

**KONGUNADU ARTS AND SCIENCE COLLEGE (AUTONOMOUS)**

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

*College of Excellence (UGC)*

*Coimbatore – 641 029*

**DEPARTMENT OF COMMERCE WITH CA (Unaided)**

**COURSE OUTCOMES (CO)**

**B.COM. CA**

**For the students admitted  
In the  
Academic Year 2018-2019**

|                              |                 |  |                    |                |
|------------------------------|-----------------|--|--------------------|----------------|
| <b>Programme Code: 14</b>    |                 | COMMERCE WITH CA                         |                    |                |
| <b>Course Code: 18UCC101</b> |                 | Core Paper.1 – PRINCIPLES OF ACCOUNTANCY |                    |                |
| <b>Batch</b>                 | <b>Semester</b> | <b>Hours / Week</b>                      | <b>Total Hours</b> | <b>Credits</b> |
| 2018-2019                    | I               | 4  | 60                 | 3              |

### **Course Objectives**

1. To enlighten the students on the basics of accountancy
2. To gain knowledge relating to accounting procedures and preparation of final statements.
3. To understand the rules of accounting used to enter the business transactions in a systematic manner to maintain books of accounts.

### **Course Outcomes (CO)**

|    |     |   |
|----|-----|---|
| K1 | CO1 | Recollecting the basic concepts, conventions, methods and techniques underlying the accounting practices.                       |
| K2 | CO2 | Enabling students to understand the concept of accounting.  |
| K3 | CO3 | Getting the ideas for preparing and presenting financial statement in accordance with generally accepted accounting principles. |
| K4 | CO4 | Analyzing and interpreting accounts related to transactions in accordance with accounting theory.                               |

|                              |                      |   |                          |                     |
|------------------------------|----------------------|---|--------------------------|---------------------|
| <b>Programme Code: 14</b>    |                      | COMMERCE WITH CA                                      |                          |                     |
| <b>Course Code: 18UCC102</b> |                      | Core Paper. 2 -INTRODUCTION TO INFORMATION TECHNOLOGY |                          |                     |
| <b>Batch</b><br>2018-2019    | <b>Semester</b><br>I | <b>Hours / Week</b><br>4                              | <b>Total Hours</b><br>60 | <b>Credits</b><br>3 |

### Course Objectives

1. To gain the Knowledge about computers and their usage in business.
2. To understand the basic computer concepts and formulate the system problems.
3. To apply the system techniques to solve the modern business problems.

### Course Outcomes (CO)

|    |     |  |
|----|-----|--|
| K1 | CO1 | Collecting the information regarding various operations of computers.      |
| K2 | CO2 | Solving the problems related to numbering system.                          |
| K3 | CO3 | Knowing about the system configurations.                                   |
| K4 | CO4 | Gaining knowledge about the various types of networks and system analysis. |

|                              |                      |  |                          |                     |
|------------------------------|----------------------|--|--------------------------|---------------------|
| <b>Programme Code: 14</b>    |                      | COMMERCE WITH CA                                       |                          |                     |
| <b>Course Code: 18UCC1CL</b> |                      | Core Practical.1 - COMPUTER APPLICATIONS – I MS-OFFICE |                          |                     |
| <b>Batch</b><br>2018-2019    | <b>Semester</b><br>I | <b>Hours / Week</b><br>2                               | <b>Total Hours</b><br>30 | <b>Credits</b><br>1 |

### Course Objectives

1. Acquire hands-on training in MS-Office to meet out the requirements in an organization.
2. Write functions in Ms-Excel to perform basic calculations
3. Create a presentation in Ms-Power Point that is interactive and with legible contents.

### Course Outcomes (CO)

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

|                              |                 |                                      |                    |                |
|------------------------------|-----------------|--------------------------------------|--------------------|----------------|
| <b>Programme Code: 14</b>    |                 | COMMERCE WITH CA                     |                    |                |
| <b>Course Code: 18UCC203</b> |                 | Core Paper .3 - FINANCIAL ACCOUNTING |                    |                |
| <b>Batch</b>                 | <b>Semester</b> | <b>Hours / Week</b>                  | <b>Total Hours</b> | <b>Credits</b> |
| 2018-2019                    | II              | 4                                    | 60                 | 3              |

### Course Objectives

1. To understand the Principles and Practices of Financial Accounting.
2. To solve the problems and analyze the financial arbitration cases related to company accounts and partnership accounts.
3. To understand the accounting procedures relating to Depreciation, Hire Purchases, Partnership, Branch accounting

### Course Outcomes (CO)

|    |     |   |
|----|-----|---|
| K1 | CO1 | Knowing the accounting procedures relating to Various types of depreciation.      |
| K2 | CO2 | Preparing hire purchase and installment accounts.                                 |
| K3 | CO3 | Ascertaining the profit or loss during inter-department or inter-branch transfer. |
| K4 | CO4 | Knowing the treatment of incase of partnership transcatons.                       |

|                              |                 |                                      |                    |                |
|------------------------------|-----------------|--------------------------------------|--------------------|----------------|
| <b>Programme Code: 14</b>    |                 | COMMERCE WITH CA                     |                    |                |
| <b>Course Code: 18UCC204</b> |                 | Core Paper .4- INDIAN BANKING SYSTEM |                    |                |
| <b>Batch</b>                 | <b>Semester</b> | <b>Hours / Week</b>                  | <b>Total Hours</b> | <b>Credits</b> |
| 2018-2019                    | II              | 4                                    | 60                 | 3              |

### Course Objectives

1. To expose the students to various concepts in Indian banking systems
2. To gain practical cum theoretical knowledge about banking system in India.
3. To make the students understand the provisions of the banking regulation act 1949.

### Course Outcomes (CO)

|    |     |  |
|----|-----|--|
| K1 | CO1 | Obtaining knowledge in banking system, classifications and economic developments of banks. |
| K2 | CO2 | Learning about the central banking functions.  |
| K3 | CO3 | Gaining knowledge on loans and advance of commercial banks.                                |
| K4 | CO4 | Understanding the types of negotiable instruments and e-banking systems.                   |

|                              |                 |  |                    |                |
|------------------------------|-----------------|--|--------------------|----------------|
| <b>Programme Code: 14</b>    |                 | COMMERCE WITH CA   |                    |                |
| <b>Course Code: 18UCC2CL</b> |                 | C. PR.2 - COMPUTER APPLICATIONS – II<br>ACCOUNTING PACKAGE TALLY |                    |                |
| <b>Batch</b>                 | <b>Semester</b> | <b>Hours / Week</b>  | <b>Total Hours</b> | <b>Credits</b> |
| 2018-2019                    | II              | 2  | 30                 | 1              |

### Course Objectives

1. To help the students to work with accounting software
2. To learn to feed various voucher entries
3. To provide an opportunity for students to make connections across courses and institutional goals.

### Course Outcomes (CO)

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

|                              |                 |                                 |                    |                |
|------------------------------|-----------------|---------------------------------|--------------------|----------------|
| <b>Programme Code: 14</b>    |                 | COMMERCE WITH CA                |                    |                |
| <b>Course Code: 18UCC305</b> |                 | Core Paper .5 – COST ACCOUNTING |                    |                |
| <b>Batch</b>                 | <b>Semester</b> | <b>Hours / Week</b>             | <b>Total Hours</b> | <b>Credits</b> |
| 2018-2019                    | III             | 6                               | 90                 | 5              |

### **Course Objectives**

1. To enlighten the students on the importance of cost ascertainment reduction and control.
2. To teach the students to calculate the total cost of products and services.
3. To understand the methods of costing adopted by different types of industries.

