.
L	CO4	Develop the Knowledge in the practical applications of ratios, fund
K1		flow, cash flow statement and budgetary control and will have a good
		command on decision -making tools.
	CO5	Evaluating the different kinds of budgets

Programme Code:20		Programme Nar	ne: B.COM (A	&F)	
Course Code:24UAF614	Core Paper 14 – Goods and Service Tax and Customs Law				
Batch	Semester	Hours/Week	Total Hours	Credits	Employability,
2024 - 2025	VI	4	60	3	Entrepreneurship
					~

- 1. To create an awareness about the basic indirect taxation principles among the students.
- 2. To provide the students with sufficient knowledge about GST and its working in India.
- 3. To enhance the skills of the students related to Custom duty etc.

		course outcomes (co)
	CO1	Exemplify the Laws and Acts involved in Indirect Taxation
	CO2	Deduce the working of Goods and Services Tax and its need for development of an economy
K1 – K5	CO3	Employ their ideas to prepare an effective Taxation framework in real ti business and make benefit out of it
	C04	Applying the uses of GST and custom duties.
	C05	Evaluating the tax liability, tax exemption, tax imposition and deductions Under GST and custom duties

Programme Code:20		Programme Nar	me: B.COM (A	.&F)	
Course Code: 24UAF615		Core Paper 15 –	Auditing		
Batch	Semester	Hours/Week	Total Hours	Credits	Employability
2024 - 2025	VI	4	60	3	

- 1. To study about the fundamentals of auditing and examine the book of accounts.
- 2. To apply auditing ideas and concepts in organization to evaluate the financial statements
- 3. To recognize about the various stages of auditing

	CO1	Perceiving the basic concepts of auditing and working of an auditor.
K5	CO2	Understanding the recent trends in auditing and auditing activities taken place in an organization
K1 –]	CO3	Analyzing the verification and valuation of assets and liabilities
X	CO4	Gaining knowledge on audit of share capital and share transfer
	CO5	Evaluating overall auditing strategy, Role and responsibilities of an auditor

Programme Code:20		Programme Nar	ne: B.COM (A	.&F)	
Course Code:24UAF616	Core Paper 16 – Financial Market and Services				
Batch	Semester	Hours/Week	Total Hours	Credits	Entrepreneurship
2024 - 2025	VI	5	75	3	

- 1. To know about the financial markets and institutions.
- 2. To understand about the regulation of financial institutions.
- 3. To acquire knowledge of mutual funds and venture capital.

	CO1	Obtaining knowledge about the functions and benefits of money
		markets, Capital markets and other financial intermediaries.
	CO2	Understanding the financial institutions and the working of mutual
- K5		funds.
K1-	CO3	Enabling to take decisions regarding deposits in mutual funds and
		capital markets.
	CO4	Discovering the ideas on the financial system
	CO5	Evaluating the methods of factoring, venture capital and securitization

Programme Code:20		Programme Name: B.COM (A&F)			
Course Code:24UAF6Z1		Project & Vi	va voce		
Batch	Semester	Hours/Week	Total Hours	Credits	Employability,
2024 - 2025	VI	4	60	5	Skill Development

- 1. To enhance the knowledge of the students in business research.
- 2. To identify the core interest on the students in the various fields involved in the business.
- 3. To create discernment about the tools and techniques used in business research.

Course Outcomes (CO)

	CO1	Improvement in the erudition of business research
35	CO2	Reconginzation of the interested business area of the students
to K5	CO3	Identifying the practical problems in different fields and collecting data
K1	CO4	Accretion in the awareness level of the students research tools and techniques
	CO5	Preparation of report for the project and evaluating the reports

Students have a project in the sixth and last semester of the course programme. The students choose the interested area of specialization namely marketing, finance,human resource etc and do their research in it. Students gain knowledge in their interested field and viva voce is conducted for the same at the end of the semester.

