

**ST PETER'S COLLEGE KOLENCHERY ERNAKULAM  
DEPARTMENT OF COMMERCE**

- PROGRAMME - B.Com
- PROGRAMME CODE – CO
- B.Com **Model 1** -MAHATMA GANDHI UNIVERSITY, KOTTAYAM, KERALA.

Program Outcome	
PO1	<b>Critical Thinking:</b> 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.
PO2	<b>Computational Thinking:</b> Understand data-based reasoning through translation of data into abstract concepts using computing technology-based tools.
PO3	<b>Problem Solving:</b> Understand and solve problems of relevance to society to meet the specify needs using the knowledge, skills and attitude acquired from Humanities/Sciences / Mathematics / Social Sciences
PO4	<b>Self-directed and Life-long Learning:</b> Acquire the ability to engage in independent and life-long learning in the broadest context socio-technological changes.
PO5	<b>Ethics:</b> recognize different value system including your own, understand the moral dimension of decision, and accept responsibility of them
PO6	<b>Global Perspective:</b> Understand the economic, social and ecological connections that link the world's nations and people.

Programme Specific Outcome (PSO)

PSO 1	Inculcating managerial skills and theoretical knowledge for managing business units with special focus on functional areas of business and management.
PSO 2	Inculcating knowledge in Commerce and management, specifically Accounting, Taxation, Finance, Costing, QT, Auditing and Banking.
PSO 3	Facilitating learner to pursue career in professional areas of commerce and management such as accounting & auditing, taxation, banking, financial services, consultancy etc
PSO 4	Enable the learner to get general awareness about information and human rights.

## PROGRAMME - STRUCTURE

### SEMESTER ONE

Course No	Name of Course	Credit	Total Credits/Semester
	Language I – English I	4	20
	Second Language I	4	
CO1CRT01	Dimensions and Methodology of Business Studies	2	
CO1CRT02	Financial Accounting I	4	
CO1CRT03	Corporate Regulations & Administration	3	
CO1CMT01	Banking and Insurance	3	

### SEMESTER TWO

Course No	Name of Course	Credit	Total Credits/Semester
	Language I – English I	4	21
	Second Language I	4	
CO2CRT04	Financial Accounting II	4	
CO2CRT05	Business Regulatory Framework	3	
CO2CRT06	Business Management	3	
CO2CMT02	Principles of Business Decisions	3	

### SEMESTER THREE

Course No	Name of Course	Credit	Total Credits/Semester
	Language I – English I	3	21
CO3CRT07	Corporate Accounts I	4	
CO3CRT08	Quantitative Techniques for Business I	4	
CO3CRT09	Financial Markets and Operations	3	
CO3CRT10	Marketing Management	3	
CO3OCT01	Goods and Services Tax	4	

### SEMESTER FOUR

Course No	Name of Course	Credit	Total Credits/Semester
	Language I – English I	3	
CO4CRT11	Corporate Accounts II	4	19
CO4CRT12	Quantitative Techniques for Business II	4	
CO4CRT13	Entrepreneurship Development and Project Management	4	
CO4OCT01	Financial Services	4	

#### SEMESTER FIVE

Course No	Name of Course	Credit	Total Credits/Semester
CO5CRT14	Cost Accounting I	4	19
CO5CRT15	Environment and Human Rights	4	
CO5CRT16	Financial Management	4	
CO5OCT01	Income Tax I	4	
CO5OP03	Open Course	3	

#### SEMESTER SIX

Course No	Name of Course	Credit	Total Credits/Semester
CO6CRT17	Cost Accounting II	4	20
CO6CRT18	Advertisement and Sales Management	3	
CO6CRT19	Auditing and Insurance	4	
CO6CRT20	Management Accounting	4	
CO6CT01	Income Tax II	4	
CO6PR01	Project and Viva	1	

