

**NIRMALA ARTS & SCIENCE COLLEGE,
MULANTHURUTHY**

(Affiliated to MG University, Kottayam)

**POST GRADUATE DEPARTMENT OF
COMMERCE**

OUTCOME BASED EDUCATION

PROGRAMME OUTCOME, PROGRAMME SPECIFIC OUTCOME,
COURSE OUTCOMES

Programme Outcomes

PO No.	<i>Expected Programme Outcomes</i> <i>Upon completion of B.Com, the students will be able to:</i>	Cognitive Level
1	Demonstrate (i) a systematic understanding of the academic field of commerce, its different learning areas and applications, and its linkages with related disciplinary areas(ii) procedural knowledge that creates different types of professionals in the field of commerce and related fields (iii) skills related to specialisation areas within commerce and related disciplinary areas.	Ap
2	Demonstrate the ability to identify and apply appropriate business and management principles and methodologies to solve a wide range of problems associated with commerce and industry	U
3	Demonstrate skills that are useful in both professional and personal contexts, which include problem-solving, communication, accounting, statistical, information and communication technology, and leadership.	Ap
4	Demonstrate empowerment with the knowledge and confidence to establish own enterprises while adhering to ethical business practices.	U
5	Demonstrate an attitude of being objective, unbiased, and ethical at work, as well as awareness of environmental issues.	U

Programme Specific Outcomes

PSO No.	<i>Expected Programme Specific Outcomes</i> <i>Upon completion of B.Com Tax, the students will be able to:</i>	Cognitive Level	PO
1	Describe the underlying principle in accounting, management and business subjects	Ap	3
2	Prepare for a variety of career options in taxation accounting.	Ap	3
3	Develop critical thinking skills and ethical behaviour in conducting business.	U	5
4	Prepare to enter Masters programmes and pursue professional programmes in the field of commerce and management	Ap	1
5	Practice the basic skills for the effective utilisation of funds	Ap	3
6	Develop entrepreneurial skills	U	4

SEMESTER 1

Course Code	CO1CRT01
Title of the Course	DIMENSIONS AND METHODOLOGY OF BUSINESS STUDIES
Type	Core Course
Credits	2
Hours	3 per week and Total 54

Course Outcome No	Expected Course Outcome	Cognitive Level	PSO
1	Identify the dimensions of Business Studies	Understand	4,6
2	Associate business and its role in society	Understand	3,6
3	Explain Business ethics and CSR	Understand	3,6
4	Illustrate technological integration in business	Understand	6
5	Articulate the fundamentals of business research	Apply	3

Course Code	CO1CRT02
Title of the Course	FINANCIAL ACCOUNTING– I
Type	Core Course
Credits	4
Hours	5 per week and Total 90

Course Outcome No	Expected Course Outcome	Cognitive Level	PSO
1	Employ the skill of preparing accounts and financial statements of various types of business units other than corporate undertakings	Apply	1,5
2	Compute financial reports from incomplete accounts	Apply	1,5
3	Develop skills in preparing royalty accounts	Apply	1
4	Explain the preparation of consignment accounts	Apply	1
5	Practice the procedure involved in the farm accounts.	Apply	1

Course Code	CO1CRT03
Title of the Course	CORPORATE REGULATIONS AND ADMINISTRATION
Type	Core Course
Credits	3
Hours	4 per week and Total 72

Course Outcome No	Expected Course Outcome	Cognitive Level	PSO
1	Illustrate the management and administration of joint stock companies in India as per Companies Act, 2013	Understand	4,6
2	Discuss the administration of joint stock companies in India	Understand	3,6
3	Generalize the implications of business laws in India with special focus to Companies Act, 2013	Understand	3
4	Interpret the rights and duties of shareholders, members and types of meetings in the companies.	Understand	3
5	Judge the regulation regarding formation of a company	Understand	3,6

Course Code	CO1CMT01
Title of the Course	BANKING AND INSURANCE
Type	Complementary Course
Credits	3
Hours	3 per week and Total 54

Course Outcome No	Expected Course Outcome	Cognitive Level	PSO
1	Extend the basic concepts and practice of banking and the principles of Insurance	Understand	4
2	Relate with changing scenario of Indian banking and insurance Sector	Understand	1
3	Judge the fundamental principles of banking and insurance	Understand	1
4	Develop a professional base in the fields of banking and insurance, thus making it easier to secure jobs in these sectors	Apply	1,4

