



# **MTM COLLEGE OF ARTS, SCIENCE AND COMMERCE**

Affiliated to University of Calicut | ISO 9001:2015

**PROGRAMME OUTCOMES  
PROGRAMME SPECIFIC OUTCOMES  
PROGRAMME EDUCATIONAL OBJECTIVES  
COURSE OUTCOMES**

# DEPARTMENT OF COMMERCE AND MANAGEMENT STUDIES

## PROGRAMME OUTCOMES

<b>PO1</b>	<b>Critical Thinking:</b> Take informed actions after identifying the assumptions that frame students' thinking and actions, checking out the degree to which these assumptions are accurate and valid, and looking at their ideas and decisions (intellectual, organizational, and personal) from different perspectives.
<b>PO2.</b>	<b>Effective Communication:</b> 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.
<b>PO3</b>	<b>Problem Solving:</b> Understand and solve problems of relevance to society to meet the specified needs using the knowledge, skills and attitudes acquired.
<b>PO4</b>	<b>Effective Citizenship:</b> 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.

<b>PO5</b>	<b>Environment and Sustainability:</b> Understand the issues of environmental contexts and sustainable development
<b>PO6</b>	<b>Self-directed and Life-long Learning:</b> Acquire the ability to engage in independent and life-long learning in the broadest context of socio-technological changes
<b>PO7</b>	<b>Social interaction:</b> Elicit views of others, mediate disagreements and help reach conclusions in group settings.
<b>PO8</b>	<b>Ethics:</b> Recognize different value systems including your own, understand the moral dimensions of your decisions, and accept responsibility for them.

## **DEPARTMENT OF COMMERCE AND MANAGEMENT STUDIES**

### **1. B. Com Finance**

#### **Programme Specific Outcomes**

**PSO1:**

Students will proficiently communicate complex business concepts and adeptly prepare financial statements, ensuring effective conveyance to corporate stakeholders.

**PSO2:**

Students will acquire comprehensive expertise across various commerce disciplines, including business, accounting, finance, auditing, and marketing, fostering a well-rounded skill set.

#### **Programme Educational Objectives**

**PEO1:**

Develop proficient communication in complex business concepts and financial

statement preparation for effective stakeholder conveyance.

**PEO2:**

Attain comprehensive expertise in business, accounting, finance, auditing, and marketing, fostering a versatile skill set.

**PEO3:**

Empower with applied knowledge and strategic competence for effective problem-solving in professional business environments.

**B. Com Finance - COURSE OUTCOMES**

Semester I		
	Course Code & Name of Course	Course Outcomes
Core courses	BCM1B01 Business Management	<ol style="list-style-type: none"> <li>1. Recall the business management process and current management practices.</li> <li>2. Understand the significance and importance of ethics in business management.</li> </ol>

		<p>3. Analyze the implications and impacts of various management practices in business operations.</p> <p>4. Evaluate the effectiveness of corporate social responsibility initiatives on stakeholder satisfaction.</p> <p>5. Create ethical frameworks and guidelines for effective business management.</p>
Complementary courses	BCM1C01 Managerial Economics	<p>1.To Understand Macro &amp; Micro economics &amp; its role in managerial decision making.</p> <p>2.To Explain the Law of Diminishing Marginal Utility theory, illustrating its application in consumer decision-making.</p> <p>3.To Identify and describe different market structures (e.g., perfect competition, monopoly), and analyze how these structures impact pricing and competition.</p> <p>4.To Examine the role of government in regulating the Indian economy, detailing specific policies and their effects on businesses.</p> <p>5.To Devise a comprehensive business strategy leveraging conceptual knowledge of India's foreign trade, outlining practical steps to secure and capitalize on business opportunities in the international market.</p>
<b>Semester II</b>		
Core courses	BCM2B02 Financial Accounting	<p>1. Students will recall and recognize the process of preparing accounts</p>

		<p>even when presented with incomplete information.</p> <p>2. Learners will comprehend the application of International Financial Reporting Standards (IFRS) in the context of Companies.</p> <p>3. Learners will apply the accounting principles related to debentures in practical scenarios.</p> <p>4. They will critically evaluate the application of IFRS in companies, considering its impact on transparency and comparability of financial statements.</p> <p>5. Learners will design an accounting framework for a company considering the issuance of debentures, ensuring compliance with relevant standards.</p>
Complementary courses	BCM2C02 Marketing Management	<p>1. Recall core marketing concepts and principles related to consumer buying behavior.</p> <p>2. Understand the significance and functioning of marketing channels in competitive environments.</p> <p>3. Apply marketing concepts and consumer behavior theories to real-world scenarios.</p> <p>4. Evaluate the significance and potential of the latest e-commerce and e-marketing trends in the business landscape.</p> <p>5. Develop innovative marketing strategies to strengthen a firm's competitive position.</p>
<b>Semester III</b>		

Common courses	BCM3A11 Basic Numerical Methods	<p>1. Recall fundamental numerical methods, algorithms, and mathematical concepts used in problem-solving.</p> <p>2. Comprehend the underlying principles of numerical methods and their application in solving mathematical problems.</p> <p>3. Apply numerical methods to solve mathematical and engineering problems, demonstrating proficiency in algorithmic implementation.</p> <p>Analyze the accuracy and stability of numerical solutions, identifying sources of errors and limitations in various methods.</p> <p>5. Critically evaluate the appropriateness of numerical methods for specific problems, considering efficiency, precision, and computational resources.</p>
Common courses	BCM3A12 Professional Business Skills	<p>1.To Acquire a foundational understanding of how effective business communication is facilitated, recognizing key elements and principles.</p> <p>2.Improved knowledge of E-learning resources and its delivery broadens vision and insight of management.</p> <p>3.To Utilize knowledge of artificial intelligence and data analysis to explore and implement strategies for diversifying and growing a business, overcoming obstacles in the process.</p>

