

KONGUNADU ARTS AND SCIENCE COLLEGE (AUTONOMOUS)

Re-accredited to NAAC With “A+” Grade (4th Cycle)
College of Excellence (UGC)
Coimbatore – 641 029.

DEPARTMENT OF COMMERCE (UG)

COURSE OUTCOMES (CO)

B.COM.

For the students admitted in the year

2020-21

20UCM101

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|------------------------------|----------|---|-------------|---------|
| Programme Code: 13 | | Programme Name : Commerce (UG) | | |
| Course Code: 20UCM101 | | Core Paper 1 – Fundamentals of Financial Accounting | | |
| Batch | Semester | Hours / Week | Total Hours | Credits |
| 2020-2021 | I | 6 | 90 | 5 |

Course Objectives

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.

Course Outcomes (CO)

| | | |
|--------|-----|--|
| K1 -K4 | CO1 | Developing the ability to use accounting concepts and principles. |
| | CO2 | Understanding the nature and purpose of financial statement. |
| | CO3 | Demonstrating the ability to use a basic accounting system to create (record, classify and summarize) the business transactions. |
| | CO4 | Applying the use of the fundamental accounting equation to analyze the effect of business transactions on an organization. |

20UCM102

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|------------------------------|---------------|--------------------------------------|-------------------|--------------|
| Programme Code : 13 | | Programme Name : Commerce (UG) | | |
| Course Code: 20UCM102 | | Core Paper 2 – Business Organization | | |
| Batch 2020-2021 | Semester I | Hours / Week 4 | Total Hours 60 | Credits 3 |

Course Objectives

1. To understand the objectives and kinds of business.
2. To remember the theories and understand the importance of locating and sizing of the business unit
3. To propagate awareness on the role of supporting institutions for business.

Course Outcomes (CO)

| | | |
|--------|------|---|
| K1- K4 | CO 1 | Understanding the basic concepts of business organizations |
| | CO2 | Identifying the factors involved in determining the formation of business units |
| | CO3 | Applying the ethics of business in the ordinary trade |
| | CO4 | Gaining the knowledge on the applicability of the recent trends involve in various supporting institutions and secondary market |

20UCM203

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|------------------------------|----------------|-------------------------------------|-------------------|--------------|
| Programme Code: 13 | | Programme Name : Commerce (UG) | | |
| Course Code: 20UCM203 | | Core Paper 3 – Financial Accounting | | |
| Batch 2020-2021 | Semester II | Hours / Week 6 | Total Hours 90 | Credits 5 |

Course Objectives

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.

Course Outcomes (CO)

| | | |
|---------|-----|---|
| K1 - K4 | 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. |
| | CO3 | Demonstrating and determine the impacts of accounting in various business statements. |
| | CO4 | Developing the Knowledge in the practical applications of accounting to have a good command on analytical methods and decision –making tools. |

20UCM204

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|------------------------------|----------------|--------------------------------|-------------------|--------------|
| Programme Code: 13 | | Programme Name : Commerce (UG) | | |
| Course Code: 20UCM204 | | Core Paper 4- Modern Banking | | |
| Batch 2020-2021 | Semester II | Hours / Week 4 | Total Hours 60 | Credits 3 |

Course Objectives

1. To provide introduction to the concepts of banking system and its different aspects in modern banking activities.
2. To understand the various functions of RBI and Commercial banks.
3. To study about the services provided by banks.

Course Outcomes (CO)

| | | |
|---------|-----|--|
| K1 - K4 | CO1 | Recognizing the various concepts of banking theory. |
| | CO2 | Identifying the various services and functions of banking sector |
| | CO3 | Discovering the crucial relationship between the bankers and its Clients |
| | CO4 | Applying of banking ideas in Business life |

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|------------------------------|----------|---|-------------|---------|
| Programme Code: 13 | | Programme Name : Commerce (UG) | | |
| Course Code: 20UCM305 | | Core Paper 5 –Higher Financial Accounting | | |
| Batch | Semester | Hours / Week | Total Hours | Credits |
| 2020-2021 | III | 6 | 90 | 5 |

Course Objectives

1. To integrate knowledge and skill that will sustain an environment of 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.

