

**M.P.Moothedath Memorial Sree Narayana Trusts College
Shoranur**

**PROGRAMME OUTCOME, PROGRAMME SPECIFIC OUTCOME AND
COURSE OUTCOME**

DEPARTMENT OF COMMERCE

NAME OF PROGRAMME	B.Com – Finance
PROGRAMME OUTCOME	<p>The aim of B. Com programme is to</p> <ul style="list-style-type: none">• To familiarize students with the current business practices• To aware students about the ethical practices to be followed in business• To equip students with the skill of preparing accounts for various types of business organizations• To aware students about accounting standards• To familiarise students about statutes concerning Business organisations• To acquire skills for managing human resource• To impart knowledge on auditing• To generate innovative business ideas in emerging industrial scenario

PROGRAMME SPECIFIC OUTCOME

- To understand the process of business management and its functions
- To familiarise students with current management practices
- To enable students to understand micro and macroeconomic concepts relating to business
- To understand students the application of economic principles in business management
- To equip students with the skills of preparing financial statements for various types of organisations
- To aware students about corporate accounting methods and financial reporting standards
- To familiarise students with the statues concerning business organisations
- To enable students to get a conceptual knowledge about corporate accounting
- To familiarise students about the concept of cost
- To aware students about the concept of corporate governance
- To enable students the concept and relevance of management
- To develop basic skills in conducting research and case studies
- To impart basic knowledge about Income Tax, 1961 and GST Act 2016
- To provide knowledge about auditing principles and practices of corporate governance

	<ul style="list-style-type: none"> • To provide a theoretical base in co-operation • To enable students about co-operative legal framework in India and Kerala • To enable students to have basic knowledge of latest financial reporting standards • To provide basic knowledge about the structure, organization and working of financial systems in India • To enable students to acquire knowledge of Mathematics and Statistics <ul style="list-style-type: none"> • To update and expand basic informatics skills of the students • To effectively utilise digital knowledge resources • To identify entrepreneurial talents of students
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COURSE OUTCOMES

SEMESTER	COURSE CODE	COURSE NAME	CREDIT	COURSE OUTCOME
	BC1B01:	BUSINESS MANAGEMENT (CORE COURSE I)	2	<ul style="list-style-type: none"> • To understand the concepts of business management. • To understand the functions of management. • To understand the importance of

I				<p>ethics in business</p> <ul style="list-style-type: none"> • To familiarize the concept of corporate social responsibility (CSR). • To familiarize the students with current management practices • To acquire knowledge and capability to develop ethical practices for effective.
	<p>BC1C0 1:</p>	<p>MANAGERIAL ECONOMICS (COMPLEMENTARY COURSE I)</p>	<p>4</p>	<ul style="list-style-type: none"> • To acquaint students with the basic principles of micro and macroeconomics for developing the understanding of theory of the firm, markets and the macro environment which would help them in managerial decision making processes. • To understand the theory of consumer behaviour and market structure • To understand the current scenario of Indian Economy • To understand the current scenario of Kerala economy
	<p>BC2B0 2:</p>	<p>FINANCIAL ACCOUNTING (CORE COURSE II)</p>	<p>4</p>	<ul style="list-style-type: none"> • To equip the students with the skills of preparing financial statements for various type of organizations. • To equip the students to

II				<p>accounting of companies.</p> <ul style="list-style-type: none"> • To enable the students to acquire knowledge about financial reporting standards • To understand corporate accounting methods.
	BC2C0 2:	MARKETING MANAGEMENT (COMPLEMENTARY COURSE II)	4	<ul style="list-style-type: none"> • To provide basic knowledge about the concepts of marketing. • To provide basic knowledge about principles, tools and techniques of marketing • To impart necessary knowledge which help the student to choose a career in the field of marketing • To expose the students to the latest trends in marketing.
III	BC3A1 1:	BASIC NUMERICAL SKILLS (COMMON COURSE III)	4	<ul style="list-style-type: none"> • To enable the students to acquire knowledge of Mathematics and Statistics. • At the end of this course, the students will learn about set operations • To enable the students to acquire a basic knowledge of Matrix and Mathematics of finance, Statistical tools and their applications.

