

DON BOSCO COLLEGE, SULTHAN BATHERY
Affiliated to University of Calicut
(A NAAC accredited & ISO 9001:2015 Certified Institution)

Department Name: Commerce

Programme Outcomes (PO) BCom

On completion of BCom programme, the students are expected to

PO1	Should be able to: Accounting knowledge: Apply the knowledge of mathematics, accounting fundamentals and management problems.
PO2	To instill the knowledge about accounting procedures, methods and techniques.
PO3	The students can develop the understanding and skills to prepare Accounts of corporate sectors and also the knowledge in current issues in the area of accounting.
PO4	It promotes students to become professionals/managers/entrepreneurs/accountants
PO5	To inculcate writing skills and business correspondence.

Specific outcome BCom Computer Application

PO1	To make the students familiar with computer environment.
PO2	To enhance the computer literacy and its applicability in business through latest version on tally .
PO3	Became ethically and socially responsible commerce graduates with computer application knowledge.
PO4	Able to do pursue higher education and take up jobs in the fields of commerce and computer applications

Specific outcome BCom Finance

PO1	To motivate the students to do research work in the field of finance.
PO2	Helps to updates students with business and corporate laws and business economics.
PO3	They acquire knowledge of Indian Company Act of 1956 and its amendments.
PO4	It enables students to understand fundamentals of accounting, taxation, costing, financial management, auditing, management accounting etc

Course Outcomes

1 Semester	BCM1C01 MANAGERIAL ECONOMICS	Credit
Comple.		4
CO1	To understand the relevant economic concepts applicable in managerial decisions and illustrate basic elements of managerial economics aspects , nature and decision making etc	
CO2	To Understand the roles of managers in firms, Understand the internal and external decisions to be made by managers	
CO3	Analyse the law of demand and consumer behaviour	
CO4	Analyse competition strategies, including costing, pricing, product differentiation and market environment according to the natures of products and the structures of the markets	
CO5	Make optimal business decisions by integrating the concepts of economics Indian	

I Semester	BCM1B01 Business Management	Credit
Compl.		4
CO1	Understand the concepts related to Business	
CO2	Understand the complexities associated with management of human resources in the organizations and integrate the learning in handling these complexities	
CO3	Understand and apply the concepts of planning, organizing, staffing and controlling for effective management	
CO4	Aware and apply the ethically and socially responsible behaviour in Management.	
CO5	Aware and pursue the modern management practices in business	

II Semester	BCM2C02 MARKETING MANAGEMENT	Credit
Comple.		4
CO1	To understand the concept of marketing management	
CO2	To understand and develop insights and knowledge base of various concepts that driving marketing strategies	
CO3	Apply the theoretical marketing concepts to the practical situations	
CO4	Discusses the fundamental marketing concepts, theories and principles in areas of marketing policy, of market and consumer behaviour, of product, distribution, promotion and pricing decisions.	
CO5	Analyze the interaction of marketing and environmental forces through an understanding of marketing decisions and practices with social, technological, economic, and political forces	
CO6	Develop and communicate unique marketing mixes and selling propositions for specific products	

II Semester	BCM2B02 FINANCIAL ACCOUNTING	Credit
Core		4
CO1	Calculate profits or losses from incomplete records	
CO2	Account for various adjustments related to share capital	
CO3	Familiarize and understand the International Financial Reporting Standards (IAS or IFRS) and their application to the companies who use them.	
CO4	Prepare the mandatory financial statements, according to the IFRS	
CO5	Enabling the students to understand the features of Shares and Debentures..	

III Semester	BCM3A12 PROFESSIONAL BUSINESS SKILLS	Credit
Common		4
CO1	To distinguish among various levels of organizational communication and communication barriers while developing an understanding of Communication as a process in an organization.	
CO2	To demonstrate his verbal and non-verbal communication ability through presentation	
CO3	Understand how to make effective introductions	
CO4	Analyze professional aspiring to pursue career in Business Analytics	
CO5	Demonstrate cognitive knowledge of the skills required in conducting online research and research on online markets, as well as in identifying, assessing and selecting digital market opportunities.	

