

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 (Unaided)

COURSE OUTCOMES (CO)

B. COM.

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

Programme Code: 13		Programme Name : Commerce (UG)		
Course Code: 18UCM101		Core Paper 1 – Fundamentals of Financial Accounting		
Batch	Semester	Hours / Week	Total Hours	Credits
2018-2019	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	CO1	Developing the ability to use accounting concepts and principles.
K2	CO2	Understanding the nature and purpose of financial statement.
K3	CO3	Demonstrating the ability to use a basic accounting system to create (record, classify and summarize) the business transactions.
K4	CO4	Applying the use of the fundamental accounting equation to analyze the effect of business transactions on an organization.

Programme Code : 13		Programme Name : Commerce (UG)		
Course Code: 18UCM102		Core Paper 2 – Business Organization		
Batch	Semester	Hours / Week	Total Hours	Credits
2018-2019	I	4	60	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	CO1	Understanding the basic concepts of business organizations
K2	CO2	Identifying the factors involved in determining the formation of business units
K3	CO3	Applying the ethics of business in the ordinary trade
K4	CO4	Gaining the knowledge on the applicability of the recent trends involve in various supporting institutions and secondary market

Programme Code: 13		Programme Name : Commerce (UG)		
Course Code: 18UCM1A1		Allied Paper 1- Business Economics		
Batch 2018-2019	Semester I	Hours / Week 6	Total Hours 90	Credits 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	CO1	Attaining responsiveness on the basics of Economics
K2	CO2	Recognizing the market conditions that prevail in the global trade
K3	CO3	Relating the theories and practices of Economics to ordinary business
K3	CO4	Discovering the significance of National Income and its categories in developing an economy

Programme Code: 13		Programme Name : Commerce (UG)		
Course Code: 18UCM203		Core Paper 3 – Financial Accounting		
Batch 2018-2019	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	CO1	Understanding the nature and purpose of the business accounting and remembering its concepts.
K2	CO2	Describing the accounting principles and regulations in accordance with the appropriate standard.
K3	CO3	Demonstrating and determine the impacts of accounting in various business statements.
K4	CO4	Developing the Knowledge in the practical applications of accounting to have a good command on analytical methods and decision -making tools.

Programme Code: 13		Programme Name : Commerce (UG)		
Course Code: 18UCM204		Core Paper 4- Modern Banking		
Batch	Semester	Hours / Week	Total Hours	Credits
2018-2019	II	4	60	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	CO1	Recognizing the various concepts of banking theory.
K2	CO2	Identifying the various services and functions of banking sector
K3	CO3	Discovering the crucial relationship between the bankers and its clients
K4	CO4	Applying of banking ideas in Business life

Programme Code : 13		Programme Name : Commerce (UG)		
Course Code: 18UCM2A2		Allied Paper 2- International Trade		
Batch	Semester	Hours / Week	Total Hours	Credits
2018-2019	II	6	90	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	CO1	Acquiring knowledge on the fundamentals of International trade
K2	CO2	Understanding the different terms used in International trade
K3	CO3	Applying the concepts and theories of international trade in real business
K3	CO4	Gaining awareness about the organizations and its working on International trade

Programme Code: 13		Programme Name : Commerce (UG)		
Course Code: 18UCM305		Core Paper 5 –Higher Financial Accounting		
Batch	Semester	Hours / Week	Total Hours	Credits
2018-2019	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	CO1	Describing the conceptual frame work of accounting.
K2	CO2	Identifying the events that need to be recorded in the accounting records.
K3	CO3	Acquiring knowledge about general aspects of business operations
K4	CO4	Demonstrating the working of the Accounting Values and Standards.

Programme Code : 13		Programme Name : Commerce (UG)		
Course Code:18UCM306		Core Paper 6 – Principles of Management		
Batch 2018-2021	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	CO1	Considering the fundamental aspects of effective management
K2	CO2	Understanding the major internal factors of management in a business system
K3	CO3	Identifying the importance of the management process and several important skills required for the contemporary management practice.
K3	CO4	Demonstrating critical thinking when presented with managerial problems and express their views and options on managerial issues in an articulate way

Programme Code : 13		Programme Name : Commerce (UG)		
Course Code: 18UCM307		Core Paper 7 – Commercial Law		
Batch	Semester	Hours / Week	Total Hours	Credits
2018-2019	III	5	75	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	CO1	To remember the various provisions and procedures relating to law of contract
K2	CO2	To understand the damages occurring due to breach of contract
K3	CO3	To acquire the knowledge on indemnity and guarantee and the laws of agency
K3	CO4	To access the rules regarding sale of goods act and the agreement to sell

