

KONGUNADU ARTS AND SCIENCE COLLEGE (AUTONOMOUS)

*Re-accredited by NAAC with 'A+' Grade (4th Cycle)
College of Excellence (UGC)
Coimbatore – 641 029*

DEPARTMENT OF COMMERCE WITH BANKING & INSURANCE (UG)

COURSE OUTCOMES (CO)

B.COM B&I

**For the students admitted in the
Academic Year 2020-2021**

Sub.Code:20UCB101

Programme Code :19		Commerce with Banking & Insurance		
Title of the paper :C.P. 1 Principles of Accountancy				
Batch 2020 -2021	Semester I	Hours / Week 5	Total Hours 75	Credits 3

Course Objectives

1. To make the students to learn the principles and concepts of accountancy.
2. To expand fundamental accounting skills and knowledge
3. To make the students familiar with application of accounting methods

Course Outcomes (COs)

K1 to K4	CO1	Memorizing the concepts and conventions of accounting
	CO2	Acquaint with the various accounting adjustments
	CO3	Apply the accounting skills for balancing the accounts
	CO 4	Consider the relevant accounting format of non-profit organisations

Sub.Code:20UCB102

Programme Code :19		Commerce with Banking & Insurance		
Title of the paper :C.P. 2 Indian Banking System				
Batch 2020 -2021	Semester I	Hours / Week 05	Total Hours 75	Credits 3

Course Objectives

1. To know the basic structure and organization of Indian banking system
2. To understand the functions of major banks in India.
3. To comprehend the role of development banks in India.

Course Outcomes (COs)

K1 to K4	CO1	Reminiscing the structure of Indian Banking System and its classifications
	CO2	Awareness of the role of central banking and its functions in the economy.
	CO3	Analyzing the functions of commercial and state bank of India.
	CO 4	Understanding the basic operation and characteristics of development banks in India.

Sub.Code:20UCB203

Programme Code :19		Commerce with Banking & Insurance		
Title of the paper :C.P. 3 Financial Accounting				
Batch 2020 -2021	Semester II	Hours / Week 5	Total Hours 75	Credits 3

Course Objectives

1. To facilitate the students to learn the principles and concepts of financial accountancy.
2. To widen basic financial accounting skills and knowledge
3. To make the students familiar with application of financial accounting methods

Course Outcomes (COs)

K1 to K4	CO1	Recollecting the students about depreciation and its methods
	CO2	Understanding about the partnership, past adjustments and guarantee
	CO3	Accrue knowledge about the procedure for admission of a new partner, retirement and death of partner.
	CO 4	Gain knowledge in insolvency of a partner.

Sub.Code:20UCB204

Programme Code :19		Commerce with Banking & Insurance		
Title of the paper : C.P.4. Fundamentals of Insurance				
Batch 2020 -2021	Semester II	Hours / Week 05	Total Hours 75	Credits 3

Course Objectives

1. To know the basic need of insurance in the present scenario
2. To understand the functions of an agent in an insurance field
3. To comprehend the importance of major insurance contracts & its procedures.

Course Outcomes (COs)

K1 to K4	CO1	Remembering basic concepts of insurance and a key insurance act
	CO2	Making the studentstounderstandthefunctionsof development officer, agentandrelatedprocedures
	CO3	Endow with comprehensive knowledge about marine and fire insurance contract.
	CO 4	Figure out the need and importance of miscellaneous insurance

Sub.Code:20UCB305

Programme Code :19		Commerce with Banking & Insurance		
Title of the paper : C.P.5 Corporate Accounting				
Batch 2020 -2021	Semester III	Hours / Week 06	Total Hours 90	Credits 5

Course Objectives

1. To enrich knowledge about shares and types of shares
2. To understand the procedures for redemption of debentures
3. To comprehend the methods of preparing final accounts and profit & loss account

Course Outcomes (COs)

K1 to K4	CO1	Gain knowledge in the basics and concepts of share capital
	CO2	Make the students to understand the procedures for redemption of shares and debentures
	CO3	Construct ideas to the students about redemption of debentures and procedures for payback of shares.
	CO 4	Expertise in preparation of company final accounts, profit and loss account.

Sub.Code:20UCB306

Programme Code :19		Commerce with Banking & Insurance		
Title of the paper : C.P.6 – Bank and Insurance Marketing				
Batch 2020 -2021	Semester III	Hours / Week 05	Total Hours 75	Credits 4

Course Objectives

1. To know the basic concepts of modern marketing in the present scenario
2. To understand the importance of marketing mix and its components
3. To comprehend the marketing mix for banking and insurance services.

