

# **PROGRAMME OUTCOMES**

- PO1: After completing three years of the Bachelors in Commerce program, students would gain a thorough understanding of the fundamentals of commerce and finance.
- PO2: The commerce-focused curriculum offers a number of specializations and practical exposures that would equip the student to face the modern-day challenges in commerce and business.
- PO3: The all-inclusive outlook of the program offers a number of value-based and job-oriented courses and ensures that students are trained to be up-to-date.
- PO4: Learners would be able to recognize the features and roles of businessmen, entrepreneurs, and managers who react aptly when consultants, which will help learners to possess knowledge and other soft skills and to be confronted with critical decision-making.
- PO5: The program would enhance the capabilities of the students for building entrepreneurial skills and initiating start-ups.

# **PROGRAMME SPECIFIC OUTCOMES**

- PSO1: Graduates could achieve proficiency in using accounting software applications like Tally to effectively manage and analyze financial data for businesses. They should be able to prepare financial statements, manage budgets, and perform financial analysis using software tools.
- PSO2: Graduates could acquire the skills to manage databases effectively.
- PSO3: The programme would make the learners proficient in programming languages.
- PSO4: Learners could participate in various co-curricular activities to demonstrate the relevancy of their foundational and theoretical knowledge of their academic major and to gain practical exposure.
- PSO5: Students would show continuous growth in their emotional understanding of values and the significance of accounting in society and business.



# **COURSE OUTCOMES**

# **SEMESTER 1**

#### **EN1CCT01: Fine Tune Your English**

- CO1: The student gain confidence to use English in both written and spoken forms
- CO2: Learns to write effective sentences
- CO3: Learns to produce grammatically correct sentences
- CO4: Identifies the grammatical errors in speech and writing.

#### HN1CCT01: Prose, Commercial Correspondence & Translation

- CO1: Give an awareness regarding literature especially Hindi prose
- CO2: Provide an idea regarding communicative Hindi

#### ML1CCT11: കഥ, കവിത, നാടകം

- CO1: മലയാള ചെറുകഥാ സാഹിത്യത്തിലെ വൃത്യസ്തങ്ങളായ രചനാ സമീപനങ്ങൾ പരിചയപ്പെടുക.
- CO2: മലയാള ചെറുകഥയുടെ വളർച്ചയും വികാസവും കൃതികൾ മുൻനിർത്തി പരിശോധിക്കുവാൻ വിദ്യാർത്ഥികളെ പ്രാപ്തരാക്കുക.
- CO3: ഇടശേരി മുതൽ ശിവദാസ് പുറമേരി വരെയുള്ള എഴുത്തുകാരുടെ കാലഘട്ടത്തിലെ കവിതകളെ പഠന വിധേയമാക്കുക.
- CO4: സാഹിത്യ രചനയിലെ ആധുനികകാല പ്രവണതകളെ പരിചയപ്പെടുക, രചനാ രീതിയിലെ വൃത്യസ്തതകൾ മനസ്സിലാക്കുക.
- CO5: മലയാള നാടകവേദിയെ സാമാന്യമായി പരിചയപ്പെടുക.നാടക രചന, അവതരണം എന്നിവയെ സാങ്കേതികമായി മനസ്സിലാക്കാൻ അവസരമുണ്ടാക്കുക.

#### **CO1CRT01: DIMENSIONS AND METHODOLOGY OF BUSINESS STUDIES**

- CO1: To understand business and its role in society
- CO2: To have an understanding of Business ethics and CSR
- CO3: To comprehend the business environment and various dimensions
- CO4: To familiarise Technology integration in business



CO5: To introduce the importance and fundamentals of business research

# **CO1CRT02: FINANCIAL ACCOUNTING 1**

- CO1: Familiarise basic accounting procedure as per Double entry system
- CO2: Understand the accounting procedures of incomplete records
- CO3: Create an awareness about leasing agreement and its accounting procedure
- CO4: To give an idea about consignment and its accounting procedure
- CO5: Give awareness about accounting procedure of agricultural firms

#### **CO1CRT03: CORPORATE REGULATIONS AND ADMINISTRATION**

- CO1: To understand and familiarize history and framework of company law in India and Companies Act 2013.
- CO2: Give an awareness to promotion and formation of a company
- CO3: Create an awareness about share capital.
- CO4: Develop a knowledge about membership in company and meetings
- CO5: Create an awareness on modes of winding up

#### **CO1CMT01: BANKING AND INSURANCE**

- CO1: To understand and familiarize the history and functions of banks.
- CO2: To create an awareness about recent innovations and reforms in banking.
- CO3: Develop an idea about banker customer relationship and different types of accounts.
- CO4: Create an awareness about need and importance insurance.
- CO5: To familiarize different types of insurance.