Programme Code: 13		Programme Name : Commerce (UG)		
Course Code :18UCM308		Core Paper 8 – Marketing		
Batch	Semester	Hours / Week	Total Hours	Credits
2018-2021	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	CO1	Understand about the various marketing concepts, consumer buying behavior and product development in the market.
K2	CO2	Enrich knowledge in product development and sales activities.
K3	CO3	Develop the skills in pricing the products and distribution.
K3	CO4	Familiarize about the recent trends and practical applicability of marketing

Programme Code : 13		COMMERCE		
Course Code: 15UCM3SL		Skill Based Subject - 1 Computer Application (MS- Word and MS-Excel) Practical –I		
Batch 2018-2019	Semester III	Hours / Week 2	Total Hours 30	Credits 3

Course Objectives

1. To know about the components computer and it's working.
2. To create a word document and documentation.
3. To create a worksheet and how to enter the data.

Course Outcomes (CO)

K3	CO1	Develop the ability to use computer.
K4	CO2	Demonstrate the use of computer by way of MS-Word and MS-Excel
K5	CO3	Evaluate the working of MS - word and MS – Excel

Programme Code : 13		Programme Name : Commerce (UG)		
Course Code: 18UCM409		Core Paper 9 – Corporate Accounting		
Batch 2018-2019	Semester IV	Hours / Week 6	Total Hours 90	Credits 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	CO1	Demonstrate the values involved in the accounting of a corporate.
K2	CO2	Students can be able to establish ideas and standards in preparing the accounting system of a corporate.
K3	CO3	Enhance the ability to prepare consolidated accounts for a corporate group.
K4	CO4	Knowledge in the practical applications of mergers and liquidation of corporate.

Programme Code : 13		Programme Name : Commerce (UG)		
Course Code: 18UCM410		Core Paper 10 – Company Law		
Batch 2018-2019	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	CO1	Remembering the procedures for formation of a company
K2	CO2	Understanding the importance of memorandum and articles of association
K3	CO3	Acquiring knowledge on the various ways of raising capital and company Management
K4	CO4	Examining the procedures on company meetings and resolutions

Programme Code: 13		Programme Name : Commerce (UG)		
Course Code: 18UCM411		Core Paper11- Financial Management		
Batch 2018-2019	Semester IV	Hours / Week 5	Total Hours 75	Credits 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	CO1	Realizing the scope of financial Management and its role in successful business
K2	CO2	Understanding various tools and techniques used in formation of capital structure, determination cost of capital and framing of Dividend policy
K3	CO3	Ability to apply financial information to recommend and justify solutions to financial problems
K4	CO4	Attaining knowledge on several management policies involved in finance

Programme Code : 13		Programme Name : Commerce (UG)		
Course Code: 18UCM412		Core Paper 12- Business Communication		
Batch	Semester	Hours / Week	Total Hours	Credits
2018-2019	IV	4	60	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)

K1	CO1	Comprehend the requirements of communication in a company
K2	CO2	Understand about the various business letters implicated in the course of business
K3	CO3	Apply the design of different business correspondence in the factual business communication
K3	CO4	Ascertain the importance of verbal and nonverbal Report

Programme Code: 13		Programme Name : Commerce (UG)		
Course Code: 18UCM4SM		Skill Based Subject – 2 Computer Application (MS- Power point and MS-Access) Practical –II		
Batch	Semester	Hours / Week	Total Hours	Credits
2018-2019	IV	2	30	3

Course Objectives

1. To create a slide in a power point and work for a presentation.
2. To create a table in MS-Access and enter the data.
3. To know to create innovative presentation and table preparation.

Course Outcomes (CO)

K3	CO1	Develop the ability to use computer for presentation and data storage
K4	CO2	Demonstrate the use of computer by way of MS- Power point and MS-Access
K5	CO3	Evaluate the working of MS- Power point and MS-Access

Programme Code: 13		Programme Name : Commerce (UG)		
Course Code: 18UCM513		Core Paper 13 – Higher Corporate Accounting		
Batch	Semester	Hours / Week	Total Hours	Credits
2018-2019	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	CO1	Knowing the nature and purpose of company accounts.
K2	CO2	Describing the company accounting principles and regulations in accordance with the companies Act.
K3	CO3	Determining the various schedules of corporate accounting.
K4	CO4	Knowledge in the practical applications of corporate accounting of Banking and insurance.