Course Outcomes (CO)

| | | |
|--------|-----|--|
| K1- K4 | CO1 | Describing the conceptual frame work of accounting. |
| | CO2 | Identifying the events that need to be recorded in the accounting records. |
| | CO3 | Acquiring knowledge about general aspects of business operations |
| | CO4 | Demonstrating the working of the Accounting Values and Standards. |

20UCM306

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|-----------------------------|-----------------|---|-------------------|--------------|
| Programme Code : 13 | | Programme Name : Commerce (UG) | | |
| Course Code:20UCM306 | | Core Paper 6 – Principles of Management | | |
| Batch 2020-2021 | Semester III | Hours / Week 5 | Total Hours 75 | Credits 3 |

Course Objectives

1. To cover the basic concepts of management.
2. To identify the key competencies needed to be an effective manager.
3. To provide the ability to apply theoretical knowledge in simulated and real-life settings.

Course Outcomes (CO)

| | | |
|--------|-----|---|
| K1- K3 | 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. |
| | CO4 | Demonstrating critical thinking when presented with managerial problems and express their views and options on managerial issues in an articulate way |

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|-------------------------------|-----------------|--------------------------------|-------------------|--------------|
| Programme Code: 13 | | Programme Name : Commerce (UG) | | |
| Course Code : 20UCM307 | | Core Paper 7 – Commercial Law | | |
| Batch 2020-2021 | Semester III | Hours / Week 5 | Total Hours 75 | Credits 3 |

Course Objectives

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

Course Outcomes (CO)

| | | |
|---------|-----|---|
| K1 - K3 | CO1 | To remember the various provisions and procedures relating to law of Contract |
| | CO2 | To understand the damages occurring due to breach of contract |
| | CO3 | To acquire the knowledge on indemnity and guarantee and the laws of Agency |
| | CO4 | To access the rules regarding sale of goods act and the agreement to sell |

20UCM308

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|-------------------------------|----------|--|-------------|---------|
| Programme Code: 13 | | Programme Name : Commerce (UG) | | |
| Course Code : 20UCM308 | | Core Paper 8 – Principles of Marketing | | |
| Batch | Semester | Hours / Week | Total Hours | Credits |
| 2020-2021 | III | 4 | 60 | 3 |

Course Objectives

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.

Course Outcomes (CO)

| | | |
|--------|-----|---|
| K1- K3 | CO1 | Understand about the various marketing concepts, consumer buying behaviour and product development in the market. |
| | CO2 | Enrich knowledge in product development and sales activities. |
| | CO3 | Develop the skills in pricing the products and distribution. |
| | CO4 | Familiarize about the recent trends and practical applicability of marketing |

20UCM409

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|------------------------------|----------|-------------------------------------|-------------|---------|
| Programme Code : 13 | | Programme Name : Commerce (UG) | | |
| Course Code: 20UCM409 | | Core Paper 9 – Corporate Accounting | | |
| Batch | Semester | Hours / Week | Total Hours | Credits |
| 2020-2021 | IV | 6 | 90 | 5 |

Course Objectives

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.

Course Outcomes (CO)

| | | |
|---------|-----|--|
| K1 - K4 | CO1 | Demonstrate the values involved in the accounting of a corporate. |
| | CO2 | Students can be able to establish ideas and standards in preparing the accounting system of a corporate. |
| | CO3 | Enhance the ability to prepare consolidated accounts for a corporate group. |
| | CO4 | Knowledge in the practical applications of mergers and liquidation of corporate. |

20UCM410

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|------------------------------|-----------------------|---------------------------------------|--------------------------|---------------------|
| Programme Code : 13 | | Programme Name : Commerce (UG) | | |
| Course Code: 20UCM410 | | Core Paper 10 – Company Law | | |
| Batch 2020-2021 | Semester IV | Hours / Week 5 | Total Hours 75 | Credits 3 |

Course Objectives

1. To acquaint the knowledge of fundamental concepts of company law 2013
2. To provide the intuitiveness of the different kinds of companies
3. To accustom the importance of the various documents of the company

Course Outcomes (CO)

| | | |
|---------|-----|---|
| K1 - K4 | CO1 | Remembering the procedures for formation of a company |
| | CO2 | Understanding the importance of memorandum and articles of Association |
| | CO3 | Acquiring knowledge on the various ways of raising capital and company Management |
| | CO4 | Examining the procedures on company meetings and resolutions |

