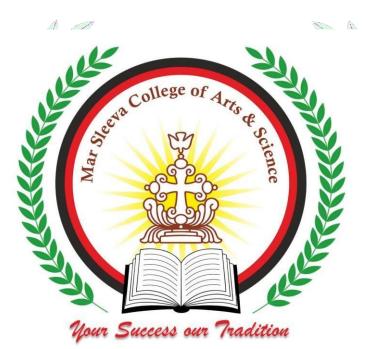
MAR SLEEVA COLLEGE OF ARTS AND SCIENCE

MURICKASSERY, RAJAMUDY P O

(Affiliated To Mahatma Gandhi University, Kottayam)



PROGRAMME OUTCOMES PROGRAMME SPECIFIC OUTCOMES

&

COURSE OUTCOMES

DEPARTMENT OF COMMERCE

PROGRAMME OUTCOME (PO)

• <u>B.COM (FINANCEANDTAXATION/LOGISTICS/COMPUTER</u> <u>APPLICATION/CO-OPERATION)</u>

- **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) **<u>B COM (COMPUTER APPLICATIONS)</u>**

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

		S	EMESTER I
		CO1	Describe the basic rules of grammar in English for effective communication (Understand)
. А		CO2	Develop language learning skills like Listening, Speaking, Reading and Writing (Apply)
EN1CCT01	Fine-Tune Your English	CO3	Develop the compositional skills and conversational skills in English in academic, professional and social contexts (Apply)
	i our English	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)
	1CRT01 Dimensions and Methodology of Business C Studies C	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)
CO1CRT01		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	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)
	. A @	CO1	Explain the basic concepts of companies Act 2013. (Understand)
CO1CRT03	Corporate Regulations and Administration Banking and Insurance	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)
		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)
CO1CMT01		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)
- Al			SEMESTER II

and the second se			
	CO1	Identify the major issues of contemporary significance (understand level)	
EN2CCT03	ISSUES	CO2	Evaluate the issues raised positively and rationally (apply level)
ENZCETUS	MATTER	CO3	Infer the values imparted through the literary works concerned (apply level)
		CO4	Transform them as conscious and concerned human beings (understand level)
		CO1	Explain the concept of Hire Purchase System and apply it to the preparation of accounts. (Understand)
CO2CRT04	Financial Accounting II	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)
		CO1	Understand the basic concepts and definitions given in the Indian Contract Act (Understand)
CO2CRT05	Business Regulatory	CO2	Distinguish between the different types of contracts (Analyze)
COZCKIOS	Framework	CO3	Explain the basic concepts in the Sale of Goods Act, 1930 (Understand)
A		CO4	Summarize the legal framework influencing business decisions. (Understand)
		COI	Review contributions of renowned academicians towards the field of management and explain the basic management concepts and principles. (Understand)
	Business Management	CO2	Define the importance of planning and coordination in an organization. (Remember)
CO2CRT06		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)
		CO1	Articulate types of decisions and the application of economic theories in business decision making. (Apply)
	Principle of Business Decisions	CO2	Relate demand of a product to its various determinants, focusing specially on price demand relationship and employ demand forecasting
CO2CMT02		CO3	techniques so as to venture into business. (Apply) 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

		~ ~ .	Distinguish the features of specific literary genres
		CO1	(understand level)
			Identify the prominent writers in Literature, their
			seminal works and their style of writing (understand
	CEN(COE	CO2	level)
EN3CC07	GEMS OF		Explain the major themes and critical ideas that
	IMAGINATION		appear in the literary texts and their impact on
		CO3	culture and society (apply level)
	1. 1	005	Analyze different forms of literature across a wide
	A General		
		CO4	range of literary age and explain the the socio-
		CO4	political contexts of literary works (analyze level)
$\wedge 12$		all	Discuss the concepts of share issue and types of
		CO1	share capital. (Understand)
			Develop awareness about the provisions in
AVE			Companies Act with respect to Underwriting of
	Corporate	CO2	Shares (Apply
CO3CRT07	Accounts I		Prepare and present financial statements as per the
	Accounts I	CO3	requirements of companies Act 2013. (Apply)
			Employ problem solving skills in investment
		CO4	accounts of shares. (Apply)
		200	Acquire the basic knowledge about insurance claim
		CO5	accounts. (Understand)
		Gh	Discuss the subject matter or division of statistics
CO3CRT08 Tec		CO1	(Understand)
			Distinguish between primary and secondary data
	Quantitative	CO2	(Understand)
	-	002	Calculate various measures of central tendency
	Techniques for Business-I	CO3	(Apply)
and the second s	Dusiliess-1		
		CO4	
			Illustrate the methods of interpolation and
		CO5	extrapolation (Apply)
			Classify the various components of the Indian
			Financial System and the role of regulatory agencies
	Mayn Su	RAK	in ensuring proper functioning of the system.
		CO1	(Understand)
			Explain the intermediaries in the New Issue Market
	Financial	CO2	and methods of issuing fresh capital. (Understand)
CO3CRT09	Markets and		Discover how stock exchanges act as a platform for
	Operations		trading securities, capital formation and facilitate
		CO3	bank lending (Apply)
			Distinguish between different types of mutual funds.
		CO4	(Understand)
			Describe various types of derivative instruments.
		CO5	(Understand)
	Marketing	2.00	Explain the basic concepts in marketing
CO3CRT10	Management	CO1	management (Understand)
	ivianagement		