Programme Code : 13		Programme Name : Commerce (UG)		
Course Code: 18UCM514		Core Paper 14 – COST ACCOUNTING		
Batch	Semester	Hours / Week	Total Hours	Credits
2018-2019	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	CO1	Understand the several cost concepts involved in business
K2	CO2	Recognize the importance of material issues and its pricing
K3	CO3	Apply the methods implicated in cost for a better industrial performance
K3	CO4	Construe the impact of the select cost method

Programme Code : 13		Programme Name : Commerce (UG)		
Course Code: 18UCM515		Core Paper 15 - Direct Tax		
Batch	Semester	Hours / Week	Total Hours	Credits
2018-2019	V	6	90	5

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	CO1	Develop the ability of basic concepts and principles of income tax.
K2	CO2	Understand the purpose and scope of income tax.
K3	CO3	Classify the various types of incomes in all the heads.
K3	CO4	Compute the taxable incomes and exempted incomes and filing of returns.

Programme Code: 13		Programme Name : Commerce (UG)		
Course Code: 18UCM516		Core Paper 16- Financial Markets and Services		
Batch	Semester	Hours / Week	Total Hours	Credits
2018-2021	V	5	75	3

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	CO1	Obtaining knowledge about the functions and benefits of money markets, Capital markets and other financial intermediaries.
K2	CO2	Understanding the financial institutions and the working of mutual funds.
K3	CO3	Enabling to take decisions regarding deposits in mutual funds and capital markets.
K3	CO4	Discovering the ideas on the financial system

Programme Code : 13		Programme Name : Commerce (UG)		
Course Code: 18UCM5SN		Skill Based Subject - 3 Computer Applications (Tally & Internet) Practical –III		
Batch 2018-2019	Semester V	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 Internet technologies.

Course Outcomes (CO)

K3	CO1	Students do possess required skill and can also be employed as Tally data entry operator
K4	CO2	Students be able to understand the need of Tally software in developing computerized accounts
K5	CO3	Students be able to distinguish and identify between the principal layers of communication system

Programme Code: 13		Programme Name : Commerce (UG)		
Course Code: 18UCM617		Core Paper 17 – Management Accounting		
Batch 2018-2019	Semester VI	Hours / Week 5	Total Hours 75	Credits 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	CO1	Able to know objectives and needs of management accounting.
K2	CO2	Understand the classification of ratios and statement.
K3	CO3	Demonstrate the ratios and budgetary control.
K4	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.

Programme Code: 13		Programme Name : Commerce (UG)		
Course Code:18UCM618		Core Paper 18 – Indirect Tax		
Batch 2018-2019	Semester VI	Hours / Week 4	Total Hours 60	Credits 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	CO1	Exemplify the Laws and Acts involved in Indirect Taxation
K2	CO2	Deduce the working of Goods and Services Tax and its need for development of an economy
K3	CO3	Employ their ideas to prepare an effective Taxation framework in real ti business and make benefit out of it
K4	C04	Applying the uses of GST and custom duties.

Programme Code: 13		Programme Name : Commerce (UG)		
Course Code:18UCM619		Core Paper 19 – Auditing		
Batch 2018-2019	Semester VI	Hours / Week 4	Total Hours 60	Credits 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	CO1	Perceiving the basic concepts of auditing and working of an auditor.
K2	CO2	Understanding the recent trends in auditing and auditing activities taken place in an organisation
K3	CO3	Analyzing the verification and valuation of assets and liabilities
K4	CO4	Gaining knowledge on audit of share capital and share transfer

Programme Code: 13		Programme Name : Commerce (UG)		
Course Code:18UCM620		Core Paper 20 – Entrepreneurial Development		
Batch	Semester	Hours / Week	Total Hours	Credits
2018-2019	VI	4	60	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	CO1	Enumerating to know the various characteristics and phases in the entrepreneurship.
K2	CO2	Comprehend the financial and technical assistance offered to the entrepreneurs
K3	CO3	Analyzing the problems faced by the small scale entrepreneurs
K4	CO4	Applying the ideas in the formulation and evaluation of project report

Programme Code: 13		Programme Name : Commerce (UG)		
Course Code:18UCM6Z1		Project and Viva-Voce		
Batch	Semester	Hours / Week	Total Hours	Credits
2018-2019	VI	6	90	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	CO1	Improvement in the erudition of business research
K4	CO2	Reconginzation of the interested business area of the students
K5	CO3	Accretion in the awareness level of the students regarding research tools and techniques

