

Co-operative Arts and Science College, Madayi

Payangadi RS (PO), Kannur, Kerala

PROGRAMME OUTCOMES AND COURSE OUTCOMES

PROGRAMME NAME: BACHELOR OF COMMERCE (BCom)

PROGRAMME OUTCOMES

PO 1	Critical Thinking
1.1	Acquire the ability to apply the basic tenants of logic and science to thoughts, actions and interventions
1.2	Develop the ability to chart out a progressive direction for actions and interventions by learning to recognize the presence of hegemonic ideology within certain dominant notions
1.3	Develop self- critical abilities and also the ability to view positions, problems and social issues from plural perspectives
PO 2	Effective Citizenship
2.1	Learn to participate in nation building by adhering to the principles of sovereignty of the nation, socialism, secularism, democracy and the values that guide a republic.
2.2	Develop and practice gender sensitive attitudes, environmental awareness, empathetic social awareness about various kinds of marginalisation and the ability to understand and resist various kinds of discriminations.
2.3	Internalise certain highlights of the nations and region's history. Especially of the freedom movement, the renaissance within native societies and the project of modernisation of the post-colonial society.
PO 3	Effective Communication
3.1	Acquire the ability to speak, write, read and listen clearly in person and through electronic media in both English and in on modern Indian Language
3.2	Learn to articulate, analyse, synthesise, and evaluate ideas and situations in a well-informed manner.
3.3	Generate hypotheses and articulate assent or dissent by employing both reason and creative thinking.

PO 4	Interdisciplinarity:
4.1	Perceive knowledge as an organic comprehensive, interrelated and integrated faculty of the human mind
4.2	Understand the issues of environmental contexts and sustainable development as a basic interdisciplinary concern of all disciplines
4.3	Develop aesthetic, social, humanistic and artistic sensibilities for problem solving and evolving a comprehensive perspective

COURSE OUTCOMES

CORE COURSE I	MANAGEMENT CONCEPTS AND PRINCIPLES
CO 1	Understand the evolution of management thoughts, concept of management, scope and its functions.
CO 2	Familiarize with current management practices.
CO 3	Understand the importance of ethics in business.
CO 4	Acquire knowledge and capability to develop ethical practices for effective management
CO 5	Describe the emerging trends in management.
CORE COURSE II	FUNCTIONAL APPLICATIONS OF MANAGEMENT
CO 1	Describe nature and scope of financial management and the elements in the management of finance
CO 2	Enumerate marketing management and its different aspects
CO 3	Explain Human Resources Management and the activities involved in it
CO 4	Understand the modern global marketing trends and its challenges
CORE COURSE III	ADVANCED ACCOUNTING
CO 1	Understand the theoretical and practical knowledge of the basics of accounting
CO 2	Acquire the knowledge of accounting for royalty, Consignment and Hire Purchase
CO 3	Imbibe the accounting concepts of Inland Branch Business.

CO 4	Comprehend the procedure for determining profit and financial position from incomplete records.
CORE COURSE V	CORPORATE ACCOUNTING
CO 1	Understand the mode of presentation and understanding of financial reporting
CO 2	Learn the accounting procedure for recording transaction relating to the issue and redemption of shares and debentures.
CO 3	Imbibe the techniques of recording transactions in respect of amalgamation, reconstruction and liquidation of companies.
CO 4	Understand the concept of IFRS and Ind AS
CORE COURSE VII	BUSINESS RESEARCH METHODOLOGY
CO 1	Understand the fundamental aspects of research in business
CO 2	identify and define research problem
CO 3	formulate research plan
CO 4	understand various methods of collecting data CO 5: prepare research report themselves
CORE COURSE VIII	INCOME TAX LAW AND PRACTICE
CO 1	Define the basic concepts in Income tax, explain its evolution
CO 2	Determine the residence and incidence of Tax
CO 3	Understand the incomes exempt from tax of an individual
CO 4	Compute income under different heads of income
CORE COURSE IX	COST ACCOUNTING
CO 1	Explain the nature, scope, objectives and limitations of costing
CO 2	Identify the elements of cost and describe the methods of their ascertainment and control
CO 3	Explain the various methods of costing and their suitability for different industries
CO 4	Ascertain the cost of production of products and jobs
CORE COURSE X	BANKING PRINCIPLES AND OPERATIONS
CO 1	Explain banking and describe the different types of banks and the functions of commercial bank
CO 2	Narrate the role of RBI in the credit control, promotion and regulation of monetary system
CO 3	Describe the relationship between banker and customer and the procedure for opening and operating the account