			Determine an appropriate product mix so as to
			market the product successfully. (Apply)
			Describe pricing and physical distribution strategies
			which can be adopted for products and services.
	(CO3	(Understand)
			Identify recent trends in marketing which are
	(CO4	essential to have a competitive edge. (Understand)
			Explain the role of information technology in
			business, society, education and healthcare.
	Computer	CO1	(Understand) (Understand)
	Application-		Define various hardware and software required for
		CO2	enabling information technology. (Remember)
CO3OCT02	Technology for	-	Explain different types of computer networks and
Â		CO3	communication protocols. (Understand)
	(Theory)	000	Develop proper usage of computers and Internet
ALLE		CO4	(Apply)
AVE		CO5	Develop website using HTML (Create)
	1	005	Develop website using mining (create)
	e e	<u>SEM</u>	ESTER IV
NYS	2	COI	Develop methods of studying correlation (Apply)
NE I	Quantitative Techniques for		Calculate regression equations and regression
		CO2	
		10	Develop Methods of constructing price index,
NY A			
NYA III		CO3	
CO4CRT12	Business-II	CO3	quantity index and value index. (Apply)
CO4CRT12		5h	3quantity index and value index. (Apply)Calculate mathematical model and semi average
CO4CRT12		CO4	 quantity index and value index. (Apply) Calculate mathematical model and semi average methods of time series (Apply)
CO4CRT12		5h	 quantity index and value index. (Apply) Calculate mathematical model and semi average methods of time series (Apply) Develop theorems of probability (Apply)
CO4CRT12		CO4	 quantity index and value index. (Apply) Calculate mathematical model and semi average methods of time series (Apply) Develop theorems of probability (Apply) Identify the Classics from various lands with a focu
CO4CRT12		CO4 CO5	 quantity index and value index. (Apply) Calculate mathematical model and semi average methods of time series (Apply) Develop theorems of probability (Apply) Identify the Classics from various lands with a focu on their varied aesthetic dimensions (remember
CO4CRT12	Business-II	CO4	 quantity index and value index. (Apply) Calculate mathematical model and semi average methods of time series (Apply) Develop theorems of probability (Apply) Identify the Classics from various lands with a focus on their varied aesthetic dimensions (remember level)
CO4CRT12	Business-II Language-	CO2 CO5 CO1	 quantity index and value index. (Apply) Calculate mathematical model and semi average methods of time series (Apply) Develop theorems of probability (Apply) Identify the Classics from various lands with a focu on their varied aesthetic dimensions (remember level) Understand the features and factors that go into the
CO4CRT12 EN4CC08	Business-II Language- English- IV	CO4 CO5	 quantity index and value index. (Apply) Calculate mathematical model and semi average methods of time series (Apply) Develop theorems of probability (Apply) Identify the Classics from various lands with a focu on their varied aesthetic dimensions (remember level) Understand the features and factors that go into the making of a Classic (understand level)
	Business-II Language- English- IV REVISITING	CO2 CO5 CO1	 quantity index and value index. (Apply) Calculate mathematical model and semi average methods of time series (Apply) Develop theorems of probability (Apply) Identify the Classics from various lands with a focu on their varied aesthetic dimensions (remember level) Understand the features and factors that go into the making of a Classic (understand level) Develop an understanding as to how Classic carries
	Business-II Language- English- IV	CO2 CO5 CO1 CO2	 quantity index and value index. (Apply) Calculate mathematical model and semi average methods of time series (Apply) Develop theorems of probability (Apply) Identify the Classics from various lands with a focu on their varied aesthetic dimensions (remember level) Understand the features and factors that go into the making of a Classic (understand level) Develop an understanding as to how Classic carries the idea of "Time-testedness" and depicts universal
	Business-II Language- English- IV REVISITING	CO2 CO5 CO1	 quantity index and value index. (Apply) Calculate mathematical model and semi average methods of time series (Apply) Develop theorems of probability (Apply) Identify the Classics from various lands with a focu on their varied aesthetic dimensions (remember level) Understand the features and factors that go into the making of a Classic (understand level) Develop an understanding as to how Classic carries the idea of "Time-testedness" and depicts universal human conditions (apply level)
	Business-II Language- English- IV REVISITING	CO2 CO5 CO1 CO2 CO3	 quantity index and value index. (Apply) Calculate mathematical model and semi average methods of time series (Apply) Develop theorems of probability (Apply) Identify the Classics from various lands with a focu on their varied aesthetic dimensions (remember level) Understand the features and factors that go into the making of a Classic (understand level) Develop an understanding as to how Classic carries the idea of "Time-testedness" and depicts universal human conditions (apply level) Enable the learner to reread and reinterpret the
	Business-II Language- English- IV REVISITING	CO2 CO5 CO1 CO2	 quantity index and value index. (Apply) Calculate mathematical model and semi average methods of time series (Apply) Develop theorems of probability (Apply) Identify the Classics from various lands with a focu on their varied aesthetic dimensions (remember level) Understand the features and factors that go into the making of a Classic (understand level) Develop an understanding as to how Classic carries the idea of "Time-testedness" and depicts universal human conditions (apply level) Enable the learner to reread and reinterpret the classics (analyze level)
	Business-II Language- English- IV REVISITING	CO2 CO3 CO2 CO2	 quantity index and value index. (Apply) Calculate mathematical model and semi average methods of time series (Apply) Develop theorems of probability (Apply) Identify the Classics from various lands with a focu on their varied aesthetic dimensions (remember level) Understand the features and factors that go into the making of a Classic (understand level) Develop an understanding as to how Classic carries the idea of "Time-testedness" and depicts universal human conditions (apply level) Enable the learner to reread and reinterpret the classics (analyze level) Prepare financial statements of Insurance and
	Business-II Language- English- IV REVISITING	CO2 CO5 CO1 CO2 CO3	 quantity index and value index. (Apply) Calculate mathematical model and semi average methods of time series (Apply) Develop theorems of probability (Apply) Identify the Classics from various lands with a focu on their varied aesthetic dimensions (remember level) Understand the features and factors that go into the making of a Classic (understand level) Develop an understanding as to how Classic carries the idea of "Time-testedness" and depicts universal human conditions (apply level) Enable the learner to reread and reinterpret the classics (analyze level) Prepare financial statements of Insurance and Banking companies. (Apply)
	Business-II Language- English- IV REVISITING	CO2 CO3 CO3 CO3 CO4 CO4	 quantity index and value index. (Apply) Calculate mathematical model and semi average methods of time series (Apply) Develop theorems of probability (Apply) Identify the Classics from various lands with a focu on their varied aesthetic dimensions (remember level) Understand the features and factors that go into the making of a Classic (understand level) Develop an understanding as to how Classic carries the idea of "Tîme-testedness" and depicts universal human conditions (apply level) Enable the learner to reread and reinterpret the classics (analyze level) Prepare financial statements of Insurance and Banking companies. (Apply) Explain the accounting procedure for
	Business-II Language- English- IV REVISITING THE CLASSICS	CO2 CO3 CO2 CO2	 quantity index and value index. (Apply) Calculate mathematical model and semi average methods of time series (Apply) Develop theorems of probability (Apply) Identify the Classics from various lands with a focu on their varied aesthetic dimensions (remember level) Understand the features and factors that go into the making of a Classic (understand level) Develop an understanding as to how Classic carries the idea of "Time-testedness" and depicts universal human conditions (apply level) Enable the learner to reread and reinterpret the classics (analyze level) Prepare financial statements of Insurance and Banking companies. (Apply) Explain the accounting procedure for reconstruction. (Understand)
EN4CC08	Business-II Language- English- IV REVISITING THE CLASSICS	CO2 CO3 CO3 CO3 CO4 CO4	3quantity index and value index. (Apply)Calculate mathematical model and semi average methods of time series (Apply)5Develop theorems of probability (Apply)6Identify the Classics from various lands with a focu on their varied aesthetic dimensions (remember level)1level)0Understand the features and factors that go into the making of a Classic (understand level)1Develop an understanding as to how Classic carries the idea of "Time-testedness" and depicts universal human conditions (apply level)2Enable the learner to reread and reinterpret the classics (analyze level)4Classics (analyze level)9Prepare financial statements of Insurance and Banking companies. (Apply)1Explain the accounting procedure for reconstruction. (Understand)1Illustrate concepts and accounting procedures of
	Business-II Language- English- IV REVISITING THE CLASSICS	CO2 CO3 CO3 CO3 CO4 CO4	3quantity index and value index. (Apply)Calculate mathematical model and semi average methods of time series (Apply)5Develop theorems of probability (Apply)6Develop theorems of probability (Apply)7Identify the Classics from various lands with a focu on their varied aesthetic dimensions (remember level)7Understand the features and factors that go into the making of a Classic (understand level)7Develop an understanding as to how Classic carries the idea of "Time-testedness" and depicts universal human conditions (apply level)8human conditions (apply level)9Prepare financial statements of Insurance and Banking companies. (Apply)9Explain the accounting procedure for reconstruction. (Understand)11Illustrate concepts and accounting procedures of Amalgamation, Absorption and External
EN4CC08	Business-II Language- English- IV REVISITING THE CLASSICS	CO2 CO3 CO2 CO2 CO2 CO2	3quantity index and value index. (Apply)Calculate mathematical model and semi average methods of time series (Apply)5Develop theorems of probability (Apply)6Develop theorems of probability (Apply)7Identify the Classics from various lands with a focu on their varied aesthetic dimensions (remember level)8Understand the features and factors that go into the making of a Classic (understand level)9Develop an understanding as to how Classic carries the idea of "Time-testedness" and depicts universal human conditions (apply level)9Enable the learner to reread and reinterpret the classics (analyze level)9Prepare financial statements of Insurance and Banking companies. (Apply)10Explain the accounting procedure for reconstruction. (Understand)11Illustrate concepts and accounting procedures of Amalgamation, Absorption and External reconstruction as per the Accounting Standards.
EN4CC08	Business-II Language- English- IV REVISITING THE CLASSICS	CO2 CO3 CO3 CO3 CO4 CO4	 quantity index and value index. (Apply) Calculate mathematical model and semi average methods of time series (Apply) Develop theorems of probability (Apply) Identify the Classics from various lands with a focus on their varied aesthetic dimensions (remember level) Understand the features and factors that go into the making of a Classic (understand level) Develop an understanding as to how Classic carries the idea of "Time-testedness" and depicts universal human conditions (apply level) Enable the learner to reread and reinterpret the classics (analyze level) Prepare financial statements of Insurance and Banking companies. (Apply) Explain the accounting procedure for reconstruction. (Understand) Illustrate concepts and accounting procedures of Amalgamation, Absorption and External reconstruction as per the Accounting Standards. 3 (Analyze)
EN4CC08	Business-II Language- English- IV REVISITING THE CLASSICS	CO2 CO3 CO2 CO2 CO2 CO2	3quantity index and value index. (Apply)Calculate mathematical model and semi average methods of time series (Apply)5Develop theorems of probability (Apply)6Develop theorems of probability (Apply)7Identify the Classics from various lands with a focus on their varied aesthetic dimensions (remember level)8Understand the features and factors that go into the making of a Classic (understand level)9Develop an understanding as to how Classic carries the idea of "Time-testedness" and depicts universal human conditions (apply level)9Enable the learner to reread and reinterpret the classics (analyze level)9Prepare financial statements of Insurance and Banking companies. (Apply)10Explain the accounting procedure for reconstruction. (Understand)11Illustrate concepts and accounting procedures of Amalgamation, Absorption and External reconstruction as per the Accounting Standards.