<b>Course Outcome No</b>	<b>Expected Course Outcome</b>	<b>Cognitive Level</b>	<b>Programme Specific Outcome Linkage</b>
1	Able to understand the concepts of business and its role in society, comprehend the business environment and various dimensions.	Understand	<b>PSO 1</b>
2	To have an understanding of development of Business in India and recent economic initiatives.	Understand	<b>PSO 1</b>
3	To familiarize Technology integration in business and e-payment methods.	Understand	<b>PSO 1, PSO 4</b>
4	To have an understanding of Business ethics and CSR	Understand	<b>PSO 1</b>
5	To introduce the importance and fundamentals of business research and types of research.	Understand	<b>PSO 1</b>

## **Dimensions and Methodology of Business Studies**

### **Financial accounting-1**

<b>Course Outcome No</b>	<b>Expected Course Outcome</b>	<b>Cognitive Level</b>	<b>Programme Specific Outcome Linkage</b>
1	Preparing financial statements in accordance with appropriate standards.	Remember	PSO 2, PSO 3
2	Explain the purpose of double entry system to understanding the accounting system properly.	Remember	PSO 2, PSO 3
3	Understand the system and accounting procedure of Royalty Accounts.	Understand	PSO 2
4	Equip the students to prepare consignment accounts	Understand	PSO 2
5	Equip the students to prepare the financial statements of Farms	Understand	PSO 2

## Corporate regulations and administrations

Course Outcome No	Expected Course Outcome	Cognitive Level	Programme Specific Outcome Linkage
1	To equip the students with proper knowledge about company law and administration	Understand	PSO 1
2	Develop attitudes and viewpoints with respect to business ethics and social responsibility	Understand	PSO 1
3	Exercise proper professional and ethical responsibilities to clients and the legal system	Understand	PSO 1
4	Demonstrate an awareness of law and engage in critical analysis of the practice of company law.	Understand	PSO 1
5	Understand the use of the memorandum of association and article of association in a company	Understand	PSO 1

## Banking and Insurance

Course Outcome No	Expected Course Outcome	Cognitive Level	Programme Specific Outcome Linkage
1	Acquaintance with basic concepts and practice of banking, functions of commercial and RBI	Understand	PSO 2
2	Understanding about various banking innovations and reforms after nationalization	Understand	PSO 2
3	Knowledge about the process of opening and handling accounts of different types of customers. Banker customer relationships. Understand the legal aspects involved in banking operation	Understand	PSO 2
4	Understand the various types of insurances in life and non-life sectors, Classification of Policies Principles of Insurance contract Understand how to choose life insurance policies based on their needs Know the duties and powers of IRDA	Understand	PSO 2

5	Awareness about the various types of insurances in life and non-life sectors. Classification of policies, conditions surrender	Understand	PSO 2
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## Financial Accounting – II

Course Outcome No	Expected Course Outcome	Cognitive Level	Programme Specific Outcome Linkage
1	Able to understand the concepts of Hire Purchase System and be able to make calculations of the interest and installments payable and prepare necessary accounts.	Understand	PSO 2, PSO 3
2	Understanding the Accounting for Branches, types of branch accounting and Incorporation of Branch Accounts in the Books of H.O and preparation of related accounts.	Understand	PSO 2, PSO 3
3	Understand the procedure of department accounting and allocation of expenses and income between departments and prepare the necessary statements and accounts.	Understand	PSO 2, PSO 3
4	Understand the concept of dissolution of a firm, prepare the accounts on dissolution. Understand the concept of insolvency of a partner and settlement of accounts when all or anyone of the partners become insolvent and the concept of piecemeal distribution and preparation of related accounts.	Understand	PSO 2
5	Providing an in depth understanding about theoretical and practical aspects of major Accounting Standards to apply the same in different practical situations.	Understand	PSO 2