		<p>4.To Examine the impact of existing national and international cyber laws on communication and business, identifying how compliance enhances ease and security in business operations.</p> <p>5.To Develop a comprehensive digital marketing strategy incorporating social media channels and advertisements, outlining practical steps to enhance business visibility and broaden its horizons in the digital landscape.</p>
Core courses	BCM3B03-Business regulation	<p>1.Recall the regulatory guidelines set by the government for establishing and operating businesses in compliance with legal directives.</p> <p>2.Grasp the principles outlined in the Indian Contract Act of 1872, comprehending how they facilitate the formation of valid contracts in both personal and business contexts.</p> <p>3.Apply the knowledge gained from studying the Sale of Goods Act to conduct business, ensuring adherence to legal formalities when buying and selling goods.</p> <p>4.Examine and understand the privileges and rights of consumers, allowing for a critical analysis of how this knowledge can contribute to legally sound business practices, fostering long-term relationships.</p> <p>5.Evaluate the ability to create a Limited Liability Partnership (LLP) business,</p>



		demonstrating a comprehensive understanding of the legal intricacies involved in establishing such entities.
Core courses	BCM3B04 Corporate Accounting	<p>1.To Recall the steps involved in preparing accounts for redemption of preference shares, bonus shares, right issues, and share buybacks.</p> <p>2.For Grasping the concepts involved in preparing final accounts for banking companies and life insurance companies, recognizing their unique requirements.</p> <p>3.Demonstrate the ability to apply accounting skills by preparing final accounts for group companies, integrating financial information from multiple entities.</p> <p>4.Break down the complexities of disclosure-based accounting standards and interim reporting, examining the nuances of financial disclosure requirements.</p> <p>5.Assess the competence in corporate accounting by evaluating the mastery of the aforementioned skills and concepts, ensuring a comprehensive understanding of financial reporting in diverse corporate scenarios.</p>
Complementary courses	BCM3C03 Human Resources Management	<p>1. Utilizing knowledge in human resource management enhances business effectiveness</p>

		<p>2. Comprehend the essential skills needed for employment within an organization</p> <p>3. Understanding induction and organizational training practices leads to an efficiently trained workforce</p> <p>4. Comprehend the concepts of career planning and performance appraisal</p> <p>Grasping compensation and grievance management practices facilitates timely and effective decision-making</p>
<b>Semester IV</b>		
Common courses	BCM4A13 Entrepreneurship Development	<p>1. Encourage learners to aspire to entrepreneurship by inspiring their motivation and passion</p> <p>2. Maximize the benefits of available supports by expanding knowledge</p> <p>3. Aim to stimulate the mindset of young people toward initiating and managing MSMEs</p> <p>4. Understanding how to establish industrial units facilitates the initiation of business ventures</p> <p>5. The learner demonstrates proficiency in creating and completing project reports independently</p>
Common courses	BCM4A14 Banking and Insurance	<p>1. Recall types, features, and formalities of negotiable instruments, demonstrating basic banking knowledge.</p>

		<ol style="list-style-type: none"> <li>2. Comprehend the importance of staying updated with banking formalities and fund transfer procedures.</li> <li>3. Apply knowledge of negotiable instruments in practical scenarios, demonstrating the ability to navigate banking formalities and execute accurate fund transfers.</li> <li>4. Analyze the role of insurance in business, evaluating its potential in hedging, avoiding, and reducing risks.</li> <li>5. Evaluate the functions and significance of LIC (Life Insurance Corporation) and IRDA (Insurance Regulatory and Development Authority) in the insurance sector.</li> </ol>
Core courses	BCM4B05 Cost Accounting	<ol style="list-style-type: none"> <li>1. Recall cost accounting principles, tools, and techniques.</li> <li>2. Comprehend the utilization of various costing methods in practical scenarios.</li> <li>3. Evaluate variance analysis outcomes to identify underlying issues and formulate corrective actions.</li> <li>4. Implement scientific material, labor, and overhead cost control measures in relevant contexts.</li> <li>5. Develop strategies for effective cost control and management based on learned methods.</li> </ol>

Core courses	BCM4B06 Corporate Regulations	<ol style="list-style-type: none"> <li>1. Understand the Indian Companies Act, grasping its foundational principles and legal structure.</li> <li>2. Describe the steps for establishing a company under the Indian Companies Act, facilitating the creation of new corporate entities.</li> <li>3. Analyze debt and equity options in fundraising, aiding informed decision-making on financial avenues.</li> <li>4. Evaluate the importance of understanding roles, duties, and authorities within a company for effective oversight and management.</li> <li>5. Apply understanding of company liquidation's strategic relevance in facilitating sound business management and decision-making.</li> </ol>
Complementary courses	BCM4C04 Quantitative Techniques for Business	<ol style="list-style-type: none"> <li>1. Remember the concepts of correlation, regression analysis, probability, and theoretical distributions in decision-making contexts.</li> <li>2. Comprehend how probability theories contribute to critical thinking and rational decision-making.</li> <li>3. Apply theoretical distributions to correlate issues with standard theories for decision-making processes.</li> </ol>

		<p>4. Evaluate the significance of probability theories in fostering critical thinking and rational decisions</p> <p>5. Develop strategies leveraging Quantitative Techniques for effective decision-making.</p>
<b>Semester V</b>		
Core courses	BCM5B07 Accounting for Management	<p>1. Remember the methods used to conceive, interpret, and analyze financial statements.</p> <p>2. Understand the importance and application of financial ratios in analysis and interpretation.</p> <p>3. Apply knowledge of financial statements to interpret and analyze real-world financial data.</p> <p>4. Analyze and interpret financial ratios to make informed decisions.</p> <p>5. Develop strategies utilizing CVP analysis for effective managerial decision-making.</p>
Core courses	BCM5B08 Business Research Methods	<p>1. Recall primary concepts and topics in business research methods.</p> <p>2. Comprehend data collection methods, processing, and validation techniques.</p> <p>3. Apply knowledge of research methodologies to process collected data, test hypotheses, and draw conclusions.</p>