			Explain functions of entrepreneurship and its
		CO1	significance in economic development (Understand)
			Illustrate support system available to promote
	Entrepreneurship		entrepreneurship in general and for women
	Development &		entrepreneurs and MSMEs in particular.
CO4CRT13	Project	CO2	(Understand)
	Management		Develop a project idea and prepare a project report
	Wanagement	CO3	after undertaking project appraisal. (Apply)
			Articulate traits required by an entrepreneur to take
			up entrepreneurial ventures and also to make them
		CO4	match with industry demands. (Apply)
	Information Technology for Office (Practical)		Construct and mail merge a document using M.S
A		CO1	Word. (Apply)
			Construct publications using Adobe PageMaker
CO4OCT02		CO2	7.0. (Apply
AVE		CO3	Manipulate a spreadsheet using M.S Excel. (Apply)
AVE			Prepare a PowerPoint presentation using M.S
AVE-		CO4	Office. (Apply)
		SEMI	ESTER V
	2		

	Ma	CO1	Describe cost concept and terminologies related to cost accounting. (Understanding)
		001	Compute stock levels, material losses and pricing
		CO2	of issue of materials (Apply)
		ha	Differentiate between time rate and piece rate
CO5CRT14	Cost Accounting I	CO3	systems (Understand)
No.		an-	Analyse primary and secondary distribution of
ALLER		CO4	overheads (Analyse)
	T-		Preparation of cost sheet and profit reconciliation
		CO5	statement (Apply)
			Develop understanding regarding natural
			resources, ecosystems, environmental aspects and
		C01	its management. (Understanding)
			Develop awareness about environmental laws in
		COA	India and the need for their observance.
	Maur Sue	CO2	(Understanding
	Environment		Sensitise about the recent developments in the
CO5CRT15	Environment Management and	CO3	field of commerce and management relating to the environment. (Understanding)
COSCRITS	Management and Human Rights	005	Apply the knowledge about RTI Act in ensuring
	Human Rights	CO4	civic rights of self and society. (Apply)
			Develop understanding about the basic human
			rights and the mechanisms for protecting them for
		CO5	self and others. (Understanding)
			Apply the knowledge of environment
			management and human rights in daily life to
		C06	ensure sustainable development. (Apply)
CA1CRT	Methodology of	CO1	Understand the basic concepts of Programming

02			
02	Programming and C		languages and its classification various
	Language		translators(understand level)
			Understand the purpose of program planning,
			develop algorithm, flowcharts and pseudo code
		CO2	(understand level, create level)
			Understand the basics of C programming,
			Language, operators and expressions(understand
		CO3	level)
			Understand the importance and implementation, of
		CO4	Decision and looping statements(understand level)
			Understand the basics and implementation of
	$\Lambda \mathcal{A}$	CO5	arrays and Strings and pointers(understand level)
	AUS		Explain the concepts in computerized accounting.
A.	AVES /	CO1	(Understand)
. (1)		11 - 0	Develop basic knowledge in preparing financial
A Ya	Computer	Tle	statements of trading and nontrading companies
CO5OCT02	Application-	CO2	using tally erp9 software. (Apply)
00000102	Computerized		Illustrate recording of transactions with GST and
NET	Accounting(Theory)		generate GST reports using tally erp9 software
NY T		CO3	(Analyze)
AVES 1			Develop basic knowledge in payroll management
	a l	CO4	using tally erp9 software. (Apply)
	Computerized	_6	Explain the concepts in computerized accounting.
		CO1	(Understand)
		Yar	Develop basic knowledge in preparing financial
SVA V	Accounting	No.	statements of trading and nontrading companies
СО5ОСТ02	(Practical)-	CO2	using tally erp9 software. (Apply)
20502102	Examination in 6th	Yuc	Illustrate recording of transactions with GST and
	Semester only	(F	generate GST reports using tally erp9 software
	beinester only	CO3	(Analyze)
			Develop basic knowledge in payroll management
and the second		CO4	using tally erp9 software. (Apply)
		EME	STER VI

6	Your Success	CO1	Describe batch, job and contract costing (Understand)
	and and an addition of the second s	CO2	Distinguish between transport costing and contract costing (Understand)
CO6CRT17	Cost Accounting II	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)

		_	
			Describe advertisement appeal, ad
			layout and media in advertising.
		CO2	(Understand)
			Explain methods of measuring
			advertisement effectiveness.
		CO3	(Understand)
			Articulate strategies and techniques of
			effecting sales promotion and personal
			selling required for successful conduct
		CO4	of business. (Apply)
			Explain the basic concepts of different
	A CT		types of audits and procedures involved
	A	CO1	in. (Understand)
Â		001	Describe the actions required in the
A(i)			various steps of audit process.
AUE	1100	CO2	(Understand)
	Cones	002	Explain duties and responsibilities of
	10	CO3	auditors. (Understand)
CO6CRT19	Auditing & Assurance	005	Define the importance of internal
NE	100	70	control, Special Audits and
	5	1	Investigation in an organization,
	4	CO4	(Remember)
	a	04	Describe the qualifications, principles
NEA -	S	Pa	and procedures required to undertake a
		-0	valid and efficient auditing.
	0	CO5	(Understand)
	ADO	005	Explain management accounting, its
	(IIIE)		objectives, functions, limitations and
	A Comment		difference with financial accounting and
N AVER	200	CO1	cost accounting. (Understand)
ALC -			Describe various tools and techniques
AILA		1/-	used by management accountants for
0/2		1	financial statement analysis.
		CO2	(Understand)
CO6CRT20	Management Accounting		Summarize the basic framework of
~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~	Sement recounting		financial reporting using management
		CO3	accounting. (Understand)
	Vaun Sugars		Employ ratio analysis of financial
	Maria Salatina	8.00.8	statements and interpret the financial
		CO4	statement using ratios. (Apply)
			Analyse fund flow and cash flow
			statements and explain the same in real
		CO5	business/accounting cases.
			CO1: Develop basic understanding of
	Computer Application-		using the software SPSS for business
CO6OCT02	Software for Business	CO1	research. (Understand)
00000102	and Research (Theory)		Perform basic statistical analysis using
	and Research (Theory)	CO2	software SPSS (Apply)
		$CO_2$	sortware of oo (Apply)

		1	
			Create and design open office
			documents for general office use using
		CO3	Libre Office word. (Create)
			Create spreadsheets and perform basic
			mathematical operations using Libre
		CO4	Office Calc (Create)
			CO1: Explain the basic steps in the
			process of conducting research.
		CO1	(Understand)
			CO2: Review related literature and
CO6OCT02	Software for Business and Research (Practical)		explore theoretical framework for the
		CO2	study. (Understand)
	A		CO3: Prepare a project report after
A	US -		analyzing the data collected through
小世		CO3	primary or secondary sources. (Create)
AVE	College	e of	Explain the basic steps in the process of
AVE		CO1	conducting research. (Understand)
	50		Review related literature and explore
			theoretical framework for the study.
CO6PR01	Project & Viva	CO2	(Understand)
		2	Prepare a project report after analyzing
	2	2	the data collected through primary or
	E	CO3	secondary sources. (Create)
	2	Pa	

### 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.

#### COURSEOUTCOME SEMESTER I

1		I	
		CO1	Describe the basic rules of grammar in English for effective communication (Understand
	EN1CCT01 Fine-Tune Your	CO2	Develop language learning skills like Listening, Speaking, Reading and Writing (Apply)
EN1CCT01		CO3	Develop the compositional skills and conversational skills in English in academic, professional and social contexts (Apply)
A DE	English	CO4	Recognize the common and uncommon errors committed by the speakers in daily English conversation (Remember)
	Na Co	CO5	Distinguish between the tense forms of verbs in English and identify the correct usage of tenses in sentences (Understand)
	500	CO6	Explain how English vocabulary is enriched through different word formation processes (Apply)
	Ma	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)
	3	lle	Describe the stages of development in the Indian economy since independence and identify government initiatives to fuel the economic
	Dimensions and	CO2	growth. (Understand)
	Methodology of Business		Explain the importance of business ethics and business research in decision making.
CO1CRT01	Studies	CO3	(Understand)
		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
1	tour Sue	COAA	accordance with appropriate principles, conventions & standards. (Apply)
CO1CRT02	_	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
		CO4	accounting treatment. (Analyze) 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)
	Corporate	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)
-	Regulations and Administration	CO3	Describe the modes of acquiring membership in a company and administrative roles and procedures happening in a company. (Understand)
$\wedge$		CO4	Differentiate between the types of public offer and different types of share capital. (Analyze)
AC	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)
COICMT01		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)
		SEM	ESTER II

NAME AND A		2	
EN2CCT03 ISSUES THAT MATTER	2	CO1	Identify the major issues of contemporary significance (understand level)
	ISSUES THAT	CO2	Evaluate the issues raised positively and rationally (apply level)
	MATTER	CO3	Infer the values imparted through the literary works concerned (apply level)
		CO4	Transform them as conscious and concerned human beings (understand level)
	jour Suc	CO1	Explain the concept of Hire Purchase System and apply it to the preparation of accounts. (Understand)
CO2CRT04	Financial Accounting II	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)
	Business	CO1	Understand the basic concepts and definitions given in the Indian Contract Act (Understand)
		CO2	Distinguish between the different types of contracts (Analyze)
CO2CRT05	Regulatory Framework	CO3	Explain the basic concepts in the Sale of Goods Act, 1930 (Understand)
		CO4	Summarize the legal framework influencing business decisions. (Understand)
	NS-	CO1	Review contributions of renowned academicians towards the field of management and explain the basic management concepts and principles. (Understand)
	Business	CO2	Define the importance of planning and coordination in an organization. (Remember)
CO2CRT06	Management	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)
	CO4	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
COOCHIERO			forecasting techniques so as to venture into business. (Apply)
CO2CMT02		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**