## Business Regulatory Framework

Course Outcome No	Expected Course Outcome	Cognitive Level	Programme Specific Outcome Linkage
1	To develop awareness about general provisions of Indian Contract Act.	Understand	PSO 1
2	To equip the students with proper knowledge about special contract- Bailment and Pledge.	Understand	PSO 1
3	To understand the provisions of Indemnity and Guarantee contract.	Understand	PSO 1
4	To know about the essentials of Law of Agency.	Understand	PSO 1
5	To create an awareness about Sale of Goods Act, 1930.	Understand	PSO 1

## Business Management

Course Outcome No	Expected Course Outcome	Cognitive Level	Programme Specific Outcome Linkage
1	Acquaintance with basic concepts of Business management and performance appraisal	Remember	PSO 1
2	Understanding about Planning , management by objectives and co-ordination	Remember	PSO 1
3	Knowledge about the function of Organizing - principles, Types and about various aspects of Staffing, human resource and development & training	Understand	PSO 1
4	Understanding about principles of direction and various aspects - Leadership – motivation and control so as to evaluate the real cases of management.	Understand	PSO 1
5	Awareness about recent emergence in the Management Techniques.	Understand	PSO 1

## Principles of business decisions

<b>Course Outcome No</b>	<b>Expected Course Outcome</b>	<b>Cognitive Level</b>	<b>Programme Specific Outcome Linkage</b>
1	To familiarize the students with the economic concepts and principles underlying business decision making	Understand	<b>PSO 1</b>
2	To equip students with an understanding of how economics affect the industries	Understand	<b>PSO 1</b>
3	To develop economic way of thinking in dealing with practical business problems and challenges	Understand	<b>PSO 1</b>
4	To illustrate how microeconomic concepts can be applied to analyze real-life situations	Understand	<b>PSO 1</b>
5	To make students understand the concept of the behavior of Consumer and Producer, different forms of market & how degrees of competition affect pricing and outputs	Understand	<b>PSO 1</b>

### **Corporate Accounts – I**

<b>Course Outcome No</b>	<b>Expected Course Outcome</b>	<b>Cognitive Level</b>	<b>Programme Specific Outcome Linkage</b>
1	Able to understand the concepts of Accounting for Shares, redemption of Preference Shares, ESOP, Rights Issue, Bonus Issue and Buyback of Shares	Understand	<b>PSO 2</b>
2	Able to understand the concept of underwriting of Shares and Debentures, marked and unmarked applications, Determining the liability of Underwriters in respect of an Underwriting Contract under different types of underwriting contracts.	Understand	<b>PSO 2</b>
3	Understand the preparation of Final Accounts of Joint Stock Companies according to the Vertical form- As per provisions of Companies Act 2013. And preparation of the final statements of accounts of Joint stock Companies, Calculation of Managerial Remuneration- Profit (Loss) Prior to Incorporation.	Understand	<b>PSO 2, PSO 3</b>
4	Understand the concept of Cum-interest, Ex-interest- Cum-dividend, Ex-dividend and be capable of preparing the Investment Accounts.	Understand	<b>PSO 2</b>
5	Providing an in depth understanding about Insurance claims-loss of stock- computation of claim for loss of stock- Application of average clause- elimination of abnormal/defective items – Loss of profit policy- Calculation of claim	Understand	<b>PSO 2, PSO 3</b>

## Quantitative techniques in Business –I

Course Outcome No	Expected Course Outcome	Cognitive Level	Programme Specific Outcome Linkage
1	Elucidate basic concepts of statistics and to develop skills to deal with numerical and quantitative issues in business.	Understand	PSO 2
2	To provide theoretical and practical exposure on calculation of measures of central tendency	Understand	PSO 2
3	Explain the importance and technique of measuring variability and also to identify its relative strengths and weaknesses.	Understand	PSO 2
4	To understand the differences between interpolation and extrapolation, tools using, and applying them for finding solutions.	Understand	PSO 2
5	To apply the analytical techniques in business transactions that would help in making effective business decisions.	Apply	PSO 2