20UCM411

| | | | | |
|------------------------------|----------|------------------------------------|-------------|---------|
| Programme Code: 13 | | Programme Name : Commerce (UG) | | |
| Course Code: 20UCM411 | | Core Paper11- Financial Management | | |
| Batch | Semester | Hours / Week | Total Hours | Credits |
| 2020-2021 | IV | 5 | 75 | 3 |

Course Objectives

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 concepts and theories in financial Management and its practical applicability

Course Outcomes (CO)

| | | |
|--------|-----|---|
| K1- K4 | CO1 | Realizing the scope of financial Management and its role in successful Business |
| | CO2 | Understanding various tools and techniques used in formation of capital structure, determination cost of capital and framing of Dividend policy |
| | CO3 | Ability to apply financial information to recommend and justify solutions to financial problems |
| | CO4 | Attaining knowledge on several management policies involved in Finance |

20UCM412

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|------------------------------|----------------|---------------------------------------|-------------------|--------------|
| Programme Code : 13 | | Programme Name : Commerce (UG) | | |
| Course Code: 20UCM412 | | Core Paper 12- Business Communication | | |
| Batch 2020-2021 | Semester IV | Hours / Week 4 | Total Hours 60 | Credits 3 |

Course Objectives

1. To determine the need for communication in business
2. To learn about the grounding of Business letters
3. To prepare effectual and prominent Business Report

Course Outcomes (CO)

| | | |
|--------|-----|---|
| KI- K3 | CO1 | Comprehend the requirements of communication in a company |
| | CO2 | Understand about the various business letters implicated in the course of Business |
| | CO3 | Apply the design of different business correspondence in the factual business Communication |
| | CO4 | Ascertain the importance of verbal and nonverbal Report |

20UCM513

| | | | | |
|------------------------------|----------|---|-------------|---------|
| Programme Code: 13 | | Programme Name : Commerce (UG) | | |
| Course Code: 20UCM513 | | Core Paper 13 – Higher Corporate Accounting | | |
| Batch | Semester | Hours / Week | Total Hours | Credits |
| 2020-2021 | V | 6 | 90 | 5 |

Course Objectives

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.

Course Outcomes (CO)

| | | |
|---------|-----|--|
| K1 - K4 | CO1 | Knowing the nature and purpose of company accounts. |
| | CO2 | Describing the company accounting principles and regulations in accordance with the companies Act. |
| | CO3 | Determining the various schedules of corporate accounting. |
| | CO4 | Knowledge in the practical applications of corporate accounting of Banking and insurance. |

20UCM514

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|------------------------------|----------|---------------------------------|-------------|---------|
| Programme Code : 13 | | Programme Name : Commerce (UG) | | |
| Course Code: 20UCM514 | | Core Paper 14 – COST ACCOUNTING | | |
| Batch | Semester | Hours / Week | Total Hours | Credits |
| 2020-2021 | V | 6 | 90 | 4 |

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

Course Outcomes (CO)

| | | |
|---------|-----|--|
| K1 - K3 | CO1 | Understand the several cost concepts involved in business |
| | CO2 | Recognize the importance of material issues and its pricing |
| | CO3 | Apply the methods implicated in cost for a better industrial Performance |
| | CO4 | Construe the impact of the select cost method |

20UCM515

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|------------------------------|----------|--------------------------------|-------------|---------|
| Programme Code : 13 | | Programme Name : Commerce (UG) | | |
| Course Code: 20UCM515 | | Core Paper 15 - Direct Tax | | |
| Batch | Semester | Hours / Week | Total Hours | Credits |
| 2020-2021 | V | 6 | 90 | 4 |

Course Objectives

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

Course Outcomes (CO)

| | | |
|--------|-----|---|
| K1- K3 | CO1 | Develop the ability of basic concepts and principles of income tax. |
| | CO2 | Understand the purpose and scope of income tax. |
| | CO3 | Classify the various types of incomes in all the heads. |
| | CO4 | Compute the taxable incomes and exempted incomes and filing of returns. |

20UCM516

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|------------------------------|----------|--|-------------|---------|
| Programme Code: 13 | | Programme Name : Commerce (UG) | | |
| Course Code: 20UCM516 | | Core Paper 16- Business Research Methods | | |
| Batch | Semester | Hours / Week | Total Hours | Credits |
| 2020-2021 | V | 5 | 75 | 3 |

Course Objectives

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.