SEMESTER 2

Course Code	CO1CRT04
Title of the Course	FINANCIAL ACCOUNTING– II
Type	Core Course
Credits	4
Hours	5 per week and Total 90

Course Outcome No	Expected Course Outcome	Cognitive Level	PSO
1	To equip the students with the skill of preparing accounts and financial statements of various types of business units other than corporate undertakings.	Apply	1
2	To enable students to account for dissolution of partnership firms	Apply	1,3
3	To enable the students with the preparation of financial accounts with advanced techniques	Apply	1
4	To familiarize the application of important accounting standards	Apply	1

Course Code	CO2CRT05
Title of the Course	BUSINESS REGULATORY FRAMEWORK
Type	Core Course
Credits	3
Hours	4 per week and Total 72

Course Outcome No	Expected Course Outcome	Cognitive Level	PSO
1	The course is intended to familiarize the students with the legal framework influencing business decisions.	Apply	1
2	To make an understanding among students about principle agency relationship in business	Understand	3
3	To equip the students with practical implication of sale of goods act, 1930	Apply	6
4	To understand and appreciate the essential element of valid contract and decide on the issues connected with performance and discharge of contract	Understand	1

Course Code	CO2CRT06
Title of the Course	BUSINESS MANAGEMENT
Type	Core Course
Credits	3
Hours	3 per week and Total 54

Course Outcome No	Expected Course Outcome	Cognitive Level	PSO
1	Recall principles of management	Remember	1
2	Explain the corporate strategic planning techniques and organization structure	Understand	3
3	To enable Identify types of leadership and management techniques	Remember	3

Course Code	CO2CMT02
Title of the Course	PRINCIPLES OF BUSINESS DECISIONS
Type	Complementary Course
Credits	3
Hours	3 per week and Total 54

Course Outcome No	Expected Course Outcome	Cognitive Level	PSO
1	To familiarise the students with the economic concepts and principles underlying business decision making	Apply	1
2	To make student understand the demand and supply analysis in business applications	Apply	1
3	To familiarise students with the production and cost structure	Analyse	5
4	To understand the pricing and output decisions under various market structure.	Analyse	1

SEMESTER 3

Course Code	CO3CRT07
Title of the Course	CORPORATE ACCOUNTS - I
Type	Core Course
Credits	4
Hours	4 per week and Total 72

Course Outcome No	Expected Course Outcome	Cognitive Level	PSO
1	Write the journal entries for share issue, forfeiture, buyback, right issue and bonus issue	Apply	1
2	Determine the liability of different types of underwriter	Apply	1
3	Prepare the financial statements of joint stock of company as per companies act 2013	Apply	1
4	Prepare the ledgers of investment	Apply	1
5	Compute the amount insurance claims	Apply	1

Course Code	CO3CRT08
Title of the Course	QUANTITATIVE TECHNIQUES FOR BUSINESS - I
Type	Core Course
Credits	4
Hours	4 per week and Total 72

Course Outcome No	Expected Course Outcome	Cognitive Level	PSO
1	Explain the features and methods of statistics	Understand	1
2	Apply the appropriate sampling survey method and collect data	Apply	3
3	To enable Apply the appropriate statistical tool for the specific issues of the business firms and to calculate an appropriate measure of central tendency.	Apply	3
4	Calculate an appropriate measure of dispersion and to interpolate and extrapolate a value from a series and use it for forecasting.	Apply	3

Course Code	CO3CRT09
Title of the Course	FINANCIAL MARKETS AND OPERATIONS
Type	Core Course
Credits	4
Hours	4 per week and Total 72

Course Outcome No	Expected Course Outcome	Cognitive Level	PSO
1	The course is intended to familiarize the students with financial market operations in India.	Apply	6
2	To familiarize the student about the financial markets laws rules and in India.	Apply	4
3	To understand the technical explanation about the financial market operations.	Apply	6
4	Equip the students to get a job in securities trading firms and other market related institutions.	Apply	4

Course Code	CO3CRT10
Title of the Course	MARKETING MANAGEMENT
Type	Core Course
Credits	3
Hours	3 per week and Total 54