## Financial Markets and Operations

Course Outcome No	Expected Course Outcome	Cognitive Level	Programme Specific Outcome Linkage
1	Advance the understanding of fundamental concepts of financial markets and market participants.	Understand	PSO 3
2	Familiarize students with the primary markets and its intermediaries and instruments.	Understand	PSO 3
3	Describe the general type of investors, trading platforms, procedures and regulator in secondary markets.	Understand	PSO 3

4	Explain Mutual Fund as an investment avenue.	Understand	<b>PSO 3</b>
5	Use financial derivatives as a hedging instruments in building a diversified portfolio.	Understand	<b>PSO 3</b>

## Marketing Management

<b>Course Outcome No</b>	<b>Expected Course Outcome</b>	<b>Cognitive Level</b>	<b>Programme Specific Outcome Linkage</b>
1	To acquaint the students with the basics of marketing management.	Understand	<b>PSO 1</b>
2	Describe the characteristics of market segments and to explain the importance of market segmentation process in the selection of target customers.	Understand	<b>PSO 1</b>
3	Discuss the importance of pricing decision and comprehend various pricing strategies followed in practice by business enterprises.	Understand	<b>PSO 1</b>
4	Understand concepts and principles of branding and to apply branding concepts and principles to achieve brand management goals and improve marketing performance.finding solutions.	Understand	<b>PSO 1</b>

## Goods and services tax

<b>Course Outcome No</b>	<b>Expected Course Outcome</b>	<b>Cognitive Level</b>	<b>Programme Specific Outcome Linkage</b>
1	Understand of Goods and Services Tax concepts	Understand	<b>PSO 2</b>
2	To understand the implications of GST on the taxable capacity consumers, dealers and of the society at large and its changes. U	Understand	<b>PSO 2</b>

3	To gain working knowledge on GST and application of the same in the organizations.	Apply	PSO 2, PSO 3
4	To make use of knowledge of GST rules in taking managerial decisions in various tax related matters	Apply	PSO 2, PSO 3
5	To equip with practical perspective and employability in the commercial tax practices	Apply	PSO 2, PSO 3

## Corporate accounting-2

Course Outcome No	Expected Course Outcome	Cognitive Level	Programme Specific Outcome Linkage
1	To make students aware about accounts of banking companies.	Understand	PSO 2
2	Keep them aware about accounts of insurance companies	Understand	PSO 2
3	Students can get an idea about internal reconstruction.	Understand	PSO 2
4	Enable the students to understand about amalgamation , absorption and external reconstruction.	Understand	PSO 2
5	Enable the students to gain an idea of liquidation of companies	Understand	PSO 2

## Quantitative techniques for business- II

Course Outcome No	Expected Course Outcome	Cognitive Level	Programme Specific Outcome Linkage
1	Understanding Bi-Variate Data Analysis using Correlation.	Understand	PSO 2
2	Understanding Bi-Variate Data Analysis- using Regression and understand the differences in the concept of correlation and regression, Apply the Regression Equations and calculate regression coefficient and evaluate and analyse data.	Understand	PSO 2

3	Understand the concept of Index Numbers and construct the different types of index numbers and draw inferences from the various indices. Understand the concept of cost of living index numbers.	Understand	<b>PSO 2</b>
4	Understand the concept of Time Series, Analyze time series data using different mathematical models and - Determination of Trend, and be able to convert annual trend into monthly trend-the accounts on dissolution.	Understand	<b>PSO 2</b>
5	Understanding the concept of probability, permutation and combination.	Understand	<b>PSO 2</b>

## **Entrepreneurship development and Project Management**

<b>Course Outcome No</b>	<b>Expected Course Outcome</b>	<b>Cognitive Level</b>	<b>Programme Specific Outcome Linkage</b>
1	Understand the concept of entrepreneurship in the context of Indian economic scenario.	Understand	<b>PSO 1</b>
2	Link the individual's capability and strength as a guiding factor towards entrepreneurial orientation.	Understand	<b>PSO 1</b>
3	Familiarise and understand various government schemes that promoting entrepreneurship.	Understand	<b>PSO 1</b>
4	Understand entrepreneurial process for initiating new venture creation.	Understand	<b>PSO 1</b>
5	Understand various dimensions of managing a business enterprise once it is formed.	Understand	<b>PSO 1</b>