### **Course Outcomes (CO)**

|    |     |   |
|----|-----|---|
| K1 | CO1 | Knowing the concept of cost accounting and preparing cost sheet & suitable Apportionment of overheads |
| K2 | CO2 | Understanding the different methods in pricing the materials  |
| K3 | CO3 | Applying appropriate methods to calculate labour cost   |
| K4 | CO5 | Preparing the accounts relating to process costing  |

|                              |                 |                                 |                    |                |
|------------------------------|-----------------|---------------------------------|--------------------|----------------|
| <b>Programme Code: 14</b>    |                 | COMMERCE WITH CA                |                    |                |
| <b>Course Code: 18UCC306</b> |                 | Core Paper.6 – DIRECT TAX & GST |                    |                |
| <b>Batch</b>                 | <b>Semester</b> | <b>Hours / Week</b>             | <b>Total Hours</b> | <b>Credits</b> |
| 2018-2019                    | III             | 6                               | 90                 | 5              |

### Course Objectives

1. To familiarize the students with basic concepts of Income tax
2. To enable the students to learn and compute income under various heads of income
3. To get awareness about the deductions u/s 80.

### Course Outcomes (CO)

|    |     |   |
|----|-----|---|
| K1 | CO1 | Recollecting the fundamental concepts of Income Tax Act 1961 and GST                    |
| K2 | CO2 | Getting the Ideas of the various sources of Incomes.                                    |
| K3 | CO3 | Applying the income tax laws for computation of an individual's adjusted gross incomes. |
| K4 | CO4 | Computing the liability of an Individual & GST  |

|                              |                 |                                      |                    |                |
|------------------------------|-----------------|--------------------------------------|--------------------|----------------|
| <b>rogramme Code: 14</b>     |                 | COMMERCE WITH CA                     |                    |                |
| <b>Course Code: 18UCC3A3</b> |                 | ALLIED.C 1 - PRINCIPLES OF MARKETING |                    |                |
| <b>Batch</b>                 | <b>Semester</b> | <b>Hours / Week</b>                  | <b>Total Hours</b> | <b>Credits</b> |
| 2018-2019                    | III             | 5                                    | 75                 | 5              |

### **Course Objectives**

1. To make the students understand about the Modern Marketing.
2. To enable the students to understand the elements of marketing.
3. To educate the need of marketing science in the modern business world.

### **Course Outcomes (CO)**

|    |     |   |
|----|-----|---|
| K1 | CO1 | Recollecting the concepts of marketing and its functions  |
| K2 | CO3 | Understanding the techniques of advertising and analyze the factors determining consumer behavior and market segmentation |
| K3 | CO4 | Applying the various promotional strategies to promote the sales  |
| K4 | CO5 | Analyzing about the role of Government in marketing   |



|                              |                 |   |                    |                |
|------------------------------|-----------------|---|--------------------|----------------|
| <b>Programme Code: 14</b>    |                 | COMMERCE WITH CA                          |                    |                |
| <b>Course Code: 18UCC307</b> |                 | Core Paper.7 - DATABASE MANAGEMENT SYSTEM |                    |                |
| <b>Batch</b>                 | <b>Semester</b> | <b>Hours / Week</b>                       | <b>Total Hours</b> | <b>Credits</b> |
| 2018-2019                    | III             | 5   | 75                 | 4              |

### Course Objectives

1. To understand the different issues involved in design and implementation of a database system.
2. To understand and use data manipulation language to query, update and manage a database.
3. To design and build a simple database system and demonstrate competence with the fundamental tasks involved in modeling, designing and implementing a DBMS.

### Course Outcomes (CO)

|    |     |   |
|----|-----|---|
| K1 | CO1 | Defining the program-data independence, data models for database scheme and database instances. |
| K2 | CO2 | Identifying the methodology of relational model.  |
| K3 | CO3 | Developing an understanding of the differences between first, second and third normal forms.    |
| K4 | CO4 | Analyzing the Structured Query Language using Network and Hierarchical Models.                  |

|                              |                 |  |                    |                |
|------------------------------|-----------------|--|--------------------|----------------|
| <b>Programme Code: 14</b>    |                 | COMMERCE WITH CA                               |                    |                |
| <b>Course Code: 18UCC4A4</b> |                 | ALLIED D .1 – EXECUTIVE BUSINESS COMMUNICATION |                    |                |
| <b>Batch</b>                 | <b>Semester</b> | <b>Hours / Week</b>                            | <b>Total Hours</b> | <b>Credits</b> |
| 2018-2019                    | III             | 6  | 90                 | 5              |

### Course Objectives

1. To develop communication and interpersonal skills.
2. To enable the students to get an idea about personality development and body language.
3. To understand the significance of effective listening.

### Course Outcomes (CO)

|    |     |   |
|----|-----|---|
| K1 | CO1 | Familiarizing the importance and methods of communication   |
| K2 | CO2 | Understanding the procedures to write trade enquiry letters |
| K3 | CO3 | Applying the knowledge to prepare minutes for meetings      |
| K4 | CO5 | Acquiring the skills to prepare the resume                  |

|                              |                 |  |                    |                |
|------------------------------|-----------------|--|--------------------|----------------|
| <b>Programme Code: 14</b>    |                 | COMMERCE WITH CA                                 |                    |                |
| <b>Course Code: 18UCC3CN</b> |                 | Core Practical 3- COMPUTER APPLICATIONS III- SQL |                    |                |
| <b>Batch</b>                 | <b>Semester</b> | <b>Hours / Week</b>                              | <b>Total Hours</b> | <b>Credits</b> |
| 2018-2019                    | III             | 4  | 60                 | 2              |

### Course Objectives

1. To understand the structured query language to communicate with the database.
2. To manipulate the data using SQL (To add, modify, delete and retrieve data).
3. To explore the basic commands and functions of SQL.
4. To extract information regarding the use of SQL to query a database.

### Course Outcomes (CO)

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

|                              |                 |                              |                    |                |
|------------------------------|-----------------|------------------------------|--------------------|----------------|
| <b>Programme Code: 14</b>    |                 | COMMERCE WITH CA             |                    |                |
| <b>Course Code: 18UCC3S1</b> |                 | SBS.1 - MANAGERIAL ECONOMICS |                    |                |
| <b>Batch</b>                 | <b>Semester</b> | <b>Hours / Week</b>          | <b>Total Hours</b> | <b>Credits</b> |
| 2018-2019                    | III             | 2                            | 30                 | 3              |

### Course Objectives

1. To learn the concept of economics.
2. To enable the students to know about the various determinants of demand.
3. To know about various factors this influences the production.
4. To aware about the various market situations in an economy.

### Course Outcomes (CO)

|    |     |  |
|----|-----|--|
| K1 | CO1 | Recollecting the various functional areas of economics.                            |
| K2 | CO2 | Understanding the basic tools applied in the managerial economics.                 |
| K3 | CO3 | Applying the various techniques for identifying the market conditions of the firm. |
| K4 | CO4 | Analyzing the concepts of various pricing methods.                                 |

|                              |                 |                                    |                    |                |
|------------------------------|-----------------|------------------------------------|--------------------|----------------|
| <b>Programme Code: 14</b>    |                 | COMMERCE WITH CA                   |                    |                |
| <b>Course Code: 18UCC408</b> |                 | Core Paper 8- CORPORATE ACCOUNTING |                    |                |
| <b>Batch</b>                 | <b>Semester</b> | <b>Hours / Week</b>                | <b>Total Hours</b> | <b>Credits</b> |
| 2018-2019                    | IV              | 6                                  | 90                 | 5              |

### Course Objectives

1. To prepare financial statements of special types of business viz. Banks, Insurance companies.
2. To understand the accounting treatment of special transactions of the above business.
3. To familiarize with the accounting treatment of shares and debentures.

### Course Outcomes (CO)

|    |     |  |
|----|-----|--|
| K1 | CO1 | Recollecting the basic concepts and terms of Corporate Accounting.   |
| K2 | CO2 | Understanding the procedures, conventions and rules of accounting pertaining to issue of shares and prepare ledger accounts. |
| K3 | CO3 | Applying the procedures and prospects for redemption of different types of shares and debentures.                            |
| K4 | CO4 | Analyzing the final accounts of a company after redemption of shares.  |

|                              |                 |  |                    |                |
|------------------------------|-----------------|--|--------------------|----------------|
| <b>Programme Code: 14</b>    |                 | COMMERCE WITH CA                       |                    |                |
| <b>Course Code: 18UCC409</b> |                 | Core Paper. 9 – PRINCIPLES OF AUDITING |                    |                |
| <b>Batch</b>                 | <b>Semester</b> | <b>Hours / Week</b>                    | <b>Total Hours</b> | <b>Credits</b> |
| 2018-2019                    | IV              | 5                                      | 75                 | 4              |

### Course Objectives

1. To familiarize the students about the various concepts of Principles of Auditing.
2. To make the students to understand the importance of auditing and auditing reports.
3. To help the students to gain knowledge about vouching of documents in an organization.

