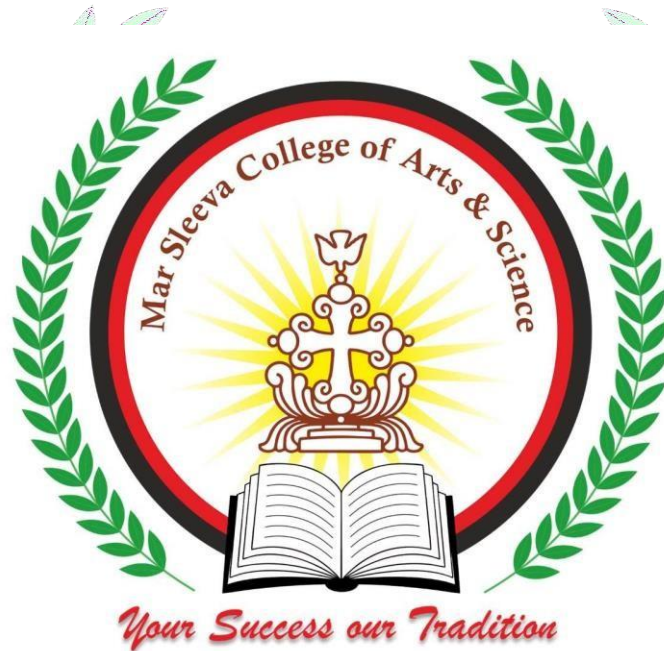


MAR SLEEVA COLLEGE OF ARTS AND SCIENCE

MURICKASSERY, RAJAMUDY P O

(Affiliated To Mahatma Gandhi University, Kottayam)



PROGRAMME OUTCOMES

PROGRAMME SPECIFIC OUTCOMES

&

COURSE OUTCOMES

DEPARTMENT OF COMMERCE

PROGRAMME OUTCOME (PO)

- **B.COM (FINANCEANDTAXATION/LOGISTICS/COMPUTER APPLICATION/CO-OPERATION)**

PO1. Self-directed and Life-long Learning: Self-equipped to engage in independent and life - long learning in the broadest context of socio-cultural and technological changes.

PO2. Effective Communication: Speak, read, write and listen clearly in person and through electronic media in English and in one Indian language, and make meaning of the world by connecting people, ideas, books, media and technology.

PO3. Effective Social Interaction: Elicit views of others, mediate disagreements and help reach conclusions in group settings.

PO4. Evaluative Thinking: Take informed actions after identifying the assumptions that frame our thinking and actions, checking out the degree to which these assumptions are accurate and valid, and looking at our ideas and decisions (intellectual, organizational, and personal) from different perspectives.

PO5. Ideal Citizenship: Demonstrate empathetic social concern and equity centered national development, and the ability to act with an informed awareness of issues and participate in civic life through volunteering

PO6. Ethics: Recognize different value systems including one's own, understand the moral dimensions of one's decisions, and accept responsibility for them.

PO7. Environment and Sustainability: Understand the issues of environmental contexts and sustainable development.

PO8. Digital Knowledge System: Adequate training in the application of digital knowledge in higher education and workplace.

PO9. Project Work and Oral Examination: Equip students to demonstrate their own work and to investigate their awareness in relation to the wider research field.

1) B COM (COMPUTER APPLICATIONS)

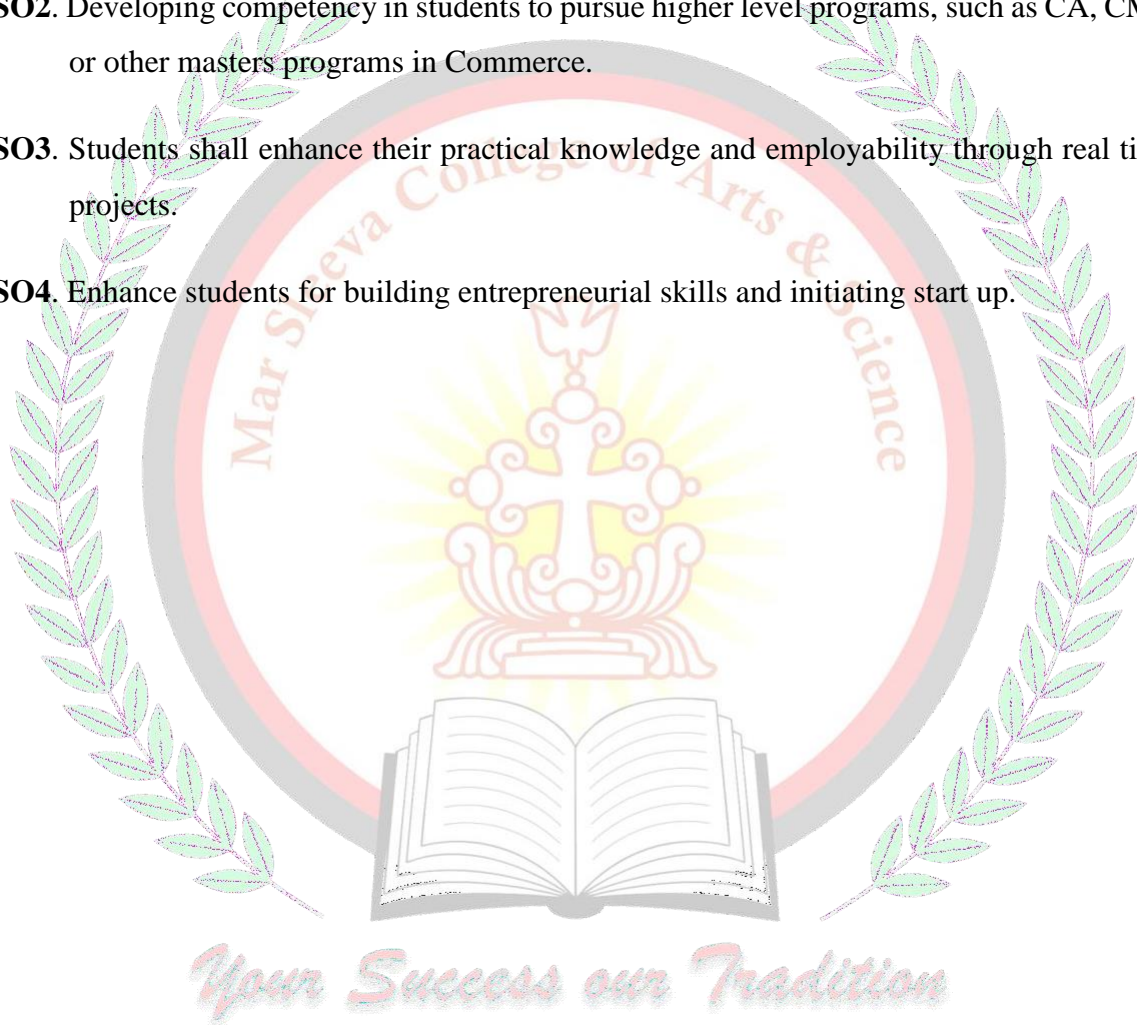
PROGRAMME SPECIFIC OUTCOME (PSO)

PSO1. Students are equipped with necessary knowledge skills and other attributes to enable them for participating in the modern business environment.

PSO2. Developing competency in students to pursue higher level programs, such as CA, CMA or other masters programs in Commerce.

PSO3. Students shall enhance their practical knowledge and employability through real time projects.

PSO4. Enhance students for building entrepreneurial skills and initiating start up.



COURSE OUTCOMES

<u>SEMESTER I</u>			
EN1CCT01	Fine-Tune Your English	CO1	Describe the basic rules of grammar in English for effective communication (Understand)
		CO2	Develop language learning skills like Listening, Speaking, Reading and Writing (Apply)
		CO3	Develop the compositional skills and conversational skills in English in academic, professional and social contexts (Apply)
		CO4	Recognize the common and uncommon errors committed by the speakers in daily English conversation (Remember)
		CO5	Distinguish between the tense forms of verbs in English and identify the correct usage of tenses in sentences (Understand)
		CO6	Explain how English vocabulary is enriched through different word formation processes (Apply)
CO1CRT01	Dimensions and Methodology of Business Studies	CO1	Illustrate the significance of business to different stakeholders by examining the form of business and interpret the impact of business environment on business. (Understand)
		CO2	Describe the stages of development in the Indian economy since independence and identify government initiatives to fuel the economic growth. (Understand)
		CO3	Explain the importance of business ethics and business research in decision making. (Understand)
CO1CRT02	Financial Accounting I	CO1	Apply knowledge of Generally Accepted Accounting Principles (GAAP) and managerial accounting theories to business organizations so as to prepare final accounts of a sole trader in accordance with appropriate principles, conventions & standards. (Apply)
		CO2	Solve problems relating to conversion of single entry accounts to double entry and determine the

			applicability of Single Entry and reason to convert into Double Entry. (Apply)
		CO3	Explain the concept of Royalty and its accounting treatment. (Analyze)
		CO4	Differentiate consignment transactions and its accounting treatment in the books of consignor and consignee. (Analyze)
		CO5	Prepare farm accounts with notional transactions pertaining to crop/livestock accounts. (Apply)
CO1CRT03	Corporate Regulations and Administration	CO1	Explain the basic concepts of companies Act 2013. (Understand)
		CO2	Describe the steps in the incorporation, administration and winding up of corporates under the Companies Act 2013. (Understand)
		CO3	Describe the modes of acquiring membership in a company and administrative roles and procedures happening in a company. (Understand)
		CO4	Differentiate between the types of public offer and different types of share capital. (Analyze)
CO1CMT01	Banking and Insurance	CO1	Describe types and functions of various banks operating in India. (Understand)
		CO2	Apply knowledge and skills on developments in banking sector including online banking in running a business or real life situations. (Apply)
		CO3	Explain banker customer relationship and types of negotiable instruments and their relevance in business transactions. (Understand)
		CO4	Identify various clauses and principles associated with different types of insurance policies. (Understand)