Programme Code: 13		Programme Name : Commerce (UG)		
Course Code: 18UCM6SO		Skill Based Subject – 4 Computer Applications (Tally & Internet) Practical –IV		
Batch	Semester	Hours / Week	Total Hours	Credits
2018-2019	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 vouchers, TDS computations in Tally ERP.9 software
3. To make students to understand the need of internet and its employability in real business

Course Outcomes (CO)

K3	CO1	Students will be able to use accounting and business terminology in Tally package
K4	CO2	After the completion of this course, students be able to understand the essential components of internet in business and society
K5	CO3	Application of key accounting assumption and principles of Tally ERP.9 in real business

Programme Code: 13		Programme Name : Commerce (UG)	
Batch 2018-2019	Major Elective Paper 1 – Business Research Methods		Credits 5

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	CO1	Understanding the ethical issues associated with the conduct of research.
K2	CO2	Clearly identify the business problems and effective ways to answer those problems
K3	CO3	Students can able to formulate and present effective research reports.
K4	CO4	Analyse and summarise key issues for further research.

Programme Code: 13		Programme Name : Commerce (UG)	
Batch 2018-2019	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-dept knowledge of the theory of portfolio management.
3. To make them in sound investment decisions.

Course Outcomes (CO)

K1	CO1	Finding the relationship between risk and return.
K2	CO2	Understanding the various alternatives available for investment.
K3	CO3	Learn to value the equities and bonds.
K3	CO4	Gaining the knowledge of the various strategies followed by investment practitioners.

Programme Code: 13		Programme Name : Commerce (UG)	
Batch 2018-2019	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	CO1	Finding the concept of business environment.
K2	CO2	Understanding the various environments in business.
K3	CO3	Learn to value of business environment.
K3	CO4	Gaining the knowledge of the business environments.

Programme Code: 13		Programme Name : Commerce (UG)	
Batch 2018-2019	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	CO1	Memorizing the basic concepts of human resource management
K2	CO2	Understanding the elements relate to various aspects of HRM, such as Training, Promotion, placement, Remuneration, welfare measures etc
K3	CO3	Implementing better techniques for effective Human resource management
K4	CO4	Applying the relevant concepts of Human Resources Audit in an organization

Programme Code: 13		Programme Name : Commerce (UG)	
Batch 2018-2019	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	CO1	Remember the conceptual framework on consumer and markets.
K2	CO2	Understand the important provisions of the consumer protection act
K3	CO3	Apply grievance redressal mechanism and leading case studies
K4	CO 4	Analyse the business firms' interface with consumers and the consumer related regulatory and business environment

Programme Code: 13		Programme Name : Commerce (UG)	
Batch 2018-2019	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	CO1	Remember the conceptual framework of brand management.
K2	CO2	Understand the important of branding of products.
K3	CO3	Learn to value the branding.
K4	CO 4	Gaining the knowledge of the various procedure of branding of goods.

Programme Code: 13		For B.Sc(CS) Aided &SF		
Course Code: 18UCS3A3		Allied Paper 3– Business Accounting		
Batch 2018-2019	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	CO1	Understanding the nature of business accounting.
K2	CO2	Describing the accounting principles in accordance with the appropriate standard.
K3	CO3	Demonstrating the ability to use a basic accounting system to create (record, classify and summarize) the business transactions and cost statement.
K4	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: 18UCA1A1		Allied Paper 1 – Business Accounting		
Batch	Semester	Hours / Week	Total Hours	Credits
2018-2019	I	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	CO1	Understand the nature of business accounting.
K2	CO2	Describe the accounting principles in accordance with the appropriate standard.
K3	CO3	Demonstrate the ability to use a basic accounting system to create (record, classify and summarize) the business transactions and cost statement.
K4	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: 18UCT3A3		Allied Paper – Business Accounting		
Batch	Semester	Hours / Week	Total Hours	Credits
2018-2019	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	CO1	Understand the nature of business accounting.
K2	CO2	Describe the accounting principles in accordance with the appropriate standard.
K3	CO3	Demonstrate the ability to use a basic accounting system to create (record, classify and summarize) the business transactions and cost statement.
K4	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: 18UIT3A3		Allied Paper – Business Accounting		
Batch	Semester	Hours / Week	Total Hours	Credits
2018-2019	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	CO1	Understand the nature of business accounting.
K2	CO2	Describe the accounting principles in accordance with the appropriate standard.
K3	CO3	Demonstrate the ability to use a basic accounting system to create (record, classify and summarize) the business transactions and cost statement.
K4	CO4	Apply the use of the fundamental accounting and cost accounting to analyze the effect of business transactions.