# **SEMESTER 2**

#### **EN2CCT03: Issues that Matter**

- CO1: The students identify the major issues of contemporary significance
- CO2: Respond rationally and positively on contemporary issues.
- CO3: The students understand the world in a better way and acquire the ability to differentiate good and evil.



#### HN2CCT02: Poetry & Mass Media

- CO1: Give an awareness regarding literature especially Hindi poetry
- CO2: Provide an idea regarding mass media and its impact on the society

#### ML2CCT02: ഗദ്യം, യാത്രാവിവരണം

- CO1: ഏതു വിഷയത്തെയും സമസ്ത തല സ്പർശിയായി വിശകലന വിധേയമാക്കാൻ പര്യാപ്തമാ ണ് മലയാളഭാഷ എന്ന ബോധ്യം വളർത്തുക.
- CO2: ശാസ്ത്രവും ചരിത്രവും പരിസ്ഥിതിയും സാഹിത്യവുമൊക്കെ അടങ്ങുന്ന ലേഖനങ്ങളെ പരിച യപ്പെടുത്തിക്കൊണ്ട് ഇവയെല്ലാം വഴങ്ങുന്ന മലയാളത്തിന്റെ – വൈജ്ഞാനിക പാരമ്പര്യത്തെ കുറിച്ച് സാമാന്യമായി അറിവുണ്ടാക്കുക.
- CO3: യാത്രാവിവരണം എന്ന സാഹിത്യ ശാഖയെകുറിച്ച് മനസ്സിലാക്കുക.
- CO4: വൃത്യസ്തങ്ങളായ നാടുകളെ കുറിച്ചും ജന ജീവിതത്തെക്കുറിച്ചും മനസ്സിലാക്കുവാനുള്ള മാർഗ്ഗ ങ്ങളിലൊന്നായി യാത്രാവിവരണത്തെ പരിചയപ്പെടുത്തുക.

#### **CO2CRT04: FINANCIAL ACCOUNTING - II**

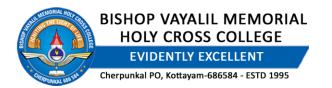
- CO1: To provide awareness regarding Hire purchase system
- CO2: Understand the various accounting procedures of Branch accounts
- CO3: Create an awareness about Departmental accounting among students
- CO4: To enable the students about how to close the accounts of a partnership firm in the time of winding up
- CO5: Give awareness of accounting standards

#### **CO2CRT05: BUSINESS REGULATORY FRAMEWORK**

- CO1: Acquire knowledge of contract laws
- CO2: Able to understand law of Bailment, Pledge
- CO3: learn Indemnity and guarantee
- CO4: Understand law of agency
- CO5: Acquire knowledge of Sale of Goods Act

#### **CO2CRT06: BUSINESS MANAGEMENT**

CO1: To develop a knowledge about management and its principles.



- CO2: To create an awareness on planning and its importance.
- CO3: To understand about organizing and staffing
- CO4: Develop a knowledge to direction and its importance, control and its techniques.
- CO5: To create an awareness on recent trends in management techniques.

#### **CO2CMT02: PRINCIPLES OF BUSINESS DECISIONS**

- CO1: To understand Decision making and application of economic theories in decision making.
- CO2: To create an awareness about Demand theory and elasticity of demand.
- CO3: Develop an idea about Production analysis Law of return to scale and Low of Diminishing return.
- CO4: Create an awareness about Cost Concepts.
- CO5: To familiarize Pricing under different markets.