## **Financial Services**

<b>Course Outcome No</b>	<b>Expected Course Outcome</b>	<b>Cognitive Level</b>	<b>Programme Specific Outcome Linkage</b>
1	Understand the different financial services in India.	Understand	<b>PSO 3</b>
2	Comprehension of Venture capital and Securitization as avenues of fund raising.	Understand	<b>PSO 3</b>

3	Explain leasing and factoring as an emerging financial service industry.	Understand	<b>PSO 3</b>
4	Provide credit rating as a service in evaluating an instruments caliber.	Understand	<b>PSO 3</b>
5	Familiarizing the recent trends in the financial services industry.	Understand	<b>PSO 3</b>

### **Cost accounting-1**

<b>Course Outcome No</b>	<b>Expected Course Outcome</b>	<b>Cognitive Level</b>	<b>Programme Specific Outcome Linkage</b>
1	To acquaint the students with basic concepts of cost accounting and various methods involved in cost ascertainment systems.	Understand	<b>PSO 2</b>
2	To equip in the computation of cost of product/ process/ project/ activity	Understand	<b>PSO 2</b>
3	Describe how cost accounting is used for decision making and performance evaluation.	Evaluate	<b>PSO 2</b>
4	Enable to construct, analyze and interpret cost-volume-profit relationships. To acquaint the students with different methods and techniques of costing.	Analyze	<b>PSO 2</b>
5	To enable the students to identify the methods and techniques applicable for different types of industries. Apply appropriate methods and analytical procedures for cost control.	Analyze	<b>PSO 2</b>

### **Environment management and human rights**

<b>Course Outcome No</b>	<b>Expected Course Outcome</b>	<b>Cognitive Level</b>	<b>Programme Specific Outcome Linkage</b>
1	Awareness regarding aspects of environmental resources and management	Understand	<b>PSO 4</b>

2	Understand environment systems, biodiversity, its conservation, issues and their role in environmental management with general awareness in environment laws.	Understand	<b>PSO 4</b>
3	Understand the recent developments in the field of commerce and management relating to environment and to get clear idea on how environmental management can be used as environmental protection and how organizations can define and manage risk.	Understand	<b>PSO 4</b>
4	Empower the learner, promote transparency and accountability in the working of the Public authorities and to uphold the democratic ideals with an informed citizenry and transparency of information	Understand	<b>PSO 4</b>
5	Understand the historical growth of the idea of human rights, demonstrate an awareness of the international context of human right, understand the importance of the Human Rights Act ..	Understand	<b>PSO 4</b>

## Financial management

<b>Course Outcome No</b>	<b>Expected Course Outcome</b>	<b>Cognitive Level</b>	<b>Programme Specific Outcome Linkage</b>
1	To provide introduction to Financial Management and concept of finance.	Understand	<b>PSO 1</b>
2	To create an awareness about capital structure and theories of capital structure	Understand	<b>PSO 2</b>
3	To make them understand the techniques of investment decisions.	Understand	<b>PSO 2</b>
4	To enable them to understand working capital management	Understand	<b>PSO 2</b>
5	To provide knowledge about dividend policies and various dividend models.	Understand	<b>PSO 2</b>

## Income Tax I

<b>Course Outcome No</b>	<b>Expected Course Outcome</b>	<b>Cognitive Level</b>	<b>Programme Specific Outcome Linkage</b>
1	To introduce the basic concept of Income Tax	Understand	<b>PSO 2</b>

2	To give an understanding of the relevant provisions of Direct Tax Code.	Understand	<b>PSO 2</b>
3	In order to familiarize the different know-how and heads of income with its components	Understand	
4	It build concrete knowledge about assessing income from salary.	Understand	<b>PSO 2</b>
5	To provide exposure on calculation of income from house property by discussing its provisions. Make the students familiarizes with the concept of capital gain and its provisions.	Understand	<b>PSO 2</b>