<p>BC3A1 2:</p>	<p>GENERAL INFORMATICS (COMMON COURSE III)</p>	<p>4</p>	<ul style="list-style-type: none"> • To update and expand basic Informatics skills of the students. • To equip the students to effectively utilize the digital knowledge resources for their study.
<p>BC3B0 3:</p>	<p>BUSINESS REGULATIONS (CORE COURSE III)</p>	<p>4</p>	<ul style="list-style-type: none"> • To familiarise the students with certain statutes concerning and affecting business organizations in their operations. • To acquire students a knowledge about Sale of Goods Act, Consumer Protection Act, LLP • To familiarise students about the terms indemnity, Guarantee, Bailment, Pledge.
<p>BC3B0 4:</p>	<p>CORPORATE ACCOUNTING</p>	<p>4</p>	<ul style="list-style-type: none"> • To help the students to acquire conceptual knowledge of the fundamentals of the corporate accounting and the techniques of preparing the financial statements. • To aware students the accounting pattern followed in Banking companies, Insurance Companies and Electricity companies. • To create an awareness among students about the accounting treatment in mergers &

				<p>acquisitions</p> <ul style="list-style-type: none"> To aware students about the concept of IFRS
III	BC3C03:	HUMAN RESOURCE MANAGEMENT	4	<ul style="list-style-type: none"> To familiarise the students with the different aspects of managing human resource in an organisation To equip the students with basic knowledge and skills required for the acquisition, development and retention of human resource To aware students the concept of training, compensation management and grievance redressal mechanism.
IV	BC4A13:	ENTRPRENEURSHIP DEVELOPMENT (COMMON COURSE IV)	4	<ul style="list-style-type: none"> To provide a basic knowledge about the concept of entrepreneurship To give an awareness about the role of MSME To familiarise students about ED Club
	BC4A14:	BANKING & INSURANCE (COMMON COURSE IV)	4	<ul style="list-style-type: none"> To provide a basic knowledge about the concept of Banking in India To educate students about the banking structure of India To make students aware about the role of RBI in India To educate them the recent

				<p>trends in Banking</p> <ul style="list-style-type: none"> • To create an awareness about Insurance sector in India
	BC4B0 5:	COST ACCOUNTING (CORE COURSE- IV)	4	<ul style="list-style-type: none"> • To familiarize the students with the various concept and elements of cost • To create cost consciousness among the students • To bring up a basic idea about the various types of costs • To educate students about various cost control techniques
	BC4B0 6:	CORPORATE REGULATIONS (CORE COURSE- IV)	4	<ul style="list-style-type: none"> • To give a comprehensive idea about the Companies Act 2013 • To give a basic idea about the formation, legal documents and management of companies
	BC4C0 4:	QUANTITATIVE TECHNIQUES FOR BUSINESS (COMPLEMENTARY COURSE –IV)	4	<ul style="list-style-type: none"> • To understand students about Quantitative Techniques and its relation with various disciplines • To give a basic idea about the concept of correlation, regression and probability • To acquaint students with various parametric and non parametric tests.
	BC5B0 7:	ACCOUNTING FOR MANAGEMENT (CORE COURSE V)	4	<ul style="list-style-type: none"> • It give students a general introduction towards management Accounting

V				<ul style="list-style-type: none"> • To able students to differentiate between various types of accounting • To acquaint students various methods of analysis of accounting data • To enable students to interpret the accounting data using various methods of analysis • To impart a basic knowledge about responsibility accounting
	BC5B08:	BUSINESS RESEARCH METHODS (CORE COURSE V)	4	<ul style="list-style-type: none"> • To enable students for acquiring basic knowledge in business research methods and to develop basic skills in them to conduct survey researches and case studies • To create an awareness about various types of research • To acquaint students about the concept of research design, measurement and scaling techniques • To enable students to write research report

	BC5B09:	INCOME TAX LAW & ACCOUNTS (CORE COURSE V)	4	<ul style="list-style-type: none"> • To create an awareness about Income Tax Act 1961 and its amendments • To understand five heads of Income • To enable students to do tax computation of individuals • To create an awareness about tax treatment of agricultural income
	BC5B10:	FINANCIAL MARKETS AND SERVICES (CORE COURSE – SPECIALISATION V)	4	<ul style="list-style-type: none"> • To provide a basic knowledge about financial markets and services • To enable the students equip with trading.
	BC5B11:	FUNDAMENTALS OF INVESTMENT (CORE COURSE - SPECIALISATION V)	4	<ul style="list-style-type: none"> • To familiarise the students with the world of investment. • To provide the theoretical framework for the analysis and valuation of investment.
v	BC5D01:	BASIC ACCOUNTING (OPEN COURSE V)	2	<ul style="list-style-type: none"> • To enable students the get aware the basic accounting concepts • To give awareness to students of