# **SEMESTER 3**

#### EN3CCTO5: Literature and /as Identity

- CO1: The students get an idea about different kinds of literature from different cultural backgrounds.
- CO2: The students will be able to understand writings from Diasporic literature, South Asian identities, and indigenous identities.
- CO3: The students will be able to understand the subtle negotiations of Indigenous and Diasporic literature.
- CO4: The students will be aware of the emergence of life writings and alter identities.

#### **CO3CRT07: CORPORATE ACCOUNTS - I**

- CO1: To understand the practical aspects of Companies Act 2013.
- CO2: An awareness to issue of share capital, forfeiture and re-issue
- CO3: Create an awareness regarding the final accounts of Joint Stock Companies as per Company's Act ,2013
- CO4: Develop a knowledge about Investment account



CO5: Create an awareness on Insurance Claims

# CO3CRT08: QUANTITATIVE TECHNIQUES FOR BUSINESS - I

- CO1: To understand meaning definition and features of Statistics
- CO2: To understand the Statistical Survey and Sampling Methods Probability Sampling and Non- Probability Sampling
- CO3: To understand and practice Uni-Variate Data Analysis I
- CO4: To understand and practice Variance and Co-efficient of Variation
- CO5: To understand and practice Interpolation and Extrapolation

#### **CO3CRT09: FINANCIAL MARKETS AND OPERATIONS**

- CO1: Students will get an awareness of the Indian financial system.
- CO2: Learn what primary market is and its elements.
- CO3: Gain knowledge in the secondary market and its operations.
- CO4: Students will get an idea about the meaning and operations of Mutual Funds in India.
- CO5: Develop knowledge about derivative markets in India.

#### **CO3CRT10: MARKETING MANAGEMENT**

- CO1: To understand and familiarize Marketing management
- CO2: Give an awareness to the different classification of products.
- CO3: Create an awareness about classification of products, packaging, trade mark and pricing of products.
- CO4: Develop a knowledge about the factors affecting pricing
- CO5: Create an awareness on Logistics and Supply chain management. Recent trends in marketing

#### **CO30CT02: INFORMATION TECHNOLOGY FOR BUSINESS**

- CO1: To understand meaning definition and features of Information Technology.
- CO2: To understand and learn about Social Informatics.
- CO3: To understand and practice Network and Communications
- CO4: To understand and practice HTML and Webpage
- CO5: To understand and practice internet -Working Concepts -Devices, History, Benefits and



drawbacks

# **SEMESTER 4**

#### **EN4CC06: ILLUMINATIONS**

- CO1: The students will understand to lead life in a better and positive way
- CO2: The students will maintain a positive attitude of life.
- CO3: The students will evaluate and overcomes setbacks based on the insights that these texts provide.

#### **CO4CRT11: CORPORATE ACCOUNTS - II**

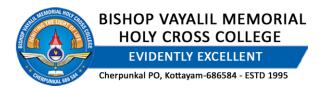
- CO1: Familiarise accounting procedure for Insurance Companies as per IRDA Act.
- CO2: Understand the preparation of Final Account of Banking Companies.
- CO3: Understand the concept Internal Reconstruction
- CO4: Create an awareness about the accounting procedure for Amalgamation, Absorption and External construction.
- CO5: Give awareness about Liquidation of companies and its procedure

## **CO4CRT12: QUANTITATIVE TECHNIQUES FOR BUSINESS- II**

- CO1: To understand Bi-Variate Data Analysis- I- Correlation
- CO2: To understand the Bi-Variate Data Analysis- II -Regression Analysis
- CO3: To understand and practice Index Numbers-Meaning-Importance
- CO4: To understand and practice Time Series Analysis
- CO5: To understand and practice Probability

# CO4CRT13: ENTREPRENEURSHIP DEVELOPMENT AND PROJECT MANAGEMENT

- CO1: To give an overview about entrepreneurship
- CO2: Understand the various types of entrepreneurs
- CO3: Create an awareness about different types of projects
- CO4: To enable the students how to prepare a project report



CO5: Give awareness about entrepreneurial support in India

# CO4OCT02: INFORMATION TECHNOLOGY FOR OFFICE

- CO1: To understand Word Processing Package: MS-Word 2013- Introduction- Features
- CO2: To understand Desktop Publishing- PageMaker 7.0 Introduction to Desktop Publishing as a Process- PageMaker Tools and Palettes
- CO3: To understand and practice Spreadsheet Package: MS -Excel 2013
- CO4: To understand Advanced Features of Excel
- CO5: To understand Presentation Package: MS-Power Point 2013