### Open Course

Course Outcome No	Expected Course Outcome	Cognitive Level	Programme Specific Outcome Linkage
1	To understand the basic concepts and principles of accounting	Understand	PSO 2
2	Explain the nature of accounting and its role in society	Understand	PSO 2
3	To analyse and record financial data to produce accounting information	Analyze	PSO 2
4	To equip the students to prepare financial statements	Understand	PSO 2
5	Enable the students to make inferences from financial statements	Apply	PSO 3

### Cost Accounting 2

Course Outcome No	Expected Course Outcome	Cognitive Level	Programme Specific Outcome Linkage
1	Describe how cost accounting is used for decision making and performance evaluation.	Understand	<b>PSO 2</b>
2	Enable to construct, analyze and interpret cost-volume-profit relationships.	Analyze	<b>PSO 2</b>

3	To acquaint the students with different methods and techniques of costing.	Understand	PSO 2
4	To enable the students to identify the methods and techniques applicable for different types of industries.	Apply	PSO 2
5	Apply appropriate methods and analytical procedures for cost control.	Apply	PSO 2

### Advertisement & Sales Management

Course Outcome No	Expected Course Outcome	Cognitive Level	Programme Specific Outcome Linkage
1	Describe different types of advertisement. Identify key players in advertising industry.	Understand	PSO 1
2	Discuss the ethics in advertisement. Identify and make decisions regarding the most feasible advertising appeal and media mix.	Understand	PSO 1
3	Conduct pre-testing, post testing and concurrent testing of ads to determine their effectiveness.	Understand	PSO 1
4	Identify the dealer oriented promotion techniques, customer oriented promotion techniques and the salesmen oriented promotion techniques.	Understand	PSO 1
5	Describe different types of sales persons. Explain the steps involved in sales force management.	Understand	PSO 1

### Auditing & Assurance

Course Outcome No	Expected Course Outcome	Cognitive Level	Programme Specific Outcome Linkage
1	Acquaintance with basic concepts of Auditing and Auditing standards	Understand	PSO 2
2	Understanding about Audit Engagement, Documentation and Evidence	Understand	PSO 2
3	Impart knowledge about the concept of internal control, General Control and Application Controls, Vouching, verification and valuation and the duties and responsibilities of auditors.	Understand	PSO 2

4	Familiarize with various provisions of Audit of Limited Companies –(based on Companies Act 2013) so as to evaluate the real cases of company audit. And discuss the form, content and types of auditors’ reports provided at the end of the audit service	Understand	<b>PSO 2</b>
5	Understanding about Special types Audits and Investigation discuss current developments in auditing	Understand	<b>PSO 2</b>

## Management Accounting

Course Outcome No	Expected Course Outcome	Cognitive Level	Programme Specific Outcome Linkage
1	To enable the students to understand different methods and techniques to interpret financial statements.	Understand	PSO 2
2	To understand different ratios used in business decision making.	Understand	PSO 2
3	To impart knowledge about the preparation of Fund flow statement.		
4	To impart knowledge about the preparation of Cash Flow statement.	Understand	PSO 2
5	To understand basic concepts of responsibility accounting.	Understand	PSO 2

## Income Tax-II

<b>Course Outcome No</b>	<b>Expected Course Outcome</b>	<b>Cognitive Level</b>	<b>Programme Specific Outcome Linkage</b>
1	To familiarize with the concept of assessment of individual income.	Understand	<b>PSO 2</b>
2	In order to familiarize the different know-how and heads of income with its components	Understand	<b>PSO 2</b>
3	To familiarize with Tax Collection Authorities under the Income Tax.	Understand	<b>PSO 2</b>
4	Demonstrate the ability to utilize basic tax planning techniques under real time situations.	Understand	<b>PSO 2</b>