III Semester	• BCM3B03 BUSINESS REGULATIONS	Credit
Common		4
CO1	To understand the nature business law and important provisions of Contract Act.	
CO2	To Analyze the provisions of special contracts.	
CO3	To examine the details of Sale of Goods act.	
CO4	Develop Conceptual Framework of Consumer protection Act.	
CO5	Facilitate the awareness about Limited liability partner ship.	

III Semester	BCM3 B04 CORPORATE ACCOUNTING	Credit
Core		4
CO1	To provide knowledge and skills in the theory and practice of redemption of preference share and debentures , right and bonus shares	
CO2	To enable problem solving abilities among students in matters of various corporate situations	
CO3	To construct the final accounts of Bank And Insurance Company	
CO4	To construct the consolidated financial statement	
CO5	To provide insight in to disclosure based accounting standards of IFRS /Ind AS	

Semester	BCM3A11 BASIC NUMERICAL SKILLS	credit
III		
Core		4
CO1	Explain the need for quantitative methods for making decision	
CO2	To understand the probability of events for more complex outcomes	
CO3	Develop data and draw inference from it	
CO4	To find and interpret statistical values by using statistical tools (correlation and Regression)	
CO5	To employ appropriate mathematical tools to solve problems	

III Semester	BCM3C03 Human Resources Management	Credit
Comple.		4
CO1	Define the concept and functions of HRM and its relevance in organisation	
CO2	Compare and analyse the methods of training and performance appraisal	
CO3	Compare and analyse different types of market and levels of competitions prevailing in the market	
CO4	To make the students to analyse and compare the various compensation policies	

Semester IV	ENTREPRENEURSHIP DEVELOPMENT	credit
Core		4
CO1	Explain the Role of entrepreneur in economic development	
CO2	To impart basic concept of entrepreneur and entrepreneurship	
CO3	Compare the role of small scale industries in Indian economy	
CO4	Describe the various steps involved in project report preparation and its evaluation.	
COS5	Analysis the business opportunities in context of Kerala	

IV Semester	BCM4BO6 CORPORATE REGULATIONS	Credit
Core		5
CO1	Identify various kinds of companies	
CO2	Formulate a company	
CO3	Identify different kinds of share	
CO4	Define corporate governance	
CO5	Identify the procedure of company meeting	

IV Semester	BCM4C04 QUANTITATIVE TECHNIQUES FOR BUSINESS	Credit
Comple.		4
CO1	Explain the need for quantitative methods for making decision	
CO2	To understand the probability of events for more complex outcomes	
CO3	Develop data and draw inference from it	
CO4	To find and interpret statistical values by using statistical tools (correlation and Regression)	
CO5	To employ appropriate mathematical tools to solve problems	

IV Semester	BCM4B05 COST ACCOUNTING	Credit
Core		4
CO1	Explain the basic concept and elements of cost	
CO2	Describe cost of material and material cost control	
CO3	Describe cost of labour, labour cost management and wage payment system	
CO4	Describe overhead, allocation and absorption of overhead	
CO5	Demonstrate how materials, labour and overhead costs are consider in different methods of costing	
CO6	Interpret various cost control techniques	

IV Semester	• BCM4A14 BANKING AND INSURANCE	Credit
Common		4
CO1	To understand the concept and model of Banking and Insurance	
CO2	To Analyze the conceptual frame work of Banking and Insurance.	
CO3	To examine the various laws related to Banking and Insurance	
CO4	Develop various principles to ensure the standard of Banking and Insurance	
CO5	Facilitate the most effective action to take in investment to secure their life and personal belongings.	

V Semester	BC5B07 ACCOUNTING FOR MANAGEMENT	Credit
Core		4
CO1	To provide accounting information to management.	
CO2	Study different ratios used for financial analysis.	
CO3	Study preparation of different statements such and cash flow statement , fund flow statement etc.	
CO4	Study cost volume profit analysis for managerial decision making.	
CO5	Facilitate the awareness on management accounting and its practical application.	