	GEMS OF	CO1	Distinguish the features of specific literary genres (understand level)
EN3CC07	IMAGINATION	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)
		CO1	Discuss the concepts of share issue and types of share capital. (Understand)
	1	CO2	Develop awareness about the provisions in Companies Act with respect to Underwriting of Shares (Apply
CO3CRT07	Corporate		Prepare and present financial statements as per
	Accounts I	CO3	the requirements of companies Act 2013. (Apply)
	Coll	CO4	Employ problem solving skills in investment accounts of shares. (Apply)
	eta	CO5	Acquire the basic knowledge about insurance claim accounts. (Understand)
	ar Si	CO1	Discuss the subject matter or division of statistics (Understand)
		CO2	Distinguish between primary and secondary data (Understand)
CO3CRT08	Quantitative Techniques for	CO3	Calculate various measures of central tendency (Apply)
	Business-I	CO4	Compute different measures of dispersion (Apply)
		CO5	Illustrate the methods of interpolation and extrapolation (Apply)
		CO1	Classify the various components of the Indian Financial System and the role of regulatory agencies in ensuring proper functioning of the system. (Understand)
	Financial Markets and Operations	CO2	Explain the intermediaries in the New Issue Market and methods of issuing fresh capital. (Understand)
CO3CRT09		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)
	Marketing	CO1	Explain the basic concepts in marketing management (Understand)
CO3CRT10	Management	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)
		CO1	Explain the concepts and evaluation of GST (Understanding level)
CO3OCT01	GOODS AND SERVICES TAX	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)
	WE -		Discuss about the appeal and appellate
AV	8 /	CO4	authorities. (Understand)
AVE		TATES	
		EMEST	Develop methods of studying correlation
NYS		CO1	(Apply)
AVE	Quantitative Techniques for Business-II	000	Calculate regression equations and regression
		CO2	coefficient (Apply)
		CO3	Develop Methods of constructing price index,
CO4CRT12		005	quantity index and value index. (Apply)
		CO4	Calculate mathematical model and semi average
		No.	methods of time series (Apply)
		CO5	Develop theorems of probability (Apply)
N/A		001	Identify the Classics from various lands with a
AV/A		CO1	focus on their varied aesthetic dimensions
	F		(remember level)
	A Language- English-	CO2	Understand the features and factors that go into the making of a Classic (understand level)
EN4CC08	IV REVISITING		Develop an understanding as to how Classic
1999 - 1999 - 1999 - 1999 - 1999 - 1999 - 1999 - 1999 - 1999 - 1999 - 1999 - 1999 - 1999 - 1999 - 1999 - 1999 -	THE CLASSICS	CO3	carries the idea of "Time-testedness" and depicts
~			universal human conditions (apply level)
		CO4	Enable the learner to reread and reinterpret the
		04	classics (analyze level)
	MANN SHEE	CO1	Prepare financial statements of Insurance and
		01	Banking companies. (Apply)
		CO2	Explain the accounting procedure for
			reconstruction. (Understand)
CO4CRT11	Corporate Accounts		Illustrate concepts and accounting procedures of
	II	CO3	Amalgamation, Absorption and External
			reconstruction as per the Accounting Standards.
		├	(Analyze) Solve problems on the legal procedure in the
		CO4	event of liquidation of a company. (Apply)

		1	
		CO1	Explain functions of entrepreneurship and its significance in economic development
			(Understand)
			Illustrate support system available to promote
	Entrepreneurship	CO2	entrepreneurship in general and for women
CO4CRT13	Development &		entrepreneurs and MSMEs in particular. (Understand)
	Project Management		Develop a project idea and prepare a project report
		CO3	after undertaking project appraisal. (Apply)
			Articulate traits required by an entrepreneur to
		CO4	take up entrepreneurial ventures and also to make
	1 1	04	them match with industry demands. (Apply)
	Alland	<b>G G 1</b>	Explain basic concepts of financial services and
	AUS	CO1	merchant banking (Understanding level)
CO4OCT01	VE	000	Discuss about venture capital and securitization
	FINANCIAL	CO2	(Understanding level)
AVE	SERVICES (V)	CO3	Differentiate leasing and factoring (Analyze level)
NE	20	004	Explain the concept of credit rating and credit
		CO4	rating agent(Understanding level)
N/2		CO5	Describe different types of mergers and
Nº5			acquisitions(Understanding level)
	a	à	
		SEME:	STER V
	4	CO1	Describe cost concept and terminologies related to cost accounting. (Understanding)
	9	CO2	Compute stock levels, material losses and pricing of issue of materials (Apply)
COCOPTIA		001	Differentiate between time rate and piece rate
CO5CRT14	Cost Accounting I	CO3	systems (Understand)
			An alway primary and appendant distribution of
		COA	Analyse primary and secondary distribution of
		CO4	overheads (Analyse)
			overheads (Analyse) Preparation of cost sheet and profit reconciliation
		CO4 CO5	overheads (Analyse) Preparation of cost sheet and profit reconciliation statement (Apply)
		CO5	overheads (Analyse) Preparation of cost sheet and profit reconciliation statement (Apply) Develop understanding regarding natural resources,
			overheads (Analyse) Preparation of cost sheet and profit reconciliation statement (Apply) Develop understanding regarding natural resources, ecosystems, environmental aspects and its
		CO5	overheads (Analyse) Preparation of cost sheet and profit reconciliation statement (Apply) Develop understanding regarding natural resources, ecosystems, environmental aspects and its management. (Understanding)
		CO5 CO1	overheads (Analyse) Preparation of cost sheet and profit reconciliation statement (Apply) Develop understanding regarding natural resources, ecosystems, environmental aspects and its management. (Understanding) Develop awareness about environmental laws in
	Jour Succ	CO5	overheads (Analyse) Preparation of cost sheet and profit reconciliation statement (Apply) Develop understanding regarding natural resources, ecosystems, environmental aspects and its management. (Understanding) Develop awareness about environmental laws in India and the need for their observance.
	Moun Succ Environment	CO5 CO1	overheads (Analyse) Preparation of cost sheet and profit reconciliation statement (Apply) Develop understanding regarding natural resources, ecosystems, environmental aspects and its management. (Understanding) Develop awareness about environmental laws in India and the need for their observance. (Understanding
CO5CRT15	Management and	CO5 CO1 CO2	overheads (Analyse) Preparation of cost sheet and profit reconciliation statement (Apply) Develop understanding regarding natural resources, ecosystems, environmental aspects and its management. (Understanding) Develop awareness about environmental laws in India and the need for their observance. (Understanding Sensitise about the recent developments in the field
CO5CRT15		CO5 CO1	overheads (Analyse)Preparation of cost sheet and profit reconciliation statement (Apply)Develop understanding regarding natural resources, ecosystems, environmental aspects and its management. (Understanding)Develop awareness about environmental laws in India and the need for their observance. (Understanding Sensitise about the recent developments in the field of commerce and management relating to the
CO5CRT15	Management and	CO5 CO1 CO2 CO3	overheads (Analyse) Preparation of cost sheet and profit reconciliation statement (Apply) Develop understanding regarding natural resources, ecosystems, environmental aspects and its management. (Understanding) Develop awareness about environmental laws in India and the need for their observance. (Understanding Sensitise about the recent developments in the field of commerce and management relating to the environment. (Understanding)
CO5CRT15	Management and	CO5 CO1 CO2	overheads (Analyse)Preparation of cost sheet and profit reconciliation statement (Apply)Develop understanding regarding natural resources, ecosystems, environmental aspects and its management. (Understanding)Develop awareness about environmental laws in India and the need for their observance. (Understanding)Sensitise about the recent developments in the field of commerce and management relating to the environment. (Understanding)Apply the knowledge about RTI Act in ensuring
CO5CRT15	Management and	CO5 CO1 CO2 CO3	overheads (Analyse) Preparation of cost sheet and profit reconciliation statement (Apply) Develop understanding regarding natural resources, ecosystems, environmental aspects and its management. (Understanding) Develop awareness about environmental laws in India and the need for their observance. (Understanding Sensitise about the recent developments in the field of commerce and management relating to the environment. (Understanding)
CO5CRT15	Management and	CO5 CO1 CO2 CO3	overheads (Analyse)Preparation of cost sheet and profit reconciliation statement (Apply)Develop understanding regarding natural resources, ecosystems, environmental aspects and its management. (Understanding)Develop awareness about environmental laws in India and the need for their observance. (UnderstandingSensitise about the recent developments in the field of commerce and management relating to the environment. (Understanding)Apply the knowledge about RTI Act in ensuring civic rights of self and society. (Apply)

