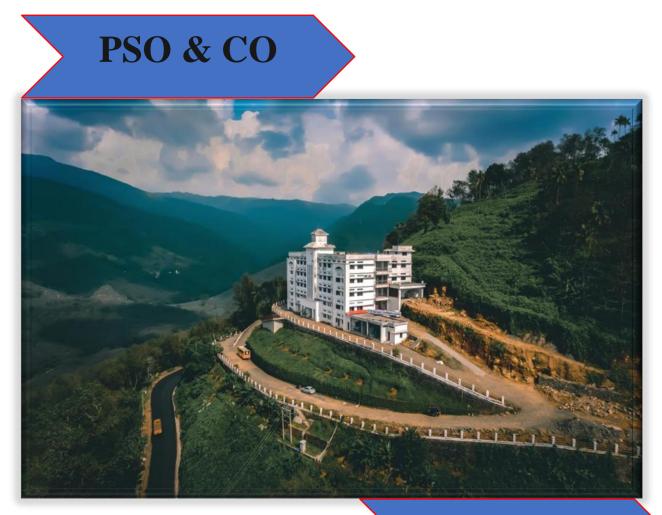


PERUVANTHANAM

(AFFILIATED TO MG UNIVERSITY, ACCREDITED BY GOVT. OF KERALA)



B.COM

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B.COM DEGREE PROGRAMME PROGRAMME SPECIFIC OUTCOMES

At the end of the three year B.com programme

PSO1	The course helps aspirants to acquire knowledge in the field of accounting, taxation, auditing, management of co-operation, business software and logistics management.
PSO2	Learners will acquire skills like effective communication, logistics management, conducting online business transactions, problem solving in day to day business affairs.
PSO3	Develop proficiency in the management of an organization.
PSO4	Learners will able to do higher education and advance research in the field of finance and tax, accounting, trade and computer software.
PSO5	Follow the ethics pertaining to business transactions.

M.COM DEGREE PROGRAMME

PROGRAMME SPECIFIC OUTCOMES

At the end of the two year M.com programme, students will be able to:

PSO1	Inculcating managerial skills and theoretical knowledge for managing business units with special focus on functional areas of business and management.
PSO2	Imparting advanced accounting knowledge and skills and provides awareness regarding latest developments in the field of accounting.
PSO3	Enabling learners to acquire advanced theoretical knowledge on research methods and techniques and also developing capabilities in the application of research in solving business related problems.
PSO4	Acquisition of expertise in specialized fields like finance, taxation, marketing, management and information technology.
PSO5	Development of quantitative aptitude and analytical skills of the learner.
PSO6	Facilitating learners to pursue career in professional areas of commerce and management such as taxation, financial services, consultancy etc.

CORE COURSE

NA	NAME OF THE PROGRAMME: B.com for all programmes				
COURSE	COURSE	COURSE OUTCOMES			
CODE	TITLE				
	SEMESTER 1				
CO1CRT01	Dimensions and	COI	To create understanding on the role of		
	Methodology of		business in society		
	Business	CO2	To Familiarise the technology		
	Studies		integration in Business		
		CO3	To Inculcate the fundamentals of		
			Business research in the life of		
			students.		
		CO4	To introduce the importance and		
			fundamentals of business research		
		CO5	To introduce the business in India and		
			the development.		
CO1CRT02	Financial	CO1	To equip the students with the skill of		
	Accounting I		preparing financial accounts.		
		CO2	To enable students to develop		
			financial reports from incomplete		
			accounts.		
		CO3	To enable the students with the skill		
			to prepare royalty accounts		
		CO4	To understand the system of		
			preparing consignment accounts		
		CO5	To familiar with the procedure		
			involved in the farm accounts		
CO1CRT03	Corporate	COI	To Familiarize the students with the		
	Regulations		management of companies in India		
	and	CO2	To Create an understanding among		
	Administration		the students on administration of joint		
			stock companies in India.		
		CO3	To help the students to understand		
			the implications of business laws in		
			India with special focus to Companies		
			Act,2013		
		CO4	To familiarize on capital structure		
			and the procedure of share allotment.		
		CO5	To acquire the knowledge on modes		
			and procedures of winding up of		
			companies.		