Course Outcomes (COs)

K1 to K4	CO1	Gain knowledge in the basics and concepts of marketing
	CO2	Make the student to understand the functions of product and price mix
	CO3	Execution of the role of distribution channel and promotion methods
	CO 4	Enable to interpret the marketing mix for banking and Insurance.

Sub.Code:20UCB307

Programme Code :19		Commerce with Banking & Insurance		
Title of the paper :C.P.7 – Commercial Law				
Batch 2020 -2021	Semester III	Hours / Week 05	Total Hours 75	Credits 4

Course Objectives

1. To enable the students to understand the legal provisions of Indian contract Act, 1872
2. To extend their knowledge on importance and role of Indian contract Act and Sale of Goods Act
3. To facilitate the students to analyse and apply legal provisions of various act of business

Course Outcomes (COs)

K1 to K4	CO1	Remembering about the various aspects of Indian Contract Act and the Sale of Goods Act
	CO2	Understanding the essential features of valid contract and consequences in violation of Indian Contract and the Sale of Goods Act
	CO3	Applying the provisions of Indian Contract Act and Sale of Goods Act in business dealings
	CO 4	Analyse and make effective business decisions without breaching of contract.

Sub.Code: 20UCB308

Programme Code :19		Commerce with Banking & Insurance		
Title of the paper : C.P.8 – Principles of Management				
Batch 2020 -2021	Semester III	Hours / Week 04	Total Hours 60	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 (COs)

K1 to K4	CO1	Considering the fundamental aspects of effective management
	CO2	Understanding the major internal factors of management in a business system
	CO3	Identifying the importance of the management process and several important skills required for the contemporary management practice.
	CO 4	Demonstrating critical thinking when presented with managerial problems and express their views and options on managerial issues in an articulate way

Sub.Code:20UCB409

Programme Code :19		Commerce with Banking & Insurance		
Title of the paper : C.P.9 – Higher Corporate Accounting				
Batch 2020 -2021	Semester IV	Hours / Week 6	Total Hours 90	Credits 5

Course Objectives

1. To obtain knowledge in the concepts of Corporate Accounting.
2. To know the procedures and schedules of Corporate Accounts.
3. To enable the students to develop awareness on liquidation and holding of company accounts

Course Outcomes (COs)

K1 to K4	CO1	Understanding the fundamentals of corporate accounting.
	CO2	Acclimatize accounts related to shares and debentures as per the Companies Act.
	CO3	Determining the various schedules of corporate accounting.
	CO 4	Knowledge in the practical applications of corporate accounting in Banking and insurance.

Sub.Code:20UCB410

Programme Code :19		Commerce with Banking & Insurance		
Title of the paper : C.P.10 – Company Law				
Batch 2020 -2021	Semester IV	Hours / Week 5	Total Hours 75	Credits 4

Course Objectives

1. To enable the students how to deal with the legal provisions of Companies Act, 2013
2. To enrich the students knowledge in formation and incorporation of a company
3. To facilitate students to understand role of Key Managerial Personnel(KMP) and importance of conducting statutory and annual general meeting

Course Outcomes (COs)

K1 to K4	CO1	Remembering about the various aspects of Companies Act, 2013 and its important features
	CO2	Understanding the nature of companies, privileges for a private company, conversion of companies
	CO3	Applying the provisions of Companies Act, 2013, in formation and incorporation of a company, Alteration of Articles of a company
	CO4	Analysingthe need for conducting Statutory, Annual General Meeting and role and responsibilities of KMP in making an appropriate decisions.

Sub.Code:20UCB411

Programme Code :19		Commerce with Banking & Insurance		
Title of the paper : C.P.11 – Banking Law and Practice				
Batch 2020 -2021	Semester IV	Hours / Week 5	Total Hours 75	Credits 4

Course Objectives

1. To Acquire knowledge in banking acts in India and banker- customer relationship.
2. To understand the regulations of opening bank accounts and negotiable instruments
3. To accustom the procedures for providing loans & advances and e-banking scenario.