		CO6	Apply the knowledge of environment management and human rights in daily life to ensure sustainable development. (Apply)
		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)
CO5CRT16	Financial Management	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)
	ALE	CO5	Acquire the knowledge about dividend policies and various dividend models. (Understand)
And the second sec		CO1	Explain basic concepts of income tax under Income Tax Act 1961 (Understanding level)
CO5OCT01 II	INCOME TAX- I	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)
		EMES	TED VI

SEMESTER VI				
CO6CRT17 Cost Accounting		C01	Describe batch, job and contract costing (Understand)	
		CO2	Distinguish between transport costing and contract costing (Understand)	
	Cost Accounting II	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)	
	Moun Suc	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)	
CO6RT18	Advertisement & Sales Management	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)	
	Auditing &	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)	

			Explain duties and responsibilities of auditors.
		CO3	(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)
		CO1	Explain management accounting, its objectives, functions, limitations and difference with financial accounting and cost accounting. (Understand)
	NE	CO2	Describe various tools and techniques used by management accountants for financial statement analysis. (Understand)
CO6CRT20	Management Accounting	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.
	INCOME TAX -II	COI	Compute taxable capital gain of individual (Apply level)
		CO2	Calculate taxable income from other source (Apply level)
CO6OCT01		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)
~		CO1	Explain the basic steps in the process of conducting research. (Understand)
CO6PR01	Project & Viva	CO2	Review related literature and explore theoretical framework for the study. (Understand)
	Mour Suc	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.



#### COURSEOUTCOME

#### SEMESTER I

		SEI	MESTER I
		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)
EN1CCT01	Fine-Tune Your English	CO3	Develop the compositional skills and conversational skills in English in academic, professional and social contexts (Apply)
	Leeva Co	CO4	Recognize the common and uncommon errors committed by the speakers in daily English conversation (Remember)
Mars	Mar S	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)
		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)
CO1CRT01	CO1CRT02 Financial	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		C01	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)
		CO1	Explain the basic concepts of companies Act 2013. (Understand)
CO1CRT03	Corporate Regulations and Administration	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		C01	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)

		SE	MESTER II
		CO1	Identify the major issues of contemporary significance (understand level)
-			Evaluate the issues raised positively and
ENICCT02	ISSUES THAT	CO2	rationally (apply level)
EN2CCT03	MATTER		Infer the values imparted through the literary
	Maur Sue	CO3	works concerned (apply level)
	Acres Care		Transform them as conscious and concerned
		CO4	human beings (understand level)
			Understand the basic concepts and definitions
	Business Regulatory Framework	CO1	given in the Indian Contract Act (Understand)
			Distinguish between the different types of
CO2CRT05		CO2	contracts (Analyze)
C02CK105			Explain the basic concepts in the Sale of Goods
		CO3	Act, 1930 (Understand)
			Summarize the legal framework influencing
		CO4	business decisions. (Understand)
COCDTO	Business		Review contributions of renowned academicians
CO2CRT06	Management	CO1	towards the field of management and explain the

Identify various types of costs that may have an impact on business. (Understand)Analyze price output relationship and price determination in various forms of markets to	CO2CMT02	Principle of Business Decisions	CO2 CO3 CO4 CO5 CO1 CO2 CO2	impact on business. (Understand) Analyze price output relationship and price
		4	CO5	determination in various forms of markets to

AVER	200		
No.		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)
ENI2COO7	GEMS OF		Explain the major themes and critical ideas
EN3CC07	IMAGINATION		that appear in the literary texts and their
	Alano Cuga	CO3	impact on culture and society (apply level)
	Marker Succe		Analyze different forms of literature across a
			wide range of literary age and explain the the
			socio-political contexts of literary works
		CO4	(analyze level)
			Discuss the concepts of share issue and types
		CO1	of share capital. (Understand)
	Corporate Accounts I		Develop awareness about the provisions in
CO3CRT07			Companies Act with respect to Underwriting
		CO2	of Shares (Apply
			Prepare and present financial statements as
			per the requirements of companies Act 2013.
		CO3	(Apply)

[]			Employ problem solving skills in investment		
			CO4 accounts of shares. (Apply)		
			Acquire the basic knowledge about insurance		
			CO5 claim accounts. (Understand)		
			Discuss the subject matter or division of statistics		
		CO1			
		001	Distinguish between primary and secondary data		
	Quantitative	CO2			
CO3CRT08	Techniques for	002	Calculate various measures of central tendency		
COSCILIO	Business-I	CO3			
	Dusiness 1	CO4	Compute different measures of dispersion (Apply)		
	A A	001	Illustrate the methods of interpolation and		
	Aller	CO5			
	AVES	000	Classify the various components of the Indian		
A	WEST /		Financial System and the role of regulatory agencies		
AVA	3	1	in ensuring proper functioning of the system.		
NE	7	CO1			
			Explain the intermediaries in the New Issue Market		
	Financial	CO2			
CO3CRT09	Markets and		Discover how stock exchanges act as a platform for		
	Operations		trading securities, capital formation and facilitate		
		CO3			
	T		Distinguish between different types of mutual funds.		
		CO4	(Understand)		
		4	Describe various types of derivative instruments.		
		<b>C</b> 05			
		C01	Explain the basic concepts in marketing		
S VA					
S.V.A		CO2	Determine an appropriate product mix so as to		
	Marketing				
CO3CRT10	Management		Describe pricing and physical distribution strategies		
		002	which can be adopted for products and services.		
and the second sec		CO3			
		CO4	Identify recent trends in marketing which are essential to have a competitive edge. (Understand)		
		-CO4	essential to have a competitive edge. (Understand)		
			Explain the concepts and evaluation of GST		
	Maan Se	C01			
	GOODS AND	001	Describe the process of registration filing of return		
CO3OCT01	SERVICES	CO2			
20200101	TAX		Explain the procedure of assessment under GST Act		
		CO3			
			Discuss about the appeal and appellate authorities.		
1		1	2 is a sour the uppen and uppende automore.		

#### SEMESTER IV

		CO1	Develop methods of studying correlation (Apply)
		CO2	Calculate regression equations and regression coefficient (Apply)
CO4CRT12	Quantitative Techniques for Business-II	CO3	Develop Methods of constructing price index, quantity index and value index. (Apply)
A		CO4	Calculate mathematical model and semi average methods of time series (Apply)
AV6		CO5	Develop theorems of probability (Apply)
	vaColle	CO1	Identify the Classics from various lands with a focus on their varied aesthetic dimensions (remember level)
EN4CC08	Language- English- IV	CO2	Understand the features and factors that go into the making of a Classic (understand level)
	REVISITING THE CLASSICS	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)
	Corporate Accounts II	CO1	Prepare financial statements of Insurance and Banking companies. (Apply)
		CO2	Explain the accounting procedure for reconstruction. (Understand)
CO4CRT11		CO3	Illustrate concepts and accounting procedures of Amalgamation, Absorption and External reconstruction as per the
			Accounting Standards. (Analyze)
		COA	Solve problems on the legal procedure in the event of liquidation of a company.
-Uto	un Supp	CO4	(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)			
		CO1	:Explain basic concepts of financial services and merchant banking (Understanding level)			
CO4OCT01	FINANCIAL SERVICES	CO2	: Discuss about venture capital and securitization (Understanding level)			
		CO3	Differentiate leasing and factoring (Analyze level)			
A (	10	CO4	Explain the concept of credit rating and credit rating agen(Understanding level)			
CO5 Describe different types of mergers a acquisitions(Understanding level)						
SEMESTER V						

		14	acquisitions(Onderstanding level)					
SEMESTER V								
NVS //								
	S.h	CO1	Describe cost concept and terminologies related to cost accounting. (Understanding)					
	Cost	CO2	Compute stock levels, material losses and pricing of issue of materials (Apply)					
CO5CRT14	Accounting	CO3	Differentiate between time rate and piece rate systems (Understand)					
		CO4	Analyse primary and secondary distribution of overheads (Analyse)					
	2	CO5	Preparation of cost sheet and profit reconciliation statement (Apply)					
	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					
CO5CRT15		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)					