Course Outcomes (CO)

| | | |
|--------|-----|--|
| K1- K4 | 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 | Analyse and summaries key issues for further research. |

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|------------------------------|----------------|---------------------------------------|----------------------|------------------|
| Programme Code: 13 | | Programme Name : Commerce (UG) | | |
| Course Code: 20UCM617 | | Core Paper 17 – Management Accounting | | |
| Batch 2020-2021 | Semester VI | Hours / Week 5 | Total Hours 75 | Credit s 4 |

Course Objectives

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.

Course Outcomes (CO)

| | | |
|--------|-----|---|
| K1- K4 | CO1 | Able to know objectives and needs of management accounting. |
| | CO2 | Understand the classification of ratios and statement. |
| | CO3 | Demonstrate the ratios and budgetary control. |
| | CO4 | Develop the Knowledge in the practical applications of ratios, fund flow, cash flow statement and budgetary control and will have a good command on decision -making tools. |

20UCM618

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|------------------------------|----------|--------------------------------|-------------|---------|
| Programme Code: 13 | | Programme Name : Commerce (UG) | | |
| Course Code: 20UCM618 | | Core Paper 18 – Indirect Tax | | |
| Batch | Semester | Hours / Week | Total Hours | Credits |
| 2020-2021 | VI | 5 | 75 | 3 |

Course Objectives

1. To create 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)

| | | |
|--------|-----|---|
| K1- K4 | 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 |
| | CO3 | Employ their ideas to prepare an effective Taxation framework in real time business and make benefit out of it |
| | CO4 | Applying the uses of GST and custom duties. |

20UCM619

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|------------------------------|----------|--------------------------------|-------------|---------|
| Programme Code: 13 | | Programme Name : Commerce (UG) | | |
| Course Code: 20UCM619 | | Core Paper 19 – Auditing | | |
| Batch | Semester | Hours / Week | Total Hours | Credits |
| 2020-2021 | VI | 5 | 75 | 3 |

Course Objectives

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

Course Outcomes (CO)

| | | |
|---------|-----|--|
| K1 - K4 | CO1 | Perceiving the basic concepts of auditing and working of an auditor. |
| | CO2 | Understanding the recent trends in auditing and auditing activities taken place in an organization |
| | CO3 | Analyzing the verification and valuation of assets and liabilities |
| | CO4 | Gaining knowledge on audit of share capital and share transfer |

20UCM620

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|-----------------------------|----------------|---|-------------------|--------------|
| Programme Code: 13 | | Programme Name : Commerce (UG) | | |
| Course Code:20UCM620 | | Core Paper 20 – Entrepreneurial Development | | |
| Batch 2020-2021 | Semester VI | Hours / Week 4 | Total Hours 60 | Credits 2 |

Course Objectives

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 a lucid idea on project formulation and report evaluation

Course Outcomes (CO)

| | | |
|---------|-----|---|
| K1 - K4 | CO1 | Enumerating to know the various characteristics and phases in the entrepreneurship. |
| | CO2 | Comprehend the financial and technical assistance offered to the entrepreneurs |
| | CO3 | Analyzing the problems faced by the small scale entrepreneurs |
| | CO4 | Applying the ideas in the formulation and evaluation of project report |

20UCM6Z1

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|------------------------------|----------|--------------------------------|-------------|---------|
| Programme Code: 13 | | Programme Name : Commerce (UG) | | |
| Course Code: 20UCM6Z1 | | Project and Viva-Voce | | |
| Batch | Semester | Hours / Week | Total Hours | Credits |
| 2020-2021 | VI | 4 | 60 | 5 |

Course objectives

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)

| | | |
|---------|-----|--|
| K3 - K5 | CO1 | Improvement in the erudition of business research |
| | CO2 | Recongization of the interested business area of the students |
| | CO3 | Accretion in the awareness level of the students regarding research tools and techniques |