SEMESTER II

EN2CCT03	ISSUES THAT MATTER	CO1	Identify the major issues of contemporary significance (understand level)
		CO2	Evaluate the issues raised positively and rationally (apply level)
		CO3	Infer the values imparted through the literary works concerned (apply level)
		CO4	Transform them as conscious and concerned human beings (understand level)
CO2CRT04	Financial Accounting II	CO1	Explain the concept of Hire Purchase System and apply it to the preparation of accounts. (Understand)
		CO2	Develop the ability to prepare Branch and departmental accounts and calculate profit or loss. Gain practical exposure in operating a branch independently with the knowledge of branch and departmental accounts. (Apply)

		CO3	Develop the application skills to apply Garner vs. Murray rule at the time of dissolution of partnership firm, piecemeal method of distributing assets and settlement of liabilities. (Apply)
		CO4	Develop the application of important accounting standards in the field of accounting. (Apply)
CO2CRT05	Business Regulatory Framework	CO1	Understand the basic concepts and definitions given in the Indian Contract Act (Understand)
		CO2	Distinguish between the different types of contracts (Analyze)
		CO3	Explain the basic concepts in the Sale of Goods Act, 1930 (Understand)
		CO4	Summarize the legal framework influencing business decisions. (Understand)
CO2CRT06	Business Management	CO1	Review contributions of renowned academicians towards the field of management and explain the basic management concepts and principles. (Understand)
		CO2	Define the importance of planning and coordination in an organization. (Remember)
		CO3	Describe the actions required in the establishment of an efficient organization structure. (Understand)
		CO4	Relate various elements of direction and control to management activities. (Understand)
		CO5	Define the importance of various management techniques. (Remember)
CO2CMT02	Principle of Business Decisions	CO1	Articulate types of decisions and the application of economic theories in business decision making. (Apply)
		CO2	Relate demand of a product to its various determinants, focusing specially on price demand relationship and employ demand forecasting techniques so as to venture into business. (Apply)
		CO3	Explain production laws in the short run and long run and also economies and diseconomies of production. (Understand)
		CO4	Identify various types of costs that may have an impact on business. (Understand)
		CO5	Analyze price output relationship and price determination in various forms of markets to maximize profits of the firm. (Analyze)

SEMESTER III

EN3CC07	GEMS OF IMAGINATION	CO1	Distinguish the features of specific literary genres (understand level)
		CO2	Identify the prominent writers in Literature, their seminal works and their style of writing (understand level)
		CO3	Explain the major themes and critical ideas that appear in the literary texts and their impact on culture and society (apply level)
		CO4	Analyze different forms of literature across a wide range of literary age and explain the socio-political contexts of literary works (analyze level)
CO3CRT07	Corporate Accounts I	CO1	Discuss the concepts of share issue and types of share capital. (Understand)
		CO2	Develop awareness about the provisions in Companies Act with respect to Underwriting of Shares (Apply)
		CO3	Prepare and present financial statements as per the requirements of companies Act 2013. (Apply)
		CO4	Employ problem solving skills in investment accounts of shares. (Apply)
		CO5	Acquire the basic knowledge about insurance claim accounts. (Understand)
CO3CRT08	Quantitative Techniques for Business-I	CO1	Discuss the subject matter or division of statistics (Understand)
		CO2	Distinguish between primary and secondary data (Understand)
		CO3	Calculate various measures of central tendency (Apply)
		CO4	Compute different measures of dispersion (Apply)
		CO5	Illustrate the methods of interpolation and extrapolation (Apply)
CO3CRT09	Financial Markets and Operations	CO1	Classify the various components of the Indian Financial System and the role of regulatory agencies in ensuring proper functioning of the system. (Understand)
		CO2	Explain the intermediaries in the New Issue Market and methods of issuing fresh capital. (Understand)
		CO3	Discover how stock exchanges act as a platform for trading securities, capital formation and facilitate bank lending (Apply)
		CO4	Distinguish between different types of mutual funds. (Understand)
		CO5	Describe various types of derivative instruments. (Understand)
CO3CRT10	Marketing Management	CO1	Explain the basic concepts in marketing management (Understand)

		CO2	Determine an appropriate product mix so as to market the product successfully. (Apply)
		CO3	Describe pricing and physical distribution strategies which can be adopted for products and services. (Understand)
		CO4	Identify recent trends in marketing which are essential to have a competitive edge. (Understand)
CO3OCT02	Computer Application- Information Technology for Business (Theory)	CO1	Explain the role of information technology in business, society, education and healthcare. (Understand) (Understand)
		CO2	Define various hardware and software required for enabling information technology. (Remember)
		CO3	Explain different types of computer networks and communication protocols. (Understand)
		CO4	Develop proper usage of computers and Internet (Apply)
		CO5	Develop website using HTML (Create)

SEMESTER IV

CO4CRT12	Quantitative Techniques for Business-II	CO1	Develop methods of studying correlation (Apply)
		CO2	Calculate regression equations and regression coefficient (Apply)
		CO3	Develop Methods of constructing price index, quantity index and value index. (Apply)
		CO4	Calculate mathematical model and semi average methods of time series (Apply)
		CO5	Develop theorems of probability (Apply)
EN4CC08	Language- English- IV REVISITING THE CLASSICS	CO1	Identify the Classics from various lands with a focus on their varied aesthetic dimensions (remember level)
		CO2	Understand the features and factors that go into the making of a Classic (understand level)
		CO3	Develop an understanding as to how Classic carries the idea of "Time-testedness" and depicts universal human conditions (apply level)
		CO4	Enable the learner to reread and reinterpret the classics (analyze level)
CO4CRT11	Corporate Accounts II	CO1	Prepare financial statements of Insurance and Banking companies. (Apply)
		CO2	Explain the accounting procedure for reconstruction. (Understand)
		CO3	Illustrate concepts and accounting procedures of Amalgamation, Absorption and External reconstruction as per the Accounting Standards. (Analyze)
		CO4	Solve problems on the legal procedure in the event of liquidation of a company. (Apply)

CO4CRT13	Entrepreneurship Development & Project Management	CO1	Explain functions of entrepreneurship and its significance in economic development (Understand)
		CO2	Illustrate support system available to promote entrepreneurship in general and for women entrepreneurs and MSMEs in particular. (Understand)
		CO3	Develop a project idea and prepare a project report after undertaking project appraisal. (Apply)
		CO4	Articulate traits required by an entrepreneur to take up entrepreneurial ventures and also to make them match with industry demands. (Apply)
CO4OCT02	Information Technology for Office (Practical)	CO1	Construct and mail merge a document using M.S Word. (Apply)
		CO2	Construct publications using Adobe PageMaker 7.0. (Apply)
		CO3	Manipulate a spreadsheet using M.S Excel. (Apply)
		CO4	Prepare a PowerPoint presentation using M.S Office. (Apply)

SEMESTER V

CO5CRT14	Cost Accounting I	CO1	Describe cost concept and terminologies related to cost accounting. (Understanding)
		CO2	Compute stock levels, material losses and pricing of issue of materials (Apply)
		CO3	Differentiate between time rate and piece rate systems (Understand)
		CO4	Analyse primary and secondary distribution of overheads (Analyse)
		CO5	Preparation of cost sheet and profit reconciliation statement (Apply)
CO5CRT15	Environment Management and Human Rights	CO1	Develop understanding regarding natural resources, ecosystems, environmental aspects and its management. (Understanding)
		CO2	Develop awareness about environmental laws in India and the need for their observance. (Understanding)
		CO3	Sensitise about the recent developments in the field of commerce and management relating to the environment. (Understanding)
		CO4	Apply the knowledge about RTI Act in ensuring civic rights of self and society. (Apply)
		CO5	Develop understanding about the basic human rights and the mechanisms for protecting them for self and others. (Understanding)
		CO6	Apply the knowledge of environment management and human rights in daily life to ensure sustainable development. (Apply)
CA1CRT	Methodology of	CO1	Understand the basic concepts of Programming

02	Programming and C Language		languages and its classification various translators(understand level)
		CO2	Understand the purpose of program planning, develop algorithm , flowcharts and pseudo code (understand level, create level)
		CO3	Understand the basics of C programming, Language, operators and expressions(understand level)
		CO4	Understand the importance and implementation, of Decision and looping statements(understand level)
		CO5	Understand the basics and implementation of arrays and Strings and pointers(understand level)
CO5OCT02	Computer Application-Computerized Accounting(Theory)	CO1	Explain the concepts in computerized accounting. (Understand)
		CO2	Develop basic knowledge in preparing financial statements of trading and nontrading companies using tally erp9 software. (Apply)
		CO3	Illustrate recording of transactions with GST and generate GST reports using tally erp9 software (Analyze)
		CO4	Develop basic knowledge in payroll management using tally erp9 software. (Apply)
CO5OCT02	Computerized Accounting (Practical)- Examination in 6th Semester only	CO1	Explain the concepts in computerized accounting. (Understand)
		CO2	Develop basic knowledge in preparing financial statements of trading and nontrading companies using tally erp9 software. (Apply)
		CO3	Illustrate recording of transactions with GST and generate GST reports using tally erp9 software (Analyze)
		CO4	Develop basic knowledge in payroll management using tally erp9 software. (Apply)

