

B.Com – PROGRAM SPECIFIC OUTCOMES (PSO)

PSO	PROGRAMME SPECIFIC OUTCOMES (PSO)
PSO1	The students will be ready for employment in functional areas like accounting, taxation, banking and corporate law. An attitude for working effectively and efficiently in a business environment. Learners will gain Knowledge of various disciplines of commerce, business, accounting, economics and finance, and auditing and marketing
PSO2	Students have choices to pursue professional courses such as CA, M. Com, MBA, CMA, ICWA, CS, etc
PSO3	Students also acquire skills to work as tax consultant, audit assistant and other financial supporting services
PSO4	Students are able to play roles of businessmen, entrepreneur, managers, consultant, which will help learners to possess knowledge and other soft skills and to react aptly when confronted with critical decision making
PSO5	Students aims to enlighten the skills in which they enable them to have technical expertise in keeping books of accounts, to cope up with different marketing skills and techniques etc
PSO6	To develop the students as future professionals in commerce and related sectors

B.Com – COURSE OUTCOMES (CO)

SEMESTER	PAPER CODE	TITLE OF PAPER	CO	COURSE OUTCOME
Semester I	CO1CRT02	Financial Accounting - I	CO1	To equip the students with the skill of preparing various accounts and financial statements
			CO2	To enable to prepare final accounts of sole trader
			CO3	To familiarize with various concepts of farm accounting
			CO4	To enable to prepare accounts of consignment
			CO5	To equip with the preparation of royalty accounts
			CO6	To enable to calculate profits or losses from incomplete records
Semester I	CO1CRT01	Dimensions and Methodology of Business Studies	CO1	To understand how the environment affects the working of a business.
			CO2	To have an understanding of business ethics and the importance of doing business ethically.
			CO3	To familiarize technology integration in business.

			CO4	To introduce the importance Corporate Social Responsibility.
			CO5	To explain how government policies have transformed business in India
Semester I	CO1CRT03	Corporate Regulations and Administration	CO1	To familiarize the students with the principals and practice of Joint Stock Companies management and administration
			CO2	To enable the students to understand the regulations and administration of joint stock companies in India as per Companies Act, 2013
			CO3	To introduce the procedure of formation of a company.
			CO4	To familiarize documents related to formation of a company.
			CO5	To have an understanding on modes of acquiring membership in a company.
			CO6	To familiarize the meaning and modes of winding up in a company
Semester I	CO1CMT01	Banking and Insurance	CO1	To understand banking system and its functions.
			CO2	To familiarize the terms used in banking.
			CO3	To get an idea about insurance and its types.
			CO4	To know how to buy an insurance policy and its relevance in this era.
			CO5	To introduce recent developments and government initiatives in the field of banking and insurance.
Semester II	CO2CRT04	Financial Accounting - II	CO1	To enable to prepare accounts of branches.
			CO2	To know more about dissolution of partnership firms.
			CO3	To have better understanding on application of important accounting standards.
			CO4	To equip with the preparation of hire purchase accounts
			CO5	To familiarize with departmental accounting
Semester II	CO2CMT02	Principles of Business	CO1	To know the basic principles and theories of economics and to meet managerial challenges.

		Decisions	CO2	To apply Demand Theory in order to evaluate and estimate current and future demand of a product.
			CO3	To get an idea about cost - output relationship with the help of cost analysis.
			CO4	To have a better understanding on pricing theory, price mechanism and price determination
			CO5	To familiarize with different markets in economy
Semester II	CO2CRT05	Business Regulatory Framework	CO1	To understand the basic concepts of mercantile law.
			CO2	To familiarize with legal framework influencing business decisions.
			CO3	To get an idea about provisions of various elements of contract.
			CO4	To discuss about bailment, pledge, surety and guarantee.
			CO5	To underline Law of Agency.
Semester II	CO2CRT06	Business Management	CO1	To familiarize with concepts and principles of management.
			CO2	To get an idea about social responsibility of management in the present era.
			CO3	To discuss about various management functions.
			CO4	To explain how planning can be done effectively, types of plan and MBO.
			CO5	To discuss how organizing helps to achieve the objectives of an enterprise.
			CO6	To observe the components of direction, leadership and motivation.
			CO7	To list out modern management techniques
Semester III	CO3CRT07	Corporate Accounting - I	CO1	To understand redemption of preference shares and types of issues.
			CO2	To enable to prepare company's final accounts.
			CO3	To determine the liability of underwriters in respect of underwriting contract.
			CO4	To compute insurance claims in various situations.

			CO5	To equip with the preparation of investment accounts and to discuss the treatment of bonus shares and right shares
Semester III	CO3CRT08	Quantitative Techniques for Business - I	CO1	To identify the role of statistics and its importance in business.
			CO2	To identify appropriate sampling survey methods for collecting the data and analysing it.
			CO3	To determine measures of central tendency and its role in data analysis
			CO4	To familiarize measures of dispersion and different techniques.
			CO5	To identify interpolate and extrapolate value from a series and use it for forecasting
Semester III	CO3CRT09	Financial Markets and Operations	CO1	To elucidate different components of Indian financial system and its recent developments.
			CO2	To have better understanding on different methods of issuing shares and role of intermediaries in the primary market.
			CO3	To describe the instruments, participants and operations of secondary market.
			CO4	To point out mutual funds, its types, benefits and limitations of mutual fund.
			CO5	To give an overview on derivative instruments
Semester III	CO3CRT10	Marketing Management	CO1	To provide a sound understanding of the basic principles of marketing management.
			CO2	To discriminate type of markets and state the factors on which market segmentation is done.
			CO3	To give a better understanding on product lifecycle, branding and packaging.
			CO4	To discuss various factors influencing and strategies adopted by business pricing of a product.
			CO5	To point out different intermediaries in distribution.