V Semester	BC5B09 INCOME TAX AND GST	Credit
Core		4
CO1	To impart basic concept and computational procedures of deductions U/s (80C to 80U) and total income	
CO2	To describe the role of income tax authority and procedure of assessment.	
CO3	To make the students to Analyse the concept of indirect tax .	
CO4	Compare and evaluate the GST on various kinds of goods and services	
CO5	Explain the offences and penalties regarding evasion of tax	

V Semester	BC5B08 BUSINESS RESEARCH METHODS	Credit
Core		4
CO1	To understand the various kinds of research objectives, research design and sampling.	
CO2	To acquire the basic knowledge on qualitative ,quantitative research technique.	
CO3	Have adequate knowledge on measurement and scaling techniques.	
CO4	Have basic awareness of data analysis and hypothesis testing procedure	
CO5	Be able to write and develop independent thinking for critically analysing research reports	

V Semester	BC5B11 BUSINESS INFORMATION SYSTEMS (CA)	Credit
Core		4
CO1	Relate the basic concepts and technologies used in the field of management information systems;	
CO2	Compare the processes of developing and implementing information systems.	
CO3	Outline the role of the ethical, social, and security issues of information systems.	
CO4	Translate the role of information systems in organizations, the strategic management processes, with the implications for the management	
CO5	Apply the understanding of how various information systems like DBMS work together to accomplish the information objectives of an organization.	

V Semester	BC5B10 Computer applications in business (CA)	Credit
Core		4
CO1	Describe the usage of computers and why computers are essential components in business and society	
CO2	Utilize the Internet Web resources and evaluate on-line e-business system.	
CO3	Solve common business problems using appropriate Information Technology applications and systems.	
CO4	Identify categories of programs, system software and applications. Organize and work with files and folders	
CO5	Describe various types of networks network standards and communication software.	

V Semester	BC5B10 FINANCIAL MARKETS AND SERVICES	Credit
Core		4
CO1	Define Investment, Risk and Return	
CO2	Classify different money market instruments	
CO3	Classify different capital market instruments	
CO4	Analyse various financial institutions in financial system	
CO5	Explain role of regulatory institutions in financial system	

V Semester	BC5B14 Fundamentals of investment (FIN)	Credit
CO1	Define Investment, Risk and Return	
CO2	Classify different types of investment and compare Risk and Return associated with each type of investment	
CO3	Explain different approaches to security analysis	
CO4	Construct Portfolio and Measure the risk and return of portfolio	
CO5	Explain role of SEBI in investor grievances redressal system	

VI Semester	INCOME TAX AND GST	Credit
Core		4
CO1	To impart basic concept and computational procedures of deductions U/s (80C to 80U) and total income	
CO2	To describe the role of income tax authority and procedure of assessment.	
CO3	To make the students to Analyse the concept of indirect tax .	
CO4	Compare and evaluate the GST on various kinds of goods and services	
CO5	Explain the offences and penalties regarding evasion of tax	

VIIth Semester	BC6B16 (PR) Three Weeks Project and	Credit
Core Project	Viva-Voce	4
CO1	Analyze the recent business environment	
CO2	Review the literature in the specified area in which they are studying	
CO3	Prepare data collection tools for the study	
CO4	Operate computers and its application for increased efficiency	
CO5	Analyse and evaluate the problem and find the solution	

VI Semester	• BC6B13 AUDITING AND CORPORATE GOVERNANCE	Credit
Common		4
CO1	To understand the concept and principles of auditing.	
CO2	To Analyze the procedure of vouching of trading transactions and varification and valuation of assets and liabilities.	
CO3	To examine the internal control system employed by client.	
CO4	Develop Conceptual Framework of Corporate Governance	
CO5	Facilitate the most effective suggestion to clients from the majour corporate governance failures.	

VI Semester	BC6B14 financial derivatives (FIN)	Credit
Core		4
CO1	Have a good understanding of derivative securities	
CO2	Acquire knowledge of how forwards contract ,future contract ,are works	
CO3	How the derivatives are placed and how they are used	
CO4	Be able to describe and explain the fundamental features of financial derivatives	
CO5	Facilitate the most effective action to take in investment to secure their life and personal belongings.	