### Course Outcomes (CO)

|    |     |  |
|----|-----|--|
| K1 | CO1 | Knowing about the current Auditing Concepts, Standards and Procedures          |
| K2 | CO2 | Understanding about Internal checks and Vouching                               |
| K3 | CO3 | Applying different audit process for valuing Assets and Liabilities            |
| K4 | CO4 | Knowing the role on an Auditor in a company and to interpret the Audit Reports |

|                              |                 |  |                    |                |
|------------------------------|-----------------|--|--------------------|----------------|
| <b>Programme Code: 14</b>    |                 | COMMERCE WITH CA                                     |                    |                |
| <b>Course Code: 18UCC410</b> |                 | Core Paper.10 - OBJECT ORIENTED PROGRAMMING WITH C++ |                    |                |
| <b>Batch</b>                 | <b>Semester</b> | <b>Hours / Week</b>                                  | <b>Total Hours</b> | <b>Credits</b> |
| 2018-2019                    | IV              | 5  | 75                 | 4              |

### Course Objectives

1. To familiarize with the practical knowledge of object oriented programming.
2. To acquire the knowledge of operators and functions in C++.
3. To learn how to design and implement generic classes with C++ templates.

### Course Outcomes (CO)

|    |     |   |
|----|-----|---|
| K1 | CO1 | Solving the problem based upon different data structure and to write the C++ program. |
| K2 | CO2 | Choosing an appropriate data structure for a particular problem.                      |
| K3 | CO3 | Providing the students with the knowledge of opening and closing a file.              |
| k4 | CO4 | Implementing various concepts relating to the C language.                             |

|                              |                 |  |                    |                |
|------------------------------|-----------------|--|--------------------|----------------|
| <b>Programme Code: 14</b>    |                 | COMMERCE WITH CA                                       |                    |                |
| <b>Course Code: 18UCC4C0</b> |                 | C. PR. 4- COMPUTER APPLICATIONS IV-<br>C++ PROGRAMMING |                    |                |
| <b>Batch</b>                 | <b>Semester</b> | <b>Hours / Week</b>                                    | <b>Total Hours</b> | <b>Credits</b> |
| 2018-2019                    | IV              | 4  | 60                 | 2              |

### Course Objectives

1. To gain a better understanding of object oriented design and program implementation by using object oriented language features.
2. To understand the use of programming techniques.
3. To understand the knowledge on commerce object oriented programming.

### Course Outcomes (CO)

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

|                              |          |                                     |             |         |
|------------------------------|----------|-------------------------------------|-------------|---------|
| <b>Programme Code: 14</b>    |          | Commerce with Computer Applications |             |         |
| <b>Course Code: 18UCC4S2</b> |          | SBS.2 - Principles of Management    |             |         |
| Batch                        | Semester | Hours / Week                        | Total Hours | Credits |
| 2018-2019                    | IV       | 2                                   | 30          | 3       |

### Course Objectives

1. To cover the basic concepts of management
2. To provide the students with the capability to apply theoretical knowledge in simulated and real life settings
3. To develop the students to work in teams

### Course Outcomes (CO)

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

|                           |                  |
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| <b>Programme Code: 14</b> | COMMERCE WITH CA |
|---------------------------|------------------|



|                              |                 |  |                    |                |
|------------------------------|-----------------|--|--------------------|----------------|
| <b>Course Code:</b> 18UCC511 |                 | Core Paper. 11 – MANAGEMENT ACCOUNTING |                    |                |
| <b>Batch</b>                 | <b>Semester</b> | <b>Hours / Week</b>                    | <b>Total Hours</b> | <b>Credits</b> |
| 2018-2019                    | V               | 6                                      | 90                 | 5              |

### Course Objectives

1. To encourage the students to study the concept of Management Accounting.
2. To motivate the students to learn the techniques for managerial decision making.
3. To make the students to know about various budgeting techniques.

### Course Outcomes (CO)

|    |     |   |
|----|-----|---|
| K1 | CO1 | Knowing the basic Concepts and relationships of various accounts                                      |
| K2 | CO2 | Understanding about Ratios, Working capital and Budgeting.  |
| K3 | CO3 | Preparing working capital, Fund flow, Cash Flow Statements and various Budgets.                       |
| K4 | CO4 | Analyzing cost volume profit and grasping knowledge about managerial application of Marginal Costing. |

|                           |                  |
|---------------------------|------------------|
| <b>Programme Code:</b> 14 | COMMERCE WITH CA |
|---------------------------|------------------|

|                              |                      |                                       |                          |                     |
|------------------------------|----------------------|---------------------------------------|--------------------------|---------------------|
| <b>Course Code:</b> 18UCC512 |                      | Core Paper. 12 – FINANCIAL MANAGEMENT |                          |                     |
| <b>Batch</b><br>2018-2019    | <b>Semester</b><br>V | <b>Hours / Week</b><br>6              | <b>Total Hours</b><br>90 | <b>Credits</b><br>4 |

### **Course Objectives**

1. To enlighten the mind of the students about the concepts of Financial Management.
2. To make them understand about the theories of Financial Management
3. To study the techniques and Dividend policies in a company

### **Course Outcomes (CO)**

|    |     |  |
|----|-----|--|
| K1 | CO1 | Knowing the basic Concepts of Financial Management, Capital structure and Dividend policies                        |
| K2 | CO2 | Understanding the importance of cost of capital and capital budgeting techniques                                   |
| K3 | CO3 | Applying the theories of capital structures, financial leverages and the techniques of working capital management. |
| K4 | CO4 | Analyzing the Leverages, Capital structure and dividend policies of a company                                      |

|                              |                 |  |                    |                |
|------------------------------|-----------------|--|--------------------|----------------|
| <b>Programme Code: 14</b>    |                 | COMMERCE WITH CA                             |                    |                |
| <b>Course Code: 18UCC513</b> |                 | Core Paper .13 – PROGRAMMING IN VISUAL BASIC |                    |                |
| <b>Batch</b>                 | <b>Semester</b> | <b>Hours / Week</b>                          | <b>Total Hours</b> | <b>Credits</b> |
| 2018-2019                    | V               | 6  | 90                 | 5              |

### Course Objectives

1. To provide intellectual knowledge to the students in windows programming
2. To make them to understand the concept of designing forms in Visual basic
3. To motivate the students to know about the various controls in visual basic

### Course Outcomes (CO)

|    |     |  |
|----|-----|--|
| K1 | CO1 | Knowing the basic Concepts of Visual Basic   |
| K2 | CO2 | Understanding the properties and learning the use of various tools                         |
| K3 | CO3 | Applying various controls and procedures in form designing and coding                      |
| K4 | CO4 | Analyzing various functions & procedures of VB and preparing the data reports using links. |

|                             |                 |   |                    |                |
|-----------------------------|-----------------|---|--------------------|----------------|
| <b>Programme Code: 14</b>   |                 | COMMERCE WITH CA  |                    |                |
| <b>Course Cod: 18UCC5CP</b> |                 | Core Practical .5 – Computer Applications V –<br>VISUAL BASIC PROGRAMMING |                    |                |
| <b>Batch</b>                | <b>Semester</b> | <b>Hours / Week</b>   | <b>Total Hours</b> | <b>Credits</b> |
| 2018-2019                   | V               | 4   | 60                 | 2              |

### Course Objectives

1. To provide practical knowledge in Visual Basic Programming.
2. To help the students to understand the concept of designing forms.
3. To encourage the students to learn the application of various tools and properties.