				<p>other stream about the basic concept in accounting as debit, credit, journal, ledger etc.</p> <ul style="list-style-type: none"> • To educate students about preparation of financial statements.
VI	BC6B1 2:	INCOME TAX AND GST (CORE COURSE VI)	4	<ul style="list-style-type: none"> • To enable students to compute income tax • To aware students about Income Tax Authorities • To give an insight about GST
	BC6B1 3:	AUDITING AND CORPORATE GOVERNANCE (CORE COURSE VI)	4	<ul style="list-style-type: none"> • To make students aware about auditing • To enable students about audit procedures • To understand students the role and functions of an auditor • To give an insight about the concept of corporate governance
	BC6B1 4:	FINANCIAL DERIVATIVES (CORE COURSE – SPECIALISATION VI)	5	<ul style="list-style-type: none"> • To acquire knowledge about financial derivative and their features. • To know about various risks associated with derivatives.

	BC6B1 5:	FINANCIAL MANAGEMENT (CORE COURSE – SPECIALISATION VI)	5	<ul style="list-style-type: none"> • To familiarize students with the concept, tools and practices of financial management. • To learn about the decisions, processes of financial management in a business firm.
	BC6B1 6:	PROJECT AND VIVA VOCE (CORE COURSE PROJECT VI)	2	<ul style="list-style-type: none"> • To get a practical experience in any stream of Commerce including Human Resource Management, Finance, Marketing by doing a project for three weeks and submit project report and appear for viva -voce

NAME OF PROGRAMME	M.Com (FINANCE)
PROGRAMME OUTCOME	<ul style="list-style-type: none"> • To give an insight into various area of commerce, as management, business, quantitative techniques, management accounting, financial accounting, cost accounting and financial management • To aware students the latest trends in the field of Industry and commerce • To develop a research oriented mind among students through project works
PROGRAMME SPECIFIC OUTCOME	<ul style="list-style-type: none"> • To familiarise students the concept of micro and macroeconomic environment of business organisations • To familiarise students about the latest monetary and fiscal policies of India • To enable students to apply quantitative techniques in interpreting business financial statements • To enable students to apply accounting techniques in decision making of management • To get an idea about integrated business solution package • To acquaint the students various concept of foreign trade • To enable students to solve problems relating to holding companies, liquidation etc • To provide theoretical knowledge about IFRS • To acquire required skills to manage

business communication

- To enable students to apply Management science techniques for decision making in business
- To provide students a sound information and knowledge about Indian Financial markets and institutions
- To enable students to compute and assess income tax of various entities
- To acquaint students with process and technology of research
- To enable students to identify research problems
- To make students efficient in the area of derivatives
- To provide adequate knowledge in modern cost accounting techniques
- To provide the students the exposure to certain advanced analytical techniques used for taking financial policy decisions

SE ME STE R	COURSE CODE	COURSE NAME	CREDI T	COURSE OUTCOME
	MC1C1	BUSINESS ENVIRONMENT(I)	4	<ul style="list-style-type: none">• To familiarise students concept of macro-economic environment of business• To give an insight about fiscal

I				<p>policy, monetary policy, PPP</p> <ul style="list-style-type: none"> • To aware students about the role of NITI Ayog, Union and state budget in Indian business environment • To able the students to differentiate FDI and FII • To give an insight about international agreements
	MC1C2	QUANTITATIVE TECHNIQUES FOR BUSINESS DECISIONS(II)	4	<ul style="list-style-type: none"> • To acquaint students with the relevant quantitative techniques • To acquaint students in applying quantitative techniques in decision making process of business problems • To aware students about the relevance of various statistical tests
	MC1C3	ACCOUTING FOR MANAGERIAL DECISIONS(I)	4	<ul style="list-style-type: none"> • To understand students basic concept of accounting, scope and functions , and various costing techniques implemented in organisations • To enable students to use various appraisal methods • To enable students to take wise financial decisions using scientific methods
	MC1C4	IT APPLICATIONS IN COMMERCE (I)		<ul style="list-style-type: none"> • To get an overall idea of MIS