CO 4	Understand the modern trends and technology used in banking
CORE COURSE XII	FINANCIAL MARKETS AND SERVICES
CO 1	understand the financial system and its constituents
CO 2	familiarise with the activities taking place in the financial markets
CO 3	Appraise the various financial services available in the financial markets
CO 4	acquire knowledge about financial derivatives and their features
CORE COURSE XIII	MANAGEMENT ACCOUNTING
CO 1	understand the fundamental concepts of management accounting.
CO 2	acquire analytical skills associated with the interpretation of accounting reports
CO 3	apply management accounting concepts in real life situations
CO 4	develop judgmental skills associated with the use of accounting information in decision making
CO 5	understand the use of marginal costing and budgetary control to plan and control cost and profit.
CORE COURSE XIV	AUDITING AND CORPORATE GOVERNANCE
CO 1	understand the term auditing, its concept, principles, procedures and requirements needed for Auditing in accordance with current legal requirements and professional standards.
CO 2	familiarize with the various aspects of audit consisting of internal check, vouching, verification and valuation of assets and liabilities
CO 3	understand the appointment, rights, duties and the liabilities of an auditor.
CO 4	explain the concept of Corporate Governance and its aspects
CORE COURSE XV	INCOME TAX AND GST
CO 1	Compute total income and determine the tax liability of an individual and partnership firm, company and cooperative society
CO 2	Describe the income tax authorities, their powers and assessment procedure
CO 3	Explain the procedure regarding deduction of tax at source, advance tax, refund, penalties and prosecution
CO 4	Describe Goods and Service Tax, its levy and collection.
CORE COURSE XVII	PROJECT
CO 1	understand the method of carrying out a project
CO 2	undertake project work independently
CORE COURSE IV	CO-OPERATION I – CO-OPERATIVE PRINCIPLES
CO 1	Understand the concepts and principles of Cooperative movement
CO 2	Understand the origin of cooperative movement and the history of cooperatives in the world
CO 3	Describe Indian cooperative movement, its features, structure and significance
CO 4	Acquaint themselves with the system of cooperative education, training and its impact on the functioning of cooperative organisations

CORE COURSE VI	CO-OPERATION II – MANAGEMENT OF COOPERATIVES
CO 1	Understand kinds of cooperatives in India
CO 2	Understand the management and administration of different types of cooperatives
CO 3	Identify the role and significance of cooperative organization in Kerala's Economy
CO 4	Describe various kinds of cooperative institutions
CORE COURSE XI	CO-OPERATION III – CO-OPERATIVE LAWS
CO 1	Understand the historical perspective of cooperative legislation in India and Kerala
CO 2	Understand the provisions of Kerala cooperative Societies Act 1969
CO 3	Describe the procedure for the formation and registration of a cooperative organisation
CO 4	describe the provisions of management and winding up of cooperative societies
CORE COURSE XVI	CO-OPERATION IV – CO-OPERATIVE ACCOUNTING AND LEGISLATIONS
CO 1	prepare and present accounting aspects of cooperative organisations
CO 2	understand the procedure of cooperative auditing
CO 3	Understand the provisions regarding the settlement of disputes in cooperatives
CO 4	Acquaint knowledge on the impact of various other legislations on cooperatives.
GENERAL AWARENESS COURSE I	BUSINESS STATISTICS AND BASIC NUMERICAL SKILLS
CO 1	Define statistics and explain its importance, scope, applications and limitations
CO 2	Understand the basic knowledge of statistical techniques, which are applicable to business
CO 3	understand basic concepts in mathematics, which are applied in the managerial decision making.
CO 4	Develop the basic mathematical skill needed for analyzing numeric problems related to business
GENERAL AWARENESS COURSE II	ENTREPRENEURSHIP DEVELOPMENT
CO 1	Identify the characteristics of an entrepreneur
CO 2	describe the importance of entrepreneurs in the economic development of a nation
CO 3	identify the different types of entrepreneurs
CO 4	to strengthen their skill and quality as an entrepreneur

GENERAL AWARENESS COURSE III	GENERAL INFORMATICS SKILL
CO 1	Explain the Fundamentals of Computers the use of computers in day to day application
CO 2	Up to date and expand the basic informatics skills necessary in the emerging knowledge society
CO 3	Effectively utilize the digital knowledge resources for their studies
CO 4	State the areas where IT can be used effectively
CO 5	Perform accounting by using the appropriate accounting packages
GENERAL AWARENESS COURSE IV	ENVIRONMENTAL STUDIES AND DISASTER MANAGEMENT
CO 1	Understand the components of environment and need for the protection of environment
CO 2	Understand the effect of pollution on environment and the ways of protecting the environment
CO 3	Explain the social issues relating to environmental pollution
CO 4	Clearly understand the various environmental hazards and the ways of managing disaster
COMPLEMENTARY COURSE I	QUANTITATIVE TECHNIQUE FOR BUSINESS DECISIONS
CO 1	Acquaint with the basic statistical tools, which can be applied in business and economic situations.
CO 2	Develop knowledge in quantitative techniques, which help in tackling various problems for modern business.
CO 3	Understand and solve problems in probability, correlation and regression
CO 4	Understand the effect of trend and seasonal variations on business
CO 5	Familiarize with the testing of hypothesis.
COMPLEMENTARY COURSE II	BUSINESS REGULATORY FRAMEWORK
CO 1	Understand the nature of contracts and the essential elements of a valid contract
CO 2	Explain the difference between a valid contract and a void contract
CO 3	Understand the breach of contract and remedies available for a breach of contract
CO 4	Understand various kinds of special contracts like indemnity, guarantee, bailment and agency contract
COMPLEMENTARY COURSE III	BUSINESS ECONOMICS
CO 1	Understand the concept of economics and its use in business
CO 2	Understand the concept of demand, elasticity and demand forecasting
CO 3	Understand production function and law of production
CO 4	Understand the methods of determining price of a product
CO 5	Explain the methods of computing national income.

CO 6	Conceive the developmental issues of Indian economy and Kerala economy
COMPLEMENTARY COURSE IV	CORPORATE LAW AND BUSINESS REGULATIONS
CO 1	Understand the provisions of Companies Act 2013
CO 2	Describe the procedure for the formation, registration and winding up of the company
CO 3	Explain various kinds of companies and the authorities of companies in India
CO 4	Understand the management and administration of Companies