

## **PROGRAMME OUTCOMES (PO)**

### **PO 1.Critical Thinking:**

- 1.1. Acquire the ability to apply the basic tenets of logic and science to thoughts, actions and interventions.
- 1.2. Develop the ability to chart out a progressive direction for actions and interventions by learning to recognize the presence of hegemonic ideology within certain dominant notions.
- 1.3 Develop self-critical abilities and also the ability to view positions, problems and social issues from plural perspectives.

### **PO 2.Effective Citizenship:**

- 2.1. Learn to participate in nation building by adhering to the principles of sovereignty of the nation, socialism, secularism, democracy and the values that guide a republic.
- 2.2. Develop and practice gender sensitive attitudes, environmental awareness, empathetic social awareness about various kinds of marginalisation and the ability to understand and resist various kinds of discriminations.
- 2.3. Internalise certain highlights of the nation's and region's history. Especially of the freedom movement, the renaissance within native societies and the project of modernisation of the post-colonial society.

### **PO 3.Effective Communication:**

- 3.1. Acquire the ability to speak, write, read and listen clearly in person and through electronic media in both English and in one Modern Indian Language
- 3.2. Learn to articulate, analyse, synthesise, and evaluate ideas and situations in a wellinformed manner.
- 3.3. Generate hypotheses and articulate assent or dissent by employing both reason and creative thinking.

### **PO 4.Interdisciplinarity:**

- 4.1. Perceive knowledge as an organic, comprehensive, interrelated and integrated faculty of the human mind.
- 4.2. Understand the issues of environmental contexts and sustainable development as a basic interdisciplinary concern of all disciplines.

4.3. Develop aesthetic, social, humanistic and artistic sensibilities for problem solving and evolving a comprehensive perspective.

### **PROGRAMME SPECIFIC OUTCOME OF B.COM DEGREE**

After the successful completion of the B.Com Degree Programme, the students shall be able to;

**PSO 1:** Understand the concepts and techniques of commerce and its application in business environment

**PSO 2:** Conceive the ideas on entrepreneurship and develop the skills for setting up and management of business organizations

**PSO 3:** Develop the skills and abilities to become competent and competitive in the business world

**PSO 4:** Develop the competency to take wise decisions at personal and professional level

**PSO 5:** Appraise the impact of other disciplines on the working of business

### **COURSE OUTCOME**

#### **SEMESTER I**

##### **CORE COURSE I : - MANAGEMENT CONCEPTS AND PRINCIPLES**

After studying the course, students shall be able to;

CO1:- Understand the evolution of management thoughts, concept of management, scope and its functions.

CO2:- Familiarize with current management practices.

CO3:- Understand the importance of ethics in business.

CO4:- Acquire knowledge and capability to develop ethical practices for effective management.

CO5:- Describe the emerging trends in management.

##### **GENERAL AWARENESS COURSE I : BUSINESS STATISTICS AND BASIC NUMERICAL SKILLS**

After studying this course, students shall be able to;

CO 1: Define statistics and explain its importance, scope, applications and limitations

CO 2: Understand the basic knowledge of statistical techniques, which are applicable to business.

CO 3: Understand basic concepts in mathematics, which are applied in the managerial decision making.

CO 4: Develop the basic mathematical skill needed for analyzing numeric problems related to business

## **SEMESTER II**

### **CORE COURSE II : FUNCTIONAL APPLICATIONS OF MANAGEMENT**

After studying this course, the students shall be able to;

CO 1: Describe nature and scope of financial management and the elements in the management of finance

CO 2: Enumerate marketing management and its different aspects

CO 3: Explain Human Resources Management and the activities involved in it

CO 4: Understand the modern global marketing trends and its challenges

### **COMPLEMENTARY COURSE I: QUANTITATIVE TECHNIQUE FOR BUSINESS DECISIONS**

After studying the course, students should be able to,

CO 1:- Acquaint with the basic statistical tools, which can be applied in business and economic situations.

CO 2:- Develop knowledge in quantitative techniques, which help in tackling various problems for modern business.

CO 3:- Understand and solve problems in probability, correlation and regression.

CO 4:- Understand the effect of trend and seasonal variations on business.

CO 5:- Familiarize with the testing of hypothesis.