Course Outcomes (COs)

K1 to K4	CO1	Knowing the relationship between banker & customer
	CO2	Describing the procedures for bank accounts & negotiable instruments
	CO3	Determining the principles and procedures for granting loans
	CO 4	Understanding thee-banking scenario in India

Sub.Code:20UCB412

Programme Code :19		Commerce with Banking & Insurance		
Title of the paper : C.P.12 – Business Communication				
Batch 2020 -2021	Semester IV	Hours / Week 4	Total Hours 60	Credits 3

Course Objectives

1. To Acquire knowledge in the basic concepts and methods of communication
2. Towiden the skills of lettering business correspondence in banking & insurance
3. To develop skills in preparing company Secretarial Correspondence and interview techniques

Course Outcomes (COs)

K1 to K4	CO1	Obtain knowledge on the fundamentals of business communication
	CO2	Gain practice in drafting business letters
	CO3	Prepare the students with job oriented communication skills
	CO 4	Have an understanding in the official/ formal communication process

Sub.Code: 20UCB513

Programme Code : 19		Commerce with Banking & Insurance		
Title of the paper : C.P.13 – Special Accounting I				
Batch 2020 -2021	Semester V	Hours / Week 6	Total Hours 90	Credits 5

Course Objectives

1. To gain knowledge in the specialized area of accounting obtain knowledge in the concepts of Corporate Accounting.
2. To know the procedures and schedules in preparation of banking and insurance company accounts.
3. To enable the students to know the different ways of preparation of accounts, farm, voyage, human resource and Inflation.

Course Outcomes (COs)

K1 to K4	CO1	Understanding the concepts and keyterms of banking, insurance, voyage and human resource accounting
	CO2	Creation of awareness about the procedure to be followed in accounting of banking and insurance companies
	CO3	Determining the various schedules of corporate accounting.
	CO 4	Knowledge in the practical applications of corporate accounting in Banking and insurance.

Sub. Code: 20UCB514

Programme Code : 19		Commerce with Banking & Insurance		
Title of the paper : C.P.14 –Direct Tax				
Batch 2020 -2021	Semester V	Hours / Week 6	Total Hours 90	Credits 4

Course Objectives

1. To comprehend the basic models of Income Tax Act.
2. To calculate the various concepts of taxable income and exempted income.
3. To compute tax of various incomes and recognize the taxation system in India.

Course Outcomes (COs)

K1 to K4	CO1	Understanding the concepts of direct taxation in India.
	CO2	Identifying the methods of computation of Taxable Income
	CO3	Gain knowledge in various sources of income tax
	CO 4	Know the compute tax for several incomes and filing of returns

Sub. Code: 20UCB515

Programme Code : 19		Commerce with Banking & Insurance		
Title of the paper : C.P.15 – Investment Management				
Batch 2020 -2021	Semester V	Hours / Week 6	Total Hours 90	Credits 4

Course Objectives

1. To impart skills on the fundamentals of investment analysis.
2. To understand the factors involved in investment management
3. To recognize and evaluate the theories in portfolio analysis

Course Outcomes (COs)

K1 to K4	CO1	Familiarizes the conceptual knowledge in investment management.
	CO2	Understanding the risk and return factors connected with investment market
	CO3	Analyses the fundamental and technical theories.
	CO 4	Evaluation of theories used in portfolio analysis and the estimation of investment process management.

Sub. Code: 20UCB516

Programme Code : 19		Commerce with Banking & Insurance		
Title of the paper : C.P.16 – Principles and Practices of Auditing				
Batch 2020 -2021	Semester V	Hours / Week 5	Total Hours 75	Credits 3

Course Objectives

1. To learn about the rudiments of auditing and look at the book of accounts.
2. To pertain auditing ideas in organization to assess the financial statements
3. To recognize the different phases of auditing.

Course Outcomes (COs)

K1 to K4	CO1	Identifying the concepts of auditing and working of an auditor.
	CO2	Understanding the recent trends in auditing and auditing activities
	CO3	Investigating the verification and valuation of assets and liabilities
	CO 4	Gaining knowledge on audit of share capital and share transfer

Sub. Code: 20UCB617

Programme Code : 19		Commerce with Banking & Insurance		
Title of the paper : C.P.17 – Special Accounting II				
Batch 2020 -2021	Semester VI	Hours / Week 5	Total Hours 75	Credits 4

Course Objectives

1. To construct acquaintance in the field of cost accounting
2. To obtain knowledge in Management accounting and its techniques.
3. To understand the procedures of Ratio Analysis and fund flow statement

Course Outcomes (COs)

K1 to K4	CO1	Comprehend the several cost conception involved in business
	CO2	Construe the impact of the select cost methods.
	CO3	Understand the classification of ratios and statement.
	CO 4	Exhibit the ratios and budgetary control.