20UCM1A1

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|------------------------------|----------|------------------------------------|-------------|---------|
| Programme Code: 13 | | Programme Name : Commerce (UG) | | |
| Course Code: 20UCM1A1 | | Allied Paper 1- Business Economics | | |
| Batch | Semester | Hours / Week | Total Hours | Credits |
| 2020-2021 | I | 6 | 90 | 5 |

Course Objectives

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

Course Outcomes (CO)

| | | |
|---------|-----|---|
| K1 - K3 | CO1 | Attaining responsiveness on the basics of Economics |
| | CO2 | Recognizing the market conditions that prevail in the global trade |
| | CO3 | Relating the theories and practices of Economics to ordinary business |
| | CO4 | Discovering the significance of National Income and its categories in developing an economy |

20UCM2A2

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|------------------------------|----------------|-------------------------------------|-------------------|--------------|
| Programme Code : 13 | | Programme Name : Commerce (UG) | | |
| Course Code: 20UCM2A2 | | Allied Paper 2- International Trade | | |
| Batch 2020-2021 | Semester II | Hours / Week 6 | Total Hours 90 | Credits 5 |

Course Objectives

1. To explore the prime facts of international trade
2. To know about the application of various export and import documents
3. To understand the role of International and Economic institutions for global trade

Course Outcomes (CO)

| | | |
|--------|-----|--|
| K1- K3 | CO1 | Acquiring knowledge on the fundamentals of International trade |
| | CO2 | Understanding the different terms used in International trade |
| | CO3 | Applying the concepts and theories of international trade in real business |
| | CO4 | Gaining awareness about the organizations and its working on International Trade |

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|---------------------------|---|--------------------------------|--------------|
| Programme Code: 13 | | Programme Name : Commerce (UG) | |
| Batch 2020-2021 | Major Elective Paper 1 – Financial Markets and Services | | Credits 5 |

Course Objectives

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.

Course Outcomes (CO)

| | | |
|--------|-----|--|
| K1- K3 | 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 funds. |
| | CO3 | Enabling to take decisions regarding deposits in mutual funds and capital markets. |
| | CO4 | Discovering the ideas on the financial system |

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| Programme Code: 13 | | Programme Name : Commerce (UG) | |
| Batch 2020-2021 | Major Elective Paper 2 – Security Analysis and Portfolio Management | | Credits 5 |

Course Objectives

1. To aim at to understand the investment scenario
2. To enable them to gain in-depth knowledge of the theory of portfolio management.
3. To make them in sound investment decisions.

Course Outcomes (CO)

| | | |
|--------|-----|---|
| K1- K3 | CO1 | Finding the relationship between risk and return. |
| | CO2 | Understanding the various alternatives available for investment. |
| | CO3 | Learn to value the equities and bonds. |
| | CO4 | Gaining the knowledge of the various strategies followed by investment practitioners. |

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| Programme Code: 13 | | Programme Name : Commerce (UG) | |
| Batch 2020-2021 | Major Elective Paper 3 – Business Environment | | Credits 5 |

Course Objectives

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

Course Outcomes (CO)

| | | |
|---------|-----|---|
| K1 - K3 | CO1 | Finding the concept of business environment. |
| | CO2 | Understanding the various environments in business. |
| | CO3 | Learn to value of business environment. |
| | CO4 | Gaining the knowledge of the business environments. |

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|---------------------------|--|--------------------------------|---------------------|
| Programme Code: 13 | | Programme Name : Commerce (UG) | |
| Batch 2020-2021 | Major Elective Paper 4 – Human Resource Management | | Credits 5 |

Course Objectives

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)

| | | |
|--------|-----|---|
| K1- K4 | 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 |
| | CO3 | Implementing better techniques for effective Human resource Management |
| | CO4 | Applying the relevant concepts of Human Resources Audit in an Organization |

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|---------------------------|---|--------------------------------|---------------------|
| Programme Code: 13 | | Programme Name : Commerce (UG) | |
| Batch 2020-2021 | Major Elective Paper 5 – Consumer Affairs | | Credits 5 |

Course Objectives

1. To familiarize the students with their rights and responsibilities as a consumer
2. To make the students to understand the social framework of consumer rights and legal framework of protecting consumer rights.
3. To provide an understanding of the procedure for redressal of consumer complaints

Course Outcomes (COs)

| | | |
|--------|------|---|
| K1- K4 | 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 |

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|---------------------------|---|---------------------------------------|--|---------------------|
| Programme Code: 13 | | Programme Name : Commerce (UG) | | |
| Batch 2020-2021 | Major Elective Paper 6 – Brand Management | | | Credits 5 |

Course Objectives

1. To familiarize about the brand management
2. To make the students to gain the knowledge of branding.
3. To provide an understanding the procedure of the registration of branding.