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Coimbatore – 641 029

DEPARTMENT OF COMMERCE (Unaided)

COURSE OUTCOMES (CO)

B. COM.

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

Programme Code: 13		Programme Name : Commerce (UG)		
Course Code: 18UCM101		Core Paper 1 – Fundamentals of Financial Accounting		
Batch	Semester	Hours / Week	Total Hours	Credits
2018-2019	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	CO1	Developing the ability to use accounting concepts and principles.
K2	CO2	Understanding the nature and purpose of financial statement.
K3	CO3	Demonstrating the ability to use a basic accounting system to create (record, classify and summarize) the business transactions.
K4	CO4	Applying the use of the fundamental accounting equation to analyze the effect of business transactions on an organization.

Programme Code : 13		Programme Name : Commerce (UG)		
Course Code: 18UCM102		Core Paper 2 – Business Organization		
Batch	Semester	Hours / Week	Total Hours	Credits
2018-2019	I	4	60	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	CO1	Understanding the basic concepts of business organizations
K2	CO2	Identifying the factors involved in determining the formation of business units
K3	CO3	Applying the ethics of business in the ordinary trade
K4	CO4	Gaining the knowledge on the applicability of the recent trends involve in various supporting institutions and secondary market

Programme Code: 13		Programme Name : Commerce (UG)		
Course Code: 18UCM1A1		Allied Paper 1- Business Economics		
Batch	Semester	Hours / Week	Total Hours	Credits
2018-2019	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	CO1	Attaining responsiveness on the basics of Economics
K2	CO2	Recognizing the market conditions that prevail in the global trade
K3	CO3	Relating the theories and practices of Economics to ordinary business
K3	CO4	Discovering the significance of National Income and its categories in developing an economy

Programme Code: 13		Programme Name : Commerce (UG)		
Course Code: 18UCM203		Core Paper 3 – Financial Accounting		
Batch 2018-2019	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	CO1	Understanding the nature and purpose of the business accounting and remembering its concepts.
K2	CO2	Describing the accounting principles and regulations in accordance with the appropriate standard.
K3	CO3	Demonstrating and determine the impacts of accounting in various business statements.
K4	CO4	Developing the Knowledge in the practical applications of accounting to have a good command on analytical methods and decision -making tools.

Programme Code: 13		Programme Name : Commerce (UG)		
Course Code: 18UCM204		Core Paper 4- Modern Banking		
Batch 2018-2019	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	CO1	Recognizing the various concepts of banking theory.
K2	CO2	Identifying the various services and functions of banking sector
K3	CO3	Discovering the crucial relationship between the bankers and its clients
K4	CO4	Applying of banking ideas in Business life

Programme Code : 13		Programme Name : Commerce (UG)		
Course Code: 18UCM2A2		Allied Paper 2- International Trade		
Batch 2018-2019	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	CO1	Acquiring knowledge on the fundamentals of International trade
K2	CO2	Understanding the different terms used in International trade
K3	CO3	Applying the concepts and theories of international trade in real business
K3	CO4	Gaining awareness about the organizations and its working on International trade

Programme Code: 13		Programme Name : Commerce (UG)		
Course Code: 18UCM305		Core Paper 5 –Higher Financial Accounting		
Batch 2018-2019	Semester III	Hours / Week 6	Total Hours 90	Credits 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	CO1	Describing the conceptual frame work of accounting.
K2	CO2	Identifying the events that need to be recorded in the accounting records.
K3	CO3	Acquiring knowledge about general aspects of business operations
K4	CO4	Demonstrating the working of the Accounting Values and Standards.

Programme Code : 13		Programme Name : Commerce (UG)		
Course Code:18UCM306		Core Paper 6 – Principles of Management		
Batch 2018-2021	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	CO1	Considering the fundamental aspects of effective management
K2	CO2	Understanding the major internal factors of management in a business system
K3	CO3	Identifying the importance of the management process and several important skills required for the contemporary management practice.
K3	CO4	Demonstrating critical thinking when presented with managerial problems and express their views and options on managerial issues in an articulate way

Programme Code : 13		Programme Name : Commerce (UG)		
Course Code: 18UCM307		Core Paper 7 – Commercial Law		
Batch 2018-2019	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	CO1	To remember the various provisions and procedures relating to law of contract
K2	CO2	To understand the damages occurring due to breach of contract
K3	CO3	To acquire the knowledge on indemnity and guarantee and the laws of agency
K3	CO4	To access the rules regarding sale of goods act and the agreement to sell