		<p>4. Analyze and evaluate data collected, employing hypothesis testing to draw meaningful conclusions.</p> <p>5. Create comprehensive academic reports demonstrating proficiency in presenting researched data effectively.</p>
Core courses	BCM5B09 Income Tax Law and Accounts	<p>1. Recall the fundamental method and methodology of income taxation in India, understanding the basic principles that govern the taxation of income.</p> <p>2. Grasp the provisions related to the computation of taxable salary income, comprehending the intricacies of determining taxable earnings in various employment scenarios.</p> <p>3. Apply the knowledge of taxing income from house property to accurately compute taxable income under the head of House Property, ensuring adherence to relevant tax regulations.</p> <p>4. Examine and understand the process of computing income under the head of profits and gains of business or profession, enabling effective analysis and application of tax-related principles in real-life business situations.</p> <p>5. Evaluate the ability to compute income under the head of Capital Gains and other sources, fostering self-confidence and competence in the practice of income tax, reflecting a comprehensive understanding</p>

		of diverse income streams and associated tax implications.
Core courses	BCM5B10 Financial Markets and Services	<ol style="list-style-type: none"> <li>1. Recall the components of the Indian Capital Market, including its major players and the construction of market indices.</li> <li>2. Summarize the roles and functions of major players within the Indian Capital Market.</li> <li>3. Summarize the roles and functions of major players within the Indian Capital Market.</li> <li>4. Analyze the relationships and interactions among major players in the Indian Capital Market, evaluating their impact on market dynamics.</li> <li>5. Create a set of guidelines or recommendations for ensuring transparent and fair dealings in the Indian financial markets, emphasizing the roles of regulatory bodies like RBI and SEBI.</li> </ol>
Core courses	BCM5B11 Financial Management	<ol style="list-style-type: none"> <li>1. Recall financial management principles and time value of money for effective decision-making.</li> <li>2. Understanding of capital investment evaluation techniques makes investment selection easier.</li> <li>3. Apply capital investment evaluation techniques in investment choices</li> </ol>

		<p>4. Evaluate dividend policy impacts on decision outcomes.</p> <p>5. Create efficient strategies for working capital management.</p>
<b>Semester VI</b>		
Core courses	BCM6B12 Income Tax and GST	<p>1. Recall income tax computation basics, list filing obligations, and understand fundamental GST principles and e-filing steps.</p> <p>2. Grasp how elements affect tax liabilities, interpret filing requirements, and comprehend GST concepts with e-filing procedures.</p> <p>3. Use knowledge to calculate taxes, apply statutory obligations for accurate filing, and employ GST concepts in e-filing processes.</p> <p>4. Analyze tax scenarios for choices, identify potential offenses and penalties, and compare CAG and tax authority roles.</p> <p>5. Develop tax plans, create comprehensive filing guides, and formulate compliance-enhancing recommendations.</p>
Core courses	BCM6B13 Auditing and Corporate Governance	<p>1. Recall the fundamental concepts and theories in auditing, including verification, vouching, and valuation methods.</p> <p>2. Comprehend the models and advantages of corporate governance within</p>



		<p>an organizational context.</p> <ol style="list-style-type: none"> <li>3. Apply verification, vouching, and valuation techniques independently in practical auditing scenarios.</li> <li>4. Analyze the roles and significance of different stakeholders in the context of corporate governance.</li> <li>5. Create recommendations or frameworks for optimizing corporate governance structures considering diverse stakeholders' roles.</li> </ol>
Core courses	BCM6B14 Fundamentals of Investments	<ol style="list-style-type: none"> <li>1. Recall and list key investment terms and types, demonstrating foundational knowledge.</li> <li>2. Explain the intricate relationship between risk and return, and interpret relevant financial data to showcase comprehension.</li> <li>3. Utilize acquired investment knowledge for practical decision-making, applying fundamental investment strategies.</li> <li>4. Break down investment portfolio components, analyzing factors influencing structure and assessing the impact of market trends.</li> <li>5. Engage in critical evaluation of investment proposals, considering risk, return, and ethical considerations in decision-making.</li> </ol>
Core courses	BCM6B15 Financial Derivatives	<ol style="list-style-type: none"> <li>1. Recall and master concepts related to the capital market segment and derivatives market.</li> </ol>

		<ol style="list-style-type: none"> <li>2. Understand the legal framework surrounding derivatives trading and its nuances.</li> <li>3. Apply knowledge to differentiate between various types of derivatives used in financial markets.</li> <li>4. Analyze and comprehend trading strategies employed specifically in option trading within the derivatives market.</li> <li>5. Develop the concepts and functioning of forwards, futures, and swaps in the context of financial derivatives.</li> </ol>
	<p>BCM6B16 (PR) Three Weeks Project and Viva-Voce</p>	<ol style="list-style-type: none"> <li>1. Recall practical insights and concepts learned on specific topics of interest within project report writing.</li> <li>2. Comprehend the practical knowledge and methodologies involved in executing tasks and activities within a project.</li> <li>3. Apply techniques for data collection, processing, and interpretation on various topics covered within the project report.</li> <li>4. Analyze and identify practical problems encountered during the execution of a planned study, understanding their implications and resolutions.</li> <li>5. Foster a culture of research, extension, and publication among students, encouraging them to generate and contribute original work within the field.</li> </ol>

**DEPARTMENT OF COMMERCE AND  
MANAGEMENT STUDIES  
2. B. Com CO-OPERATION**

**Programme Specific Outcomes**

**PSO1:**

Students will grasp the cooperative system's principles and functions, fostering a deep understanding of its operations and mechanisms.

**PSO2:**

Students will analyze and evaluate the operational effectiveness within the cooperative sector, gaining insights into its functioning and productivity.

**Programme Educational Objectives**

**PEO1:**

Foster a deep grasp of cooperative system principles and functions for an in-depth comprehension of their operations.

**PEO2:**

Develop the ability to analyze and enhance operational effectiveness within the cooperative sector for improved functionality.

**PEO3:**

Empower with applied knowledge to optimize cooperative systems, addressing challenges and improving efficiency.

