

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: Learners could acquire practical skills to work as tax consultants, audit assistants, and other financial support services.
- PSO2: Leaners would gain thorough, systematic, and subject skills within various disciplines of commerce, business, accounting, economics, finance, auditing, and marketing.
- PSO3: Students would acquire practical financial accounting skills that are applicable to their future careers in business, utilizing both quantitative and qualitative knowledge.
- PSO4: Leaners would acquire skills like effective communication, decision-making, and problem solving in day-to-day business affairs.
- PSO5: Learners would be able to prove proficiency with the ability to engage in competitive exams like CA, CS, ICWA, and other courses.



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 സാഹിതൃത്തിലെ 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 വൃത്യ സ്തതകൾ 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-I

- 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 പര്യാപ്തമാണ് മലയാളഭാഷ എന്ന ബോധ്യം വളർത്തുക.

CO2: ശാസ്ത്രവും ചരിത്രവും പരിസ്ഥിതിയും സാഹിത്യവുമൊക്കെ അടങ്ങുന്ന ലേഖനങ്ങളെ പരിചയപ്പെടുത്തിക്കൊണ്ട് ഇവയെല്ലാം വഴങ്ങുന്ന മലയാളത്തിന്റെ —വൈജ്ഞാനിക പാരമ്പര്യത്തെ കുറിച്ച് സാമാന്യമായി അറിവുണ്ടാക്കുക.

CO3: യാത്രാവിവരണം എന്ന സാഹിത്യ ശാഖയെകുറിച്ച് മനസ്സിലാക്കുക.

CO4: വൃതൃസ്തങ്ങളായ നാടുകളെ കുറിച്ചും ജന ജീവിതത്തെക്കുറിച്ചും മനസ്സിലാക്കുവാനുള്ള മാർഗ്ഗങ്ങളിലൊന്നായി 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: Familiarise corporate accounting procedure as per Company's Act 2013
- CO2: Understand the various accounting procedures of Underwriting Firms
- CO3: Create an awareness about Joint Stock companies among students
- CO4: Develop aptitude in corporate accounting
- CO5: Give awareness of investment and 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

CO3OCT01: GOODS AND SERVICES TAX

- CO1: To understand Stages of Evolution of GST Methodology of GST.
- CO2: To understand and learn about Levy and Collection of Tax -.
- CO3: To understand Registration Returns and Payment of Tax Persons Liable for Registration
- CO4: To understand and practice Assessment Types Audit Inspection
- CO5: To understand Appeals Appellate Authorities Powers Procedure



SEMESTER 4

EN4CC06: I	LLU	MIN	ATIC)NS
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- 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



CO4OCT01: FINANCIAL SERVICES

- CO1: To understand Introduction to Financial Services Meaning Types
- CO2: To understand Venture Capital and Securitisation
- CO3: To understand Leasing and Factoring
- CO4: To understand Credit Rating Meaning, types of Credit Rating
- CO5: To understand Mergers and Acquisition- Expansion of business firms.

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

CO5CMT07: E-COMMERCE

- CO1: To understand and familiarize Concept about E-Commerce its types and Models.
- CO2: To understand applications of E-Commerce



- CO3: Create an awareness about Electronic Payment System.
- CO4: Develop a knowledge about -Commerce Security system
- CO5: To understand and learn how to set up an e-Commerce Business

CO5OCT01: INCOME TAX-I

- CO1: Acquire knowledge regarding the basic concepts of Income tax
- CO2: Able to compute income from salary
- CO3 Determine taxable income from house property
- CO4: Able to calculate income from business and profession
- CO5: to understand Computation of income tax from business or profession

Open Course: CO5OPT03 – FUNDAMENTALS 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.

FUNDAMENTALS 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.

CO6OCT01: INCOME TAX II

- CO1: Acquire knowledge of computing capital gain
- CO2: Able to compute income from other sources
- CO3: learn clubbing, aggregation, set off and carry forward
- CO4: Able to compute to total income and tax liability of an individual
- CO5: learn assessment procedure, income tax authorities, Tax planning

CO6CMT09: INCOME TAX ASSESSMENT AND PLANNING

- CO1: To understand assessment procedure of firm and association of persons.
- CO2: To understand assessment procedure of co-operative societies.
- CO3: Understand the assessment procedure of HUF.
- CO4: To develop a knowledge to assessment of companies
- CO5: To create an awareness on tax planning

CO6CRT20: 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.