Programme Code:20	Programme Nar	ne: B.COM (A	&F)		
Major Elective Paper 1–Entrepreneurship Development					
Batch	Batch Semester Hours/Week Total Hours Credits Entrepreneurship				
2024 - 2025	-	5	75	5	

- 1. To know the basic acquaintance about the entrepreneurship.
- 2. To understand about the various institutional assistance and subsidies provided to an entrepreneur
- 3. To have elucidate a on project formulation and report evaluation

	CO1	Enumerating to know the various characteristics and phases in the entrepreneurship.
K5	CO2	Comprehend the financial and technical assistance offered to the entrepreneurs
<u>- 13</u>	CO3	Analyzing the problems faced by the small scale entrepreneurs
	CO4	Applying the ideas in the formulation and evaluation of project report
	CO5	Evaluate on the credit monitoring and case analysis

Programme Code:20		Programme Nar	ne: B.COM (A	&F)	
Major Elective Paper 2 – Working Capital Management					
Batch	Semester	Hours/Week	Total Hours	Credits	Entrepreneurship
2024 - 2025	-	5	75	5	

- 1. To provide a theoretical frame work for considering working capital management.
- 2. To develop the ability to analyze the cash and inventory management.
- 3. To understand concepts Money market instruments

	CO1	Define and identify the concepts of working capital management
	CO2	Understand the Money market instruments and Bank finance
- K5	CO3	To gain knowledge on Receivables, Cash and Inventory Management
<u> </u>	CO4	Know the Instruments of international money market
	CO5	Evaluate the working capital of the company

Programme Code:20	rogramme Code:20 Programme Name: B.COM (A&F)				
Major Elective Paper 3 – Business Environment					
Batch	Semester	Hours/Week	Total Hours	Credits	Entrepreneurship
2024 - 2025	-	5	75	5	

- 1. To aim at understand the business environment
- 2. To enable them to gain in depth knowledge of the various Environment in business
- 3. To make them in applying in the business.

	CO1	Finding the concept of business environment.
2	CO2	Understanding the various environments in business.
1 - I	CO3	Learn to value of business environment.
¥	CO4	Gaining the knowledge of the business environments.
	CO5	Evaluating the various acts relevant to the labours

UAF 49

Programme Code:20 Programme Name: B.COM (A&F)					
Major Elective Paper 4 – Human Resource Management					
Batch	Semester	Hours/Week	Total Hours	Credits	Entrepreneurship
2024 - 2025	-	5	75	5	

- 1. To enlighten the importance of human resources and to effective management in organizations.
- 2. To realize the key issues related in administering the human resources of an organization.
- 3. To study about the overall environment of human resources

		Course Outcomes (CO)
	CO1	Memorizing the basic concepts of human resource management
	CO2	Understanding the elements relate to various aspects of HRM, such as Training, Promotion, placement, Remuneration, welfare measures etc
K1 – K5	CO3	Implementing better techniques for effective Human resource Management
	CO4	Applying the relevant concepts of Human Resources Audit in an Organization
	CO5	Evaluating concepts of Human Resources Audit in an Organization

Programme Code:20	Programme Nar	ne: B.COM (A	&F)		
Major Elective Paper 5 – Consumer Affairs					
Batch	Semester	Hours/Week	Total Hours	Credits	Skill Development,
2024 - 2025	-	5	75	5	Entrepreneurship

- 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

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

Programme Code:20	Programme Nar	ne: B.COM (A	&F)		
Major Elective Paper 6 – Business Finance					
Batch Semester		Hours/Week	Total Hours	Credits	Entrepreneurship
2024 - 2025	-	5	75	5	

- 1. To familiarize about the business finance.
- 2. To make the students to gain the knowledge of salient features and mechanism of financial services.
- 3. To know the issues in Indian financial services sector.

	CO1	Remember the conceptual framework of business finance
10	CO2	Understand the important financial services and recent developments
- K5	CO3	Learn the value of Investments.
K1	CO 4	Gaining the knowledge of the various Indian financial services sector.
	CO 5	Evaluating the financial structure of the business.

24UGC3S1

Programme Code:20		Programme Name: B.COM (A&F)			
Course Code:24UGC3S1		Skill Bas	sed Subject -1	- Cyber S	ecurity
Batch	Semester	Hours/Week	Total Hours	Credits	
2024 - 2025	III	2	30	3	

COURSE OBJECTIVES

- ➤ The course introduces the basic concepts of Cyber Security
- > To develop an ability to understand about various modes of Cyber Crimes and Preventive measures
- To understand about the Cyber Legal laws and Punishments

COURSE OUTCOMES

On successful completion of the course, the students will be able to

K1	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
\downarrow	CO4	To Understand about E-mail and Social Media Issues
K5	CO5	To Describe about various legal responses to Cybercrime

Programme Code:20	ogramme Code:20			&F)	
Course Code:24UAF4S2	Skill	Based Subject -	-2 -Competitiv	e Skill Enl	hancement (Online)
Batch	Semester	Hours/Week	Total Hours	Credits	Skill Development
2024 - 2025	III	2	30	3	

- $1. \, To \, enhance \, \, the \, \, practical \, \, knowledge \, \, in \, \, Communication \, \, Skills.$
- 2. To develop the aptitude skills.
- 3. To familiarize the current affairs.