VI Semester	BC6B14: Office Automation Tools(CA)	Credit
Compl.		4
CO1	Describe the usage of computers and why computers are essential components in business and society	
CO2	Utilize the Internet Web resources and evaluate on-line e-business system.	
CO3	Solve common business problems using appropriate Information Technology applications and systems.	
CO4	Identify categories of programs, system software and applications. Organize and work with files and folders	
CO5	Describe various types of networks network standards and communication software.	

VI Semester	BC6 B15 FINANCIAL MANAGEMENT (FIN)	Credit
Core		5
CO1	Define financial management and explain compounding and discounting techniques.	
CO2	Create suitable technique for capital budgeting.	
CO3	Choose suitable sources of finance for optimum capital structure.	
CO4	Apply dividend theories in formulating dividend policy.	
CO5	Define working capital management and determine working capital requirements.	

VI Semester	BCM6B15 COMPUTERISED ACCOUNTING WITH TALLY	Credit
Common		4
CO1	Students learn the basics of tally and importance of tally in today's computerized environment.	
CO2	Students learn how to create company accounts using tally and about function keys and shortcut key	
CO3	To know about voucher entry, payment voucher, receipt voucher, credit and debit note	
CO4	Students learn how to create single and multiple ledgers, group creation, budget, inventory groups and other functions.	
CO5	Students learn to prepare final accounts in tally along with cash flow statements and inventory analysis reports.	

Programme Outcomes (PO) MCom

On completion of MCom programme, the students are expected to

PO1	To enable the students for conducting business, accounting and auditing practices, role of regulatory bodies in corporate and financial sectors nature of various financial instruments.
PO2	To acquaint a student with conventional as well as contemporary areas in the discipline of commerce .
PO3	To provide in depth understanding of all core areas specifically Advanced Accounting, International Accounting, Management , security market operations and business environment, Research Methodology and Tax planning.
PO4	To develop the decision making skill through costing methods and practical application of management accounting principles.
PO5	To attain Eligibility for applying examinations like SET,NET etc
PO6	To attain eligibility for joining professional courses in teaching.

I Semester	MCM.1C01: BUSINESS ENVIRONMENT	Credit
Core		4
CO1	To understand the different environment in the business climate	
CO2	To know the minor and major factors affecting the business in various streams	
CO3	.To know the different environment like, political, technological and economic environment in the business	
CO4	To acquire in-depth knowledge about legal environment etc.	
CO5	To study the benefits and cost of globalization	

1st Semester	ADVANCED MANAGEMENT ACCOUNTING	Credits
Core		4
CO1	To understand the concept of management accounting and its significance in the business.	
CO2	To understand, develop and apply the techniques of management accounting in the financial decision making.	
CO3	To analyse the financial statements	
CO4	To develop competence in managerial decision making	

Ist Semester	MCM1C02	Credit
Core	CORPORATE GOVERNANCE AND BUSINESS ETHICS	4
CO1	Explain the basic concept and stakeholders of corporate governance	
CO2	Analyse the emerging trends in good governance practices.	
CO3	Describe theories and models of corporate governance and Legislative framework of corporate governance- an international perspective	
CO4	Describe various committees of corporate governance and reporting standards	
CO5	Explain different elements of corporate governance	
CO6	Explain corporate ethics to familiarise the students	

I Semester	MCM1C03 QUANTITATIVE TECHNIQUES FOR BUSINESS	Credit
		4
CO1	Explain the need for quantitative methods for making decision	
CO2	To understand the probability of events for more complex outcomes	
CO3	Develop data and draw inference from it	
CO4	To find and interpret statistical values by using statistical tools (correlation and Regression)	
CO5	To employ appropriate mathematical tools to solve problems	

1 semester	Mcm1c04-management theory and organizational behavior	Credit
Core		4
CO1	To understand the concept management and organizational behaviour	
CO2	To Analyze the conceptual frame work of organizational behaviour.	
CO3	To examine the various element of management and OB	
CO4	To understand to develop good leaders	
CO5	To develop a good team, higher productivity, organizational culture and job satisfaction	