	SEMESTER 2					
CO2CRT04	Financial	COI	To equip the students with the skill of			
	Accounting II		preparing financial accounts with			
			advanced techniques.			
		CO2	To enable students to account for			
		~~~	dissolution of partnership firms			
		CO3	To familiarize the application of			
		004	important accounting standards.			
		CO4	To acquire the skill to prepare			
			different types of branch accounts.			
		CO5	To transform the accounting			
			knowledge in preparing departmental			
CO2CRT05	Business	CO1	accounting. To Familiarize the students with the			
CO2CK105	Regulatory	COI	legal framework influencing business			
	Framework		decisions.			
	I Tame work	CO2	To make an understanding among			
			students about principal -agency			
			relationship in business.			
		CO3	To equip the students with practical			
			implications of Sale of Goods Act,1930			
		CO4	To understand the rules governing			
			Indian Contract Act			
		CO5	To familiarize the rights and			
			discharges of duties by parties in			
			indemnity,guarantee, bailment,and			
			pledge			
CO2CRT06	Business	COI	To Familiarize the students with			
	Management		concepts and principles of			
			management.			
		CO2	To introduce various management			
			techniques.			
		CO3	To introduce various management			
			practices.			
		CO4	To understand the corporate strategic			
			planning techniques			
		CO5	To familiarize with the different types			
			of leadership			

SEMESTER 3				
CO3CRT07	Corporate Accounts I	COI	Familiarize with corporate accounting procedures and to understand the provisions of Companies Act 2013 in accounting.	
		CO2	Equip the students to use new accounting schedules for the preparation of final statements.	
		CO3	Develop the students to handle the accounting procedures in the corporate for buy back,redemption ,right issue and underwriting.	
		CO4	To familiar with the preparation of investments accounts	
		CO5	To familiar with computation of insurance claims	
CO3CRT08	Quantitative Techniques for	CO1	Students are getting clarity about statistical theory in real life situations.	
	Business I	CO2	Equip the students to handle business issues by using proper statistical tools.	
		CO3	Students are able to identify the appropriate statistical tool for the specific issues of the business firm	
		CO4	To calculate an appropriate measure of dispersion	
		CO5	To interpolate and extrapolate a value from a series and uses it for forecasting	
CO3CRT09	Financial Markets and Operations	COI	Familiarize the student about the financial markets rules and laws in India.	
		CO2	Students are able to understand the technical explanation about the financial market operations.	
		CO3	Develop the skill to help others in different market situations in a specific manner.	
		CO4	To gain knowledge about the mutual funds ,its operations,advantages and disadvantages	
		CO5	To acquire knowledge about the various derivative instruments deal in the Indian financial market.	
CO3CRT10	Marketing Management	CO1	Students are equipped to identify the different marketing strategies used by the Business firms.	

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		CO2	Understand the pricing strategies
			adopted and Develop the skills of
			sales.
		CO3	Make the students to be suitable for
			profession in marketing field
		CO4	To acquire knowledge on product
			planning and product life cycle
		CO5	To understand the peculiarities of
			marketing, marketing of agricultural
			products and functions of commodity
			market
		SEMES'	TER 4
CO4CRT11	Corporate	CO1	To compute the final accounts for a
	Accounts II		corporate group like banking
			companies
		CO2	To compute the final accounts for
			insurance companies
		CO3	To give detailed ideas about internal
			reorganization of companies
		CO4	To apply the knowl;edge gained in
			preparation of final accounts of
			amalgamated companies.
		CO5	To study the procedure followed for
			the liquidation of companies
CO4CRT12	Quantitative	COI	Students are able to select statistical
	<b>Techniques for</b>		model for the different issues related
	Business II		with Business
		CO2	Students are equipped to analyse
			primary data by using appropriate
			statistical models.
		CO3	Developed skill to do descriptive
			analysis on primary and secondary
			data.
		CO4	To provide exposure on calculation of
			correlation