Course Outcomes (COs)

| | | |
|--------|------|--|
| K1- K4 | CO1 | Remember the conceptual framework of brand management. |
| | CO2 | Understand the important of branding of products. |
| | CO3 | Learn to value the branding. |
| | CO 4 | Gaining the knowledge of the various procedure of branding of goods. |

20UCM3SL

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|------------------------------|------------------------|---|--------------------------|---------------------|
| Programme Code : 13 | | COMMERCE | | |
| Course Code: 20UCM3SL | | Skill Based Subject - 1 Computer Application (MS- Office) Practical –I | | |
| Batch 2020-2021 | Semester III | Hours / Week 2 | Total Hours 30 | Credits 3 |

Course Objectives

1. To know about components of computer and it's working.
2. To create a word document, a worksheet, a slide in a power point and a table in MS-Access.
3. To know to create documentation, innovative presentation and table preparation.

Course Outcomes (CO)

| | | |
|--------|-----|---|
| K3- K5 | CO1 | Develop the ability to use computer. |
| | CO2 | Demonstrate the use of computer by way of MS-Word, MS-Excel, MS-Power point and MS-Access |
| | CO3 | Evaluate the working of MS – word, MS – Excel, MS- Power point and MS-Access |

20UCM4SM

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|------------------------------|----------------|---|-------------------|--------------|
| Programme Code : 13 | | Programme Name : Commerce (UG) | | |
| Course Code: 20UCM4SM | | Skill Based Subject – 2 Computer Applications (Tally & Advanced Excel-1) Practical –II | | |
| Batch 2020-2021 | Semester IV | Hours / Week 2 | Total Hours 30 | Credits 3 |

Course Objectives

1. To understand the salient features of Tally ERP.9 and its key components.
2. To introduce the students to the usage of Tally for accounting purpose
3. To assist the students to work with the Advanced Excel.

Course Outcomes (CO)

| | | |
|-------|-----|---|
| K3-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 |

20UCM6SN

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|------------------------------|----------|---|-------------|---------|
| Programme Code: 13 | | Programme Name : Commerce (UG) | | |
| Course Code: 20UCM6SN | | Skill Based Subject – 3 Computer Applications (Tally & Advanced Excel-2) Practical –III | | |
| Batch | Semester | Hours / Week | Total Hours | Credits |
| 2020-2021 | VI | 2 | 30 | 3 |

Course Objectives

1. To impart the knowledge of accounting package that is used for learning to maintain accounts
2. To make students to learn and apply TDS computations in Tally ERP.9 software
3. To make students to understand the need of Advanced Excel and its employability in real business

Course Outcomes (CO)

| | | |
|---------|-----|--|
| K3 - K5 | CO1 | Students will be able to use accounting and business terminology in Tally package |
| | CO2 | After the completion of this course, students be able to understand the essential components of internet in business and society |
| | CO3 | Application of key accounting assumption and principles of Tally ERP.9 in real business |

| | | | | |
|------------------------------|---------------|--|-------------------|--------------|
| Programme Code: 13 | | Programme Name : Commerce (UG) | | |
| Course Code: 20UCM5X1 | | Extra Departmental Course: Goods Service Tax | | |
| Batch 2020-2021 | Semester V | Hours/Week 2 | Total hours 30 | Credits 3 |

Course Objectives

4. To create awareness about GST principles among the students.
5. To provide the students with sufficient knowledge about GST and its working in India.
6. To enhance the skills of the students related to GST.