			Apply knowledge of financial management to
		(	constitute an optimal capital structure (Apply)
			Develop investment decisions by constructing
			capital budget and employing cash flow evaluation
			echniques. (Apply)
	(		Compute capital requirements for starting business & management of working capital. (Apply)
	(		Acquire the knowledge about dividend policies and various dividend models. (Understand)
			Explain basic concepts of income tax under Income Fax Act 1961 (Understanding level)
			Assess the residential status of individual (Evaluate
4	0	()/	evel)
CO5OCT01	INCOME -		Compute the taxable income from salary of
	TAX-I (		
			ndividual (Apply level)
	C.QC	114	Calculate taxable income from house property
A Verser			(Apply level)
AVE			Compute the taxable income from business or
	2	1	profession(Apply level)
			7 C. N. S.
	2	SEMES	STER VI
		CO1	Describe batch, job and contract costing
	Cost Accounting II	200	(Understand)
		CO2	Distinguish between transport costing and
		Re	contract costing (Understand)
CO6CRT17		CO3	Prepare process account, joint product and by- product (Apply)
SA VI	20	CO4	Apply marginal costing methods in decision
	-	04	making (Apply)
			Prepare different types of budget (Apply)
A DEED		COL	Discuss basic aspects of advertising including the
		CO1	types of and ethics in advertising (Understand)
		CO2	Describe advertisement appeal ad layout and
	Advertisement		media in advertising. (Understand)
CO6RT18	& Sales	000	Explain methods of measuring advertisement
and the second sec	Management	CO3	effectiveness. (Understand)
		2 V	Articulate strategies and techniques of effecting
<i></i>		CO4	e 1 e
			successful conduct of business. (Apply)
			Explain the basic concepts of different types of
		CO1	audits and procedures involved in. (Understand)
			Describe the actions required in the various steps
		CO2	of audit process. (Understand)
CO6CRT19	Auditing &		Explain duties and responsibilities of auditors.
	Assurance	CO3	(Understand)
			Define the importance of internal control, Specia
		CO4	
		04	• •
			(Remember)

			Describe the qualifications, principles and
		CO5	procedures required to undertake a valid and efficient auditing. (Understand)
		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)
CO6CRT20	Management Accounting	CO3	Summarize the basic framework of financial reporting using management accounting. (Understand)
NE	eva Col	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.
	INCOME TAX -II	CO1	Compute taxable capital gain of individual (Apply level)
		CO2	Calculate taxable income from other source (Apply level)
CO6OCT01		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. (understandind)
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 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

		CO1	Describe the basic rules of grammar in English for effective communication (Understand	
	1 /	CO2	Develop language learning skills like Listening, Speaking, Reading and Writing (Apply)	
EN1CCT01	Fine-Tune Your English	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)	
	10 C		CO5	Distinguish between the tense forms of verbs in English and identify the correct usage of tenses in sentences (Understand)
		CO ₆	Explain how English vocabulary is enriched through different word formation processes (Apply)	
	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)	
CO1CRT01		CO2	Describe the stages of development in the Indian economy since independence and identify government initiatives to fuel the economic growth. (Understand)	
140s	n Succi	CO3	Explain the importance of business ethics and business research in decision making. (Understand)	
CO1CRT02	2 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)
		CO1	Explain the basic concepts of companies Act 2013. (Understand)
CO1CRT03	Corporate Regulations and Administration	CO2	Describe the steps in the incorporation, administration and winding up of corporates under the Companies Act 2013. (Understand)
COICRI03		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)
34	Banking and Insurance	CO1	Describe types and functions of various banks operating in India. (Understand)
CO1CMT01		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)
		CO4	associated with different types of insurance

SEMESTER II				
		<b>G A A</b>	Identify the major issues of contemporary	
199.04	R SULLA	CO1	significance (understand level)	
	ISSUES		Evaluate the issues raised positively and	
EN2CCT03	THAT	CO2	rationally (apply level)	
LINZCCT05	MATTER		Infer the values imparted through the literary	
	MATTER	CO3	works concerned (apply level)	
			Transform them as conscious and concerned	
		CO4	human beings (understand level)	
			Explain the concept of Hire Purchase System	
			and apply it to the preparation of accounts.	
CO2CRT04	Financial Accounting II	CO1	(Understand)	
CO2CK104			Develop the ability to prepare Branch and	
			departmental accounts and calculate profit or	
		CO2	loss. Gain practical exposure in operating a	

	T	-	
			branch independently with the knowledge of
			branch and departmental accounts. (Apply)
			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
		CO3	of liabilities. (Apply)
			Develop the application of important
			accounting standards in the field of
		CO4	accounting standards in the field of accounting. (Apply)
		0.04	Understand the basic concepts and
A.	6		
A ()		COL	definitions given in the Indian Contract Act
A Dife		C01	(Understand)
	Business	ana	Distinguish between the different types of
CO2CRT05	Regulatory	CO2	contracts (Analyze)
	Framework	CBC	Explain the basic concepts in the Sale of
A VEED / /		CO3	Goods Act, 1930 (Understand)
	40		Summarize the legal framework influencing
	0	CO4	business decisions. (Understand)
	1	N	Review contributions of renowned
	2	ho	academicians towards the field of
		0	management and explain the basic
		6	management concepts and principles.
	_	CO1	(Understand)
	0		Define the importance of planning and
		CO2	coordination in an organization. (Remember)
CO2CRT06	Business		Describe the actions required in the
COZERIOO	Management	160	establishment of an efficient organization
	Í.	CO3	structure. (Understand)
A VA		005	Relate various elements of direction and
			1 S a france
		COL	control to management activities.
		CO4	(Understand)
		005	Define the importance of various
		CO5	management techniques. (Remember)
le se	lan and a second		Articulate types of decisions and the
			application of economic theories in business
Ca a		CO1	decision making, (Apply)
Micha	R 294666	194 6	Relate demand of a product to its various
			determinants, focusing specially on price
	Principle of Business		demand relationship and employ demand
CO2CMT02			forecasting techniques so as to venture into
	Decisions	CO2	business. (Apply)
	CC		Explain production laws in the short run and
			long run and also economies and
		CO3	diseconomies of production. (Understand)
			Identify various types of costs that may have
		CO4	
		CO4	an impact on business. (Understand)

C

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

#### SEMESTER III

		CO1	Distinguish the features of specific
			literary genres (understand level) Identify the prominent writers in
		CO2	Literature, their seminal works and their
		001	style of writing (understand level)
A CALL			Explain the major themes and critical
EN3CC07	GEMS OF IMAGINATION	<b>CO</b> 2	ideas that appear in the literary texts and
	IMAGINATION	CO3	their impact on culture and society
	Colles		(apply level)
	12		Analyze different forms of literature
NE	e	CO4	across a wide range of literary age and
NE MA	e	0.04	explain the the socio-political contexts
		4	of literary works (analyze level)
		CO1	Discuss the concepts of share issue and
		001	types of share capital. (Understand)
	69	26	Develop awareness about the
		CO2	provisions in Companies Act with
	Corporate Accounts I Quantitative Techniques for Business-I	1 e	respect to Underwriting of Shares
COOCDETOT		56	(Apply
CO3CRT07		CO3	Prepare and present financial
			statements as per the requirements of
			companies Act 2013. (Apply) Employ problem solving skills in
		CO4	investment accounts of shares. (Apply)
A MED		1/2	Acquire the basic knowledge about
AVES I		CO5	insurance claim accounts. (Understand)
Ales -		1/2	Discuss the subject matter or division
J.S.		CO1	of statistics (Understand)
CO3CRT08			Distinguish between primary and
		CO2	secondary data (Understand)
		000	Calculate various measures of central
		CO3	tendency (Apply)
		004	Compute different measures of
		CO4	dispersion (Apply)
		COF	Illustrate the methods of interpolation
		CO5	and extrapolation (Apply)
CO3CRT09	Financial Markets	CO1	Classify the various components of the
			Indian Financial System and the role of
	and Operations		regulatory agencies in ensuring proper
			functioning of the system. (Understand)

			Explain the intermediaries in the New
		CO2	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)
A	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)
CO3CRT10		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)
	INTRODUCTION TO LOGISTICS	CO1	Explain the concepts in Logistics management (Understanding level)
СОЗОСТО6 ТО		CO2	Understand the process and activities of logistics management (Understanding level)
		CO3	Articulate the strategies and techniques of logistics management (Apply level)
	MANAGEMENT	CO4	Understand the stages of logistics and the role of logistics providers (Understand)
May	n Success	CO5	Explain the quality customer service and integrated logistics (understand)