## B. Com Co-operation - Course Outcomes

Semester I		
	Course Code & Name of Course	Course Outcomes
Core courses	BCM1B01 Business Management	<ol style="list-style-type: none"> <li>1. Recall the business management process and current management practices.</li> <li>2. Understand the significance and importance of ethics in business management.</li> <li>3. Analyze the implications and impacts of various management practices in business operations.</li> <li>4. Evaluate the effectiveness of corporate social responsibility initiatives on stakeholder satisfaction.</li> <li>5. Create ethical frameworks and guidelines for effective business management.</li> </ol>
Complementary courses	BCM1C01 Managerial Economics	<ol style="list-style-type: none"> <li>1.To Understand Macro &amp; Micro economics &amp; its role in managerial decision making.</li> <li>2.To Explain the Law of Diminishing Marginal Utility theory, illustrating its application in consumer decision-making.</li> </ol>

		<p>3.To Identify and describe different market structures (e.g., perfect competition, monopoly), and analyze how these structures impact pricing and competition.</p> <p>4.To Examine the role of government in regulating the Indian economy, detailing specific policies and their effects on businesses.</p> <p>5.To Devise a comprehensive business strategy leveraging conceptual knowledge of India's foreign trade, outlining practical steps to secure and capitalize on business opportunities in the international market.</p>
<b>Semester II</b>		
Core courses	BCM2B02 Financial Accounting	<ol style="list-style-type: none"> <li>1. Students will recall and recognize the process of preparing accounts even when presented with incomplete information.</li> <li>2. Learners will comprehend the application of International Financial Reporting Standards (IFRS) in the context of Companies.</li> <li>3. Learners will apply the accounting principles related to debentures in practical scenarios.</li> <li>4. They will critically evaluate the application of IFRS in companies, considering its impact on transparency and comparability of financial statements.</li> <li>5. Learners will design an accounting framework for a company considering the issuance of debentures, ensuring compliance with relevant standards.</li> </ol>

Complementary courses	BCM2C02 Marketing Management	<ol style="list-style-type: none"> <li>1. Recall core marketing concepts and principles related to consumer buying behavior.</li> <li>2. Understand the significance and functioning of marketing channels in competitive environments.</li> <li>3. Apply marketing concepts and consumer behavior theories to real-world scenarios.</li> <li>4. Evaluate the significance and potential of the latest e-commerce and e-marketing trends in the business landscape.</li> <li>5. Develop innovative marketing strategies to strengthen a firm's competitive position.</li> </ol>
<b>Semester III</b>		
Common courses	BCM3A11 Basic Numerical Methods	<ol style="list-style-type: none"> <li>1. Recall fundamental numerical methods, algorithms, and mathematical concepts used in problem-solving.</li> <li>2. Comprehend the underlying principles of numerical methods and their application in solving mathematical problems.</li> <li>3. Apply numerical methods to solve mathematical and engineering problems, demonstrating proficiency in algorithmic implementation.</li> <li>4. Analyze the accuracy and stability of numerical solutions, identifying sources of errors and limitations in various methods.</li> <li>5. Critically evaluate the appropriateness of numerical methods for specific problems,</li> </ol>

		considering efficiency, precision, and computational resources.
Common courses	BCM3A12 Professional Business Skills	<p>1.To Acquire a foundational understanding of how effective business communication is facilitated, recognizing key elements and principles.</p> <p>2.Improved knowledge of E-learning resources and its delivery broadens vision and insight of management.</p> <p>3.To Utilize knowledge of artificial intelligence and data analysis to explore and implement strategies for diversifying and growing a business, overcoming obstacles in the process.</p> <p>4.To Examine the impact of existing national and international cyber laws on communication and business, identifying how compliance enhances ease and security in business operations.</p> <p>5.To Develop a comprehensive digital marketing strategy incorporating social media channels and advertisements, outlining practical steps to enhance business visibility and broaden its horizons in the digital landscape.</p>
Core courses	BCM3B03-Business regulation	<p>1.Recall the regulatory guidelines set by the government for establishing and operating businesses in compliance with legal directives.</p> <p>2.Grasp the principles outlined in the Indian Contract Act of 1872, comprehending how they facilitate the formation of valid contracts in both personal and business contexts.</p> <p>3.Apply the knowledge gained from studying the Sale of Goods Act to conduct business, ensuring adherence to legal formalities when buying and selling goods.</p> <p>4.Examine and understand the privileges and rights of consumers, allowing for a critical analysis of how this knowledge can contribute to legally sound</p>

		<p>business practices, fostering long-term relationships.</p> <p>5. Evaluate the ability to create a Limited Liability Partnership (LLP) business, demonstrating a comprehensive understanding of the legal intricacies involved in establishing such entities.</p>
Core courses	BCM3B04 Corporate Accounting	<p>1. To Recall the steps involved in preparing accounts for redemption of preference shares, bonus shares, right issues, and share buybacks.</p> <p>2. For Grasping the concepts involved in preparing final accounts for banking companies and life insurance companies, recognizing their unique requirements.</p> <p>3. Demonstrate the ability to apply accounting skills by preparing final accounts for group companies, integrating financial information from multiple entities.</p> <p>4. Break down the complexities of disclosure-based accounting standards and interim reporting, examining the nuances of financial disclosure requirements.</p> <p>5. Assess the competence in corporate accounting by evaluating the mastery of the aforementioned skills and concepts, ensuring a comprehensive understanding of financial reporting in diverse corporate scenarios.</p>
Complementary courses	BCM3C03 Human Resources Management	<p>1. Utilizing knowledge in human resource management enhances business effectiveness</p> <p>2. Comprehend the essential skills needed for employment within an organization</p> <p>3. Understanding induction and organizational training practices leads to an efficiently trained</p>