		CO5	To provide students with the concepts
			of index number probability,time
			series analysis
CO4CRT13	Entrepreneurs	CO1	Developed the attitude of
	hip		Entrepreneurship.
	Development	CO2	Students are Familiarized with
	and Project		different technical and financial
	Management		facilities availed at present.
		CO3	Students are able to start micro or
			tiny type business firms.

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		CO4	To acquire the knowledge on
			formalities and documentation for
			registration.
		CO5	To understand the government
			policies for the growth of SSIs.
	1	<b>SEMES</b>	TER 5
CO5CRT14	Cost	CO1	Familiarize the students with cost
	Accounting-I		concepts and to make the students
			learn the Fundamentals of cost
			accounting as a separate system of
			accounting.
		CO2	Familiarize the students with the
			latest inventory control techniques.
		CO3	Equip students to prepare Cost Sheet
		CO4	To understand the estimation and
			controlling of labour cost.
		CO5	To familiarity with the estimation and
			controlling of material cost
CO5CRT15	Environment	CO1	Familiarise with the multidisciplinary
	and Human		nature of environmental studies,
	Rights		Natural resources, ecosystems.
		CO2	Acquaint students with biodiversity of
			India and its conservation.
		CO3	Enable students to be aware of human
			rights and related with the
			environment.
		CO4	To examine the application of human
			rights in the field.
		CO5	To create aware among the students
			about the consequences of pollution
			and possible solutions to avoid
			pollution
CO5CRT016	Financial	CO1	Familiarise the students with the
	Management		functional areas and principles of
			financial management
		CO2	Equip students to take financial
			decisions based on the analysis of
			financial statements.
		CO3	Familiarise students with the various
			techniques of investment decisions
			and estimate the working
		~~ .	requirements of an organisation.
		CO4	To evaluate feasibility of various
			investment options.

		CO5	To provide the basic knowledge about working capital management
		SEMES	TER 6
CO6CRT17	Cost Accounting II	CO1	To enable the students to understand job costing,batch costing,contract cost.
		CO2	To aware the students to analyse the behaviour of cost in relation to changes in volume of output.
		CO3	Familiarise students with decision making based on marginal costing mechanisms.
		CO4	To understand about different tools in the hand of management for effective utilisation of resources
		CO5	To understand the students different operation methods to control and reduce cost of rendering services.
CO6CRT18	Advertisement and Sales Management	CO1	Make the students aware of the strategy , concept and methods of advertising and sales promotion.
		CO2	Make students aware of ad agencies and regulations of advertisement in India
		CO3	Equip students with personal selling skills.
		CO4	The students will acquire copywriting skills and will also equipped with the ability to choose a particular medium for advertisement
		CO5	To enable the students to prepare sales promotion budget.
CO6CRT19	Auditing and Assurance	CO1	Familiarize the students with the principles with principles and procedure of auditing.
		CO2	Enable the students to understand the duties and responsibilities of auditors and to undertake the works of auditing.
		CO3	Familiarise the students with preparation of audit documents , internal control systems in organisation.

		CO4	To get the knowledge about preparation of audit report
		CO5	To understand more about government audit,audit of charitable and the educational oraganisations,hospitals etc
CO6CRT20	Management Accounting	CO1	To understand the basic concepts of management accounting
		CO2	To understand the analysis of financial statements by using comparative ,common size,trend,etc
		CO3	To enable the students about different ratios in the financial statement
		CO4	To help the students to prepare fund flow statement.
		CO5	To help the students to prepare the cash flow statement required for the business

#### **COMPLEMENTARY COURSE**

NAME OF THE PROGRAMME:							
COURSE CODE	COURSE TITLE	(	COURSE OUTCOMES				
	SEMES	STER 1					
Banking and Insurance	CO1CMT01	COI	To familiarize the students with the concepts of banking.				
		CO2	To understand the students' principles of insurance.				