## **SEMESTER III**

### **GENERAL AWARENESS COURSE II : ENTREPRENEURSHIP DEVELOPMENT**

After the completion of the course the learners should be able to

CO 1: Identify the characteristics of an entrepreneur

CO 2: Describe the importance of entrepreneurs in the economic development of a nation

CO 3: Identify the different types of entrepreneurs

CO 4: To strengthen their skill and quality as an entrepreneur

### **CORE COURSE III : ADVANCED ACCOUNTING**

After studying the course, the students shall be able to;

CO 1. Understand the theoretical and practical knowledge of the basics of accounting.

CO 2. Acquire the knowledge of accounting for royalty, Consignment and Hire Purchase

CO 3. Imbibe the accounting concepts of Inland Branch Business.

CO 4. Comprehend the procedure for determining profit and financial position from incomplete records.

### **CORE COURSE IV(Elective) : CO-OPERATION I – CO-OPERATIVE PRINCIPLES**

After studying this course, students shall be able to;

CO 1: Understand the concepts and principles of Cooperative movement

CO2: Understand the origin of cooperative movement and the history of cooperatives in the world

CO 3: Describe Indian cooperative movement, its features , structure and significance

CO 4: Acquaint themselves with the system of cooperative education, training and its impact on the functioning of cooperative organisations

### **COMPLEMENTARY COURSE II: BUSINESS REGULATORY FRAMEWORK**

After studying this course, the students shall be able to,

CO 1: Understand the nature of contracts and the essential elements of a valid contract

CO 2: Explain the difference between a valid contract and a void contract

CO 3: Understand the breach of contract and remedies available for a breach of contract

CO 4: Understand various kinds of special contracts like indemnity, guarantee, bailment and agency contract

### **COMPLEMENTARY COURSE III: BUSINESS ECONOMICS**

After studying this course, students shall be able to;

- CO 1: Understand the concept of economics and its use in business
- CO 2: Understand the concept of demand, elasticity and demand forecasting
- CO 3: Understand production function and law of production
- CO 4: Understand the methods of determining price of a product
- CO 5: Explain the methods of computing national income.
- CO 6: Conceive the developmental issues of Indian economy and Kerala economy

## **SEMESTER IV**

### **GENERAL AWARENESS COURSE III : GENERAL INFORMATICS SKILLS**

After studying the course, the students shall be able to;

- CO 1: Explain the Fundamentals of Computers the use of computers in day to day application
- CO 2: Up to date and expand the basic informatics skills necessary in the emerging knowledge society
- CO 3: Effectively utilize the digital knowledge resources for their studies
- CO 4: State the areas where IT can be used effectively
- CO 5: Perform accounting by using the appropriate accounting packages

### **GENERAL AWARENESS COURSE IV : ENVIRONMENTAL STUDIES AND DISASTER MANAGEMENT**

After studying the course, the students shall be able to;

- CO 1: Understand the components of environment and need for the protection of environment
- CO 2: Understand the effect of pollution on environment and the ways of protecting the environment
- CO 3: Explain the social issues relating to environmental pollution
- CO 4: Clearly understand the various environmental hazards and the ways of managing disaster.

### **CORE COURSE V : CORPORATE ACCOUNTING**

After studying this course, the students shall be able to;

- CO 1: Understand the mode of presentation and understanding of financial reporting .

CO 2: Learn the accounting procedure for recording transaction relating to the issue and redemption of shares and debentures.

CO 3: Imbibe the techniques of recording transactions in respect of amalgamation, reconstruction and liquidation of companies.

CO 4: Understand the concept of IFRS and Ind AS

### **CORE COURSE VI(Elective) : CO-OPERATION II – MANAGEMENT OF COOPERATIVES**

After studying this course, students shall be able to;

CO 1: Understand kinds of cooperatives in India

CO 2: Understand the management and administration of different types of cooperatives

CO 3: Identify the role and significance of cooperative organization in Kerala's Economy

CO 4: Describe various kinds of cooperative institutions

### **COMPLEMENTARY COURSE IV: CORPORATE LAW AND BUSINESS REGULATIONS**

After studying this course, students should be able to;

CO 1: Understand the provisions of Companies Act 2013

CO2: Describe the procedure for the formation, registration and winding up of the company

CO 3: Explain various kinds of companies and the authorities of companies in India

CO 4: Understand the management and administration of Companies

## **SEMESTER V**

### **CORE COURSE VII: BUSINESS RESEARCH METHODOLOGY**

After studying the course, the students shall be able to;