Programme Code: 13		Programme Name : Commerce (UG)		
Course Code :18UCM308		Core Paper 8 – Marketing		
Batch 2018-2021	Semester III	Hours / Week 4	Total Hours 60	Credits 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	CO1	Understand about the various marketing concepts, consumer buying behavior and product development in the market.
K2	CO2	Enrich knowledge in product development and sales activities.
K3	CO3	Develop the skills in pricing the products and distribution.
K3	CO4	Familiarize about the recent trends and practical applicability of marketing

Programme Code : 13		COMMERCE		
Course Code: 15UCM3SL		Skill Based Subject - 1 Computer Application (MS- Word and MS-Excel) Practical –I		
Batch 2018-2019	Semester III	Hours / Week 2	Total Hours 30	Credits 3

Course Objectives

1. To know about the components computer and it's working.
2. To create a word document and documentation.
3. To create a worksheet and how to enter the data.

Course Outcomes (CO)

K3	CO1	Develop the ability to use computer.
K4	CO2	Demonstrate the use of computer by way of MS-Word and MS-Excel
K5	CO3	Evaluate the working of MS - word and MS – Excel

Programme Code : 13		Programme Name : Commerce (UG)		
Course Code: 18UCM409		Core Paper 9 – Corporate Accounting		
Batch 2018-2019	Semester IV	Hours / Week 6	Total Hours 90	Credits 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	CO1	Demonstrate the values involved in the accounting of a corporate.
K2	CO2	Students can be able to establish ideas and standards in preparing the accounting system of a corporate.
K3	CO3	Enhance the ability to prepare consolidated accounts for a corporate group.
K4	CO4	Knowledge in the practical applications of mergers and liquidation of corporate.

Programme Code : 13		Programme Name : Commerce (UG)		
Course Code: 18UCM410		Core Paper 10 – Company Law		
Batch 2018-2019	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	CO1	Remembering the procedures for formation of a company
K2	CO2	Understanding the importance of memorandum and articles of association
K3	CO3	Acquiring knowledge on the various ways of raising capital and company Management
K4	CO4	Examining the procedures on company meetings and resolutions

Programme Code: 13		Programme Name : Commerce (UG)		
Course Code: 18UCM411		Core Paper11- Financial Management		
Batch 2018-2019	Semester IV	Hours / Week 5	Total Hours 75	Credits 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	CO1	Realizing the scope of financial Management and its role in successful business
K2	CO2	Understanding various tools and techniques used in formation of capital structure, determination cost of capital and framing of Dividend policy
K3	CO3	Ability to apply financial information to recommend and justify solutions to financial problems
K4	CO4	Attaining knowledge on several management policies involved in finance

Programme Code : 13		Programme Name : Commerce (UG)		
Course Code: 18UCM412		Core Paper 12- Business Communication		
Batch	Semester	Hours / Week	Total Hours	Credits
2018-2019	IV	4	60	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)

K1	CO1	Comprehend the requirements of communication in a company
K2	CO2	Understand about the various business letters implicated in the course of business
K3	CO3	Apply the design of different business correspondence in the factual business communication
K3	CO4	Ascertain the importance of verbal and nonverbal Report

Programme Code: 13		Programme Name : Commerce (UG)		
Course Code: 18UCM4SM		Skill Based Subject – 2 Computer Application (MS- Power point and MS-Access) Practical –II		
Batch	Semester	Hours / Week	Total Hours	Credits
2018-2019	IV	2	30	3

Course Objectives

1. To create a slide in a power point and work for a presentation.
2. To create a table in MS-Access and enter the data.
3. To know to create innovative presentation and table preparation.

Course Outcomes (CO)

K3	CO1	Develop the ability to use computer for presentation and data storage
K4	CO2	Demonstrate the use of computer by way of MS- Power point and MS-Access
K5	CO3	Evaluate the working of MS- Power point and MS-Access

Programme Code: 13		Programme Name : Commerce (UG)		
Course Code: 18UCM513		Core Paper 13 – Higher Corporate Accounting		
Batch 2018-2019	Semester V	Hours / Week 6	Total Hours 90	Credits 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	CO1	Knowing the nature and purpose of company accounts.
K2	CO2	Describing the company accounting principles and regulations in accordance with the companies Act.
K3	CO3	Determining the various schedules of corporate accounting.
K4	CO4	Knowledge in the practical applications of corporate accounting of Banking and insurance.