			4	<ul style="list-style-type: none"> • To aware students about Management Information System • To give an insight about Data Base Management System
	MC1C5	ORGANISATIONAL THEORY AND BEHAVIOUR (I)	4	<ul style="list-style-type: none"> • To aware students the relevance of Organisational Behaviour • To understand the concept of Perception, motivation • To understand more about personality theories and its influence in organisational behaviour • To study the concept of group dynamics and transactional analysis
	MC2C6	INTERNATIONAL BUSINESS (II)	4	<ul style="list-style-type: none"> • To understand the concept of International Business • To give an idea about various mode of entry of business in India • To give an idea about MNC, TNC and its regulation • To understand about international trading agreements • To study about regional economic integrations
II	MC2C7	ADVANCED CORPORATE ACCOUNTING (II)	4	<ul style="list-style-type: none"> • To understand the accounting treatment of holding companies • To get aware about accounting

				<p>treatment of corporate</p> <ul style="list-style-type: none"> To enable students to do voyage accounting
	MC2C8	BUSINESS COMMUNICATIONS (III)	4	<ul style="list-style-type: none"> To understand Business communication process To enable students to do business correspondence To give an insight about transactional analysis and SWOT analysis
	MC2C9	MANAGEMENT SCIENCE	4	<ul style="list-style-type: none"> To familiarise students the concept of Management Science To enable students to do problems on transportation and assignment To understand students to perform CPM, PERT, queuing theory
	MC2C10	STRATEGIC MANAGEMENT AND CORPORATE GOVERNANCE (II)	4	<ul style="list-style-type: none"> To give a an insight to students about Strategic Management To aware students about business environment in India and World To aware students about the concept of Corporate Governance and its implementation
	MC3C11	FINANCIAL MARKETS AND INSTITUTIONS (III)	4	<ul style="list-style-type: none"> To provide students a knowledge about financial markets and institutions To aware students about the role about IDBI, IFCI, NABARD, UTI

III				<p>and SIDBI</p> <ul style="list-style-type: none"> • To aware students about Foreign Capital outflows
	MC3C12	INCOME TAX LAW & PRACTICE (III)	4	<ul style="list-style-type: none"> • To understand students the reason for taxation, concept of taxation, Agricultural Income etc. • To enable students to assess Income tax of individuals, HUF, firm, LLP, AOP, BOI, co-operative society etc • To aware students about the power of Income tax authorities
	MC313	RESEARCH METHODOLOGY (III)	4	<ul style="list-style-type: none"> • To acquaint students the process and methodology of research • To give an insight to students about various types of research, method of data collection • To aware students about data processing and presentation of collected date • To enable students to write research report
	MC3E01	FINANCIAL MANAGEMENT	4	<ul style="list-style-type: none"> • To give an insight to students about the concept of financial management • To enable students to plan, organise and control the financial activities of corporate • To enable the students how to

				utilise the funds optimally
	MC3E 02	SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT (ELECTIVE-I)	4	<ul style="list-style-type: none"> • To establish a conceptual framework for security analysis and portfolio management • To give an insight to students Bond Investment analysis, Equity analysis, and portfolio analysis • To aware and enable students about portfolio management
IV	MC4C14	FINANCIAL DERIVATIVES AND RISK MANAGEMENT (IV)	4	<ul style="list-style-type: none"> • To make students efficient in the area of derivatives • To aware students about the concept of Futures, SWAPS, Options and Forwards • To give an insight to risk management
	MC4C15	COST MANAGEMENT(IV)	4	<ul style="list-style-type: none"> • To provide an awareness about Cost management • To understand the modern concept of cost management • To understand students emerging approaches • To understand students the concept of standard costing and variance analysis
	MC4E03	STRATEGIC FINANCIAL MANAGEMENT (IV)	4	<ul style="list-style-type: none"> • To understand the concept of financial goals and strategy • To enable students to determine financial strategy for capital

				<p>structure</p> <ul style="list-style-type: none"> • To understand students the concept of lease financial strategy, merger strategy and take over strategy
	MC4E04	TAX PLANNING AND MANAGEMENT (IV)	4	<ul style="list-style-type: none"> • To enable students to assess the tax of Indian and foreign corporate • To familiarize students about the concept of tax planning • To enable students to plan the tax payment for individuals, and in business
	MC4P01	PROJECT WORK AND VIVA VOCE		<ul style="list-style-type: none"> • To enable students a practical knowledge in the field of commerce, economics or social problem through a project work to be performed in third and fourth semesters of PG and prepare a project report analytically