# **SEMESTER 5**

## CO5CRT14: COST ACCOUNTING- I

- CO1: Familiarise basic concepts of cost accounting
- CO2: Understand the various accounting procedures of Material element of cost
- CO3: Create an awareness about accounting procedure of labour
- CO4: To understand the students about accounting procedure of various overheads
- CO5: To familiarise the students regarding the preparation of cost sheet and reconciliation statements

## **CO5CRT15: ENVIRONMENT MANAGEMENT AND HUMAN RIGHTS**

- CO1: Understand the importance of environmental resources and energy sources its need for conservation allocation
- CO2: To identify the environmental issues and learn how to reduce these issues
- CO3: To understand the developments in the field of commerce and managements relating to environment.
- CO4: To develop a knowledge to access information through RTI ACT
- CO5: To create an awareness on human rights, it helps the students socially committed and upright

## CO5CMT08: PROGRAMMING IN C

CO1: To understand Basic concepts of programming C.



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- CO2: To understand and practices Decision making and Branching in C
- CO3: To understand and practices Arrays in C
- CO4: To understand and practices User defined functions in C.
- CO5: To understand and practices Structures and Unions in C.

#### **CO5OCT02: COMPUTERIZED ACCOUNTING**

- CO1: To understand the concept of Computerized Accounting- Tally ERP 9.
- CO2: To understand the different ledgers vouchers in Tally
- CO3: To understand the accounts with inventory in Tally
- CO 4: To understand the concept and application of GST in Tally
- CO 5: To understand Payroll Management in Tally.

## **Open Course: CO5OPT03 – FUNDAMENAL OF ACCOUNTING**

- CO1: Familiarize basic theories and principles of accounting.
- CO2: Develop an aptitude towards accounting through Journalizing.
- CO3: Make a deep knowledge in ledger preparation.
- CO4: Develop a trial balance preparation skill.
- CO5: Cultivate excellent final account preparation skill.

## FUNDAMENAL OF BANKING AND INSURANCE

- CO1: To understand the concept of bank and its functions.
- CO2: To understand the different Banking Practices
- CO3: To understand the innovations in banking
- CO4: To understand the concept of insurance.
- CO5: To understand different types of insurance.

# **SEMESTER 6**

## CO6CRT17: COST ACCOUNTING- II

- CO1: To create an awareness regarding specific order costing-job costing, batch costing and contract costing
- CO2: Understand the various accounting procedures of Transport costing, canteen costing and



hospital costing

- CO3: Create an awareness about process costing.
- CO4: To make aware about marginal costing equation and break even analysis
- CO5: Give awareness of different types of budgets and their preparation.

#### CO6CRT18: ADVERTISEMENT AND SALES MANAGEMENT

- CO1: To create an awareness about advertising and importance and functions of advertising
- CO2: To identify various advertisement appeal and media.
- CO3: To understand advertising research and its needs.
- CO4: Develop a deep knowledge sales promotion
- CO5: To create an awareness on personal selling.

#### CO6OCT02: SOFTWARE FOR BUSINESS AND RESEARCH

- CO1: To understand Data Analysis: Data Meaning and Definition Sources of Data.
- CO2: To understand SPSS its variables features.
- CO3: Understand Data Transformation
- CO4: To develop a knowledge about Libre Office Writer
- CO5: To understand libre office calc

#### CO6OCMT10: DATABASE MANAGEMENT SYSTEM

- CO1: To understand Database Concepts: Meaning –Character- Field-Record- File-Database
- CO2: To understand RDBMS & Relationships in Database
- CO3: Understand Basic Elements of MS- Access 2013
- CO4: To develop a knowledge about Queries & Forms in Access
- CO5: To understand Reports in Access

#### **CO6OCRT20: MANAGEMENT ACCOUNTING**

- CO1: Familiarise the concept of management accounting among students
- CO2: Understand different Financial Statement analysis.
- CO3: Understand the concept of Ratio Analysis for evaluating management performance
- CO4: Create an awareness about the Fund Flow Statement.
- CO5: Give awareness about Cash Flow Statement.