Programme Code : 13		Programme Name : Commerce (UG)		
Course Code: 18UCM514		Core Paper 14 – COST ACCOUNTING		
Batch 2018-2019	Semester V	Hours / Week 6	Total Hours 90	Credits 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	CO1	Understand the several cost concepts involved in business
K2	CO2	Recognize the importance of material issues and its pricing
K3	CO3	Apply the methods implicated in cost for a better industrial performance
K3	CO4	Construe the impact of the select cost method

Programme Code : 13		Programme Name : Commerce (UG)		
Course Code: 18UCM515		Core Paper 15 - Direct Tax		
Batch 2018-2019	Semester V	Hours / Week 6	Total Hours 90	Credits 5

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	CO1	Develop the ability of basic concepts and principles of income tax.
K2	CO2	Understand the purpose and scope of income tax.
K3	CO3	Classify the various types of incomes in all the heads.
K3	CO4	Compute the taxable incomes and exempted incomes and filing of returns.

Programme Code: 13		Programme Name : Commerce (UG)		
Course Code: 18UCM516		Core Paper 16- Financial Markets and Services		
Batch 2018-2021	Semester V	Hours / Week 5	Total Hours 75	Credits 3

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	CO1	Obtaining knowledge about the functions and benefits of money markets, Capital markets and other financial intermediaries.
K2	CO2	Understanding the financial institutions and the working of mutual funds.
K3	CO3	Enabling to take decisions regarding deposits in mutual funds and capital markets.
K3	CO4	Discovering the ideas on the financial system

Programme Code : 13		Programme Name : Commerce (UG)		
Course Code: 18UCM5SN		Skill Based Subject - 3 Computer Applications (Tally & Internet) Practical –III		
Batch 2018-2019	Semester V	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 Internet technologies.

Course Outcomes (CO)

K3	CO1	Students do possess required skill and can also be employed as Tally data entry operator
K4	CO2	Students be able to understand the need of Tally software in developing computerized accounts
K5	CO3	Students be able to distinguish and identify between the principal layers of communication system

Programme Code: 13		Programme Name : Commerce (UG)		
Course Code: 18UCM617		Core Paper 17 – Management Accounting		
Batch 2018-2019	Semester VI	Hours / Week 5	Total Hours 75	Credits 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	CO1	Able to know objectives and needs of management accounting.
K2	CO2	Understand the classification of ratios and statement.
K3	CO3	Demonstrate the ratios and budgetary control.
K4	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.

Programme Code: 13		Programme Name : Commerce (UG)		
Course Code: 18UCM618		Core Paper 18 – Indirect Tax		
Batch 2018-2019	Semester VI	Hours / Week 4	Total Hours 60	Credits 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	CO1	Exemplify the Laws and Acts involved in Indirect Taxation
K2	CO2	Deduce the working of Goods and Services Tax and its need for development of an economy
K3	CO3	Employ their ideas to prepare an effective Taxation framework in real ti business and make benefit out of it
K4	C04	Applying the uses of GST and custom duties.

Programme Code: 13		Programme Name : Commerce (UG)		
Course Code: 18UCM619		Core Paper 19 – Auditing		
Batch 2018-2019	Semester VI	Hours / Week 4	Total Hours 60	Credits 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	CO1	Perceiving the basic concepts of auditing and working of an auditor.
K2	CO2	Understanding the recent trends in auditing and auditing activities taken place in an organisation
K3	CO3	Analyzing the verification and valuation of assets and liabilities
K4	CO4	Gaining knowledge on audit of share capital and share transfer

Programme Code: 13		Programme Name : Commerce (UG)		
Course Code: 18UCM620		Core Paper 20 – Entrepreneurial Development		
Batch 2018-2019	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

i. Course Outcomes (CO)

K1	CO1	Enumerating to know the various characteristics and phases in the entrepreneurship.
K2	CO2	Comprehend the financial and technical assistance offered to the entrepreneurs
K3	CO3	Analyzing the problems faced by the small scale entrepreneurs
K4	CO4	Applying the ideas in the formulation and evaluation of project report

Programme Code: 13		Programme Name : Commerce (UG)		
Course Code:18UCM6Z1		Project and Viva-Voce		
Batch	Semester	Hours / Week	Total Hours	Credits
2018-2019	VI	6	90	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	CO1	Improvement in the erudition of business research
K4	CO2	Reconginzation of the interested business area of the students
K5	CO3	Accretion in the awareness level of the students regarding research tools and techniques