#### **SEMESTER IV**

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

		_	
			Calculate mathematical model and
			semi average methods of time series
		CO4	(Apply)
			Develop theorems of probability
		CO5	(Apply)
			Identify the Classics from various
			lands with a focus on their varied
		CO1	aesthetic dimensions (remember level)
	Language- English-		Understand the features and factors
			that go into the making of a Classic
		CO2	(understand level)
EN4CC08	IV REVISITING	002	Develop an understanding as to how
A (1)	THE CLASSICS		Classic carries the idea of "Time-
AUE			testedness" and depicts universal
AU		CO3	human conditions (apply level)
	11000	005	
	Conce	COA	Enable the learner to reread and
		CO4	reinterpret the classics (analyze level)
NVE //	0.		Prepare financial statements of
	0	901	Insurance and Banking companies.
	r p	C01	(Apply)
	4	2	Explain the accounting procedure for
a la a	8	CO2	reconstruction. (Understand)
	Corporate Accounts II	0	Illustrate concepts and accounting
CO4CRT11		6)	procedures of Amalgamation,
NY I		m	Absorption and External
			reconstruction as per the Accounting
	YILC	CO3	Standards. (Analyze)
	Tute		Solve problems on the legal procedure
			in the event of liquidation of a
	2115	CO4	company. (Apply)
A A		1	Explain functions of entrepreneurship
ALLES		1/	and its significance in economic
A DE		C01	development (Understand)
AUDE -		1	Illustrate support system available to
1. Second Second		1	promote entrepreneurship in general
Comments of the second se	Entrepreneurship		and for women entrepreneurs and
	Development &	CO2	MSMEs in particular. (Understand)
CO4CRT13	Project		Develop a project idea and prepare a
	Management	8426-3	project report after undertaking project
	management	CO3	appraisal. (Apply)
			Articulate traits required by an
			entrepreneur to take up entrepreneurial
		COA	ventures and also to make them match
		CO4	with industry demands. (Apply)
CO4OCT01	Principles of		Explain information technology and
	logistics		logistics and electronic data
	information		interchange standard (Understanding
		CO1	level)

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

	SEMES	TER V	
A SE	College	COI	Describe cost concept and terminologies related to cost accounting. (Understanding)
	CO2	Compute stock levels, material losses and pricing of issue of materials (Apply)	
CO5CRT14	Cost Accounting I	CO3	Differentiate between time rate and piece rate systems (Understand)
N	69	<b>CO</b> 4	Analyse primary and secondary distribution of overheads (Analyse)
	900	CO5	Preparation of cost sheet and profit reconciliation statement (Apply)
	115	CO1	Develop understanding regarding natural resources, ecosystems, environmental aspects and its
		CO2	management. (Understanding) Develop awareness about environmental laws in India and the need for their observance. (Understanding)
CO5CRT15	Environment Management and	CO3	Sensitise about the recent developments in the field of commerce and management relating to the environment. (Understanding)
Huma	Human Rights	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)

	I		
			Describe the concept, scope, functions
		CO1	and objectives of financial management.
			(Understand)
			Apply knowledge of financial
		CO2	management to constitute an optimal
			capital structure (Apply)
			Develop investment decisions by
	Financial	<b>GO2</b>	constructing capital budget and
CO5CRT16	Management	CO3	employing cash flow evaluation
			techniques. (Apply)
			Compute capital requirements for
1	(A)	CO4	starting business & management of
$\wedge D$			working capital. (Apply)
AVIS			Acquire the knowledge about dividend
AVES		CO5	policies and various dividend models.
AVES	11ege	e of	(Understand)
AVE /	Con-o		Understand the concept of air cargo,
	50	CO1	Aviation and airline terminology
NY CAL	C		(Understanding level)
	N N	20	Understand aircraft operating security
	C C	CO2	programmes(Evaluate level)
СОБОСТО1	Air Cargo logistics	2	Analyze future trends in airline
	Management	CO3	marketing (Analyze level)
	0	16	Application of DGR ,COD and AWB in
		CO4	cargo management (Apply level)
	0	e e	Understand the shipment planning,
	900	CO5	cargo rate and charges, costumos
			clearance (Apply level)
	(IC-	500	cicalance (rippi) ievel

	1	
<b>SEMES</b>	TER	VI

clearance (Apply level)				
SEMESTER VI				
		C01	Describe batch, job and contract costing (Understand)	
10	un Sueces	CO2	Distinguish between transport costing and contract costing (Understand)	
CO6CRT17	Cost Accounting II	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)	
	Sales Management	CO2	Describe advertisement appeal, ad layout and media in advertising. (Understand)	

		1	
		CO3	Explain methods of measuring advertisement
			effectiveness. (Understand)
		Articulate strategies and techniques of	
		CO4	effecting sales promotion and personal
		04	selling required for successful conduct of
			business. (Apply)
		CO1	Understand different types of cargo and Flag registration (Understand)
			Analyze FCL and LCL in shipping and
		CO2	ocean fright logistics management
		001	(Understand)
	Shipping and Ocean		Understand trade lane development and
CO60CT06	Freight Logistics	CO3	various documentation processes of logistics
$\wedge \mathcal{A}$	Treight Logistics	COJ	management. (Understand)
A (1)23			Understand the application of vessel
	110	CO4	
	Com	2 0	operations(Understand)
A Versen	1	CO5	Understand the sales and shipping services in
AVE			logistics management. (Understand)
NUSA /	e	0	Explain management accounting, its
	5	CO1	objectives, functions, limitations and
	2	Y	difference with financial accounting and cost
	5	S	accounting. (Understand)
		00	Describe various tools and techniques used
	a da	CO2	by management accountants for financial
	Ya		statement analysis. (Understand)
CO6CRT20	Management		Summarize the basic framework of financial
COUCKIZO	Accounting	CO3	reporting using management accounting.
	luce		(Understand)
		1	Employ ratio analysis of financial statements
	cur	CO4	and interpret the financial statement using
			ratios. (Apply)
AUL		NZ	Analyse fund flow and cash flow statements
Also A		CO5	and explain the same in real
		$\mathbb{R}$	business/accounting cases.
		COL	Explain the basic steps in the process of
		C01	conducting research. (Understand)
<u></u>			Review related literature and explore
	NAR SURPON	CO2	theoretical framework for the study.
CO6PR01	Project & Viva		(Understand)
3482			Prepare a project report after analyzing the
		CO3	data collected through primary or secondary
			sources. (Create)
			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.

AVS

**PSO4:** To make them to know the real business challenges encountered by the cooperatives through organizing filed 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				
Mar		CO1	Describe the basic rules of grammar in English for effective communication (Understand	
	Alles	CO2	Develop language learning skills like Listening, Speaking, Reading and Writing (Apply)	
EN1CCT01	Fine-Tune Your English	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)	
Moun Success of	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)
All		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.
	allege o	F	(Apply)
CO1CRT02	Financial Accounting I	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)
Iar		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)
		CO1	Explain the basic concepts of companies Act 2013. (Understand)
CO1CRT03	Corporate Regulations	CO2	Describe the steps in the incorporation, administration and winding up of corporates under the Companies Act 2013. (Understand)
and Administration	and Administration	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)

A 12	<u>SEMES</u>	<u>FER II</u>	
	College o	CO1 CO2	Identify the major issues of contemporary significance (understand level) Evaluate the issues raised positively
EN2CCT03	ISSUES THAT MATTER	CO2	and rationally (apply level) Infer the values imparted through the literary works concerned (apply level)
Mar		CO4	Transform them as conscious and concerned human beings (understand level)
	Ales	CO1	Explain the concept of Hire Purchase System and apply it to the preparation of accounts. (Understand)
	200	517	Develop the ability to prepare Branch and departmental accounts
CO2CRT04	Financial Accounting II	CO2	and calculate profit or loss. Gain practical exposure in operating a branch independently with the knowledge of branch and
1/04	n Success of	°C03	departmental accounts. (Apply) 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)
		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)
CO2CRT06	Business Management	CO3	Describe the actions required in the establishment of an efficient organization structure. (Understand)
	2et NY	CO4	Relate various elements of direction and control to management activities. (Understand)
lar	Solution of the second s	CO5	Define the importance of various management techniques. (Remember)
		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)
	Principle of Business Decisions	CO3	Explain production laws in the short run and long run and also economies and diseconomies of production. (Understand)
You	r Success ou	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**

	1		
		CO1	Distinguish the features of specific
	<b> </b>	literary genres (understand level)	
			Identify the prominent writers in
		CO2	Literature, their seminal works and
			their style of writing (understand level)
	GEMS OF		Explain the major themes and critical
EN3CC07	IMAGINATION	CO3	ideas that appear in the literary texts
1	IMAGINATION	COS	and their impact on culture and society
A L			(apply level)
AUS			Analyze different forms of literature
NUSS		004	across a wide range of literary age and
AV67	a llege o	CO4	explain the the socio-political contexts
A VEST	Cong	1	of literary works (analyze level)
	10	GOI	Discuss the concepts of share issue and
	e	CO1	types of share capital. (Understand)
			Develop awareness about the
			provisions in Companies Act with
		CO2	respect to Underwriting of Shares
		10	(Apply
		2	Prepare and present financial
CO3CRT07	CO3CRT07 Corporate Accounts I	CO3	statements as per the requirements of
	0	000	companies Act 2013. (Apply)
	9000	28	Employ problem solving skills in
		CO4	investment accounts of shares. (Apply)
	(Increased)		Acquire the basic knowledge about
AVA N	205	CO5	insurance claim accounts.
		005	(Understand)
AIL			Discuss the subject matter or division
		CO1	of statistics (Understand)
ADE			Distinguish between primary and
		CO2	secondary data (Understand)
	Quantitative		Calculate various measures of central
CO3CRT08	Techniques for	CO3	tendency (Apply)
Akan	Business-I	(4a) ( ⁽²⁾	Compute different measures of
	a Success ou	CO4	dispersion (Apply)
			Illustrate the methods of interpolation
		CO5	
			and extrapolation (Apply)
			Classify the various components of the Indian Einancial System and the role of
		COL	Indian Financial System and the role of
	Einen siel Mederte and	CO1	regulatory agencies in ensuring proper
CO3CRT09	Financial Markets and		functioning of the system.
	Operations		(Understand)
		<b>CCCC</b>	Explain the intermediaries in the New
	CO2	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
	CO5	Describe various types of derivative instruments. (Understand)
	CO1	marketing management (Understand)
AL	CO2	Determine an appropriate product mix so as to market the product successfully. (Apply)
CO3CRT10 Marketing Mar	nagement CO3	Describe pricing and physical distribution strategies which can be adopted for products and services. (Understand)
a certo	CO4	Identify recent trends in marketing which are essential to have a competitive edge. (Understand)
Iar	COI	(Understanding level)
	CO2	(Understanding level)
CO3OCT03 Basics of Co-C	CO3	(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 Suc <u>semester in</u> Tradition		