SEMESTER VI

CO6CRT17	Cost Accounting II	CO1	Describe batch, job and contract costing (Understand)
		CO2	Distinguish between transport costing and contract costing (Understand)
		CO3	Prepare process account, joint product and by-product (Apply)
		CO4	Apply marginal costing methods in decision making (Apply)
		CO5	Prepare different types of budget (Apply)
CO6RT18	Advertisement & Sales Management	CO1	Discuss basic aspects of advertising including the types of and ethics in advertising (Understand)

		CO2	Describe advertisement appeal, ad layout and media in advertising. (Understand)
		CO3	Explain methods of measuring advertisement effectiveness. (Understand)
		CO4	Articulate strategies and techniques of effecting sales promotion and personal selling required for successful conduct of business. (Apply)
CO6CRT19	Auditing & Assurance	CO1	Explain the basic concepts of different types of audits and procedures involved in. (Understand)
		CO2	Describe the actions required in the various steps of audit process. (Understand)
		CO3	Explain duties and responsibilities of auditors. (Understand)
		CO4	Define the importance of internal control, Special Audits and Investigation in an organization. (Remember)
		CO5	Describe the qualifications, principles and procedures required to undertake a valid and efficient auditing. (Understand)
CO6CRT20	Management Accounting	CO1	Explain management accounting, its objectives, functions, limitations and difference with financial accounting and cost accounting. (Understand)
		CO2	Describe various tools and techniques used by management accountants for financial statement analysis. (Understand)
		CO3	Summarize the basic framework of financial reporting using management accounting. (Understand)
		CO4	Employ ratio analysis of financial statements and interpret the financial statement using ratios. (Apply)
		CO5	Analyse fund flow and cash flow statements and explain the same in real business/accounting cases.
CO6OCT02	Computer Application-Software for Business and Research (Theory)	CO1	CO1: Develop basic understanding of using the software SPSS for business research. (Understand)
		CO2	Perform basic statistical analysis using software SPSS (Apply)

		CO3	Create and design open office documents for general office use using Libre Office word. (Create)
		CO4	Create spreadsheets and perform basic mathematical operations using Libre Office Calc (Create)
CO6OCT02	Software for Business and Research (Practical)	CO1	CO1: Explain the basic steps in the process of conducting research. (Understand)
		CO2	CO2: Review related literature and explore theoretical framework for the study. (Understand)
		CO3	CO3: Prepare a project report after analyzing the data collected through primary or secondary sources. (Create)
CO6PR01	Project & Viva	CO1	Explain the basic steps in the process of conducting research. (Understand)
		CO2	Review related literature and explore theoretical framework for the study. (Understand)
		CO3	Prepare a project report after analyzing the data collected through primary or secondary sources. (Create)

2) BCOM FINANCE&TAXATION

PROGRAMME SPECIFIC OUTCOME (PSO)

- PSO1.** To build a strong inclination towards lifelong learning and acquiring contemporary knowledge in different areas of Commerce and Business Studies.
- PSO2.** Students have a plenty of choices to pursue professional as well as Maters Programmes such as CA, M.COM, MBA, CMA, ICWA, CS, MIB, MFA etc. after completing the B. Com Programme
- PSO3.** To equip students ready for employment in functional areas like accounting, auditing, taxation, banking, insurance and corporate law.
- PSO4.** To attain eligibility for applying for examinations like KPSC, UPSC and other recruitment board examinations for which graduation is the basic qualification.

COURSE OUTCOME

SEMESTER I

EN1CCT01	Fine-Tune Your English	CO1	Describe the basic rules of grammar in English for effective communication (Understand)
		CO2	Develop language learning skills like Listening, Speaking, Reading and Writing (Apply)
		CO3	Develop the compositional skills and conversational skills in English in academic, professional and social contexts (Apply)
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		CO3	Explain the concept of Royalty and its accounting treatment. (Analyze)
		CO4	Differentiate consignment transactions and its accounting treatment in the books of consignor and consignee. (Analyze)

		CO5	Prepare farm accounts with notional transactions pertaining to crop/livestock accounts. (Apply)
CO1CRT03	Corporate Regulations and Administration	CO1	Explain the basic concepts of companies Act 2013. (Understand)
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		CO3	Explain banker customer relationship and types of negotiable instruments and their relevance in business transactions. (Understand)
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SEMESTER II

EN2CCT03	ISSUES THAT MATTER	CO1	Identify the major issues of contemporary significance (understand level)
		CO2	Evaluate the issues raised positively and rationally (apply level)
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		CO4	Summarize the legal framework influencing business decisions. (Understand)
CO2CRT06	Business Management	CO1	Review contributions of renowned academicians towards the field of management and explain the basic management concepts and principles. (Understand)
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		CO2	Relate demand of a product to its various determinants, focusing specially on price demand relationship and employ demand forecasting techniques so as to venture into business. (Apply)
		CO3	Explain production laws in the short run and long run and also economies and diseconomies of production. (Understand)
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		CO5	Analyze price output relationship and price determination in various forms of markets to maximize profits of the firm. (Analyze)

SEMESTER III

EN3CC07	GEMS OF IMAGINATION	CO1	Distinguish the features of specific literary genres (understand level)
		CO2	Identify the prominent writers in Literature, their seminal works and their style of writing (understand level)

		CO3	Explain the major themes and critical ideas that appear in the literary texts and their impact on culture and society (apply level)
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CO3CRT07	Corporate Accounts I	CO1	Discuss the concepts of share issue and types of share capital. (Understand)
		CO2	Develop awareness about the provisions in Companies Act with respect to Underwriting of Shares (Apply)
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		CO4	Employ problem solving skills in investment accounts of shares. (Apply)
		CO5	Acquire the basic knowledge about insurance claim accounts. (Understand)
CO3CRT08	Quantitative Techniques for Business-I	CO1	Discuss the subject matter or division of statistics (Understand)
		CO2	Distinguish between primary and secondary data (Understand)
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		CO4	Compute different measures of dispersion (Apply)
		CO5	Illustrate the methods of interpolation and extrapolation (Apply)
CO3CRT09	Financial Markets and Operations	CO1	Classify the various components of the Indian Financial System and the role of regulatory agencies in ensuring proper functioning of the system. (Understand)
		CO2	Explain the intermediaries in the New Issue Market and methods of issuing fresh capital. (Understand)
		CO3	Discover how stock exchanges act as a platform for trading securities, capital formation and facilitate bank lending (Apply)
		CO4	Distinguish between different types of mutual funds. (Understand)
		CO5	Describe various types of derivative instruments. (Understand)
CO3CRT10	Marketing Management	CO1	Explain the basic concepts in marketing management (Understand)
		CO2	Determine an appropriate product mix so as to market the product successfully. (Apply)

		CO3	Describe pricing and physical distribution strategies which can be adopted for products and services. (Understand)
		CO4	Identify recent trends in marketing which are essential to have a competitive edge. (Understand)
CO3OCT01	GOODS AND SERVICES TAX	CO1	Explain the concepts and evaluation of GST (Understanding level)
		CO2	Describe the process of registration filing of return under GST Act 2017 (Understanding level)
		CO3	Explain the procedure of assessment under GST Act 2017 (Understanding level)
		CO4	Discuss about the appeal and appellate authorities. (Understand)

SEMESTER IV

CO4CRT12	Quantitative Techniques for Business-II	CO1	Develop methods of studying correlation (Apply)
		CO2	Calculate regression equations and regression coefficient (Apply)
		CO3	Develop Methods of constructing price index, quantity index and value index. (Apply)
		CO4	Calculate mathematical model and semi average methods of time series (Apply)
		CO5	Develop theorems of probability (Apply)
EN4CC08	Language- English- IV REVISITING THE CLASSICS	CO1	Identify the Classics from various lands with a focus on their varied aesthetic dimensions (remember level)
		CO2	Understand the features and factors that go into the making of a Classic (understand level)
		CO3	Develop an understanding as to how Classic carries the idea of "Time-testedness" and depicts universal human conditions (apply level)
		CO4	Enable the learner to reread and reinterpret the classics (analyze level)
CO4CRT11	Corporate Accounts II	CO1	Prepare financial statements of Insurance and Banking companies. (Apply)
		CO2	Explain the accounting procedure for reconstruction. (Understand)
		CO3	Illustrate concepts and accounting procedures of Amalgamation, Absorption and External reconstruction as per the Accounting Standards. (Analyze)
		CO4	Solve problems on the legal procedure in the event of liquidation of a company. (Apply)

CO4CRT13	Entrepreneurship Development & Project Management	CO1	Explain functions of entrepreneurship and its significance in economic development (Understand)
		CO2	Illustrate support system available to promote entrepreneurship in general and for women entrepreneurs and MSMEs in particular. (Understand)
		CO3	Develop a project idea and prepare a project report after undertaking project appraisal. (Apply)
		CO4	Articulate traits required by an entrepreneur to take up entrepreneurial ventures and also to make them match with industry demands. (Apply)
CO4OCT01	FINANCIAL SERVICES	CO1	Explain basic concepts of financial services and merchant banking (Understanding level)
		CO2	Discuss about venture capital and securitization (Understanding level)
		CO3	Differentiate leasing and factoring (Analyze level)
		CO4	Explain the concept of credit rating and credit rating agent (Understanding level)
		CO5	Describe different types of mergers and acquisitions (Understanding level)