### Course Outcomes (CO)

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

|                              |                 |                                     |                    |                |
|------------------------------|-----------------|-------------------------------------|--------------------|----------------|
| <b>Programme Code: 14</b>    |                 | COMMERCE WITH CA                    |                    |                |
| <b>Course Code: 18UCC5S3</b> |                 | SBS . 3 - HUMAN RESOURCE MANAGEMENT |                    |                |
| <b>Batch</b>                 | <b>Semester</b> | <b>Hours / Week</b>                 | <b>Total Hours</b> | <b>Credits</b> |
| 2018-2019                    | V               | 2                                   | 30                 | 3              |

### Course Objectives

1. To provide an over view of Human resource management to the students.
2. To provide emphasized knowledge to the students about work ethics in HRM.
3. To motivate the students to develop leadership qualities in them.

### Course Outcomes (CO)

|    |     |   |
|----|-----|---|
| K1 | CO1 | Remembering the basic Concepts of Human Resource Management       |
| K2 | CO2 | Understanding the concept of Job analysis and Recruitment Process |
| K3 | CO3 | Applying various motivational theories and selection process      |
| K4 | CO4 | Analyzing the human resource by recruitment and selection         |

|                              |                      |                            |                          |                     |
|------------------------------|----------------------|----------------------------|--------------------------|---------------------|
| <b>Programme Code: 14</b>    |                      | COMMERCE WITH CA           |                          |                     |
| <b>Course Code: 18UCC614</b> |                      | Core paper.14 - E-COMMERCE |                          |                     |
| <b>Batch</b><br>2018-2019    | <b>Semester</b><br>V | <b>Hours / Week</b><br>6   | <b>Total Hours</b><br>90 | <b>Credits</b><br>4 |

### Course Objectives

1. To Gain knowledge about E-commerce and various Internet terminologies.
2. To make the students to know about various security concepts in Electronic commerce.
3. To enlighten the minds of students about E-Payment system this is very essential in new era.

### Course Outcomes (CO)

|    |     |  |
|----|-----|--|
| K1 | CO1 | Knowing the basic Concepts of E-Commerce   |
| K2 | CO2 | Understanding the EDI Software implementation and the concepts of Electronic Payment systems |
| K3 | CO3 | Implementing the legal frame works and security concepts                                     |
| K4 | CO4 | Analyzing various Business models of E-Commerce  |

|                              |                 |   |                    |                |
|------------------------------|-----------------|---|--------------------|----------------|
| <b>Programme Code: 14</b>    |                 | COMMERCE WITH CA                            |                    |                |
| <b>Course Code: 18UCC615</b> |                 | Core Paper .15 – INTERNET AND WEB DESIGNING |                    |                |
| <b>Batch</b>                 | <b>Semester</b> | <b>Hours / Week</b>                         | <b>Total Hours</b> | <b>Credits</b> |
| 2018-2019                    | VI              | 6   | 90                 | 5              |

### Course Objectives

1. To Familiarize the students about the concepts of Internet
2. To make the students to understand the concept of web designing
3. To help them to develop the skills to create Hyper Text Markup Language

### Course Outcomes (CO)

|    |     |  |
|----|-----|--|
| K1 | CO1 | Remembering the basic concepts of internet and HTML  |
| K2 | CO2 | Understanding the terminologies of Internet technologies, about table creation and application of its properties in HTML |
| K3 | CO3 | Learning the application of HTML tags and Frames   |
| K4 | CO4 | Knowing the various uses of buttons in creating a web page   |

|                              |                 |  |                    |                |
|------------------------------|-----------------|--|--------------------|----------------|
| <b>Programme Code: 14</b>    |                 | COMMERCE WITH CA   |                    |                |
| <b>Course Code: 18UCC6CQ</b> |                 | Core Practical . 6 – Computer Applications VI –<br>HTML AND INTERNET |                    |                |
| <b>Batch</b>                 | <b>Semester</b> | <b>Hours / Week</b>  | <b>Total Hours</b> | <b>Credits</b> |
| 2018-2019                    | VI              | 4  | 60                 | 2              |

### Course Objectives

1. To provide the students about the practical knowledge in HTML programming.
2. To make the students to understand the concept of web designing.
3. To comprehend about Internet and know about various tags and buttons.

### Course Outcomes (CO)

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

|                              |                 |                            |                    |                |
|------------------------------|-----------------|----------------------------|--------------------|----------------|
| <b>Programme Code: 14</b>    |                 | COMMERCE WITH CA           |                    |                |
| <b>Course Code: 18UCC6Z1</b> |                 | PROJECT WORK AND VIVA-VOCE |                    |                |
| <b>Batch</b>                 | <b>Semester</b> | <b>Hours / Week</b>        | <b>Total Hours</b> | <b>Credits</b> |
| 2018-2019                    | VI              | 6                          | 90                 | 4              |

### Course Objectives

1. To find out and suggest the ideas related to the practical problems in the field of commerce.
2. To design a program for conversion of manual work into computerized format in various areas.
3. To make the students to understand the importance and needs of Research and Project for the benefit of the society.

### COURSE OUTCOMES (CO)

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



|                              |                 |                     |                    |                |
|------------------------------|-----------------|---------------------|--------------------|----------------|
| <b>Programme Code: 14</b>    |                 | COMMERCE WITH CA    |                    |                |
| <b>Course Code: 18UCC6S4</b> |                 | SBS. 4 - CYBER LAW  |                    |                |
| <b>Batch</b>                 | <b>Semester</b> | <b>Hours / Week</b> | <b>Total Hours</b> | <b>Credits</b> |
| 2018-2019                    | VI              | 2                   | 30                 | 3              |

### **Course Objectives**

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

### **Course Outcomes (CO)**

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

|                           |   |                     |
|---------------------------|---|---------------------|
| <b>Programme Code: 14</b> |   | COMMERCE WITH CA    |
| <b>Batch</b><br>2018-2019 | Elective paper 1 – RESEARCH METHODOLOGY | <b>Credits</b><br>5 |

### Course Objectives

1. To enlighten the students about the basic research concepts
2. To help the students to learn about the implementation of research methods
3. To motivate the students in developing report writing skills about the research

### Course Outcomes (CO)

|    |     |  |
|----|-----|--|
| K1 | CO1 | Knowing the basic concepts of research methodology.                    |
| K2 | CO2 | Understanding the procedure for research design and sample design.     |
| K3 | CO3 | Knowing the application of different methods in data collection.       |
| K4 | CO4 | Framing and analyzing the hypotheses to interpret the research report. |

|                           |   |                     |
|---------------------------|---|---------------------|
| <b>Programme Code: 14</b> |   | COMMERCE WITH CA    |
| <b>Batch</b><br>2018-2019 | Elective paper -2 INVESTMENT MANAGEMENT | <b>Credits</b><br>5 |

### Course Objectives

1. To give the practical knowledge and theoretical knowledge about investment
2. To make the students to understand about various portfolios available for investment
3. To educate the students to be aware of various investment alternatives

### Course Outcomes (CO)

|    |     |  |
|----|-----|--|
| K1 | CO1 | Remembering the basic Concepts of Investment management.   |
| K2 | CO2 | Understanding the markets for investment purpose, investment alternatives and Portfolios.                        |
| K3 | CO3 | Studying the application of fundamental analysis in Economy, Industry and Company.                               |
| K4 | CO4 | Analyzing the buying and selling signals using various theories and evaluating the risk and return of portfolio. |

|                           |   |                     |
|---------------------------|---|---------------------|
| <b>Programme Code: 14</b> |   | COMMERCE WITH CA    |
| <b>Batch</b><br>2018-2019 | Elective Paper-3<br>MANAGEMENT INFORMATION SYSTEM |                     |
|                           |   | <b>Credits</b><br>5 |

### **Course Objectives**

1. To familiarize the students about the concepts of information system
2. To help them to know the applications of information system in business
3. To encourage the students to understand about office automation

### **Course Outcomes (CO)**

|    |     |   |
|----|-----|---|
| K1 | CO1 | Remembering the system concepts and importance of office automation in business         |
| K2 | CO2 | Understanding the role, importance of MIS and the trends in tele-communication networks |
| K3 | CO3 | Knowing the application of various information systems in business and management       |
| K4 | CO5 | Analyzing the importance of office automation in business                               |

|                           |                                   |                     |
|---------------------------|-----------------------------------|---------------------|
| <b>Programme Code: 14</b> |                                   | COMMERCE WITH CA    |
| <b>Batch</b><br>2018-2019 | Elective Paper 4 - INDUSTRIAL LAW |                     |
|                           |                                   | <b>Credits</b><br>5 |

### **Course Objectives**

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

### **Course Outcomes (CO)**

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

|                           |  |                     |
|---------------------------|--|---------------------|
| <b>Programme Code: 14</b> |  | COMMERCE WITH CA    |
| <b>Batch</b><br>2018-2019 | Elective Paper 5 – ENTREPRENEURIAL DEVELOPMENT | <b>Credits</b><br>5 |

### Course Objectives

1. To expose the students to appreciate and understand the concepts and fundamentals of entrepreneurship
2. To understand the process of business idea generation and converting the idea into a business model.
3. To enlighten the students about the role of government and banks that renders support in terms of policies and assistances.