		CO3	To understand innovations and reforms of banking.				
		CO4	To provide the basic awareness to the students about the concepts of risk and types of insurance.				
		CO5	To familiarise the types of general insurance in India				
	SEMESTER 2						
Principles of Business Decisions	CO2CMT02	COI	To familiarize the students about various economic concepts of Production function and analysis.				

CO2	To study pricing in different markets.
CO3	To help the students to understand decision making
	and application of economic theories in decision making.
CO4	To adequate the students with the concepts of
	demand,demand theory and demand forecasting
CO5	To enable the students to understand the cost analysis

#### **OPTIONAL COURSE FINANCE AND TAXATION**

	SEME	STER 3	
Goods and Service Tax	СОЗОСТ01	COI	To give the students a general understanding of the GST law in the country with a practical perspective
		CO2	To provide knowledge regarding the commercial tax practices
		CO3	To know the tax related with movement of goods
		CO4	Tounderstandtheappeals,offencesandpenalties with respect to theGST
		CO5	To understand the procedure for registration,payment and refund of GST
	SEME	STER 4	
Financial Services	<b>CO4OCT01</b>	COI	To provide the students with an overall idea of financial services available in the country
		CO2	To create an understanding about recent trends in financial services sector
		CO3	To aware about the concepts of mergers and acquisitions
		CO4	To familiarity with the credit rating
		CO5	To understand the concepts of leasing and factoring

	SEME	STER 5	
Income Tax-1	СО5ОСТ01	COI	To familiarise the students with Income Tax Act 1961
		CO2	To know the residential
			status of assesse and income exempted from tax
		CO3	To familiarise with the computation of income from salary
		CO4	To familiarise with the computation of Income from house property
		CO5	To familiarise with the
			computation of income from business and profession
	SEME	STER 6	<b>F</b>
Income Tax-2	CO6OCT01	COI	To familiarise with the computation of capital gain
		CO2	To familiarise with the computation of income from other sources
		CO3	To know about aggregation of income and deduction U/S 80 c to 80 u
		CO4	To have an understanding of determination of total income and tax payable
		CO5	To get an overview regarding returns to be filed by an individual and also assessment procedure

## **OPTIONAL COURSE COMPUTER APPLICATIONS**

SEMESTER 3				
Information Technology for Business	<b>CO3OCT02</b>	COI	To make the students aware of the role of information technology in business	
		CO2	To make them capable of developing web pages for business	
		CO3	To provide the knowledge about computer hardware and softwares	

		CO4 CO5	To facilitate the knowledge about application of IT in education,commerce,busines s and industryTo provide information 
	SEME	STER 4	uuvunuges
Information Technology for Office	СО4ОСТ02	CO1	To make the students capable of managing the office activities with the help of information technology
		CO2	To enables the students to the master in MS Word 2013
		CO3	To enables the students to the master in Adobe pagemaker
		CO4	To enables the students to the master in advanced MSExcel 2013
		CO5	To enables the students to the master in MS Powerpoint 2013
	SEME	STER 5	
Computerized Accounting	CO5OCT02	COI	To equip the students to meet the demands of the industry by mastering them with industry sought after computerized accounting packages.
		CO2	To expose the students to computer applications in the field of accounting
		CO3	To develop practical skills in the application of tally accounting package
		CO4	To develop the awareness regarding statutory features especially GST features
		CO5	To make the students more aware of the payroll information and vouchers
	SEME	STER 6	
Software for Business and Research	СО6ОСТ02	COI	To impart knowledge to use IT in business research analysis

CO2	To develop practical skills in the applications of business software
CO3	To enable the students to use SPSS for business research analysis
CO4	To equip the students to use libre office writer for research
CO5	To help the students to use libre office calc for business research operations

### **OPTIONAL COURSE CO-OPERATION**

	SEMESTER 3				
Basics of Cooperation	СОЗОСТ03	COI	To inculcate the principles of co- operation among the students		