SEMESTER V

CO5CRT14	Cost Accounting I	CO1	Describe cost concept and terminologies related to cost accounting. (Understanding)
		CO2	Compute stock levels, material losses and pricing of issue of materials (Apply)
		CO3	Differentiate between time rate and piece rate systems (Understand)
		CO4	Analyse primary and secondary distribution of overheads (Analyse)
		CO5	Preparation of cost sheet and profit reconciliation statement (Apply)
CO5CRT15	Environment Management and Human Rights	CO1	Develop understanding regarding natural resources, ecosystems, environmental aspects and its management. (Understanding)
		CO2	Develop awareness about environmental laws in India and the need for their observance. (Understanding)
		CO3	Sensitise about the recent developments in the field of commerce and management relating to the environment. (Understanding)
		CO4	Apply the knowledge about RTI Act in ensuring civic rights of self and society. (Apply)
		CO5	Develop understanding about the basic human rights and the mechanisms for protecting them for self and others. (Understanding)

		CO6	Apply the knowledge of environment management and human rights in daily life to ensure sustainable development. (Apply)
CO5CRT16	Financial Management	CO1	Describe the concept, scope, functions and objectives of financial management. (Understand)
		CO2	Apply knowledge of financial management to constitute an optimal capital structure (Apply)
		CO3	Develop investment decisions by constructing capital budget and employing cash flow evaluation techniques. (Apply)
		CO4	Compute capital requirements for starting business & management of working capital. (Apply)
		CO5	Acquire the knowledge about dividend policies and various dividend models. (Understand)
CO5OCT01	INCOME TAX- I	CO1	Explain basic concepts of income tax under Income Tax Act 1961 (Understanding level)
		CO2	Assess the residential status of individual (Evaluate level)
		CO3	Compute the taxable income from salary of individual (Apply level)
		CO4	Calculate taxable income from house property (Apply level)
		CO5	Compute the taxable income from business or profession (Apply level)

SEMESTER VI

CO6CRT17	Cost Accounting II	CO1	Describe batch, job and contract costing (Understand)
		CO2	Distinguish between transport costing and contract costing (Understand)
		CO3	Prepare process account, joint product and by-product (Apply)
		CO4	Apply marginal costing methods in decision making (Apply)
		CO5	Prepare different types of budget (Apply)
CO6RT18	Advertisement & Sales Management	CO1	Discuss basic aspects of advertising including the types of and ethics in advertising (Understand)
		CO2	Describe advertisement appeal, ad layout and media in advertising. (Understand)
		CO3	Explain methods of measuring advertisement effectiveness. (Understand)
		CO4	Articulate strategies and techniques of effecting sales promotion and personal selling required for successful conduct of business. (Apply)
CO6CRT19	Auditing & Assurance	CO1	Explain the basic concepts of different types of audits and procedures involved in. (Understand)
		CO2	Describe the actions required in the various steps of audit process. (Understand)

		CO3	Explain duties and responsibilities of auditors. (Understand)
		CO4	Define the importance of internal control, Special Audits and Investigation in an organization. (Remember)
		CO5	Describe the qualifications, principles and procedures required to undertake a valid and efficient auditing. (Understand)
CO6CRT20	Management Accounting	CO1	Explain management accounting, its objectives, functions, limitations and difference with financial accounting and cost accounting. (Understand)
		CO2	Describe various tools and techniques used by management accountants for financial statement analysis. (Understand)
		CO3	Summarize the basic framework of financial reporting using management accounting. (Understand)
		CO4	Employ ratio analysis of financial statements and interpret the financial statement using ratios. (Apply)
		CO5	Analyse fund flow and cash flow statements and explain the same in real business/accounting cases.
CO6OCT01	INCOME TAX -II	CO1	Compute taxable capital gain of individual (Apply level)
		CO2	Calculate taxable income from other source (Apply level)
		CO3	Assess total taxable income and tax liability of individual (Evaluate level)
		CO4	Assess individual taxable agricultural income (Evaluate level)
		CO5	Explain various income tax authorities and process of assessment. (understanding)
CO6PR01	Project & Viva	CO1	Explain the basic steps in the process of conducting research. (Understand)
		CO2	Review related literature and explore theoretical framework for the study. (Understand)
		CO3	Prepare a project report after analyzing the data collected through primary or secondary sources. (Create)

BCOM FINANCE&TAXATION

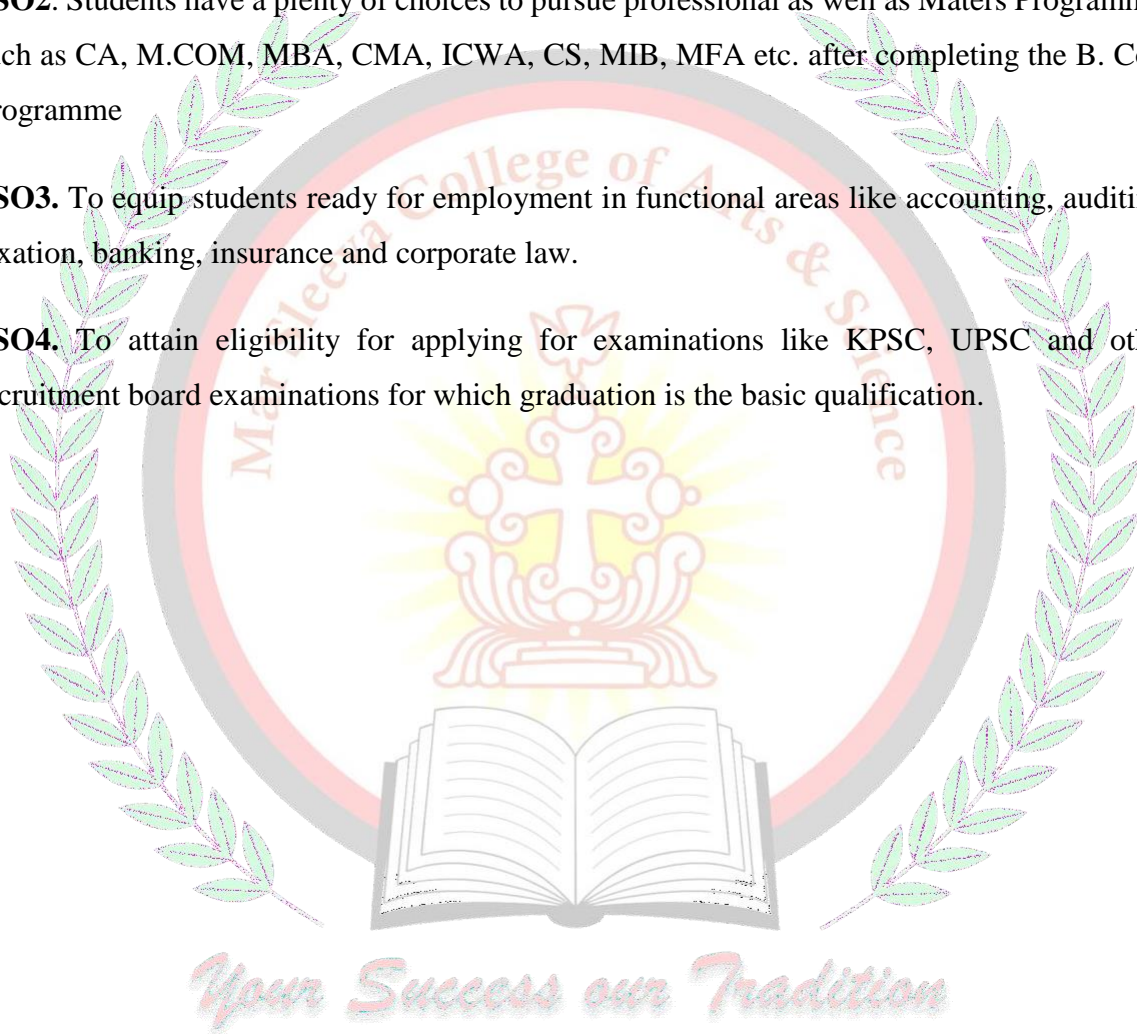
PROGRAMME SPECIFIC OUTCOME (PSO)

PSO1. To build a strong inclination towards lifelong learning and acquiring contemporary knowledge in different areas of Commerce and Business Studies.

PSO2. Students have a plenty of choices to pursue professional as well as Maters Programmes such as CA, M.COM, MBA, CMA, ICWA, CS, MIB, MFA etc. after completing the B. Com Programme

PSO3. To equip students ready for employment in functional areas like accounting, auditing, taxation, banking, insurance and corporate law.

PSO4. To attain eligibility for applying for examinations like KPSC, UPSC and other recruitment board examinations for which graduation is the basic qualification.



COURSE OUTCOME

SEMESTER I

EN1CCT01	Fine-Tune Your English	CO1	Describe the basic rules of grammar in English for effective communication (Understand)
		CO2	Develop language learning skills like Listening, Speaking, Reading and Writing (Apply)
		CO3	Develop the compositional skills and conversational skills in English in academic, professional and social contexts (Apply)
		CO4	Recognize the common and uncommon errors committed by the speakers in daily English conversation (Remember)
		CO5	Distinguish between the tense forms of verbs in English and identify the correct usage of tenses in sentences (Understand)
		CO6	Explain how English vocabulary is enriched through different word formation processes (Apply)
CO1CRT01	Dimensions and Methodology of Business Studies	CO1	Illustrate the significance of business to different stakeholders by examining the form of business and interpret the impact of business environment on business. (Understand)
		CO2	Describe the stages of development in the Indian economy since independence and identify government initiatives to fuel the economic growth. (Understand)
		CO3	Explain the importance of business ethics and business research in decision making. (Understand)
CO1CRT02	Financial Accounting I	CO1	Apply knowledge of Generally Accepted Accounting Principles (GAAP) and managerial accounting theories to business organizations so as to prepare final accounts of a sole trader in accordance with appropriate principles, conventions & standards. (Apply)
		CO2	Solve problems relating to conversion of single entry accounts to double entry and determine the applicability of Single Entry and reason to convert into Double Entry. (Apply)