	CO1	Remember the conceptual framework on aptitude
K 5	CO2	Understand the various aptitudes
K1-	CO3	Apply the verbal aptitude in practical
	C04	Gaining the knowledge of general awareness
	C05	Getting knowledge about the competitive examinations

Programme Code:20		Programme Name: B.COM (A&F)			
Course Code:24UAF6S3	Sk	xill Based Subject	III - Basics O	f Intellectua	al Property Right's
Batch	Semester	Hours/Week	Total Hours	Credits	
2024 - 2025	VI	2	30	2	

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

COURSE OUTCOMES

On successful completion of the course, the students will be able to

K	1	CO1	Know about basic concepts of IPR and patent
1		CO2	Understand copyrights, industrial designs and geographical indication of goods.
		CO3	Differentiate between trademarks and trade secrets
1		CO4	Acquire knowledge on protection of traditional knowledge and plant varieties.
K:	5	CO5	Manage and protect IP Rights

Programme Code:20	Programme Nar	ne: B.COM (A	&F)		
Course Code:24UAF5X1	Extra	a Departmental Course: Personal Investment Avenues			ent Avenues
Batch 2024 – 2025-	Semester V	Hours/Week 2	Total Hours 30	Credits 3	Employability, Entrepreneurship

- 1. To give awareness of the investment avenues in India
- 2. To find the future monetary needs of individuals.
- 3. To take right investment decisions

	CO1	Obtaining knowledge about the investment avenues in India.
K5	CO2	Understanding the suitable type of investment for their personal Life.
T.	CO3	Enabling to take right investment decisions.
K1	CO4	Discovering the ideas on the investment avenues.
	CO5	Evaluating the present value of their investments.

Programme Code: 20	B.Com Accounting and Finance					
Course Code 24EVS101	Title of the Paper: PART I	Title of the Paper: PART IV – ENVIRONMENTAL STUDIES				
Batch	Hours / Week	Total Hours	Credits			
2024-2025	2	30	2			

- 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

	CO 1	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
K1-K5		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

Programme Code: 20	B.Com Accounting and Finance		
Course Code 24VED201	Title of the Paper: PART-IV VALUE EDUCATION : MORAL AND ETHICS		
Batch	Hours / Week	Total Hours	Credits
2024-2025	2	30	2

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

COURSE OUTCOMES (CO)

After Completion of the Course the student will be able to

			<u> </u>
Ī	K1	CO1	will be able to recognize Moral values, Ethics, contribution of
	•		leaders, Yoga and its practice
	Ť	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
	K5		further develop the skills

Programme Code:20	Programme Name: B.COM (A	A&F)	
Course Code:24UHR3N1	PART IV -NON MAJOR ELECTIVE –I HUMAN RIGHTS		
Batch	Hours/Week	Total Hours	Credits
2024-2025	2	30	2

- > To prepare for responsible citizenship with awareness of the relationship between Human Rights, democracy and development.
- ➤ To impart education on national and international regime on Human Rights.
- > To sensitive students to human suffering and promotion of human life with dignity.
- > To develop skills on human rights advocacy
- ➤ To appreciate the relationship between rights and duties
- > To foster respect for tolerance and compassion for all living creature.

COURSE OUTCOMES

After Completion of the Course the student will be able to

		After completion of the course the student will be able to	
	CO1	To understand the hidden truth of Human Rights by studying various provisions in the	
K1		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.	
K5	CO5		
		To gain enhanced knowledge about sexual and gender minorities to recognize, celebrate and	
		acknowledge the diversified forms of gender expressions and rights.	

	Programme Name: B.COM (A&F)		
Course Code:24UWR4N2	PART IV -NON MAJOR ELECT	'IVE –II WOMEN'S RI	IGHTS
Batch	Hours/Week	Total Hours	Credits
2024-2025	2	30	2

- 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 which 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 healthcare services.

K1toK5	CO1	Understand 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	Study the important elements in the Indian Constitution, Indian Laws for Protection of Women.	
	CO5	To be Aware of Government Developmental schemes for women and to create Awareness on modernization and impact of technology on Women.	