### Course Outcomes (CO)

|    |     |   |
|----|-----|---|
| K1 | CO1 | Knowing the parameters to assess opportunities for new business ideas                                       |
| K2 | CO2 | Understanding systematic process to select and screen a business idea.                                      |
| K3 | CO3 | Implementing the strategies for successful implementation of ideas  |
| K4 | CO4 | Analyzing the opportunities and challenges for new ventures and the benefits/drawbacks of entrepreneurship. |

|                           |                                     |                     |
|---------------------------|-------------------------------------|---------------------|
| <b>Programme Code: 14</b> |                                     | COMMERCE WITH CA    |
| <b>Batch</b><br>2018-2019 | Elective Paper 6 – CONSUMER AFFAIRS | <b>Credits</b><br>5 |

#### **Course Objectives**

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

#### **Course Outcomes (COs)**

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

**KONGUNADU ARTS AND SCIENCE COLLEGE (AUTONOMOUS)**

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

*College of Excellence (UGC)*

*Coimbatore – 641 029*

**DEPARTMENT OF COMMERCE WITH CA (Unaided)**

**COURSE OUTCOMES (CO)**

**B.COM. CA**

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

|                              |                 |  |                    |                |
|------------------------------|-----------------|--|--------------------|----------------|
| <b>Programme Code: 14</b>    |                 | COMMERCE WITH CA                         |                    |                |
| <b>Course Code: 19UCC101</b> |                 | Core Paper.1 – PRINCIPLES OF ACCOUNTANCY |                    |                |
| <b>Batch</b>                 | <b>Semester</b> | <b>Hours / Week</b>                      | <b>Total Hours</b> | <b>Credits</b> |
| 2019-2020                    | I               | 4  | 60                 | 3              |

### Course Objectives

1. To enlighten the students on the basics of accountancy
2. To gain knowledge relating to accounting procedures and preparation of final statements.
3. To understand the rules of accounting used to enter the business transactions in a systematic manner to maintain books of accounts.

### Course Outcomes (CO)

|    |     |   |
|----|-----|---|
| K1 | CO1 | Recollecting the basic concepts, conventions, methods and techniques underlying the accounting practices.                       |
| K2 | CO2 | Enabling students to understand the concept of accounting.  |
| K3 | CO3 | Getting the ideas for preparing and presenting financial statement in accordance with generally accepted accounting principles. |
| K4 | CO4 | Analyzing and interpreting accounts related to transactions in accordance with accounting theory.                               |

|                              |                 |   |                    |                |
|------------------------------|-----------------|---|--------------------|----------------|
| <b>Programme Code: 14</b>    |                 | COMMERCE WITH CA                                      |                    |                |
| <b>Course Code: 19UCC102</b> |                 | Core Paper. 2 -INTRODUCTION TO INFORMATION TECHNOLOGY |                    |                |
| <b>Batch</b>                 | <b>Semester</b> | <b>Hours / Week</b>                                   | <b>Total Hours</b> | <b>Credits</b> |
| 2019-2020                    | I               | 4   | 60                 | 3              |

### Course Objectives

1. To gain the Knowledge about computers and their usage in business.
2. To understand the basic computer concepts and formulate the system problems.
3. To apply the system techniques to solve the modern business problems.

### Course Outcomes (CO)

|    |     |  |
|----|-----|--|
| K1 | CO1 | Collecting the information regarding various operations of computers.      |
| K2 | CO2 | Solving the problems related to numbering system.                          |
| K3 | CO3 | Knowing about the system configurations.                                   |
| K4 | CO4 | Gaining knowledge about the various types of networks and system analysis. |

|                              |                 |   |                    |                |
|------------------------------|-----------------|---|--------------------|----------------|
| <b>Programme Code: 14</b>    |                 | COMMERCE WITH CA  |                    |                |
| <b>Course Code: 19UCC1CL</b> |                 | Core Practical.1 - COMPUTER APPLICATIONS – I<br>MS-OFFICE |                    |                |
| <b>Batch</b>                 | <b>Semester</b> | <b>Hours / Week</b>                                       | <b>Total Hours</b> | <b>Credits</b> |
| 2019-2020                    | I               | 2   | 30                 | 1              |

### Course Objectives

1. Acquire hands-on training in MS-Office to meet out the requirements in an organization.
2. Write functions in Ms-Excel to perform basic calculations
3. Create a presentation in Ms-Power Point that is interactive and with legible contents.

### Course Outcomes (CO)

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



|                              |                 |                                      |                    |                |
|------------------------------|-----------------|--------------------------------------|--------------------|----------------|
| <b>Programme Code: 14</b>    |                 | COMMERCE WITH CA                     |                    |                |
| <b>Course Code: 19UCC203</b> |                 | Core Paper .3 - FINANCIAL ACCOUNTING |                    |                |
| <b>Batch</b>                 | <b>Semester</b> | <b>Hours / Week</b>                  | <b>Total Hours</b> | <b>Credits</b> |
| 2019-2020                    | II              | 4                                    | 60                 | 3              |

### Course Objectives

1. To understand the Principles and Practices of Financial Accounting.
2. To solve the problems and analyze the financial arbitration cases related to company accounts and partnership accounts.
3. To understand the accounting procedures relating to Depreciation, Hire Purchases, Partnership, Branch accounting

### Course Outcomes (CO)

|    |     |   |
|----|-----|---|
| K1 | CO1 | Knowing the accounting procedures relating to Various types of depreciation.      |
| K2 | CO2 | Preparing hire purchase and installment accounts.                                 |
| K3 | CO3 | Ascertaining the profit or loss during inter-department or inter-branch transfer. |
| K4 | CO4 | Knowing the treatment of incase of partnership transcactions.                     |

|                              |                 |                                      |                    |                |
|------------------------------|-----------------|--------------------------------------|--------------------|----------------|
| <b>Programme Code: 14</b>    |                 | COMMERCE WITH CA                     |                    |                |
| <b>Course Code: 19UCC204</b> |                 | Core Paper .4- INDIAN BANKING SYSTEM |                    |                |
| <b>Batch</b>                 | <b>Semester</b> | <b>Hours / Week</b>                  | <b>Total Hours</b> | <b>Credits</b> |
| 2019-2020                    | II              | 4                                    | 60                 | 3              |

### Course Objectives

1. To expose the students to various concepts in Indian banking systems
2. To gain practical cum theoretical knowledge about banking system in India.
3. To make the students understand the provisions of the banking regulation act 2049.

### Course Outcomes (CO)

|    |     |  |
|----|-----|--|
| K1 | CO1 | Obtaining knowledge in banking system, classifications and economic developments of banks. |
| K2 | CO2 | Learning about the central banking functions.  |
| K3 | CO3 | Gaining knowledge on loans and advance of commercial banks.                                |
| K4 | CO4 | Understanding the types of negotiable instruments and e-banking systems.                   |

|                              |                 |  |                    |                |
|------------------------------|-----------------|--|--------------------|----------------|
| <b>Programme Code: 14</b>    |                 | COMMERCE WITH CA   |                    |                |
| <b>Course Code: 19UCC2CL</b> |                 | C. PR.2 - COMPUTER APPLICATIONS – II<br>ACCOUNTING PACKAGE TALLY |                    |                |
| <b>Batch</b>                 | <b>Semester</b> | <b>Hours / Week</b>  | <b>Total Hours</b> | <b>Credits</b> |
| 2019-2020                    | II              | 2  | 30                 | 1              |

### Course Objectives

1. To help the students to work with accounting software
2. To learn to feed various voucher entries
3. To provide an opportunity for students to make connections across courses and institutional goals.