		CO3	Explain the concept of Royalty and its accounting treatment. (Analyze)
		CO4	Differentiate consignment transactions and its accounting treatment in the books of consignor and consignee. (Analyze)
		CO5	Prepare farm accounts with notional transactions pertaining to crop/livestock accounts. (Apply)
CO1CRT03	Corporate Regulations and Administration	CO1	Explain the basic concepts of companies Act 2013. (Understand)
		CO2	Describe the steps in the incorporation, administration and winding up of corporates under the Companies Act 2013. (Understand)
		CO3	Describe the modes of acquiring membership in a company and administrative roles and procedures happening in a company. (Understand)
		CO4	Differentiate between the types of public offer and different types of share capital. (Analyze)
CO1CMT01	Banking and Insurance	CO1	Describe types and functions of various banks operating in India. (Understand)
		CO2	Apply knowledge and skills on developments in banking sector including online banking in running a business or real life situations. (Apply)
		CO3	Explain banker customer relationship and types of negotiable instruments and their relevance in business transactions. (Understand)
		CO4	Identify various clauses and principles associated with different types of insurance policies. (Understand)

SEMESTER II

EN2CCT03	ISSUES THAT MATTER	CO1	Identify the major issues of contemporary significance (understand level)
		CO2	Evaluate the issues raised positively and rationally (apply level)
		CO3	Infer the values imparted through the literary works concerned (apply level)
		CO4	Transform them as conscious and concerned human beings (understand level)
CO2CRT05	Business Regulatory Framework	CO1	Understand the basic concepts and definitions given in the Indian Contract Act (Understand)
		CO2	Distinguish between the different types of contracts (Analyze)
		CO3	Explain the basic concepts in the Sale of Goods Act, 1930 (Understand)
		CO4	Summarize the legal framework influencing business decisions. (Understand)
CO2CRT06	Business Management	CO1	Review contributions of renowned academicians towards the field of management and explain the

			basic management concepts and principles. (Understand)
		CO2	Define the importance of planning and coordination in an organization. (Remember)
		CO3	Describe the actions required in the establishment of an efficient organization structure. (Understand)
		CO4	Relate various elements of direction and control to management activities. (Understand)
		CO5	Define the importance of various management techniques. (Remember)
CO2CMT02	Principle of Business Decisions	CO1	Articulate types of decisions and the application of economic theories in business decision making. (Apply)
		CO2	Relate demand of a product to its various determinants, focusing specially on price demand relationship and employ demand forecasting techniques so as to venture into business. (Apply)
		CO3	Explain production laws in the short run and long run and also economies and diseconomies of production. (Understand)
		CO4	Identify various types of costs that may have an impact on business. (Understand)
		CO5	Analyze price output relationship and price determination in various forms of markets to maximize profits of the firm. (Analyze)

SEMESTER III

EN3CC07	GEMS OF IMAGINATION	CO1	Distinguish the features of specific literary genres (understand level)
		CO2	Identify the prominent writers in Literature, their seminal works and their style of writing (understand level)
		CO3	Explain the major themes and critical ideas that appear in the literary texts and their impact on culture and society (apply level)
		CO4	Analyze different forms of literature across a wide range of literary age and explain the the socio-political contexts of literary works (analyze level)
CO3CRT07	Corporate Accounts I	CO1	Discuss the concepts of share issue and types of share capital. (Understand)
		CO2	Develop awareness about the provisions in Companies Act with respect to Underwriting of Shares (Apply)
		CO3	Prepare and present financial statements as per the requirements of companies Act 2013. (Apply)

		CO4	Employ problem solving skills in investment accounts of shares. (Apply)
		CO5	Acquire the basic knowledge about insurance claim accounts. (Understand)
CO3CRT08	Quantitative Techniques for Business-I	CO1	Discuss the subject matter or division of statistics (Understand)
		CO2	Distinguish between primary and secondary data (Understand)
		CO3	Calculate various measures of central tendency (Apply)
		CO4	Compute different measures of dispersion (Apply)
		CO5	Illustrate the methods of interpolation and extrapolation (Apply)
CO3CRT09	Financial Markets and Operations	CO1	Classify the various components of the Indian Financial System and the role of regulatory agencies in ensuring proper functioning of the system. (Understand)
		CO2	Explain the intermediaries in the New Issue Market and methods of issuing fresh capital. (Understand)
		CO3	Discover how stock exchanges act as a platform for trading securities, capital formation and facilitate bank lending (Apply)
		CO4	Distinguish between different types of mutual funds. (Understand)
		CO5	Describe various types of derivative instruments. (Understand)
CO3CRT10	Marketing Management	CO1	Explain the basic concepts in marketing management (Understand)
		CO2	Determine an appropriate product mix so as to market the product successfully. (Apply)
		CO3	Describe pricing and physical distribution strategies which can be adopted for products and services. (Understand)
		CO4	Identify recent trends in marketing which are essential to have a competitive edge. (Understand)
CO3OCT01	GOODS AND SERVICES TAX	CO1	Explain the concepts and evaluation of GST (Understanding level)
		CO2	Describe the process of registration filing of return under GST Act2017 (Understanding level)
		CO3	Explain the procedure of assessment under GST Act 2017 (Understanding level)
		CO4	Discuss about the appeal and appellate authorities. (Understand)

SEMESTER IV

CO4CRT12	Quantitative Techniques for Business-II	CO1	Develop methods of studying correlation (Apply)
		CO2	Calculate regression equations and regression coefficient (Apply)
		CO3	Develop Methods of constructing price index, quantity index and value index. (Apply)
		CO4	Calculate mathematical model and semi average methods of time series (Apply)
		CO5	Develop theorems of probability (Apply)
EN4CC08	Language-English- IV REVISITING THE CLASSICS	CO1	Identify the Classics from various lands with a focus on their varied aesthetic dimensions (remember level)
		CO2	Understand the features and factors that go into the making of a Classic (understand level)
		CO3	Develop an understanding as to how Classic carries the idea of “Time-testedness” and depicts universal human conditions (apply level)
		CO4	Enable the learner to reread and reinterpret the classics (analyze level)
CO4CRT11	Corporate Accounts II	CO1	Prepare financial statements of Insurance and Banking companies. (Apply)
		CO2	Explain the accounting procedure for reconstruction. (Understand)
		CO3	Illustrate concepts and accounting procedures of Amalgamation, Absorption and External reconstruction as per the Accounting Standards. (Analyze)
		CO4	Solve problems on the legal procedure in the event of liquidation of a company. (Apply)
CO4CRT13	Entrepreneurship Development & Project Management	CO1	Explain functions of entrepreneurship and its significance in economic development (Understand)
		CO2	Illustrate support system available to promote entrepreneurship in general and for women entrepreneurs and MSMEs in particular. (Understand)
		CO3	Develop a project idea and prepare a project report after undertaking project appraisal. (Apply)

		CO4	Articulate traits required by an entrepreneur to take up entrepreneurial ventures and also to make them match with industry demands. (Apply)
CO4OCT01	FINANCIAL SERVICES	CO1	:Explain basic concepts of financial services and merchant banking (Understanding level)
		CO2	: Discuss about venture capital and securitization (Understanding level)
		CO3	Differentiate leasing and factoring (Analyze level)
		CO4	Explain the concept of credit rating and credit rating agen(Understanding level)
		CO5	Describe different types of mergers and acquisitions(Understanding level)

SEMESTER V

CO5CRT14	Cost Accounting I	CO1	Describe cost concept and terminologies related to cost accounting. (Understanding)
		CO2	Compute stock levels, material losses and pricing of issue of materials (Apply)
		CO3	Differentiate between time rate and piece rate systems (Understand)
		CO4	Analyse primary and secondary distribution of overheads (Analyse)
		CO5	Preparation of cost sheet and profit reconciliation statement (Apply)
CO5CRT15	Environment Management and Human Rights	CO1	Develop understanding regarding natural resources, ecosystems, environmental aspects and its management. (Understanding)
		CO2	Develop awareness about environmental laws in India and the need for their observance. (Understanding)
		CO3	Sensitise about the recent developments in the field of commerce and management relating to the environment. (Understanding)
		CO4	Apply the knowledge about RTI Act in ensuring civic rights of self and society. (Apply)
		CO5	Develop understanding about the basic human rights and the mechanisms for protecting them for self and others. (Understanding)
		CO6	Apply the knowledge of environment management and human rights in daily life to ensure sustainable development. (Apply)
CO5CRT16	Financial Management	CO1	Describe the concept, scope, functions and objectives of financial management. (Understand)

		CO2	Apply knowledge of financial management to constitute an optimal capital structure (Apply)
		CO3	Develop investment decisions by constructing capital budget and employing cash flow evaluation techniques. (Apply)
		CO4	Compute capital requirements for starting business & management of working capital. (Apply)
		CO5	Acquire the knowledge about dividend policies and various dividend models. (Understand)
CO5OCT01	INCOME TAX- I	CO1	Explain basic concepts of income tax under Income Tax Act 1961 (Understanding level)
		CO2	Assess the residential status of individual (Evaluate level)
		CO3	Compute the taxable income from salary of individual (Apply level)
		CO4	Calculate taxable income from house property (Apply level)
		CO5	Compute the taxable income from business or profession (Apply level)