		elop methods of studying lation (Apply)
	Quantitativa	ulate regression equations and ession coefficient (Apply)
CO4CRT12	Quantitative Techniques for Business-II	elop Methods of constructing price x, quantity index and value index. ly)
		culate mathematical model and average methods of time series ly)

		_	
			Develop theorems of probability
		CO5	(Apply)
			Identify the Classics from various lands
			with a focus on their varied aesthetic
		CO1	dimensions (remember level)
			Understand the features and factors that
	Language- English- IV REVISITING THE CLASSICS		go into the making of a Classic
<b>T1 1 1 1 1 1 1 1 1 1</b>		CO2	(understand level)
EN4CC08			Develop an understanding as to how
			Classic carries the idea of "Time-
			testedness" and depicts universal human
1		CO3	conditions (apply level)
A UL		005	Enable the learner to reread and
A		CO4	reinterpret the classics (analyze level)
A		COT	Prepare financial statements of
AUS	.11ege 0	F	Insurance and Banking companies.
	Concere	CO1	(Apply)
	12	001	Explain the accounting procedure for
AVE //	e	CO2	reconstruction. (Understand)
NE // S	5		Illustrate concepts and accounting
CO4CRT11	Corporate Accounts II		
CO4CKIII	Corporate Accounts II	1 1	procedures of Amalgamation,
		1.6	Absorption and External reconstruction
	09-61	CO2	as per the Accounting Standards.
		CO3	(Analyze)
		P/	Solve problems on the legal procedure
		COL	in the event of liquidation of a
	lines	CO4	company. (Apply)
			Explain functions of entrepreneurship
SVIA NA	2115	COL	and its significance in economic
		C01	development (Understand)
			Illustrate support system available to
			promote entrepreneurship in general and
	Entrepreneurship		for women entrepreneurs and MSMEs
CO4CRT13	Development & Project	CO2	in particular. (Understand)
Les L	Management		Develop a project idea and prepare a
Ň			project report after undertaking project
a.	r Success ou	CO3	appraisal. (Apply)
74.0.4		14	Articulate traits required by an
			entrepreneur to take up entrepreneurial
			ventures and also to make them match
		CO4	with industry demands. (Apply)
	Management of Co- operative enterprises		Understand the management of co -
CO4OCT03			operative societies (Understanding
		CO1	level)
			Discuss the issues in cooperative
			management and understand the social
			processes in co-operative sector
		CO2	(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**

1	17		Describe cost concept and
A. (1)			terminologies related to cost
AUE		CO1	and the second sec
A 12		COI	accounting. (Understanding)
	11000 0	C	Compute stock levels, material losses
AVE	College		and pricing of issue of materials
CO5CRT14	Cost Accounting I	CO2	(Apply)
	Cost ricebuilding I		Differentiate between time rate and
	2	CO3	piece rate systems (Understand)
	NY NY		Analyse primary and secondary
	La la	CO4	distribution of overheads (Analyse)
	Å	1	Preparation of cost sheet and profit
		CO5	reconciliation statement (Apply)
		2	Develop understanding regarding
		0	natural resources, ecosystems,
	010	25	environmental aspects and its
	400 0	C01	management. (Understanding)
		001	Develop awareness about
	(Ici		environmental laws in India and the
	200	RIP	need for their observance.
		CO2	11
		02	(Understanding
			Sensitise about the recent
ANYES -			developments in the field of commerce
	Environment	000	and management relating to the
CO5CRT15	Management and	CO3	environment. (Understanding)
Ň	Human Rights		Apply the knowledge about RTI Act
		Gen	in ensuring civic rights of self and
Maa	R <u>5466644</u> 04	CO4	society. (Apply)
			Develop understanding about the
			basic human rights and the
			mechanisms for protecting them for
		CO5	self and others. (Understanding)
			Apply the knowledge of environment
			management and human rights in daily
			life to ensure sustainable development.
		CO6	(Apply)
			Describe the concept, scope, functions
CO5CRT16	Financial Management		and objectives of financial
COSCILIO	i manetai ivianagement	CO1	management. (Understand)
		001	management. (Onderstand)

		]	Apply knowledge of financial
			management to constitute an optimal
		CO2	capital structure (Apply)
		002	Develop investment decisions by
			constructing capital budget and
		GOO	employing cash flow evaluation
		CO3	techniques. (Apply)
			Compute capital requirements for
			starting business & management of
		CO4	working capital. (Apply)
			Acquire the knowledge about
	1		dividend policies and various dividen
A Vet		CO5	models. (Understand)
AVG			Understand the evolution of co-
AVES			operative legislation in India
AVE /	a llege o	CO1	(Understanding level)
			Understand the co-operative societies
		CO2	act 1969 (Understanding level)
NY A		02	Explain management and constitution
CO5OCT03	Co-operative legal		
	system	CO2	of co-operatives (Understanding
	and the second s	CO3	level)
A CAR		001	Understand the settlement of disputes
		<b>CO</b> 4	(Understanding level)
		Ch	Understand the wounding up
		by by	dissolution proc <mark>es</mark> ses of co-operative
	God	CO5	societies (Understanding level)
	STEN ALE STELET	D	
	SEMESTE	<u>K 0</u>	
The Alles	202	RIP	Describe batch, job and contract
		CO1	costing (Understand)
		COI	
		con	Distinguish between transport costin
		CO2	and contract costing (Understand)
CO6CRT17	Cost Accounting II	000	Prepare process account, joint produc
		CO3	and by-product (Apply)
		<b>G G G G</b>	Apply marginal costing methods in
a.		CO4	decision making (Apply)
1. S. 4- 1.		7% J	Prepare different types of budget
		CO5	(Apply)
			Discuss basic aspects of advertising
			including the types of and ethics in
	Advertisement & Sales Management	CO1	advertising (Understand)
			Describe advertisement appeal, ad
CO6RT18			layout and media in advertising.
		CO2	(Understand)
			Explain methods of measuring
		CO3	advertisement effectiveness. (Understand)

	I	-	, , , , , , , , , , , , , , , , , , , ,
			Articulate strategies and techniques of
			effecting sales promotion and personal
			selling required for successful conduct
		CO4	of business. (Apply)
			Understand the basic concept of co-
	Accounting for co- operative societies	CO1	operative accounting (Understand)
			Understand the different source of
		CO2	fund (Understand)
			Develop the ability to prepare the trial
CO60CT03			balance of co-operative enterprises .
		CO3	(apply)
1			Prepare the final accounts of various
A (L		CO4	co-operative societies (apply)
AUZ			Understand the concept of co-
AUS		CO5	operative audit. (Understand)
	Thege (	COJ	Explain management accounting, its
	Concere	- 4	objectives, functions, limitations and
	- B-		
NE //	e	CO1	difference with financial accounting
	0	COI	and cost accounting. (Understand)
	Management		Describe various tools and techniques
		1.	used by management accountants for
a la compacte de la compa		000	financial statement analysis.
		CO2	(Understand)
CO6CRT20 🥌	Accounting	2h	Summarize the basic framework of
	Treesdatting	sys-	financial reporting using management
	God	CO3	accounting. (Understand)
	TILCO	11	Employ ratio analysis of financial
	ALLEON A	K	statements and interpret the financial
		CO4	statement using ratios. (Apply)
	au	m	Analyse fund flow and eash flow
			statements and explain the same in
A LES		CO5	real business/accounting cases.
CO6PR01	Project & Viva		Explain the basic steps in the process
		CO1	of conducting research. (Understand)
			Review related literature and explore
		-	theoretical framework for the study.
		CO2	(Understand)
May	R SUBPOLD OF		Prepare a project report after
			analyzing the data collected through
1980C -		CO3	primary or secondary sources. (Create)
l			primary or secondary sources. (Create)



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