		<p>workforce</p> <ol style="list-style-type: none"> <li>4. Comprehend the concepts of career planning and performance appraisal</li> <li>5. Grasping compensation and grievance management practices facilitates timely and effective decision-making</li> </ol>
<b>Semester IV</b>		
Common courses	BCM4A13 Entrepreneurship Development	<ol style="list-style-type: none"> <li>1. Encourage learners to aspire to entrepreneurship by inspiring their motivation and passion</li> <li>2. Maximize the benefits of available supports by expanding knowledge</li> <li>3. Aim to stimulate the mindset of young people toward initiating and managing MSMEs</li> <li>4. Understanding how to establish industrial units facilitates the initiation of business ventures</li> <li>5. The learner demonstrates proficiency in creating and completing project reports independently</li> </ol>
Common courses	BCM4A14 Banking and Insurance	<ol style="list-style-type: none"> <li>1. Recall types, features, and formalities of negotiable instruments, demonstrating basic banking knowledge.</li> <li>2. Comprehend the importance of staying updated with banking formalities and fund transfer procedures.</li> <li>3. Apply knowledge of negotiable instruments in practical scenarios, demonstrating</li> </ol>

		<p>the ability to navigate banking formalities and execute accurate fund transfers.</p> <p>4. Analyze the role of insurance in business, evaluating its potential in hedging, avoiding, and reducing risks.</p> <p>5. Evaluate the functions and significance of LIC (Life Insurance Corporation) and IRDA (Insurance Regulatory and Development Authority) in the insurance sector.</p>
Core courses	BCM4B05 Cost Accounting	<p>1. Recall cost accounting principles, tools, and techniques.</p> <p>2. Comprehend the utilization of various costing methods in practical scenarios.</p> <p>3. Evaluate variance analysis outcomes to identify underlying issues and formulate corrective actions.</p> <p>4. Implement scientific material, labor, and overhead cost control measures in relevant contexts.</p> <p>5. Develop strategies for effective cost control and management based on learned methods.</p>

Core courses	BCM4B06 Corporate Regulations	<ol style="list-style-type: none"> <li>1. Understand the Indian Companies Act, grasping its foundational principles and legal structure.</li> <li>2. Describe the steps for establishing a company under the Indian Companies Act, facilitating the creation of new corporate entities.</li> <li>3. Analyze debt and equity options in fundraising, aiding informed decision-making on financial avenues.</li> <li>4. Evaluate the importance of understanding roles, duties, and authorities within a company for effective oversight and management.</li> <li>5. Apply understanding of company liquidation's strategic relevance in facilitating sound business management and decision-making.</li> </ol>
Complementary courses	BCM4C04 Quantitative Techniques for Business	<ol style="list-style-type: none"> <li>1. Remember the concepts of correlation, regression analysis, probability, and theoretical distributions in decision-making contexts.</li> <li>2. Comprehend how probability theories contribute to critical thinking and rational decision-making.</li> <li>3. Apply theoretical distributions to correlate issues with standard theories for decision-making processes.</li> </ol>

		<ol style="list-style-type: none"> <li>4. Evaluate the significance of probability theories in fostering critical thinking and rational decisions</li> <li>5. Develop strategies leveraging Quantitative Techniques for effective decision-making.</li> </ol>
<b>Semester V</b>		
Core courses	BCM5B07 Accounting for Management	<ol style="list-style-type: none"> <li>1. Remember the methods used to conceive, interpret, and analyze financial statements.</li> <li>2. Understand the importance and application of financial ratios in analysis and interpretation.</li> <li>3. Apply knowledge of financial statements to interpret and analyze real-world financial data.</li> <li>4. Analyze and interpret financial ratios to make informed decisions.</li> <li>5. Develop strategies utilizing CVP analysis for effective managerial decision-making.</li> </ol>
Core courses	BCM5B08 Business Research Methods	<ol style="list-style-type: none"> <li>1. Recall primary concepts and topics in business research methods.</li> <li>2. Comprehend data collection methods, processing, and validation techniques.</li> <li>3. Apply knowledge of research methodologies to process collected data, test hypotheses, and draw conclusions.</li> </ol>

		<p>4. Analyze and evaluate data collected, employing hypothesis testing to draw meaningful conclusions.</p> <p>5. Create comprehensive academic reports demonstrating proficiency in presenting researched data effectively.</p>
Core courses	BCM5B09 Income Tax Law and Accounts	<p>1. Recall the fundamental method and methodology of income taxation in India, understanding the basic principles that govern the taxation of income.</p> <p>2. Grasp the provisions related to the computation of taxable salary income, comprehending the intricacies of determining taxable earnings in various employment scenarios.</p> <p>3. Apply the knowledge of taxing income from house property to accurately compute taxable income under the head of House Property, ensuring adherence to relevant tax regulations.</p> <p>4. Examine and understand the process of computing income under the head of profits and gains of business or profession, enabling effective analysis and application of tax-related principles in real-life business situations.</p> <p>5. Evaluate the ability to compute income under the head of Capital Gains and other sources, fostering self-confidence and competence in the practice of income tax, reflecting a comprehensive understanding of diverse income streams and associated tax implications.</p>

Core courses	BCM5B10 Co-operative Theory and Practice	<ol style="list-style-type: none"> <li>1. Remember the essence and principles of cooperative movement alongside various economic systems.</li> <li>2. Comprehend the significance of cooperative education and its role in training.</li> <li>3. Utilize understanding of different cooperative types prevalent in India.</li> <li>4. Assess the impact and contributions of various types of cooperatives to the Indian economy.</li> <li>5. Create recommendations for improving the functioning and success of cooperative businesses.</li> </ol>
Core courses	BCM5B11 Legal Environment For Co-operatives	<ol style="list-style-type: none"> <li>1. Recall the evolution and development stages of the cooperative movement worldwide.</li> <li>2. Explain the structure and objectives of international alliances.</li> <li>3. Demonstrate awareness of inter-cooperative relations within the country.</li> <li>4. Assess the importance and impact of international alliances on cooperative movements globally.</li> <li>5. Develop strategies for fostering inter-cooperative relations at the national level.</li> </ol>
	BCM5D01 Open Course	
<b>Semester VI</b>		
Core courses	BCM6B12 Income Tax and GST	<ol style="list-style-type: none"> <li>1. Recall income tax computation basics, list filing obligations, and understand fundamental GST principles and e-filing steps.</li> </ol>