SEMESTER VI

CO6CRT17	Cost Accounting II	CO1	Describe batch, job and contract costing (Understand)
		CO2	Distinguish between transport costing and contract costing (Understand)
		CO3	Prepare process account, joint product and by-product (Apply)
		CO4	Apply marginal costing methods in decision making (Apply)
		CO5	Prepare different types of budget (Apply)
CO6RT18	Advertisement & Sales Management	CO1	Discuss basic aspects of advertising including the types of and ethics in advertising (Understand)
		CO2	Describe advertisement appeal, ad layout and media in advertising. (Understand)
		CO3	Explain methods of measuring advertisement effectiveness. (Understand)
		CO4	Articulate strategies and techniques of effecting sales promotion and personal selling required for successful conduct of business. (Apply)
CO6CRT19	Auditing & Assurance	CO1	Explain the basic concepts of different types of audits and procedures involved in. (Understand)
		CO2	Describe the actions required in the various steps of audit process. (Understand)
		CO3	Explain duties and responsibilities of auditors. (Understand)
		CO4	Define the importance of internal control, Special Audits and Investigation in an organization. (Remember)

		CO5	Describe the qualifications, principles and procedures required to undertake a valid and efficient auditing. (Understand)
CO6CRT20	Management Accounting	CO1	Explain management accounting, its objectives, functions, limitations and difference with financial accounting and cost accounting. (Understand)
		CO2	Describe various tools and techniques used by management accountants for financial statement analysis. (Understand)
		CO3	Summarize the basic framework of financial reporting using management accounting. (Understand)
		CO4	Employ ratio analysis of financial statements and interpret the financial statement using ratios. (Apply)
		CO5	Analyse fund flow and cash flow statements and explain the same in real business/accounting cases.
CO6OCT01	INCOME TAX -II	CO1	Compute taxable capital gain of individual (Apply level)
		CO2	Calculate taxable income from other source (Apply level)
		CO3	Assess total taxable income and tax liability of individual (Evaluate level)
		CO4	Assess individual taxable agricultural income (Evaluate level)
		CO5	Explain various income tax authorities and process of assessment. (understand)
CO6PR01	Project & Viva	CO1	Explain the basic steps in the process of conducting research. (Understand)
		CO2	Review related literature and explore theoretical framework for the study. (Understand)
		CO3	Prepare a project report after analyzing the data collected through primary or secondary sources. (Create)

Your Success our Tradition

BCOM LOGISTICS
PROGRAMME SPECIFIC OUTCOME (PSO)

PSO1. Understand the concepts of Accounting, Finance, Logistics and Computer Applications

PSO2. Analyze the logistics operation in shipping business

PSO3. Determine the scope of employment in logistics, finance and computer application

PSO4. Apply the concepts of Accounting, Finance, Logistics and Computer

SEMESTER I

EN1CCT01	Fine-Tune Your English	CO1	Describe the basic rules of grammar in English for effective communication (Understand)
		CO2	Develop language learning skills like Listening, Speaking, Reading and Writing (Apply)
		CO3	Develop the compositional skills and conversational skills in English in academic, professional and social contexts (Apply)
		CO4	Recognize the common and uncommon errors committed by the speakers in daily English conversation (Remember)
		CO5	Distinguish between the tense forms of verbs in English and identify the correct usage of tenses in sentences (Understand)
		CO6	Explain how English vocabulary is enriched through different word formation processes (Apply)
CO1CRT01	Dimensions and Methodology of Business Studies	CO1	Illustrate the significance of business to different stakeholders by examining the form of business and interpret the impact of business environment on business. (Understand)
		CO2	Describe the stages of development in the Indian economy since independence and identify government initiatives to fuel the economic growth. (Understand)
		CO3	Explain the importance of business ethics and business research in decision making. (Understand)
CO1CRT02	Financial Accounting I	CO1	Apply knowledge of Generally Accepted Accounting Principles (GAAP) and managerial accounting theories to business organizations so as to prepare final accounts of a sole trader in accordance with appropriate principles, conventions & standards. (Apply)
		CO2	Solve problems relating to conversion of single entry accounts to double entry and determine the applicability of Single Entry and reason to convert into Double Entry. (Apply)

		CO3	Explain the concept of Royalty and its accounting treatment. (Analyze)
		CO4	Differentiate consignment transactions and its accounting treatment in the books of consignor and consignee. (Analyze)
		CO5	Prepare farm accounts with notional transactions pertaining to crop/livestock accounts. (Apply)
CO1CRT03	Corporate Regulations and Administration	CO1	Explain the basic concepts of companies Act 2013. (Understand)
		CO2	Describe the steps in the incorporation, administration and winding up of corporates under the Companies Act 2013. (Understand)
		CO3	Describe the modes of acquiring membership in a company and administrative roles and procedures happening in a company. (Understand)
		CO4	Differentiate between the types of public offer and different types of share capital. (Analyze)
CO1CMT01	Banking and Insurance	CO1	Describe types and functions of various banks operating in India. (Understand)
		CO2	Apply knowledge and skills on developments in banking sector including online banking in running a business or real life situations. (Apply)
		CO3	Explain banker customer relationship and types of negotiable instruments and their relevance in business transactions. (Understand)
		CO4	Identify various clauses and principles associated with different types of insurance policies. (Understand)

SEMESTER II

EN2CCT03	ISSUES THAT MATTER	CO1	Identify the major issues of contemporary significance (understand level)
		CO2	Evaluate the issues raised positively and rationally (apply level)
		CO3	Infer the values imparted through the literary works concerned (apply level)
		CO4	Transform them as conscious and concerned human beings (understand level)
CO2CRT04	Financial Accounting II	CO1	Explain the concept of Hire Purchase System and apply it to the preparation of accounts. (Understand)
		CO2	Develop the ability to prepare Branch and departmental accounts and calculate profit or loss. Gain practical exposure in operating a

			branch independently with the knowledge of branch and departmental accounts. (Apply)
		CO3	Develop the application skills to apply Garner vs. Murray rule at the time of dissolution of partnership firm, piecemeal method of distributing assets and settlement of liabilities. (Apply)
		CO4	Develop the application of important accounting standards in the field of accounting. (Apply)
CO2CRT05	Business Regulatory Framework	CO1	Understand the basic concepts and definitions given in the Indian Contract Act (Understand)
		CO2	Distinguish between the different types of contracts (Analyze)
		CO3	Explain the basic concepts in the Sale of Goods Act, 1930 (Understand)
		CO4	Summarize the legal framework influencing business decisions. (Understand)
CO2CRT06	Business Management	CO1	Review contributions of renowned academicians towards the field of management and explain the basic management concepts and principles. (Understand)
		CO2	Define the importance of planning and coordination in an organization. (Remember)
		CO3	Describe the actions required in the establishment of an efficient organization structure. (Understand)
		CO4	Relate various elements of direction and control to management activities. (Understand)
		CO5	Define the importance of various management techniques. (Remember)
CO2CMT02	Principle of Business Decisions	CO1	Articulate types of decisions and the application of economic theories in business decision making. (Apply)
		CO2	Relate demand of a product to its various determinants, focusing specially on price demand relationship and employ demand forecasting techniques so as to venture into business. (Apply)
		CO3	Explain production laws in the short run and long run and also economies and diseconomies of production. (Understand)
		CO4	Identify various types of costs that may have an impact on business. (Understand)

		CO5	Analyze price output relationship and price determination in various forms of markets to maximize profits of the firm. (Analyze)
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SEMESTER III

EN3CC07	GEMS OF IMAGINATION	CO1	Distinguish the features of specific literary genres (understand level)
		CO2	Identify the prominent writers in Literature, their seminal works and their style of writing (understand level)
		CO3	Explain the major themes and critical ideas that appear in the literary texts and their impact on culture and society (apply level)
		CO4	Analyze different forms of literature across a wide range of literary age and explain the the socio-political contexts of literary works (analyze level)
CO3CRT07	Corporate Accounts I	CO1	Discuss the concepts of share issue and types of share capital. (Understand)
		CO2	Develop awareness about the provisions in Companies Act with respect to Underwriting of Shares (Apply)
		CO3	Prepare and present financial statements as per the requirements of companies Act 2013. (Apply)
		CO4	Employ problem solving skills in investment accounts of shares. (Apply)
		CO5	Acquire the basic knowledge about insurance claim accounts. (Understand)
CO3CRT08	Quantitative Techniques for Business-I	CO1	Discuss the subject matter or division of statistics (Understand)
		CO2	Distinguish between primary and secondary data (Understand)
		CO3	Calculate various measures of central tendency (Apply)
		CO4	Compute different measures of dispersion (Apply)
		CO5	Illustrate the methods of interpolation and extrapolation (Apply)
CO3CRT09	Financial Markets and Operations	CO1	Classify the various components of the Indian Financial System and the role of regulatory agencies in ensuring proper functioning of the system. (Understand)

		CO2	Explain the intermediaries in the New Issue Market and methods of issuing fresh capital. (Understand)
		CO3	Discover how stock exchanges act as a platform for trading securities, capital formation and facilitate bank lending (Apply)
		CO4	Distinguish between different types of mutual funds. (Understand)
		CO5	Describe various types of derivative instruments. (Understand)
CO3CRT10	Marketing Management	CO1	Explain the basic concepts in marketing management (Understand)
		CO2	Determine an appropriate product mix so as to market the product successfully. (Apply)
		CO3	Describe pricing and physical distribution strategies which can be adopted for products and services. (Understand)
		CO4	Identify recent trends in marketing which are essential to have a competitive edge. (Understand)
CO3OCT06	INTRODUCTION TO LOGISTICS MANAGEMENT	CO1	Explain the concepts in Logistics management (Understanding level)
		CO2	Understand the process and activities of logistics management (Understanding level)
		CO3	Articulate the strategies and techniques of logistics management (Apply level)
		CO4	Understand the stages of logistics and the role of logistics providers (Understand)
		CO5	Explain the quality customer service and integrated logistics (understand)

SEMESTER IV

CO4CRT12	Quantitative Techniques for Business-II	CO1	Develop methods of studying correlation (Apply)
		CO2	Calculate regression equations and regression coefficient (Apply)
		CO3	Develop Methods of constructing price index, quantity index and value index. (Apply)