III Semester	MCM3C13 RESEARCH METHODOLOGY	Credit
Core		4
CO1	To understand the various kinds of research objectives, research design and sampling.	
CO2	To acquire the basic knowledge on qualitative ,quantitative research technique.	
CO3	Have adequate knowledge on measurement and scaling techniques.	
CO4	Have basic awareness of data analysis and hypothesis testing procedure	
CO5	Be able to write and develop independent thinking for critically analysing research reports	

III Semester	MCM3EF01: INVESTMENT MANAGEMENT	Credit
CO1	Define Investment, Risk and Return	
CO2	Classify different types of investment and compare Risk and Return associated with each type of investment	
CO3	Explain different approaches to security analysis	
CO4	Construct Portfolio and Measure the risk and return of portfolio	
CO5	Explain role of SEBI in investor grievances redressal system	

III Semester		MCM3C13: RESEARCH METHODOLOGY	Credit
Core			4
CO1	To develop understanding of the basic framework of research process.		
CO2	To develop an understanding of various research designs and techniques.		
CO3	To identify various sources of information for literature review and data collection.		
CO4	To develop an understanding of the ethical dimensions of conducting applied research.		
CO5	Prepare a project proposal and organize and conduct research		
CO6	Select and define appropriate research problem and parameter		

III Semester		MCM3C11 Financial management	Credit
CO1	To understand the finance function and decisional areas of financial management.		
CO2	To Analyze the long term sources of finance.		
CO3	To examine the efficient management of working capital.		
CO4	Develop Conceptual Framework of financial leverages and capital structure theories.		
CO5	Facilitate the awareness about dividend and concerned policies		

III Semester		MC3MEF02 Financial markets and institutions	Credit
Core			4
CO1	Define Investment, Risk and Return		
CO2	Classify different money market instruments		
CO3	Classify different capital market instruments		
CO4	Analyse various financial institutions in financial system		
CO5	Explain role of regulatory institutions in financial system		

III Semester		MCM3C12Income tax law, practice and tax planning I	Credit
Core			4
CO1	To understand the basic terms of income tax		
CO2	Compute the total income under different heads		
CO3	Describing the clubbing and aggregation of income		
CO4	Analyse the powers and functions of income tax authorities		
CO5	Explain the procedure of assessment of income tax		

IV Semester		MCM4EF03/MCM4EFT03: INTERNATIONAL FINANCE	Credit
Core			4
CO1	To understand the concept and significance of international finance		
CO2	To understand the international financial markets and exchange theories		
CO3	Apply knowledge of foreign exchange hedging to identify and manage the foreign exchange risks faced by globally active firms		
CO4	To apply the basic understanding of how to use foreign exchange derivatives and other techniques to manage foreign exchange exposures of firms.		
CO5	To get an idea about foreign exchange exposure and risk management		
IV Semester		MCM4C14: FINANCIAL DERIVATIVES AND RISK	Credit
Core		MANAGEMENT	4
CO1	Have a good understanding of derivative securities		
CO2	Acquire knowledge of how forward contracts, futures contracts, swaps and options work, how they are used and how they are priced		

CO3	Be able to describe and explain the fundamental features of a range of key financial derivative instruments
CO4	Be able to decide which securities to use for hedging and/or speculative purposes

IV Semester	MCM3C15: INCOME TAX: LAW, PRACTICE AND TAX PLANNING II	Credit
Comple.		4
CO1	Explain the tax assessment of firms AOP/BOI	
CO2	To understand the tax assessment and planning relate to trust and cooperative societies.	
CO3	Analyse the procedure of assessment of companies	
CO4	To find the corporate tax planning and managerial decision	
CO5	To employ tax planning under various circumstances	

IV Semester	MCM4 EF04 ADVANCED STRATEGIC FINANCIAL MANAGEMENT	Credit
Core		4
CO1	To understand the concept and model of strategic financial management	
CO2	To Analyze the conceptual frame work of merger and acquisition	
CO3	To examine the various theories of dividend policy	
CO4	To develop leverage	
CO5	To decide lease or purchase	