### Course Outcomes (CO)

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

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

### Course Objectives

1. To enlighten the students on the importance of cost ascertainment reduction and control.
2. To teach the students to calculate the total cost of products and services.
3. To understand the methods of costing adopted by different types of industries.

### Course Outcomes (CO)

|    |     |   |
|----|-----|---|
| K1 | CO1 | Knowing the concept of cost accounting and preparing cost sheet & suitable Apportionment of overheads |
| K2 | CO2 | Understanding the different methods in pricing the materials  |
| K3 | CO3 | Applying appropriate methods to calculate labour cost   |
| K4 | CO5 | Preparing the accounts relating to process costing  |

|                              |                 |                                 |                    |                |
|------------------------------|-----------------|---------------------------------|--------------------|----------------|
| <b>Programme Code: 14</b>    |                 | COMMERCE WITH CA                |                    |                |
| <b>Course Code: 19UCC306</b> |                 | Core Paper.6 – DIRECT TAX & GST |                    |                |
| <b>Batch</b>                 | <b>Semester</b> | <b>Hours / Week</b>             | <b>Total Hours</b> | <b>Credits</b> |
| 2019-2020                    | III             | 6                               | 90                 | 5              |

### Course Objectives

1. To familiarize the students with basic concepts of Income tax
2. To enable the students to learn and compute income under various heads of income
3. To get awareness about the deductions u/s 80.

### Course Outcomes (CO)

|    |     |   |
|----|-----|---|
| K1 | CO1 | Recollecting the fundamental concepts of Income Tax Act 2061 and GST                    |
| K2 | CO2 | Getting the Ideas of the various sources of Incomes.                                    |
| K3 | CO3 | Applying the income tax laws for computation of an individual's adjusted gross incomes. |
| K4 | CO4 | Computing the liability of an Individual & GST  |

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

### **Course Objectives**

1. To make the students understand about the Modern Marketing.
2. To enable the students to understand the elements of marketing.
3. To educate the need of marketing science in the modern business world.

### **Course Outcomes (CO)**

|    |     |   |
|----|-----|---|
| K1 | CO1 | Recollecting the concepts of marketing and its functions  |
| K2 | CO3 | Understanding the techniques of advertising and analyze the factors determining consumer behavior and market segmentation |
| K3 | CO4 | Applying the various promotional strategies to promote the sales  |
| K4 | CO5 | Analyzing about the role of Government in marketing   |

|                              |                 |   |                    |                |
|------------------------------|-----------------|---|--------------------|----------------|
| <b>Programme Code: 14</b>    |                 | COMMERCE WITH CA                          |                    |                |
| <b>Course Code: 19UCC307</b> |                 | Core Paper.7 - DATABASE MANAGEMENT SYSTEM |                    |                |
| <b>Batch</b>                 | <b>Semester</b> | <b>Hours / Week</b>                       | <b>Total Hours</b> | <b>Credits</b> |
| 2019-2020                    | III             | 5   | 75                 | 4              |

### Course Objectives

1. To understand the different issues involved in design and implementation of a database system.
2. To understand and use data manipulation language to query, update and manage a database.
3. To design and build a simple database system and demonstrate competence with the fundamental tasks involved in modeling, designing and implementing a DBMS.

### Course Outcomes (CO)

|    |     |   |
|----|-----|---|
| K1 | CO1 | Defining the program-data independence, data models for database scheme and database instances. |
| K2 | CO2 | Identifying the methodology of relational model.  |
| K3 | CO3 | Developing an understanding of the differences between first, second and third normal forms.    |
| K4 | CO4 | Analyzing the Structured Query Language using Network and Hierarchical Models.                  |

|                              |                 |  |                    |                |
|------------------------------|-----------------|--|--------------------|----------------|
| <b>Programme Code: 14</b>    |                 | COMMERCE WITH CA                               |                    |                |
| <b>Course Code: 19UCC4A4</b> |                 | ALLIED D .1 – EXECUTIVE BUSINESS COMMUNICATION |                    |                |
| <b>Batch</b>                 | <b>Semester</b> | <b>Hours / Week</b>                            | <b>Total Hours</b> | <b>Credits</b> |
| 2019-2020                    | III             | 6  | 90                 | 5              |

### Course Objectives

1. To develop communication and interpersonal skills.
2. To enable the students to get an idea about personality development and body language.
3. To understand the significance of effective listening.

### Course Outcomes (CO)

|    |     |   |
|----|-----|---|
| K1 | CO1 | Familiarizing the importance and methods of communication   |
| K2 | CO2 | Understanding the procedures to write trade enquiry letters |
| K3 | CO3 | Applying the knowledge to prepare minutes for meetings      |
| K4 | CO5 | Acquiring the skills to prepare the resume                  |

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

### Course Objectives

1. To understand the structured query language to communicate with the database.
2. To manipulate the date using SQL (To add, modify, delete and retrieve data).
3. To explore the basic commands and functions of SQL.
4. To extract information regarding the use of SQL to query a database.

### Course Outcomes (CO)

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

|                              |                 |                              |                    |                |
|------------------------------|-----------------|------------------------------|--------------------|----------------|
| <b>Programme Code: 14</b>    |                 | COMMERCE WITH CA             |                    |                |
| <b>Course Code: 19UCC3S1</b> |                 | SBS.1 - MANAGERIAL ECONOMICS |                    |                |
| <b>Batch</b>                 | <b>Semester</b> | <b>Hours / Week</b>          | <b>Total Hours</b> | <b>Credits</b> |
| 2019-2020                    | III             | 2                            | 30                 | 3              |

### Course Objectives

1. To learn the concept of economics.
2. To enable the students to know about the various determinants of demand.
3. To know about various factors this influences the production.
4. To aware about the various market situations in an economy.

### Course Outcomes (CO)

|    |     |  |
|----|-----|--|
| K1 | CO1 | Recollecting the various functional areas of economics.                            |
| K2 | CO2 | Understanding the basic tools applied in the managerial economics.                 |
| K3 | CO3 | Applying the various techniques for identifying the market conditions of the firm. |
| K4 | CO4 | Analyzing the concepts of various pricing methods.                                 |



|                              |                 |                                    |                    |                |
|------------------------------|-----------------|------------------------------------|--------------------|----------------|
| <b>Programme Code: 14</b>    |                 | COMMERCE WITH CA                   |                    |                |
| <b>Course Code: 19UCC408</b> |                 | Core Paper 8- CORPORATE ACCOUNTING |                    |                |
| <b>Batch</b>                 | <b>Semester</b> | <b>Hours / Week</b>                | <b>Total Hours</b> | <b>Credits</b> |
| 2019-2020                    | IV              | 6                                  | 90                 | 5              |

### **Course Objectives**

1. To prepare financial statements of special types of business viz. Banks, Insurance companies.
2. To understand the accounting treatment of special transactions of the above business.
3. To familiarize with the accounting treatment of shares and debentures.

### **Course Outcomes (CO)**

|    |     |  |
|----|-----|--|
| K1 | CO1 | Recollecting the basic concepts and terms of Corporate Accounting.   |
| K2 | CO2 | Understanding the procedures, conventions and rules of accounting pertaining to issue of shares and prepare ledger accounts. |
| K3 | CO3 | Applying the procedures and prospects for redemption of different types of shares and debentures.                            |
| K4 | CO4 | Analyzing the final accounts of a company after redemption of shares.  |

|                              |                 |  |                    |                |
|------------------------------|-----------------|--|--------------------|----------------|
| <b>Programme Code: 14</b>    |                 | COMMERCE WITH CA                       |                    |                |
| <b>Course Code: 19UCC409</b> |                 | Core Paper. 9 – PRINCIPLES OF AUDITING |                    |                |
| <b>Batch</b>                 | <b>Semester</b> | <b>Hours / Week</b>                    | <b>Total Hours</b> | <b>Credits</b> |
| 2019-2020                    | IV              | 5                                      | 75                 | 4              |

### Course Objectives

1. To familiarize the students about the various concepts of Principles of Auditing.
2. To make the students to understand the importance of auditing and auditing reports.
3. To help the students to gain knowledge about vouching of documents in an organization.