Sub. Code: 20UCB618

Programme Code : 19		Commerce with Banking & Insurance		
Title of the paper : C.P.18 –Indirect Tax				
Batch 2020 -2021	Semester VI	Hours / Week 5	Total Hours 75	Credits 3

Course Objectives

1. To know the concept of Indirect Taxes and Law and its comparison with direct tax.
2. To enrich meticulous knowledge about GST in India.
3. To demonstrate the levy and collection of GST

Course Outcomes (COs)

K1 to K4	CO1	Understanding the concepts of indirect taxes and law
	CO2	Gain thorough facts about GST in India
	CO3	Epitomize the various sections involved in GST
	CO 4	Applying the uses of GST and custom duties.

Sub. Code: 20UCB619

Programme Code : 19		Commerce with Banking & Insurance		
Title of the paper : C.P.19 – Financial Markets				
Batch 2020 -2021	Semester VI	Hours / Week 5	Total Hours 75	Credits 3

Course Objectives

1. To enable the students to understand to basics of financial markets in India.
2. To identify the role of Financial Intermediaries in financial markets.
3. To observe the new modes of financing related to financial markets.

Course Outcomes (COs)

K1 to K4	CO1	Understanding the concepts involved in financial markets in India
	CO2	Identification of the role of various financial intermediaries
	CO3	Distinguishing of new issue market and secondary market
	CO 4	Examination of recent modes of financing trending in financial markets

Sub. Code: 20UCB620

Programme Code : 19		Commerce with Banking & Insurance		
Title of the paper : C.P.20 – Financial Advancement in Banking and Insurance				
Batch 2020 -2021	Semester VI	Hours / Week 4	Total Hours 60	Credits 2

Course Objectives

1. To understand the recent finance developments in banking and insurance
2. To observe the business correspondents involved in banking and insurance industry
3. To discern the reforms in General Insurance Industry

Course Outcomes (COs)

K1 to K4	CO1	Understanding the marketing of banking and financial products
	CO2	Acquiring skills in promoting insurance products
	CO3	Know the benefits of insurance to the individuals and society
	CO 4	Analyzing the latest policies emerging in life and general insurance

ALLIED

Sub. Code: 20UCB3A3

Programme Code : 19		Commerce with Banking & Insurance		
Title of the paper :Allied 3 – Business Economics				
Batch 2020 -2021	Semester III	Hours / Week 6	Total Hours 90	Credits 5

Course Objectives

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

Course Outcomes (COs)

K1 to K4	CO1	Familiarize the basic concepts of economics
	CO2	Get an idea about the use of economics in business
	CO3	Achieve comprehensive knowledge about demand, supply, production and market structure
	CO 4	Figure out the concepts of National Income

ALLIED

Sub.Code:20UCB4A4

Programme Code :19		Commerce with Banking & Insurance		
Title of the paper :Allied 4- International Trade				
Batch 2020 -2021	Semester IV	Hours / Week 6	Total Hours 90	Credits 5

Course Objectives

1. To gain knowledge about international trade and theories
2. To enrich knowledge on balance of payment and foreign exchange market operations
3. To proliferate awareness on export promotion agencies

Course Outcomes (COs)

K1 to K4	CO1	Understanding nature of international trade and its theories
	CO2	Describing the Balance of Payment concept and foreign exchange market operations
	CO3	Determining the principles and procedures of terms of payment
	CO 4	Developing the knowledge in export promotion agencies and its role.

Programme Code : 19		Commerce with Banking & Insurance
Batch 2020 -2021	Major Elective Paper 1 – Cyber Law	Credits 5

Course Objectives

1. To spread awareness among the students about threats of cyber crime.
2. To create basic knowledge on concept of e-governance and digital signature.
3. To understand the need for preventing cyber crimes

Course Outcomes (COs)

K1 to K4	CO1	Keep in mind the nature and scope of cyber laws and the types of cyber crimes
	CO2	Understand the frame work of e-governance in India
	CO3	Apply digital signatures and online banking systems for ensuring authentication of transactions
	CO 4	Analyze the various provisions of law and realize individual responsibilities to prevent crimes

Programme Code : 19		Commerce with Banking & Insurance
Batch 2020 -2021	Major Elective Paper 2 – Introduction to Business Research	Credits 5

Course Objectives

1. To understand the research process and its application in real business.
2. To pertain the major types of research designs in research field.
3. To develop skills of literacy, inquiry, presentation and interpretation in research.

Course Outcomes (COs)

K1 to K4	CO1	Understanding the ethical issues linked with the conduct of Research.
	CO2	Clearly identify the business problems and effective ways to answer those problems
	CO3	Ability of the students is enriched in formulating and presenting an effective research reports.
	CO 4	Analyse and summarize key issues for further research.