		CO4	Calculate mathematical model and semi average methods of time series (Apply)
		CO5	Develop theorems of probability (Apply)
EN4CC08	Language- English- IV REVISITING THE CLASSICS	CO1	Identify the Classics from various lands with a focus on their varied aesthetic dimensions (remember level)
		CO2	Understand the features and factors that go into the making of a Classic (understand level)
		CO3	Develop an understanding as to how Classic carries the idea of “Time-testedness” and depicts universal human conditions (apply level)
		CO4	Enable the learner to reread and reinterpret the classics (analyze level)
CO4CRT11	Corporate Accounts II	CO1	Prepare financial statements of Insurance and Banking companies. (Apply)
		CO2	Explain the accounting procedure for reconstruction. (Understand)
		CO3	Illustrate concepts and accounting procedures of Amalgamation, Absorption and External reconstruction as per the Accounting Standards. (Analyze)
		CO4	Solve problems on the legal procedure in the event of liquidation of a company. (Apply)
CO4CRT13	Entrepreneurship Development & Project Management	CO1	Explain functions of entrepreneurship and its significance in economic development (Understand)
		CO2	Illustrate support system available to promote entrepreneurship in general and for women entrepreneurs and MSMEs in particular. (Understand)
		CO3	Develop a project idea and prepare a project report after undertaking project appraisal. (Apply)
		CO4	Articulate traits required by an entrepreneur to take up entrepreneurial ventures and also to make them match with industry demands. (Apply)
CO4OCT01	Principles of logistics information	CO1	Explain information technology and logistics and electronic data interchange standard (Understanding level)

		CO2	Discuss about supply chain management (Understanding level)
		CO3	Designing and evaluate LIS application in LOGISTICS (Analyze AND Create level)
		CO4	Explain the flow and use of integrated logistics information(Understanding level)
		CO5	Understand information forecasting of logistics(Understanding level)

SEMESTER V

CO5CRT14	Cost Accounting I	CO1	Describe cost concept and terminologies related to cost accounting. (Understanding)
		CO2	Compute stock levels, material losses and pricing of issue of materials (Apply)
		CO3	Differentiate between time rate and piece rate systems (Understand)
		CO4	Analyse primary and secondary distribution of overheads (Analyse)
		CO5	Preparation of cost sheet and profit reconciliation statement (Apply)
CO5CRT15	Environment Management and Human Rights	CO1	Develop understanding regarding natural resources, ecosystems, environmental aspects and its management. (Understanding)
		CO2	Develop awareness about environmental laws in India and the need for their observance. (Understanding)
		CO3	Sensitise about the recent developments in the field of commerce and management relating to the environment. (Understanding)
		CO4	Apply the knowledge about RTI Act in ensuring civic rights of self and society. (Apply)
		CO5	Develop understanding about the basic human rights and the mechanisms for protecting them for self and others. (Understanding)
		CO6	Apply the knowledge of environment management and human rights in daily life to ensure sustainable development. (Apply)

CO5CRT16	Financial Management	CO1	Describe the concept, scope, functions and objectives of financial management. (Understand)
		CO2	Apply knowledge of financial management to constitute an optimal capital structure (Apply)
		CO3	Develop investment decisions by constructing capital budget and employing cash flow evaluation techniques. (Apply)
		CO4	Compute capital requirements for starting business & management of working capital. (Apply)
		CO5	Acquire the knowledge about dividend policies and various dividend models. (Understand)
CO5OCT01	Air Cargo logistics Management	CO1	Understand the concept of air cargo, Aviation and airline terminology (Understanding level)
		CO2	Understand aircraft operating security programmes (Evaluate level)
		CO3	Analyze future trends in airline marketing (Analyze level)
		CO4	Application of DGR, COD and AWB in cargo management (Apply level)
		CO5	Understand the shipment planning, cargo rate and charges, customs clearance (Apply level)

SEMESTER VI

CO6CRT17	Cost Accounting II	CO1	Describe batch, job and contract costing (Understand)
		CO2	Distinguish between transport costing and contract costing (Understand)
		CO3	Prepare process account, joint product and by-product (Apply)
		CO4	Apply marginal costing methods in decision making (Apply)
		CO5	Prepare different types of budget (Apply)
CO6RT18	Advertisement & Sales Management	CO1	Discuss basic aspects of advertising including the types of and ethics in advertising (Understand)
		CO2	Describe advertisement appeal, ad layout and media in advertising. (Understand)

		CO3	Explain methods of measuring advertisement effectiveness. (Understand)
		CO4	Articulate strategies and techniques of effecting sales promotion and personal selling required for successful conduct of business. (Apply)
CO60CT06	Shipping and Ocean Freight Logistics	CO1	Understand different types of cargo and Flag registration (Understand)
		CO2	Analyze FCL and LCL in shipping and ocean freight logistics management (Understand)
		CO3	Understand trade lane development and various documentation processes of logistics management. (Understand)
		CO4	Understand the application of vessel operations (Understand)
		CO5	Understand the sales and shipping services in logistics management. (Understand)
CO6CRT20	Management Accounting	CO1	Explain management accounting, its objectives, functions, limitations and difference with financial accounting and cost accounting. (Understand)
		CO2	Describe various tools and techniques used by management accountants for financial statement analysis. (Understand)
		CO3	Summarize the basic framework of financial reporting using management accounting. (Understand)
		CO4	Employ ratio analysis of financial statements and interpret the financial statement using ratios. (Apply)
		CO5	Analyse fund flow and cash flow statements and explain the same in real business/accounting cases.
CO6PR01	Project & Viva	CO1	Explain the basic steps in the process of conducting research. (Understand)
		CO2	Review related literature and explore theoretical framework for the study. (Understand)
		CO3	Prepare a project report after analyzing the data collected through primary or secondary sources. (Create)

B.COM CO-OPERATION
PROGRAMME SPECIFIC OUTCOME(PSO)

PSO1: To facilitate the students to acquire advanced knowledge and skill in the field of Cooperation, Commerce and Management

PSO2: To enrich the management and administrative skills of the students for the effective management of cooperative institutions and other business enterprises.

PSO3: To bring out their inherent leadership qualities and research skills.

PSO4: To make them to know the real business challenges encountered by the cooperatives through organizing field visits and internships to cooperative organizations.

PSO5: Prepare them to find feasible solutions to the current challenges of cooperatives by way of kindling problem solving ability of the students.

SEMESTER 1

EN1CCT01	Fine-Tune Your English	CO1	Describe the basic rules of grammar in English for effective communication (Understand)
		CO2	Develop language learning skills like Listening, Speaking, Reading and Writing (Apply)
		CO3	Develop the compositional skills and conversational skills in English in academic, professional and social contexts (Apply)
		CO4	Recognize the common and uncommon errors committed by the speakers in daily English conversation (Remember)
		CO5	Distinguish between the tense forms of verbs in English and identify the correct usage of tenses in sentences (Understand)
		CO6	Explain how English vocabulary is enriched through different word formation processes (Apply)
CO1CRT01	Dimensions and Methodology of Business Studies	CO1	Illustrate the significance of business to different stakeholders by examining the form of business and interpret the impact of business environment on business. (Understand)

		CO2	Describe the stages of development in the Indian economy since independence and identify government initiatives to fuel the economic growth. (Understand)
		CO3	Explain the importance of business ethics and business research in decision making. (Understand)
CO1CRT02	Financial Accounting I	CO1	Apply knowledge of Generally Accepted Accounting Principles (GAAP) and managerial accounting theories to business organizations so as to prepare final accounts of a sole trader in accordance with appropriate principles, conventions & standards. (Apply)
		CO2	Solve problems relating to conversion of single entry accounts to double entry and determine the applicability of Single Entry and reason to convert into Double Entry. (Apply)
		CO3	Explain the concept of Royalty and its accounting treatment. (Analyze)
		CO4	Differentiate consignment transactions and its accounting treatment in the books of consignor and consignee. (Analyze)
		CO5	Prepare farm accounts with notional transactions pertaining to crop/livestock accounts. (Apply)
CO1CRT03	Corporate Regulations and Administration	CO1	Explain the basic concepts of companies Act 2013. (Understand)
		CO2	Describe the steps in the incorporation, administration and winding up of corporates under the Companies Act 2013. (Understand)
		CO3	Describe the modes of acquiring membership in a company and administrative roles and procedures happening in a company. (Understand)
		CO4	Differentiate between the types of public offer and different types of share capital. (Analyze)
CO1CMT01	Banking and Insurance	CO1	Describe types and functions of various banks operating in India. (Understand)
		CO2	Apply knowledge and skills on developments in banking sector

			including online banking in running a business or real life situations. (Apply)
		CO3	Explain banker customer relationship and types of negotiable instruments and their relevance in business transactions. (Understand)
		CO4	Identify various clauses and principles associated with different types of insurance policies. (Understand)

SEMESTER II

EN2CCT03	ISSUES THAT MATTER	CO1	Identify the major issues of contemporary significance (understand level)
		CO2	Evaluate the issues raised positively and rationally (apply level)
		CO3	Infer the values imparted through the literary works concerned (apply level)
		CO4	Transform them as conscious and concerned human beings (understand level)
CO2CRT04	Financial Accounting II	CO1	Explain the concept of Hire Purchase System and apply it to the preparation of accounts. (Understand)
		CO2	Develop the ability to prepare Branch and departmental accounts and calculate profit or loss. Gain practical exposure in operating a branch independently with the knowledge of branch and departmental accounts. (Apply)
		CO3	Develop the application skills to apply Garner vs. Murray rule at the time of dissolution of partnership firm, piecemeal method of distributing assets and settlement of liabilities. (Apply)
		CO4	Develop the application of important accounting standards in the field of accounting. (Apply)
CO2CRT05	Business Regulatory Framework	CO1	Understand the basic concepts and definitions given in the Indian Contract Act (Understand)
		CO2	Distinguish between the different types of contracts (Analyze)