Course Outcomes (CO)

| | | |
|--------|-----|---|
| K1- K4 | CO1 | Exemplify the Laws of GST. |
| | CO2 | Deduce the working of Goods and Services Tax and its need for Development of an economy. |
| | CO3 | Employ their ideas to prepare an effective Taxation framework in real time Business and make benefit out of it. |
| | CO4 | Applying the uses of GST. |

20UCS3A3

| | | | | |
|------------------------------|-----------------|-------------------------------------|-------------------|--------------|
| Programme Code: 13 | | For B.Sc(CS) Aided &SF | | |
| Course Code: 20UCS3A3 | | Allied Paper 3– Business Accounting | | |
| Batch 2020-2021 | Semester III | Hours / Week 5 | Total Hours 75 | Credits 3 |

Course Objectives

1. To Know about basic concepts of business accounting.
2. To know the Double entry book keeping system and various books of accounts.
3. To Prepare the final accounts of an organization and to do the cost accounting.

Course Outcomes (CO)

| | | |
|--------|-----|---|
| K1- K4 | CO1 | Understanding the nature of business accounting. |
| | CO2 | Describing the accounting principles in accordance with the appropriate standard.] |
| | CO3 | Demonstrating the ability to use a basic accounting system to create (record, classify and summarize) the business transactions and cost statement. |
| | CO4 | Applying the use of the fundamental accounting and cost accounting to analyze the effect of business transactions. |

| | | | | |
|------------------------------|---------------|--------------------------------------|-------------------|--------------|
| Programme Code: 13 | | For BCA | | |
| Course Code: 20UCA1A1 | | Allied Paper 1 – Business Accounting | | |
| Batch 2020-2021 | Semester I | Hours / Week 6 | Total Hours 90 | Credits 5 |

Course Objectives

1. To Know about basic concepts of business accounting.
2. To know the Double entry book keeping system and various books of accounts.
3. To Prepare the final accounts of an organization and to do the cost accounting.

Course Outcomes (CO)

| | | |
|--------|-----|---|
| K1- K4 | CO1 | Understand the nature of business accounting. |
| | CO2 | Describe the accounting principles in accordance with the appropriate standard. |
| | CO3 | Demonstrate the ability to use a basic accounting system to create (record, classify and summarize) the business transactions and cost statement. |
| | CO4 | Apply the use of the fundamental accounting and cost accounting to analyze the effect of business transactions. |

| | | | | |
|------------------------------|-----------------|------------------------------------|-------------------|--------------|
| Programme Code: 13 | | For B.Sc(CT) | | |
| Course Code: 20UCT3A3 | | Allied Paper – Business Accounting | | |
| Batch 2020-2021 | Semester III | Hours / Week 6 | Total Hours 90 | Credits 5 |

Course Objectives

1. To Know about basic concepts of business accounting.
2. To know the Double entry book keeping system and various books of accounts.
3. To Prepare the final accounts of an organization and to do the cost accounting.

Course Outcomes (CO)

| | | |
|--------|-----|---|
| K1- K4 | CO1 | Understand the nature of business accounting. |
| | CO2 | Describe the accounting principles in accordance with the appropriate standard. |
| | CO3 | Demonstrate the ability to use a basic accounting system to create (record, classify and summarize) the business transactions and cost statement. |
| | CO4 | Apply the use of the fundamental accounting and cost accounting to analyze the effect of business transactions. |

| | | | | |
|------------------------------|----------|------------------------------------|-------------|---------|
| Programme Code:13 | | For B.Sc(IT) | | |
| Course Code: 20UIT3A3 | | Allied Paper – Business Accounting | | |
| Batch | Semester | Hours / Week | Total Hours | Credits |
| 2020-2021 | III | 6 | 90 | 5 |

Course Objectives

1. To Know about basic concepts of business accounting.
2. To know the Double entry book keeping system and various books of accounts.
3. To Prepare the final accounts of an organization and to do the cost accounting.

Course Outcomes (CO)

| | | |
|--------|-----|---|
| K1- K4 | CO1 | Understand the nature of business accounting. |
| | CO2 | Describe the accounting principles in accordance with the appropriate standard. |
| | CO3 | Demonstrate the ability to use a basic accounting system to create (record, classify and summarize) the business transactions and cost statement. |
| | CO4 | Apply the use of the fundamental accounting and cost accounting to analyze the effect of business transactions. |