Course Outcome No	Expected Course Outcome	Cognitive Level	PSO
1	The objective of this course is to provide a sound understanding of the basic principles of marketing management and their applications in the business and industry.	Apply	1
2	Students are equipped to identify the different marketing strategies used by the business firms.	Understand	3
3	Understand the pricing strategies adopted in the marketing process	Apply	3
4	Make the students to be suitable for profession in Marketing field.	Apply	6,4

Course Code	CO3OCT01
Title of the Course	GOODS AND SERVICES TAX
Type	Optional Course
Credits	4
Hours	5 per week and Total 90

Course Outcome No	Expected Course Outcome	Cognitive Level	PSO
1	To give the students a general understanding of the GST law in the country with a practical perspective and employability to the students in the commercial tax practices.	Understand	2,6
2	Familiarizing the concepts of Goods and service Tax and its technical terms	Understand	2,3
3	Students are able to understand the calculation in the goods and service tax	Understand	2
4	A positive mind can be developed among the students on GST.	Understand	2

SEMESTER 4

Course Code	CO3CRT11
Title of the Course	CORPORATE ACCOUNTS – II
Type	Core Course
Credits	4
Hours	5 per week and Total 90

Course Outcome No	Expected Course Outcome	Cognitive Level	PSO
1	Prepare the final accounts of insurance companies	Apply	1,6
2	Prepare the final accounts of banking companies	Apply	1,6
3	Develop the statements for internal construction	Apply	1
4	Write the journal for amalgamation absorption and external reconstruction	Apply	1
5	Prepare the liquidator's final statement of accounts	Apply	1

Course Code	CO3CRT12
Title of the Course	QUANTITATIVE TECHNIQUES FOR BUSINESS- II
Type	Core Course
Credits	4
Hours	5 per week and Total 90

Course Outcome No	Expected Course Outcome	Cognitive Level	PSO
1	To equip the students with the preparation of financial statements of insurance companies	Understand	1
2	Familiarizes the students on the different accounting procedures and Provisions of Banking companies,	Apply	1
3	Students are developed to handle different financial issues related to the companies in an effective way as per companies Act 2013.	Apply	3
4	Students are equipped to get job in financial organization.	Apply	4,6

Course Code	CO3CRT13
Title of the Course	ENTREPRENEURSHIP DEVELOPMENT AND PROJECT MANAGEMENT
Type	Core Course
Credits	4
Hours	5 per week and Total 90

Course Outcome No	Expected Course Outcome	Cognitive Level	PSO
1	To develop entrepreneurial spirit among students	Apply	6
2	To empower students with sufficient knowledge to start up their venture with confidence	Apply	6
3	To mould young minds to take up challenges and become employer than seeking employment and to make them aware of the opportunities and support for entrepreneurship in India.	Apply	6
4	Learn how to start an enterprise & design business plan those are suitable for funding by considering all dimensions of business	Apply	4,6
5	Develop idea generation ,creative & innovative skills	Understand	3,6
6	To aware of different opportunities & successful growth stories & Able to start & manage own business	Apply	6

Course Code	CO4OCT01
Title of the Course	FINANCIAL SERVICES
Type	Optional Course
Credits	4
Hours	5 per week and Total 90

Course Outcome No	Expected Course Outcome	Cognitive Level	PSO
1	To provide the students with an overall idea of financial services available in the country and to create an understanding about recent trends in financial services sector.	Understand	4
2	Students are able to understand the financial dealing of the market in a formal way	Understand	5
3	Developed the courage to handle different financial instruments.	Understand	3
4	Students are able to identify the need of financial support of the institutions and make it avail.	Apply	3

SEMESTER 5

Course Code	CO3CRT14
Title of the Course	COST ACCOUNTING- I
Type	Core Course
Credits	4
Hours	6 per week and Total 108

Course Outcome No	Expected Course Outcome	Cognitive Level	PSO
1	To familiarise the students with cost concepts	Understand	1,5
2	To make the students learn the Fundamentals of cost accounting as a separate system of accounting.	Apply	1,5
3	To enable them to understand the differences in accounting principles and its application	Apply	1
4	To develop problem analysis skills and knowledge and applying the same in real life situation.	Apply	6

Course Code	CO3CRT15
Title of the Course	ENVIRONMENT MANAGEMENT AND HUMAN RIGHTS
Type	Core Course
Credits	4
Hours	5 per week and Total 90