### Course Outcomes (CO)

|    |     |  |
|----|-----|--|
| K1 | CO1 | Knowing about the current Auditing Concepts, Standards and Procedures          |
| K2 | CO2 | Understanding about Internal checks and Vouching                               |
| K3 | CO3 | Applying different audit process for valuing Assets and Liabilities            |
| K4 | CO4 | Knowing the role on an Auditor in a company and to interpret the Audit Reports |

|                              |                 |  |                    |                |
|------------------------------|-----------------|--|--------------------|----------------|
| <b>Programme Code: 14</b>    |                 | COMMERCE WITH CA                                     |                    |                |
| <b>Course Code: 19UCC410</b> |                 | Core Paper.10 - OBJECT ORIENTED PROGRAMMING WITH C++ |                    |                |
| <b>Batch</b>                 | <b>Semester</b> | <b>Hours / Week</b>                                  | <b>Total Hours</b> | <b>Credits</b> |
| 2019-2020                    | IV              | 5  | 75                 | 4              |

### Course Objectives

1. To familiarize with the practical knowledge of object oriented programming.
2. To acquire the knowledge of operators and functions in C++.
3. To learn how to design and implement generic classes with C++ templates.

### Course Outcomes (CO)

|    |     |   |
|----|-----|---|
| K1 | CO1 | Solving the problem based upon different data structure and to write the C++ program. |
| K2 | CO2 | Choosing an appropriate data structure for a particular problem.                      |
| K3 | CO3 | Providing the students with the knowledge of opening and closing a file.              |
| k4 | CO4 | Implementing various concepts relating to the C language.                             |

|                              |                 |  |                    |                |
|------------------------------|-----------------|--|--------------------|----------------|
| <b>Programme Code: 14</b>    |                 | COMMERCE WITH CA                                       |                    |                |
| <b>Course Code: 19UCC4C0</b> |                 | C. PR. 4- COMPUTER APPLICATIONS IV-<br>C++ PROGRAMMING |                    |                |
| <b>Batch</b>                 | <b>Semester</b> | <b>Hours / Week</b>                                    | <b>Total Hours</b> | <b>Credits</b> |
| 2019-2020                    | IV              | 4  | 60                 | 2              |

### Course Objectives

1. To gain a better understanding of object oriented design and program implementation by using object oriented language features.
2. To understand the use of programming techniques.
3. To understand the knowledge on commerce object oriented programming.

### Course Outcomes (CO)

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

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

### Course Objectives

1. To cover the basic concepts of management
2. To provide the students with the capability to apply theoretical knowledge in simulated and real life settings
3. To develop the students to work in teams

### Course Outcomes (CO)

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

|                              |                 |  |                    |                |
|------------------------------|-----------------|--|--------------------|----------------|
| <b>Programme Code: 14</b>    |                 | COMMERCE WITH CA                       |                    |                |
| <b>Course Code: 19UCC511</b> |                 | Core Paper. 11 – MANAGEMENT ACCOUNTING |                    |                |
| <b>Batch</b>                 | <b>Semester</b> | <b>Hours / Week</b>                    | <b>Total Hours</b> | <b>Credits</b> |
| 2019-2020                    | V               | 6                                      | 90                 | 5              |

### Course Objectives

1. To encourage the students to study the concept of Management Accounting.
2. To motivate the students to learn the techniques for managerial decision making.
3. To make the students to know about various budgeting techniques.

### Course Outcomes (CO)

|    |     |   |
|----|-----|---|
| K1 | CO1 | Knowing the basic Concepts and relationships of various accounts                                      |
| K2 | CO2 | Understanding about Ratios, Working capital and Budgeting.  |
| K3 | CO3 | Preparing working capital, Fund flow, Cash Flow Statements and various Budgets.                       |
| K4 | CO4 | Analyzing cost volume profit and grasping knowledge about managerial application of Marginal Costing. |

|                              |                      |                                       |                          |                     |
|------------------------------|----------------------|---------------------------------------|--------------------------|---------------------|
| <b>Programme Code: 14</b>    |                      | COMMERCE WITH CA                      |                          |                     |
| <b>Course Code: 19UCC512</b> |                      | Core Paper. 12 – FINANCIAL MANAGEMENT |                          |                     |
| <b>Batch</b><br>2019-2020    | <b>Semester</b><br>V | <b>Hours / Week</b><br>6              | <b>Total Hours</b><br>90 | <b>Credits</b><br>4 |

### Course Objectives

1. To enlighten the mind of the students about the concepts of Financial Management.
2. To make them understand about the theories of Financial Management
3. To study the techniques and Dividend policies in a company

### Course Outcomes (CO)

|    |     |  |
|----|-----|--|
| K1 | CO1 | Knowing the basic Concepts of Financial Management, Capital structure and Dividend policies                        |
| K2 | CO2 | Understanding the importance of cost of capital and capital budgeting techniques                                   |
| K3 | CO3 | Applying the theories of capital structures, financial leverages and the techniques of working capital management. |
| K4 | CO4 | Analyzing the Leverages, Capital structure and dividend policies of a company                                      |

|                              |                 |  |                    |                |
|------------------------------|-----------------|--|--------------------|----------------|
| <b>Programme Code: 14</b>    |                 | COMMERCE WITH CA                             |                    |                |
| <b>Course Code: 19UCC513</b> |                 | Core Paper .13 – PROGRAMMING IN VISUAL BASIC |                    |                |
| <b>Batch</b>                 | <b>Semester</b> | <b>Hours / Week</b>                          | <b>Total Hours</b> | <b>Credits</b> |
| 2019-2020                    | V               | 6  | 90                 | 5              |

### Course Objectives

1. To provide intellectual knowledge to the students in windows programming
2. To make them to understand the concept of designing forms in Visual basic
3. To motivate the students to know about the various controls in visual basic

### Course Outcomes (CO)

|    |     |  |
|----|-----|--|
| K1 | CO1 | Knowing the basic Concepts of Visual Basic   |
| K2 | CO2 | Understanding the properties and learning the use of various tools                         |
| K3 | CO3 | Applying various controls and procedures in form designing and coding                      |
| K4 | CO4 | Analyzing various functions & procedures of VB and preparing the data reports using links. |

|                             |                 |   |                    |                |
|-----------------------------|-----------------|---|--------------------|----------------|
| <b>Programme Code: 14</b>   |                 | COMMERCE WITH CA  |                    |                |
| <b>Course Cod: 19UCC5CP</b> |                 | Core Practical .5 – Computer Applications V –<br>VISUAL BASIC PROGRAMMING |                    |                |
| <b>Batch</b>                | <b>Semester</b> | <b>Hours / Week</b>   | <b>Total Hours</b> | <b>Credits</b> |
| 2019-2020                   | V               | 4   | 60                 | 2              |

### **Course Objectives**

1. To provide practical knowledge in Visual Basic Programming.
2. To help the students to understand the concept of designing forms.
3. To encourage the students to learn the application of various tools and properties.

### **Course Outcomes (CO)**

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



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

### Course Objectives

1. To provide an over view of Human resource management to the students.
2. To provide emphasized knowledge to the students about work ethics in HRM.
3. To motivate the students to develop leadership qualities in them.

### Course Outcomes (CO)

|    |     |   |
|----|-----|---|
| K1 | CO1 | Remembering the basic Concepts of Human Resource Management       |
| K2 | CO2 | Understanding the concept of Job analysis and Recruitment Process |
| K3 | CO3 | Applying various motivational theories and selection process      |
| K4 | CO4 | Analyzing the human resource by recruitment and selection         |

|                              |                      |                            |                          |                     |
|------------------------------|----------------------|----------------------------|--------------------------|---------------------|
| <b>Programme Code: 14</b>    |                      | COMMERCE WITH CA           |                          |                     |
| <b>Course Code: 19UCC614</b> |                      | Core paper.14 - E-COMMERCE |                          |                     |
| <b>Batch</b><br>2019-2020    | <b>Semester</b><br>V | <b>Hours / Week</b><br>6   | <b>Total Hours</b><br>90 | <b>Credits</b><br>4 |

### Course Objectives

1. To Gain knowledge about E-commerce and various Internet terminologies.
2. To make the students to know about various security concepts in Electronic commerce.
3. To enlighten the minds of students about E-Payment system this is very essential in new era.