		<p>2. Grasp how elements affect tax liabilities, interpret filing requirements, and comprehend GST concepts with e-filing procedures.</p> <p>3. Use knowledge to calculate taxes, apply statutory obligations for accurate filing, and employ GST concepts in e-filing processes.</p> <p>4. Analyze tax scenarios for choices, identify potential offenses and penalties, and compare CAG and tax authority roles.</p> <p>5. Develop tax plans, create comprehensive filing guides, and formulate compliance-enhancing recommendations.</p>
Core courses	BCM6B13 Auditing and Corporate Governance	<p>1. Recall the fundamental concepts and theories in auditing, including verification, vouching, and valuation methods.</p> <p>2. Comprehend the models and advantages of corporate governance within an organizational context.</p> <p>3. Apply verification, vouching, and valuation techniques independently in practical auditing scenarios.</p> <p>4. Analyze the roles and significance of different stakeholders in the context of corporate governance.</p>

		<p>5. Create recommendations or frameworks for optimizing corporate governance structures considering diverse stakeholders' roles.</p>
Core courses	BCM6B14 International Co-operative Movement	<p>1. Recall the historical evolution of the global cooperative movement.</p> <p>2. Understand the significance of international organizations and their impact on cooperation.</p> <p>3. Apply knowledge of international alliances to comprehend inter-cooperative relations within the country.</p> <p>4. Analyze and evaluate the role played by international organizations in the development of the global cooperative movement.</p> <p>5. Formulate recommendations for leveraging international organizations to enhance the global cooperative movement.</p>
Core courses	BCM6B15 Co-operative Management and Administration	<p>1. Recall key principles and features of cooperative management structures.</p> <p>2. Explain the cooperative business model and stakeholder roles.</p> <p>3. Utilize cooperative management principles to address real-world challenges.</p> <p>4. Break down components influencing cooperative performance.</p> <p>5. Critically assess management strategies for effectiveness and ethical considerations.</p>
	BCM6B16 (PR) Three Weeks Project and Viva-Voce	<p>1. Recall practical insights and concepts learned on specific topics of interest within project report writing.</p>



		<ol style="list-style-type: none"> <li>2. Comprehend the practical knowledge and methodologies involved in executing tasks and activities within a project.</li> <li>3. Apply techniques for data collection, processing, and interpretation on various topics covered within the project report.</li> <li>4. Analyze and identify practical problems encountered during the execution of a planned study, understanding their implications and resolutions.</li> <li>5. Foster a culture of research, extension, and publication among students, encouraging them to generate and contribute original work within the field.</li> </ol>
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## **DEPARTMENT OF COMMERCE AND MANAGEMENT STUDIES**

### **3. B. Com. Computer Application**

#### **Programme Educational Objectives**

**PSO1:**

Students will understand major business theories, finance, management models, regulations, and computer applications for practical use.

**PSO2:**

Students will embody versatile business roles and develop soft skills for effective decision-making in diverse situations.

#### **Programme Educational Objectives**

**PEO1:**

Apply major business theories and tools practically for real-world use.

**PEO2:**

Develop adaptable business professionals with diverse roles and effective decision-making skills.

**PEO3:**

Cultivate applied competence and adaptability for successful careers in diverse business domains.

## Course Outcomes - B. Com Computer Application

<b>Semester I</b>		
	<b>Course Code &amp; Name of Course</b>	<b>Course Outcomes</b>
Core courses	BCM1B01 Business Management	<ol style="list-style-type: none"> <li>1. Recall the business management process and current management practices.</li> <li>2. Understand the significance and importance of ethics in business management.</li> </ol>

		<p>3. Analyze the implications and impacts of various management practices in business operations.</p> <p>4. Evaluate the effectiveness of corporate social responsibility initiatives on stakeholder satisfaction.</p> <p>5. Create ethical frameworks and guidelines for effective business management.</p>
Complementary courses	BCM1C01 Managerial Economics	<p>1.To Understand Macro &amp; Micro economics &amp; its role in managerial decision making.</p> <p>2.To Explain the Law of Diminishing Marginal Utility theory, illustrating its application in consumer decision-making.</p> <p>3.To Identify and describe different market structures (e.g., perfect competition, monopoly), and analyze how these structures impact pricing and competition.</p> <p>4.To Examine the role of government in regulating the Indian economy, detailing specific policies and their effects on businesses.</p> <p>5.To Devise a comprehensive business strategy leveraging conceptual knowledge of India's foreign trade, outlining practical steps to secure and capitalize on business opportunities in the international market.</p>

<b>Semester II</b>		
Core courses	BCM2B02 Financial Accounting	<ol style="list-style-type: none"> <li>1. Students will recall and recognize the process of preparing accounts even when presented with incomplete information.</li> <li>2. Learners will comprehend the application of International Financial Reporting Standards (IFRS) in the context of Companies.</li> <li>3. Learners will apply the accounting principles related to debentures in practical scenarios.</li> <li>4. They will critically evaluate the application of IFRS in companies, considering its impact on transparency and comparability of financial statements.</li> <li>5. Learners will design an accounting framework for a company considering the issuance of debentures, ensuring compliance with relevant standards.</li> </ol>
Complementary courses	BCM2C02 Marketing Management	<ol style="list-style-type: none"> <li>1. Recall core marketing concepts and principles related to consumer buying behavior.</li> <li>2. Understand the significance and functioning of marketing channels in competitive environments.</li> </ol>

		<p>3. Apply marketing concepts and consumer behavior theories to real-world scenarios.</p> <p>4. Evaluate the significance and potential of the latest e-commerce and e-marketing trends in the business landscape.</p> <p>5. Develop innovative marketing strategies to strengthen a firm's competitive position.</p>
<b>Semester III</b>		
Common courses	BCM3A11 Basic Numerical Methods	<p>1. Recall fundamental numerical methods, algorithms, and mathematical concepts used in problem-solving.</p> <p>2. Comprehend the underlying principles of numerical methods and their application in solving mathematical problems.</p> <p>3. Apply numerical methods to solve mathematical and engineering problems, demonstrating proficiency in algorithmic implementation.</p> <p>4. Analyze the accuracy and stability of numerical solutions, identifying sources of errors and limitations in various methods.</p>