Course Outcome No	Expected Course Outcome	Cognitive Level	PSO
1	Describe Multidisciplinary nature of environmental studies, Natural resources, eco-systems, pollution, issues, and human rights	Remember	3
2	Explain about the consequences of pollution and possible solutions to avoid pollution	Understand	3
3	To enable Explain recent development in the commerce and management related to environment and social issues related with environment.	Understand	4
4	Enable Describe human rights related with environment and Right to Information Act.	Remember	4

Course Code	CO5CMT07
Title of the Course	E-COMMERCE
Type	Complementary Course
Credits	4
Hours	5 per week and Total 90

Course Outcome No	Expected Course Outcome	Cognitive Level	PSO
1	Analyse the impact of E commence on business models and strategise	Understand	3
2	Describe the major types of Ecommerce	Understand	1
3	Process of building an e Commerce presence	Understand	6
4	Identify key securities threats in Ecommerce	Understand	3
5	Describe how procurement and supply chain relate to B2B Ecommerce	Understand	3

Course Code	CO5OCT01
Title of the Course	INCOME TAX- I
Type	OptionalCourse
Credits	4
Hours	5 per week and Total 90

Course Outcome No	Expected Course Outcome	Cognitive Level	PSO
1	Discuss the basic concepts of Income tax Act 1961	Understand	1,2
2	Compute the Residential status of individuals	Apply	2
3	Calculate the income from Salary	Apply	1,2
4	Determine the income from House property	Apply	1,2
5	Compute the income from business or profession	Apply	1,2

SEMESTER 6

Course Code	CO3CRT17
Title of the Course	COST ACCOUNTING- II
Type	Core Course
Credits	4
Hours	6 per week and Total 108

Course Outcome No	Expected Course Outcome	Cognitive Level	PSO
1	To acquaint the students with different methods and techniques of costing	Understand	1
2	To enable the students to identify the methods and techniques applicable for different types of industries	Apply	3
3	High-level knowledge about costing principles	Apply	1
4	To apply the marginal costing principles in decision making situations of businesses.	Apply	1

Course Code	CO3CRT18
Title of the Course	ADVERTISEMENT AND SALES MANAGEMENT
Type	Core Course
Credits	4
Hours	4 per week and Total 72

Course Outcome No	Expected Course Outcome	Cognitive Level	PSO
1	Identify misleading and false advertisements.	Remember	3
2	Enumerate about ad agencies and regulations of advertisement in India.	Understand	3
3	To enableDevelop personal selling skills	Apply	6

Course Code	CO6CMT09
Title of the Course	INCOME TAX – ASSESSMENT AND PLANNING
Type	Complementary Course
Credits	4
Hours	5 per week and Total 90

Course Outcome No	Expected Course Outcome	Cognitive Level	PSO
1	Understand the provisions relating to the assessment of income of partnership Firms	Apply	1,2
2	Understand the provisions relating to the assessment of income of Cooperative societies	Apply	1,2
3	To analyse the provisions relating to the assessment of income of HUF & Company.	Apply	1,2
4	To make the students aware on the fundamental concepts of tax planning	Apply	1,2

Course Code	CO6CRT20
Title of the Course	MANAGEMENT ACCOUNTING
Type	Core Course
Credits	4
Hours	5 per week and Total 90

Course Outcome No	Expected Course Outcome	Cognitive Level	PSO
1	To acquaint the students with management account techniques for the analysis and interpretation of financial statements and to study the basic framework of financial reporting	Evaluate	1,3
2	Explain the three primary purposes of management accounting namely, inventory valuation, decision support and cost control.	Analyse	5
3	Develop and apply fund flow and cash flow statement for planning and controlling purposes.	Apply	5
4	Apply and analyse the overall performance of an organisation with the help of ratios	Apply	3,5

Course Code	CO6OCT01
Title of the Course	INCOME TAX -II
Type	Optional Course
Credits	4
Hours	5 per week and Total 90

Course Outcome No	Expected Course Outcome	Cognitive Level	PSO
1	To provide understanding on the determination of Total Income and tax payable and to get an overview regarding returns to be led by an individual and also assessment procedure	Apply	2
2	To make the students aware of assessment procedure.	Apply	2
3	To familiarise students with procedure of preparation and submission of various types of returns.	Apply	2,4
4	To familiarise students with e- ling and ITR forms.	Apply	2,4