### Course Outcomes (CO)

|    |     |  |
|----|-----|--|
| K1 | CO1 | Knowing the basic Concepts of E-Commerce   |
| K2 | CO2 | Understanding the EDI Software implementation and the concepts of Electronic Payment systems |
| K3 | CO3 | Implementing the legal frame works and security concepts                                     |
| K4 | CO4 | Analyzing various Business models of E-Commerce  |

|                              |                 |   |                    |                |
|------------------------------|-----------------|---|--------------------|----------------|
| <b>Programme Code: 14</b>    |                 | COMMERCE WITH CA                            |                    |                |
| <b>Course Code: 19UCC615</b> |                 | Core Paper .15 – INTERNET AND WEB DESIGNING |                    |                |
| <b>Batch</b>                 | <b>Semester</b> | <b>Hours / Week</b>                         | <b>Total Hours</b> | <b>Credits</b> |
| 2019-2020                    | VI              | 6   | 90                 | 5              |

### Course Objectives

1. To Familiarize the students about the concepts of Internet
2. To make the students to understand the concept of web designing
3. To help them to develop the skills to create Hyper Text Markup Language

### Course Outcomes (CO)

|    |     |  |
|----|-----|--|
| K1 | CO1 | Remembering the basic concepts of internet and HTML  |
| K2 | CO2 | Understanding the terminologies of Internet technologies, about table creation and application of its properties in HTML |
| K3 | CO3 | Learning the application of HTML tags and Frames   |
| K4 | CO4 | Knowing the various uses of buttons in creating a web page   |

|                              |                 |  |                    |                |
|------------------------------|-----------------|--|--------------------|----------------|
| <b>Programme Code: 14</b>    |                 | COMMERCE WITH CA   |                    |                |
| <b>Course Code: 19UCC6CQ</b> |                 | Core Practical . 6 – Computer Applications VI –<br>HTML AND INTERNET |                    |                |
| <b>Batch</b>                 | <b>Semester</b> | <b>Hours / Week</b>  | <b>Total Hours</b> | <b>Credits</b> |
| 2019-2020                    | VI              | 4  | 60                 | 2              |

### Course Objectives

1. To provide the students about the practical knowledge in HTML programming.
2. To make the students to understand the concept of web designing.
3. To comprehend about Internet and know about various tags and buttons.

### Course Outcomes (CO)

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

|                              |                 |                            |                    |                |
|------------------------------|-----------------|----------------------------|--------------------|----------------|
| <b>Programme Code: 14</b>    |                 | COMMERCE WITH CA           |                    |                |
| <b>Course Code: 19UCC6Z1</b> |                 | PROJECT WORK AND VIVA-VOCE |                    |                |
| <b>Batch</b>                 | <b>Semester</b> | <b>Hours / Week</b>        | <b>Total Hours</b> | <b>Credits</b> |
| 2019-2020                    | VI              | 6                          | 90                 | 4              |

### Course Objectives

1. To find out and suggest the ideas related to the practical problems in the field of commerce.
2. To design a program for conversion of manual work into computerized format in various areas.
3. To make the students to understand the importance and needs of Research and Project for the benefit of the society.

### COURSE OUTCOMES (CO)

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

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

### Course Objectives

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

### Course Outcomes (CO)

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

|                           |   |                     |
|---------------------------|---|---------------------|
| <b>Programme Code: 14</b> | COMMERCE WITH CA                        |                     |
| <b>Batch</b><br>2019-2020 | Elective paper 1 – RESEARCH METHODOLOGY | <b>Credits</b><br>5 |

### Course Objectives

1. To enlighten the students about the basic research concepts
2. To help the students to learn about the implementation of research methods
3. To motivate the students in developing report writing skills about the research

### Course Outcomes (CO)

|    |     |  |
|----|-----|--|
| K1 | CO1 | Knowing the basic concepts of research methodology.                    |
| K2 | CO2 | Understanding the procedure for research design and sample design.     |
| K3 | CO3 | Knowing the application of different methods in data collection.       |
| K4 | CO4 | Framing and analyzing the hypotheses to interpret the research report. |

|                           |   |                     |
|---------------------------|---|---------------------|
| <b>Programme Code: 14</b> | COMMERCE WITH CA                        |                     |
| <b>Batch</b><br>2019-2020 | Elective paper -2 INVESTMENT MANAGEMENT | <b>Credits</b><br>5 |

### Course Objectives

1. To give the practical knowledge and theoretical knowledge about investment
2. To make the students to understand about various portfolios available for investment
3. To educate the students to be aware of various investment alternatives

### Course Outcomes (CO)

|    |     |  |
|----|-----|--|
| K1 | CO1 | Remembering the basic Concepts of Investment management.   |
| K2 | CO2 | Understanding the markets for investment purpose, investment alternatives and Portfolios.                        |
| K3 | CO3 | Studying the application of fundamental analysis in Economy, Industry and Company.                               |
| K4 | CO4 | Analyzing the buying and selling signals using various theories and evaluating the risk and return of portfolio. |

|                           |   |                     |
|---------------------------|---|---------------------|
| <b>Programme Code: 14</b> |   | COMMERCE WITH CA    |
| <b>Batch</b><br>2019-2020 | Elective Paper-3<br>MANAGEMENT INFORMATION SYSTEM |                     |
|                           |   | <b>Credits</b><br>5 |

### Course Objectives

1. To familiarize the students about the concepts of information system
2. To help them to know the applications of information system in business
3. To encourage the students to understand about office automation

### Course Outcomes (CO)

|    |     |   |
|----|-----|---|
| K1 | CO1 | Remembering the system concepts and importance of office automation in business         |
| K2 | CO2 | Understanding the role, importance of MIS and the trends in tele-communication networks |
| K3 | CO3 | Knowing the application of various information systems in business and management       |
| K4 | CO5 | Analyzing the importance of office automation in business                               |

|                           |                                   |                     |
|---------------------------|-----------------------------------|---------------------|
| <b>Programme Code: 14</b> |                                   | COMMERCE WITH CA    |
| <b>Batch</b><br>2019-2020 | Elective Paper 4 - INDUSTRIAL LAW |                     |
|                           |                                   | <b>Credits</b><br>5 |

### Course Objectives

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

### Course Outcomes (CO)

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



|                           |  |                     |
|---------------------------|--|---------------------|
| <b>Programme Code: 14</b> |  | COMMERCE WITH CA    |
| <b>Batch</b><br>2019-2020 | Elective Paper 5 – ENTREPRENEURIAL DEVELOPMENT | <b>Credits</b><br>5 |

### Course Objectives

1. To expose the students to appreciate and understand the concepts and fundamentals of entrepreneurship
2. To understand the process of business idea generation and converting the idea into a business model.
3. To enlighten the students about the role of government and banks that renders support in terms of policies and assistances.

### Course Outcomes (CO)

|    |     |   |
|----|-----|---|
| K1 | CO1 | Knowing the parameters to assess opportunities for new business ideas                                       |
| K2 | CO2 | Understanding systematic process to select and screen a business idea.                                      |
| K3 | CO3 | Implementing the strategies for successful implementation of ideas  |
| K4 | CO4 | Analyzing the opportunities and challenges for new ventures and the benefits/drawbacks of entrepreneurship. |

|                           |                                     |                     |
|---------------------------|-------------------------------------|---------------------|
| <b>Programme Code: 14</b> |                                     | COMMERCE WITH CA    |
| <b>Batch</b><br>2019-2020 | Elective Paper 6 – CONSUMER AFFAIRS | <b>Credits</b><br>5 |

#### **Course Objectives**

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

#### **Course Outcomes (COs)**

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