		CO2	To acquaint the students with the management and working of co- operative		
		CO3	To impart knowledge about co- operation and other economic systems		
		CO4	To enable the students to get an idea on co-operative movements in foreign countries		
		CO5	To familiarize the students with the types of co-operatives in India and in Kerala		
	SE	4			
Management of Co-operative Enterprises	СО4ОСТ03	COI	To familiarize the students with the principles and practices of co-operative management and administration		
		CO2	To enable the students to identify the issues in the process of management and administration of co-operatives		
		CO3	To understand the Co-operative education and training		
		CO4	To know the administration set up of co-operative department in kerala.		

		CO5	To know the co-operative institutes in kerala			
	SEMESTER 5					
Co-operative legal systems	СО5ОСТ03	COI	To give an insight into the prevailing co-operative legal system			
		CO2	To enable the students to understand the legal framework of co-operation in India and in Kerala			
		CO3	To know the management of co- operatives and procedures.			
		CO4	To know the procedures of settlement disputes in co- operatives.			
		CO5	To know the winding up procedures and dissolution of co- operative societies.			
	SE	MESTER	6			
Accounting for Co-operative Societies	CO6OCT03	COI	To familiarize the students with the special features of accounting and auditing of co-operative			
		CO2	To enable the students to understand the procedures of co- operative audit			
		CO3	To Familiarize to prepare trail balance and Receipts and payment disbursement statements.			
		CO4	To know to prepare final accounts.			
		CO5	To know the co-operative Audit in societies.			

## **OPTIONAL COURSE LOGISTICS MANAGEMENT**

	SEMESTER 3				
Introduction to Logistics Management	CO3OCT06	COI	To know how a logistics strategy fits into an organisation's broader decisions		
		CO2	To understand the role of logistics providers		
		CO3	To realize the meaning of customer service and		

			understand its importance to
			logistics management
		CO4	To know about outsourcing
		001	logistics and providers
		CO5	To Know how to provide the
			quality customer service and
			distribution channels.
	SEME	ESTER 4	
Principles of		COI	To teach the forms of
Logistics			logistics
Information			information,Information
	СО4ОСТ06		functionality,Information
			forecasting
		CO2	To give knowledge about
			application of information
			technology in logistics
		CO3	To know the LIS and its
			principles.
		CO4	To know the LIS
			Architecture and its
			management
		CO5	To realize information
			forecasting and its process
	SEMI	ESTER 5	
Air Cargo		COI	To provide participants with
Logistics			a good understanding of
Management			airfreight operations, services
	<b>CO5OCT06</b>		and management that can
			support them in various
		<b>CO2</b>	business functions
		CO2	To give knowledge on roles
			such as operations, customer
			service,account management and sales
		C02	
		CO3	To know airline marketing
			and customer service
		CO4	standardization in logistics.
		CO4	To know Air freight forwarding ,documentation
			<b>U</b> .
			,import and export procedures.
		CO5	To know the booking
			procedures and cargo rates
			and charges in air.
	SEMF	ESTER 6	und churges in un.
Shipping and		C01	To provide participants with
Ocean Freight			a good understanding of
		1	- Book and branding of

Logistics Management	CO6OCT06		airfreight operations, services and management that can support them in various business functions
		CO2	To give knowledge on roles such as operations,customer service,account management and sales
		CO3	To know the documentation and sea way bill and invoicing .
		CO4	To know stevedoring ,lighter age services and security.
		CO5	To know the process in sales and customer service in shipping and its process flow in shipping.

## **OPEN COURSE**

NA	NAME OF THE PROGRAMME: 5th semester				
COURSE CODE	COURSE	COURSE OUTCOMES			
	TITLE				
	SE	MESTER	5		
Fundamentals of	C05OP03	COI	To familiarize the students with		
Accounting			the basic accounting principles .		
		CO2	To know the various journal		
			entries in the accounting.		
		CO3	To know to posting the journal		
			entires to the ledger and to		
			create petty cash book.		
		CO4	To know to create trail balance		
			and its preparation .		
		CO5	To know to create final accounts		
			•		