Programme Code : 19		Commerce with Banking & Insurance
Batch 2020 -2021	Major Elective Paper 3 – Security Analysis and Portfolio Management	Credits 5

Course Objectives

1. To understand the various processes in risk and return of investment management
2. To enable the students to gain in-depth knowledge of security valuation, fundamental and Technical analysis
3. To make students to learn performance evaluation and Formula plans.

Course Outcomes (COs)

K1 to K4	CO1	Discovering the relationship between risk and return.
	CO2	Consideration of various alternatives available for investment.
	CO3	Learn to value the equities and bonds in the recent stock market
	CO 4	Gaining knowledge of the various strategies followed by investors

Programme Code : 19		Commerce with Banking & Insurance
Batch 2020 -2021	Major Elective Paper 4 – Entrepreneurial Development	Credits 5

Course Objectives

1. To understand the basis of Entrepreneurial development.
2. To know the institutional finance and services provided to entrepreneurs.
3. To observe the subsidies and incentives provided to the entrepreneurs.

Course Outcomes (COs)

K1 to K4	CO1	Know the various characteristics and phases in the entrepreneurship.
	CO2	Understanding the financial and technical assistance offered to the entrepreneurs
	CO3	Investigating the issues faced by the entrepreneurs
	CO 4	Applying the ideas in the formulation and evaluation of project report

Programme Code : 19		Commerce with Banking & Insurance	
Batch 2020 -2021	Major Elective Paper 5 – Consumer Affairs		Credits 5

Course Objectives

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

Course Outcomes (COs)

K1 to K4	CO1	Remember the conceptual framework on consumer and markets.
	CO2	Understand the important provisions of the consumer protection act
	CO3	Apply grievance redressal mechanism and leading case studies
	CO 4	Analyse the business firms' interface with consumers and the consumer related regulatory and business environment

Programme Code : 19		Commerce with Banking & Insurance	
Batch 2020 -2021	Major Elective Paper 6 – Customer Relationship Management		Credits 5

Course Objectives

1. To enlighten the students about the customer relationship management techniques and practices used in banking and insurance.
2. To understand CRM Strategies involved in real business
3. To gain ample of knowledge in CRM services, Data Warehousing and E-CRM.

Course Outcomes (COs)

K1 to K4	CO1	Create insight in the area of customer relationship management
	CO2	Understand the conceptual foundations of relationship marketing and its implications for further development in the field of business
	CO3	Analyze the different components of customer relationship management plan
	CO 4	Identify the values created by customer relationship management and customer's behavior in present scenario

Skill- based Subject

Sub. Code: 20UCB3SL

Programme Code : 19		Commerce with Banking & Insurance		
Skill Based Subject - 1 Computer Applications (MS- Office) Practical –I				
Batch 2020 -2021	Semester III	Hours / Week 2	Total Hours 30	Credits 3

Course Objectives

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

Course Outcomes (COs)

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

Skill- based Subject

Sub.Code:20UCB4S1

Programme Code :19		Commerce with Banking & Insurance		
Skill Based subject 2- Human Resource Management				
Batch 2020 -2021	Semester IV	Hours / Week 2	Total Hours 30	Credits 3

Course Objectives

1. To make out the importance of human resources management in an organisation.
2. To grasp the key issues related in administering the human resources in a company.
3. To study about the overall human resources environment.

Course Outcomes (COs)

K1 to K4	CO1	Memorizing the basic concepts of human resource management
	CO2	Understanding the recruitment process in an organization
	CO3	Identifying the need for motivation and its theories
	CO4	Recognizing the employees participation in the management

Skill- based Subject

Sub.Code:20UCB6SM

Programme Code : 19		Commerce with Banking & Insurance		
Skill Based subject 3 - Computer Applications (Tally & Advanced Excel) Practical –II				
Batch 2020 -2021	Semester VI	Hours / Week 2	Total Hours 30	Credits 3

Course Objectives

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

Course Outcomes (COs)

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

Programme Code : 19		Commerce with Banking & Insurance		
Title of the paper :Extra Departmental Course: International Banking Operations				
Batch 2020 -2021	Semester V	Hours / Week 2	Total Hours 30	Credits 3

Course Objectives

1. To enable the students to obtain facts about the foreign exchange.
2. To understand the international financial institutions and it's working.
3. To comprehend the role of banks in export and import finance.

Course Outcomes (COs)

K1 to K4	CO1	Acquire ideas about the foreign exchange market
	CO2	Students are familiarized with the various international financial institutions
	CO3	Obtain thorough information about FEDAI and FEMA
	CO 4	Realize the procedures involved in export and import finance