		<p>5. Critically evaluate the appropriateness of numerical methods for specific problems, considering efficiency, precision, and computational resources.</p>
Common courses	BCM3A12 Professional Business Skills	<p>1.To Acquire a foundational understanding of how effective business communication is facilitated, recognizing key elements and principles.</p> <p>2.Improved knowledge of E-learning resources and its delivery broadens vision and insight of management.</p> <p>3.To Utilize knowledge of artificial intelligence and data analysis to explore and implement strategies for diversifying and growing a business, overcoming obstacles in the process.</p> <p>4.To Examine the impact of existing national and international cyber laws on communication and business, identifying how compliance enhances ease and security in business operations.</p> <p>5.To Develop a comprehensive digital marketing strategy incorporating social media channels and advertisements, outlining practical steps to enhance business visibility and broaden its horizons in the digital landscape.</p>
Core courses	BCM3B03-Business regulation	<p>1.Recall the regulatory guidelines set by the government for establishing and operating businesses in compliance with legal directives.</p> <p>2.Grasp the principles outlined in the Indian Contract Act of 1872, comprehending how they facilitate the formation of valid contracts in both personal and business contexts.</p> <p>3.Apply the knowledge gained from studying the Sale of Goods Act to conduct business, ensuring adherence to legal formalities when buying and selling goods.</p>

		<p>4.Examine and understand the privileges and rights of consumers, allowing for a critical analysis of how this knowledge can contribute to legally sound business practices, fostering long-term relationships.</p> <p>5.Evaluate the ability to create a Limited Liability Partnership (LLP) business, demonstrating a comprehensive understanding of the legal intricacies involved in establishing such entities.</p>
Core courses	BCM3B04 Corporate Accounting	<p>1.To Recall the steps involved in preparing accounts for redemption of preference shares, bonus shares, right issues, and share buybacks.</p> <p>2.For Grasping the concepts involved in preparing final accounts for banking companies and life insurance companies, recognizing their unique requirements.</p> <p>3.Demonstrate the ability to apply accounting skills by preparing final accounts for group companies, integrating financial information from multiple entities.</p> <p>4.Break down the complexities of disclosure-based accounting standards and interim reporting, examining the nuances of financial disclosure requirements.</p> <p>5.Assess the competence in corporate accounting by evaluating the mastery of the aforementioned skills and concepts, ensuring a comprehensive understanding of financial reporting in diverse corporate scenarios.</p>
Complementary courses	BCM3C03 Human Resources Management	<p>1. Utilizing knowledge in human resource management enhances business effectiveness</p> <p>2. Comprehend the essential skills needed for employment within an organization</p>

		<p>3. Understanding induction and organizational training practices leads to an efficiently trained workforce</p> <p>4. Comprehend the concepts of career planning and performance appraisal</p> <p>5. Grasping compensation and grievance management practices facilitates timely and effective decision-making</p>
<b>Semester IV</b>		
Common courses	BCM4A13 Entrepreneurship Development	<p>1. Encourage learners to aspire to entrepreneurship by inspiring their motivation and passion</p> <p>2. Maximize the benefits of available supports by expanding knowledge</p> <p>3. Aim to stimulate the mindset of young people toward initiating and managing MSMEs</p> <p>4. Understanding how to establish industrial units facilitates the initiation of business ventures</p> <p>5. The learner demonstrates proficiency in creating and completing project reports independently</p>
Common courses	BCM4A14 Banking and Insurance	<p>1. Recall types, features, and formalities of negotiable instruments, demonstrating basic banking knowledge.</p>



		<p>2. Comprehend the importance of staying updated with banking formalities and fund transfer procedures.</p> <p>3. Apply knowledge of negotiable instruments in practical scenarios, demonstrating the ability to navigate banking formalities and execute accurate fund transfers.</p> <p>4. Analyze the role of insurance in business, evaluating its potential in hedging, avoiding, and reducing risks.</p> <p>5. Evaluate the functions and significance of LIC (Life Insurance Corporation) and IRDA (Insurance Regulatory and Development Authority) in the insurance sector.</p>
Core courses	BCM4B05 Cost Accounting	<p>1. Recall cost accounting principles, tools, and techniques.</p> <p>2. Comprehend the utilization of various costing methods in practical scenarios.</p> <p>3. Evaluate variance analysis outcomes to identify underlying issues and formulate corrective actions.</p> <p>4. Implement scientific material, labor, and overhead cost control measures in relevant contexts.</p> <p>5. Develop strategies for effective cost control and management based on learned methods.</p>

Core courses	BCM4B06 Corporate Regulations	<ol style="list-style-type: none"> <li>1. Understand the Indian Companies Act, grasping its foundational principles and legal structure.</li> <li>2. Describe the steps for establishing a company under the Indian Companies Act, facilitating the creation of new corporate entities.</li> <li>3. Analyze debt and equity options in fundraising, aiding informed decision-making on financial avenues.</li> <li>4. Evaluate the importance of understanding roles, duties, and authorities within a company for effective oversight and management.</li> <li>5. Apply understanding of company liquidation's strategic relevance in facilitating sound business management and decision-making.</li> </ol>
Complementary courses	BCM4C04 Quantitative Techniques for Business	<ol style="list-style-type: none"> <li>1. Remember the concepts of correlation, regression analysis, probability, and theoretical distributions in decision-making contexts.</li> <li>2. Comprehend how probability theories contribute to critical thinking and rational decision-making.</li> </ol>

		<p>3. Apply theoretical distributions to correlate issues with standard theories for decision-making processes.</p> <p>4. Evaluate the significance of probability theories in fostering critical thinking and rational decisions</p> <p>5. Develop strategies leveraging Quantitative Techniques for effective decision-making.</p>
<b>Semester V</b>		
Core courses	BCM5B07 Accounting for Management	<p>1. Remember the methods used to conceive, interpret, and analyze financial statements.</p> <p>2. Understand the importance and application of financial ratios in analysis and interpretation.</p> <p>3. Apply knowledge of financial statements to interpret and analyze real-world financial data.</p> <p>4. Analyze and interpret financial ratios to make informed decisions.</p> <p>5. Develop strategies utilizing CVP analysis for effective managerial decision-making.</p>
Core courses	BCM5B08 Business Research Methods	<p>1. Recall primary concepts and topics in business research methods.</p>