Programme Code: 13		Programme Name : Commerce (UG)		
Course Code: 18UCM6SO		Skill Based Subject – 4 Computer Applications (Tally & Internet) Practical –IV		
Batch	Semester	Hours / Week	Total Hours	Credits
2018-2019	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 vouchers, TDS computations in Tally ERP.9 software
3. To make students to understand the need of internet and its employability in real business

Course Outcomes (CO)

K3	CO1	Students will be able to use accounting and business terminology in Tally package
K4	CO2	After the completion of this course, students be able to understand the essential components of internet in business and society
K5	CO3	Application of key accounting assumption and principles of Tally ERP.9 in real business

Programme Code: 13		Programme Name : Commerce (UG)	
Batch 2018-2019	Major Elective Paper 1 – Business Research Methods		Credits 5

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	CO1	Understanding the ethical issues associated with the conduct of research.
K2	CO2	Clearly identify the business problems and effective ways to answer those problems
K3	CO3	Students can able to formulate and present effective research reports.
K4	CO4	Analyse and summarise key issues for further research.

Programme Code: 13		Programme Name : Commerce (UG)	
Batch 2018-2019	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-dept knowledge of the theory of portfolio management.
3. To make them in sound investment decisions.

Course Outcomes (CO)

K1	CO1	Finding the relationship between risk and return.
K2	CO2	Understanding the various alternatives available for investment.
K3	CO3	Learn to value the equities and bonds.
K3	CO4	Gaining the knowledge of the various strategies followed by investment practitioners.

Programme Code: 13		Programme Name : Commerce (UG)	
Batch 2018-2019	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	CO1	Finding the concept of business environment.
K2	CO2	Understanding the various environments in business.
K3	CO3	Learn to value of business environment.
K3	CO4	Gaining the knowledge of the business environments.

Programme Code: 13		Programme Name : Commerce (UG)	
Batch 2018-2019	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	CO1	Memorizing the basic concepts of human resource management
K2	CO2	Understanding the elements relate to various aspects of HRM, such as Training, Promotion, placement, Remuneration, welfare measures etc
K3	CO3	Implementing better techniques for effective Human resource management
K4	CO4	Applying the relevant concepts of Human Resources Audit in an organization

Programme Code: 13		Programme Name : Commerce (UG)	
Batch 2018-2019	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	CO1	Remember the conceptual framework on consumer and markets.
K2	CO2	Understand the important provisions of the consumer protection act
K3	CO3	Apply grievance redressal mechanism and leading case studies
K4	CO 4	Analyse the business firms' interface with consumers and the consumer related regulatory and business environment

Programme Code: 13		Programme Name : Commerce (UG)	
Batch 2018-2019	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	CO1	Remember the conceptual framework of brand management.
K2	CO2	Understand the important of branding of products.
K3	CO3	Learn to value the branding.
K4	CO 4	Gaining the knowledge of the various procedure of branding of goods.

Programme Code: 13		For B.Sc(CS) Aided &SF		
Course Code: 18UCS3A3		Allied Paper 3– Business Accounting		
Batch 2018-2019	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	CO1	Understanding the nature of business accounting.
K2	CO2	Describing the accounting principles in accordance with the appropriate standard.
K3	CO3	Demonstrating the ability to use a basic accounting system to create (record, classify and summarize) the business transactions and cost statement.
K4	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: 18UCA1A1		Allied Paper 1 – Business Accounting		
Batch	Semester	Hours / Week	Total Hours	Credits
2018-2019	I	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	CO1	Understand the nature of business accounting.
K2	CO2	Describe the accounting principles in accordance with the appropriate standard.
K3	CO3	Demonstrate the ability to use a basic accounting system to create (record, classify and summarize) the business transactions and cost statement.
K4	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: 18UCT3A3		Allied Paper – Business Accounting		
Batch 2018-2019	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	CO1	Understand the nature of business accounting.
K2	CO2	Describe the accounting principles in accordance with the appropriate standard.
K3	CO3	Demonstrate the ability to use a basic accounting system to create (record, classify and summarize) the business transactions and cost statement.
K4	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: 18UIT3A3		Allied Paper – Business Accounting		
Batch 2018-2019	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	CO1	Understand the nature of business accounting.
K2	CO2	Describe the accounting principles in accordance with the appropriate standard.
K3	CO3	Demonstrate the ability to use a basic accounting system to create (record, classify and summarize) the business transactions and cost statement.
K4	CO4	Apply the use of the fundamental accounting and cost accounting to analyze the effect of business transactions.