			CO6	To elucidate emerging trends in marketing
Semester III	CO3OCT01	Goods and Services Tax	CO1	To give the students a general understanding of the GST Law in India.
			CO2	To give an insight into the prevailing Tax system in India and Kerala.
			CO3	To give full awareness about Indian Taxation System.
			CO4	To make awareness on various Acts and laws relating to GST.
			CO5	To equip them to become tax practitioners
Semester IV	CO4CRT11	Corporate Accounting – II	CO1	To equip students with preparation of financial statement of banking companies.
			CO2	To enable students with the preparation of financial statements of Insurance companies.
			CO3	To understand the procedure for internal reconstruction.
			CO4	To provide a sound understanding on amalgamation, absorption and external reconstruction.
Semester IV	CO4CRT13	Entrepreneurship Development and Project Management	CO5	To familiarize with corporate accounting procedure for liquidation of companies
			CO1	To develop entrepreneurial spirit among students
			CO2	To examine the role of entrepreneur in economic development
			CO3	To compare and classify types of entrepreneurs
			CO4	To have a better idea on project identification, project formulation and project evaluation.
CO5	To identify the entrepreneurial support in India and to discuss on special institutions in India for entrepreneurial development and assistance in India			
Semester IV	CO4CRT12	Quantitative Techniques for Business –II	CO1	To familiarize with more advanced tools of data analysis and forecasting
			CO2	To get more idea on correlation and determine the relationship between variables using correlation

			CO3	To build model comprising the variables and using regression
			CO4	To construct appropriate index numbers.
			CO5	To perform a time series analysis of data
			CO6	To determine the probability of simple events
Semester IV	CO4OCT01	Financial Services	CO1	To provide an overall idea of financial services available in the country.
			CO2	To create an understanding on recent trends in financial services sector.
			CO3	To familiarize with credit rating and agencies involved in credit rating.
			CO4	To build a thorough understanding of the central ideas and theories of recent trends in financial services
Semester V	CO5CRT14	Cost Accounting 1	CO1	To familiarize the basics concept of cost and how cost are presented in financial statements.
			CO2	To make the students learn the fundamentals of cost accounting as separate system of accounting
			CO3	To acquaint the students with different methods and techniques of costing.
			CO4	To provide the students' knowledge about the methods and techniques applicable for different types of industries
Semester V	CO5CRT16	Financial Management	CO1	To build a thorough understanding of the central ideas and theories of modern finance.
			CO2	To familiarize the students to learn about the practical applications of financial management concepts.
			CO3	To make the students to understand the functional area and principles of Financial management
			CO4	To provide knowledge about the various sources of finance in decision making processes.
			CO5	To give an awareness about investment decisions in capital budgeting
Semester V	CO5OCT01	Income Tax – I	CO1	To familiarize with basic concepts of Income Tax Act 1961

			CO2	To build a thorough understanding on Residential Status of different Persons.
			CO3	To give a sound understanding on different heads of income such as Income from salary, Income from House Property. Profits and Gain from Business or Profession.
			CO4	To have a better idea on various rates of Income Tax
Semester V	CO5CRT15	Environment Management and Human Rights	CO1	To create an awareness regarding natural resources and environmental aspects.
			CO2	To provide knowledge about the various Environmental laws and legislations involved in India.
			CO3	To give an awareness on Human Rights.
			CO4	To acquaint the students about recent developments in the filed of
				commerce and management relating to environment.
			CO5	To give knowledge about the structure, concept and function of Ecosystems
Semester V	CO5OP03	Fundamentals of Accounting	CO1	To make the students with the basic accounting principles and practices in business.
			CO2	To provide knowledge about the theory base of accounting.
			CO3	To give an understanding about accounting standards.
			CO4	To give an awareness about Financial Statement
Semester VI	CO6CRT17	Cost Accounting – II	CO1	To familiarize students with different concepts of cost accounting like job costing, contract costing etc
			CO2	To know more about different types of budgets and various aspects related to budgetary control.
			CO3	To make students learn about marginal costing.
			CO4	To familiarize with various cost concepts like fixed cost, variable cost, breakeven point, break even analysis etc
Semester VI	CO6CRT20	Management Accounting	CO1	To equip students with various methods and techniques used in financial statement analysis

			CO2	To familiarize with the concept of ratios and ratio analysis
			CO3	To enable the students to prepare fund flow statement
			CO4	To equip the student's with preparation of cash flow statement
			CO5	To know more about responsibility accounting
Semester VI	CO6OCT01	Income Tax – II	CO1	To give a sound understanding on different heads of income such as Capital Gain and Income from other Sources
			CO2	To discuss about various deductions under Chapter Via of Income Tax act,1961
			CO3	To give students awareness of clubbing of income and set off and carry forward of losses
			CO4	To familiarize the students with various concepts of Assessment procedures
			CO5	To give an awareness of on Authorities of Income Tax
Semester VI	CO6CRT19	Auditing and Assurance	CO1	To familiarise the students with the principles and procedure of auditing.
			CO2	To enable the students to understand the duties and responsibilities of auditors.
			CO3	To provide knowledge to undertake the work of auditing.
			CO4	To give knowledge about the audit of limited companies.
			CO5	To equip the student to know more about the recent trends in auditing
Semester VI	CO6CRT18	Advertisement and Sales Management	CO1	To discuss about process in developing an advertisement programme.
			CO2	To study legal, economic and social aspect of advertisement.
			CO3	To familiarize with concept of sales promotion.
			CO4	To give an awareness on personal selling, sales force management etc