		<ol style="list-style-type: none"> <li>2. Comprehend data collection methods, processing, and validation techniques.</li> <li>3. Apply knowledge of research methodologies to process collected data, test hypotheses, and draw conclusions.</li>   <li>4. Analyze and evaluate data collected, employing hypothesis testing to draw meaningful conclusions.</li>   <li>5. Create comprehensive academic reports demonstrating proficiency in presenting researched data effectively.</li> </ol>
Core courses	BCM5B09 Income Tax Law and Accounts	<ol style="list-style-type: none"> <li>1. Recall the fundamental method and methodology of income taxation in India, understanding the basic principles that govern the taxation of income.</li>   <li>2. Grasp the provisions related to the computation of taxable salary income, comprehending the intricacies of determining taxable earnings in various employment scenarios.</li>   <li>3. Apply the knowledge of taxing income from house property to accurately compute taxable income under the head of House Property, ensuring adherence to relevant tax regulations.</li>   <li>4. Examine and understand the process of computing income under the head of profits and gains of business or profession, enabling effective analysis and application of tax-related principles in real-life business situations.</li>   <li>5. Evaluate the ability to compute income under the head of Capital Gains and other sources, fostering self-confidence and competence in the practice of income tax, reflecting a comprehensive</li> </ol>

		understanding of diverse income streams and associated tax implications.
Core courses	BCM5B10 Computer Applications in Business	<ol style="list-style-type: none"> <li>1. Recall fundamental concepts and principles of networking, key elements involved in creating a networked community for businesses</li> <li>2. Comprehend the significance of website creation, updating, and maintenance in enhancing the identity and scope of businesses</li> <li>3. Application of knowledge of networking and website management to real-world scenarios</li> <li>4. Analyze potential threats in the online environment, demonstrating a deep understanding of cyber security issues.</li> <li>5. Design and create comprehensive cyber security strategies for businesses</li> </ol>
Core courses	BCM5B11 Business Information Systems	<ol style="list-style-type: none"> <li>1.Acquire a foundational understanding of Management Information Systems (MIS) and its role in gathering, processing, and facilitating decision-making within a business context.</li> <li>2.Grasp the significance of MIS in providing timely and accurate information in appropriate quantities, understanding its impact on decision-making efficiency.</li> <li>3.To Utilize knowledge of Database Management Systems (DBMS) to process data scientifically, considering various manifestations and optimizing data storage and retrieval.</li> </ol>

		<p>4. Evaluate the role of Enterprise Resource Planning (ERP) in automating business processes, recognizing its contribution to cost reduction and operational efficiency.</p> <p>5. To Implement Business Process Reengineering strategies to enhance the dignity of business processes, leading to increased profits through the optimization of workflows and resource utilization.</p>
	BCM5D01 Open Course	
<b>Semester VI</b>		
Core courses	BCM6B12 Income Tax and GST	<ol style="list-style-type: none"> <li>1. Recall income tax computation basics, list filing obligations, and understand fundamental GST principles and e-filing steps.</li> <li>2. Grasp how elements affect tax liabilities, interpret filing requirements, and comprehend GST concepts with e-filing procedures.</li> <li>3. Use knowledge to calculate taxes, apply statutory obligations for accurate filing, and employ GST concepts in e-filing processes.</li> <li>4. Analyze tax scenarios for choices, identify potential offenses and penalties, and compare CAG and tax authority roles.</li> <li>5. Develop tax plans, create comprehensive filing guides, and formulate compliance-enhancing recommendations.</li> </ol>

Core courses	BCM6B13 Auditing and Corporate Governance	<ol style="list-style-type: none"> <li>1. Recall the fundamental concepts and theories in auditing, including verification, vouching, and valuation methods.</li> <li>2. Comprehend the models and advantages of corporate governance within an organizational context.</li> <li>3. Apply verification, vouching, and valuation techniques independently in practical auditing scenarios.</li> <li>4. Analyze the roles and significance of different stakeholders in the context of corporate governance.</li> <li>5. Create recommendations or frameworks for optimizing corporate governance structures considering diverse stakeholders' roles.</li> </ol>
Core courses	BCM6B14 Office Automation Tools	<ol style="list-style-type: none"> <li>1. Recall MS-Word functionalities for document preparation.</li> <li>2. Understand PowerPoint's role in business meetings.</li> <li>3. Apply Excel functions practically and MS-Word skills for document creation.</li> <li>4. Assess advantages and limitations of Excel in various contexts.</li> <li>5. Develop strategies for internet applications in business education and governance</li> </ol>
Core courses	BCM6B15 Computerized	<ol style="list-style-type: none"> <li>1. Recall accounting concepts and principles fundamental to computerized accounting.</li> </ol>

	Accounting with Tally	<ol style="list-style-type: none"> <li>2. Understand and comprehend the documentation, accounting, and inventory operations using Tally software.</li> <li>3. Apply Tally software skills to perform tasks such as preparing financial statements, tax documents, budgets, and presentations.</li> <li>4. Analyze and evaluate the functioning of an accounting information system and its practical applications.</li> <li>5. Create and excel in executing budgets, reporting, and accounting tasks using Tally software, demonstrating advanced proficiency in its utilization.</li> </ol>
	BCM6B16 (PR) Three Weeks Project and Viva-Voce	<ol style="list-style-type: none"> <li>1. Recall practical insights and concepts learned on specific topics of interest within project report writing.</li> <li>2. Comprehend the practical knowledge and methodologies involved in executing tasks and activities within a project.</li> <li>3. Apply techniques for data collection, processing, and interpretation on various topics covered within the project report.</li> <li>4. Analyze and identify practical problems encountered during the execution of a planned study, understanding their implications and resolutions.</li> <li>5. Foster a culture of research, extension, and publication among students, encouraging them to generate and contribute original work within the field.</li> </ol>