		CO3	Explain the basic concepts in the Sale of Goods Act, 1930 (Understand)
		CO4	Summarize the legal framework influencing business decisions. (Understand)
CO2CRT06	Business Management	CO1	Review contributions of renowned academicians towards the field of management and explain the basic management concepts and principles. (Understand)
		CO2	Define the importance of planning and coordination in an organization. (Remember)
		CO3	Describe the actions required in the establishment of an efficient organization structure. (Understand)
		CO4	Relate various elements of direction and control to management activities. (Understand)
		CO5	Define the importance of various management techniques. (Remember)
CO2CMT02	Principle of Business Decisions	CO1	Articulate types of decisions and the application of economic theories in business decision making. (Apply)
		CO2	Relate demand of a product to its various determinants, focusing specially on price demand relationship and employ demand forecasting techniques so as to venture into business. (Apply)
		CO3	Explain production laws in the short run and long run and also economies and diseconomies of production. (Understand)
		CO4	Identify various types of costs that may have an impact on business. (Understand)
		CO5	Analyze price output relationship and price determination in various forms of markets to maximize profits of the firm. (Analyze)

SEMESTER III

EN3CC07	GEMS OF IMAGINATION	CO1	Distinguish the features of specific literary genres (understand level)
		CO2	Identify the prominent writers in Literature, their seminal works and their style of writing (understand level)
		CO3	Explain the major themes and critical ideas that appear in the literary texts and their impact on culture and society (apply level)
		CO4	Analyze different forms of literature across a wide range of literary age and explain the the socio-political contexts of literary works (analyze level)
CO3CRT07	Corporate Accounts I	CO1	Discuss the concepts of share issue and types of share capital. (Understand)
		CO2	Develop awareness about the provisions in Companies Act with respect to Underwriting of Shares (Apply)
		CO3	Prepare and present financial statements as per the requirements of companies Act 2013. (Apply)
		CO4	Employ problem solving skills in investment accounts of shares. (Apply)
		CO5	Acquire the basic knowledge about insurance claim accounts. (Understand)
CO3CRT08	Quantitative Techniques for Business-I	CO1	Discuss the subject matter or division of statistics (Understand)
		CO2	Distinguish between primary and secondary data (Understand)
		CO3	Calculate various measures of central tendency (Apply)
		CO4	Compute different measures of dispersion (Apply)
		CO5	Illustrate the methods of interpolation and extrapolation (Apply)
CO3CRT09	Financial Markets and Operations	CO1	Classify the various components of the Indian Financial System and the role of regulatory agencies in ensuring proper functioning of the system. (Understand)
		CO2	Explain the intermediaries in the New Issue Market and methods of issuing fresh capital. (Understand)

		CO3	Discover how stock exchanges act as a platform for trading securities, capital formation and facilitate bank lending (Apply)
		CO4	Distinguish between different types of mutual funds. (Understand)
		CO5	Describe various types of derivative instruments. (Understand)
CO3CRT10	Marketing Management	CO1	Explain the basic concepts in marketing management (Understand)
		CO2	Determine an appropriate product mix so as to market the product successfully. (Apply)
		CO3	Describe pricing and physical distribution strategies which can be adopted for products and services. (Understand)
		CO4	Identify recent trends in marketing which are essential to have a competitive edge. (Understand)
CO3OCT03	Basics of Co-Operation	CO1	Explain the concepts of co-operation (Understanding level)
		CO2	Understand the distinctive features of co-operative organization (Understanding level)
		CO3	Understand the principles of ICA (Apply level)
		CO4	Understand different types of co operative societies in India (Understand)
		CO5	Understand different types of co operative societies in foreign countries (understand)

Your Success **SEMESTER IV** *Tradition*

CO4CRT12	Quantitative Techniques for Business-II	CO1	Develop methods of studying correlation (Apply)
		CO2	Calculate regression equations and regression coefficient (Apply)
		CO3	Develop Methods of constructing price index, quantity index and value index. (Apply)
		CO4	Calculate mathematical model and semi average methods of time series (Apply)

		CO5	Develop theorems of probability (Apply)
EN4CC08	Language- English- IV REVISITING THE CLASSICS	CO1	Identify the Classics from various lands with a focus on their varied aesthetic dimensions (remember level)
		CO2	Understand the features and factors that go into the making of a Classic (understand level)
		CO3	Develop an understanding as to how Classic carries the idea of “Time-testedness” and depicts universal human conditions.(apply level)
		CO4	Enable the learner to reread and reinterpret the classics (analyze level)
CO4CRT11	Corporate Accounts II	CO1	Prepare financial statements of Insurance and Banking companies. (Apply)
		CO2	Explain the accounting procedure for reconstruction. (Understand)
		CO3	Illustrate concepts and accounting procedures of Amalgamation, Absorption and External reconstruction as per the Accounting Standards. (Analyze)
		CO4	Solve problems on the legal procedure in the event of liquidation of a company. (Apply)
CO4CRT13	Entrepreneurship Development & Project Management	CO1	Explain functions of entrepreneurship and its significance in economic development (Understand)
		CO2	Illustrate support system available to promote entrepreneurship in general and for women entrepreneurs and MSMEs in particular. (Understand)
		CO3	Develop a project idea and prepare a project report after undertaking project appraisal. (Apply)
		CO4	Articulate traits required by an entrepreneur to take up entrepreneurial ventures and also to make them match with industry demands. (Apply)
CO4OCT03	Management of Co-operative enterprises	CO1	Understand the management of co - operative societies (Understanding level)
		CO2	Discuss the issues in cooperative management and understand the social processes in co-operative sector (Understanding level)

		CO3	Understand the power and functions of registrar (Understand)
		CO4	Explain the arrangements for co-operative educations and training in India (understanding level)
		CO5	Understand the working of major co-operative organizations and institutions (Understanding level)

SEMESTER

CO5CRT14	Cost Accounting I	CO1	Describe cost concept and terminologies related to cost accounting. (Understanding)
		CO2	Compute stock levels, material losses and pricing of issue of materials (Apply)
		CO3	Differentiate between time rate and piece rate systems (Understand)
		CO4	Analyse primary and secondary distribution of overheads (Analyse)
		CO5	Preparation of cost sheet and profit reconciliation statement (Apply)
CO5CRT15	Environment Management and Human Rights	CO1	Develop understanding regarding natural resources, ecosystems, environmental aspects and its management. (Understanding)
		CO2	Develop awareness about environmental laws in India and the need for their observance. (Understanding)
		CO3	Sensitise about the recent developments in the field of commerce and management relating to the environment. (Understanding)
		CO4	Apply the knowledge about RTI Act in ensuring civic rights of self and society. (Apply)
		CO5	Develop understanding about the basic human rights and the mechanisms for protecting them for self and others. (Understanding)
		CO6	Apply the knowledge of environment management and human rights in daily life to ensure sustainable development. (Apply)
CO5CRT16	Financial Management	CO1	Describe the concept, scope, functions and objectives of financial management. (Understand)

		CO2	Apply knowledge of financial management to constitute an optimal capital structure (Apply)
		CO3	Develop investment decisions by constructing capital budget and employing cash flow evaluation techniques. (Apply)
		CO4	Compute capital requirements for starting business & management of working capital. (Apply)
		CO5	Acquire the knowledge about dividend policies and various dividend models. (Understand)
CO5OCT03	Co-operative legal system	CO1	Understand the evolution of co-operative legislation in India (Understanding level)
		CO2	Understand the co-operative societies act 1969 (Understanding level)
		CO3	Explain management and constitution of co-operatives (Understanding level)
		CO4	Understand the settlement of disputes (Understanding level)
		CO5	Understand the wounding up dissolution processes of co-operative societies (Understanding level)

SEMESTER 6

CO6CRT17	Cost Accounting II	CO1	Describe batch, job and contract costing (Understand)
		CO2	Distinguish between transport costing and contract costing (Understand)
		CO3	Prepare process account, joint product and by-product (Apply)
		CO4	Apply marginal costing methods in decision making (Apply)
		CO5	Prepare different types of budget (Apply)
CO6RT18	Advertisement & Sales Management	CO1	Discuss basic aspects of advertising including the types of and ethics in advertising (Understand)
		CO2	Describe advertisement appeal, ad layout and media in advertising. (Understand)
		CO3	Explain methods of measuring advertisement effectiveness. (Understand)

		CO4	Articulate strategies and techniques of effecting sales promotion and personal selling required for successful conduct of business. (Apply)
CO60CT03	Accounting for co-operative societies	CO1	Understand the basic concept of co-operative accounting (Understand)
		CO2	Understand the different source of fund (Understand)
		CO3	Develop the ability to prepare the trial balance of co-operative enterprises . (apply)
		CO4	Prepare the final accounts of various co-operative societies (apply)
		CO5	Understand the concept of co-operative audit . (Understand)
CO6CRT20	Management Accounting	CO1	Explain management accounting, its objectives, functions, limitations and difference with financial accounting and cost accounting. (Understand)
		CO2	Describe various tools and techniques used by management accountants for financial statement analysis. (Understand)
		CO3	Summarize the basic framework of financial reporting using management accounting. (Understand)
		CO4	Employ ratio analysis of financial statements and interpret the financial statement using ratios. (Apply)
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CO6PR01	Project & Viva	CO1	Explain the basic steps in the process of conducting research. (Understand)
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