CO1: Understand the fundamental aspects of research in business

CO2: Identify and define research problem

CO 3: Formulate research plan

CO 4: Understand various methods of collecting data

CO 5: Prepare research report themselves

### **CORE COURSE VIII : INCOME TAX LAW AND PRACTICE**

After studying this course, the students shall be able to;

CO 1 Define the basic concepts in Income tax, explain its evolution

CO 2 Determine the residence and incidence of Tax

CO 3 Understand the incomes exempt from tax of an individual

CO 4 Compute income under different heads of income

### **CORE COURSE IX: COST ACCOUNTING**

After studying this course, students shall be able to:

CO 1: Explain the nature, scope, objectives and limitations of costing

CO 2: Identify the elements of cost and describe the methods of their ascertainment and control

CO 3: Explain the various methods of costing and their suitability for different industries

CO 4: Ascertain the cost of production of products and jobs

### **CORE COURSE X : BANKING PRINCIPLES AND OPERATIONS**

After studying this course, the students shall be able to;

CO 1: Explain banking and describe the different types of banks and the functions of commercial bank

CO 2: Narrate the role of RBI in the credit control, promotion and regulation of monetary system

CO 3: Describe the relationship between banker and customer and the procedure for opening and operating the account

CO 4 : Understand the modern trends and technology used in banking

### **CORE COURSE XI(Elective) : CO-OPERATION III – CO-OPERATIVE LAWS**

After studying the course, the students shall be able to:

CO 1: Understand the historical perspective of cooperative legislation in India and Kerala.

CO2: Understand the provisions of Kerala cooperative Societies Act 1969

CO 3: Describe the procedure for the formation and registration of a cooperative organisation

CO 4: Describe the provisions of management and winding up of cooperative societies

### **GENERIC ELECTIVE COURSE I: BASIC ACCOUNTING**

After studying the course, students shall be able to;

CO 1: Describe the basic accounting concepts

CO 2: Record the business transactions in the proper books of accounts

CO 3: Prepare financial statements of a sole trading concern

### **SEMESTER VI**

#### **CORE COURSE XII : FINANCIAL MARKETS AND SERVICES**

After studying the course, the students shall be able to;

CO 1: Understand the financial system and its constituents

CO2: Familiarise with the activities taking place in the financial markets

CO 3: Appraise the various financial services available in the financial markets

CO 4: Acquire knowledge about financial derivatives and their features

#### **CORE COURSE XIII : MANAGEMENT ACCOUNTING**

After studying the course, the students shall be able to;

CO 1. Understand the fundamental concepts of management accounting.

CO 2. Acquire analytical skills associated with the interpretation of accounting reports

CO 3. Apply management accounting concepts in real life situations.

CO 4. Develop judgmental skills associated with the use of accounting information in decision making.

CO 5. Understand the use of marginal costing and budgetary control to plan and control cost and profit.

#### **CORE COURSE XIV: AUDITING AND CORPORATE GOVERNANCE**

After studying the course, the student shall be able to;

CO 1: Understand the term auditing, its concept, principles, procedures and requirements needed for Auditing in accordance with current legal requirements and professional standards.



CO 2: Familiarize with the various aspects of audit consisting of internal check, vouching, verification and valuation of assets and liabilities

CO 3: Understand the appointment, rights, duties and the liabilities of an auditor.

CO 4: Explain the concept of Corporate Governance and its aspects

### **CORE COURSE XV: INCOME TAX AND GST**

After studying this course, the students shall be able to;

CO 1: Compute total income and determine the tax liability of an individual and partnership firm, company and cooperative society

CO 2: Describe the income tax authorities, their powers and assessment procedure

CO 3: Explain the procedure regarding deduction of tax at source, advance tax, refund, penalties and prosecution

CO 4: Describe Goods and Service Tax, its levy and collection

### **CORE COURSE XVI(Elective) : CO-OPERATION IV – CO-OPERATIVE ACCOUNTING AND LEGISLATIONS**

After studying the course, student should be able to;

CO 1: Prepare and present accounting aspects of cooperative organisations

CO 2: Understand the procedure of cooperative auditing

CO 3: Understand the provisions regarding the settlement of disputes in cooperatives

CO 4: Acquaint knowledge on the impact of various other legislations on cooperatives

### **CORE COURSE XVII: PROJECT**

CO 1: Understand the method of carrying out a project

CO2: Undertake project work independently