



BISHOP MOORE COLLEGE MAVELIKARA

DEPARTMENT OF COMMERCE

Programme Outcomes, Programme Specific Outcomes and Course Outcomes

(2018 Admission Onwards)

PROGRAMME DESIGN

B.COM PROGRAMME

Bishop Moore College, Mavelikara offers Undergraduate B.Com programme in Commerce of two streams – B.Com (*Finance*) and B.Com (*Computer Application*). Both programmes include Foundation Courses, Core Courses including Project Work, Complementary Courses, Open Courses, Elective Courses and Language Courses (consisting of Common Courses in English and additional Language). The student secures the credits assigned to a course on successful completion of the course. The student shall be required to earn a minimum of 120 credits. The minimum credits required for different courses are given below:

Sl. No.	Nature of Course	No. of Courses	Total Credit
1	Language Course: English	4	14
2	Language Course: Additional Language	2	8
3	Foundation Course	2	5
4	Core Course (Including Project)	16	61
5	Complementary Course	4	12
6	Open Course	2	4
7	Elective Course	4	16
Total Credit			120

Programme Outcomes – B.Com

Students of B.Com Undergraduate Degree Programme at the time of graduation will be equipped with the following:

PO - 1	Life-Long Learning: Motivated and capable students prepared to engage in life-long learning in the context of broadening the knowledge horizon, development of skills and competencies and employment requirements.
PO - 2	Evaluative Thinking and Decision Making: Critically evaluate situations and make appropriate decisions based on the existing circumstances and resources.
PO - 3	Sustainable Environment Outlook: Comprehend the environmental issues and pursue measures which ensure sustainability.
PO - 4	Entrepreneurial and Managerial Skills: Exhaustive understanding of the required entrepreneurial and managerial skills, the available entrepreneurial opportunities and resources, which students can harness to lead ventures of their own.
PO - 5	Ethical practices: Distinguish various value systems and take responsibility for the moral dimensions of one's decisions.
PO - 6	Digitally literate: Trained scholars who are proficient in employing digital resources according to the demands in one's education and for occupation purposes.
PO - 7	Social Interaction and Employability: Qualified students ready to engage in social interactions and take up career opportunities in various avenues of business and commerce.
PO – 8	Knowledge as per Industry Requirements: Competent students armed with the knowledge requirements of various industries.

Programme Specific Outcomes

B.Com (Finance & Computer Application)

PSO No.	Programme Specific Outcome	PO
PSO – 1	Application of the systems of accounting of various business areas.	PO – 2 PO – 8
PSO – 2	Absolute comprehension of the business environment and market; and the functioning of the various business institutions.	PO – 1 PO – 5 PO – 8
PSO – 3	Decipher the legal framework influencing business decisions and operations.	PO – 5
PSO – 4	Understand the emerging issues of environment and the importance of environment protection.	PO – 1 PO – 3
PSO – 5	Comprehensive perspective of the different dimensions of management in business and insight into the commencement of new ventures.	PO – 4 PO – 7
PSO – 6	Efficient and effective utilisation of technology in education and business operations.	PO – 1 PO – 6
PSO – 7	Accurate employment of tools, methods and techniques to analyse quantitative data for practical decision making.	PO – 2
PSO – 8	Expertise in interpreting the various facets of Fiscal Policy and computation of tax liability of individual assessee.	PO – 2
PSO – 9	Appraise the precision of the accounts and accounting procedure.	PO – 5

Course Outcomes

Upon completion of each course, the students will be equipped with the following outcomes.

**Cognitive Level: R - Remember, U – Understand, Ap – Apply, An – Analyse, E – Evaluate, C - Create*

Semester I

B.Com (F & CA)		Methodology and Perspectives of Business Education		
Foundation Course I		Code: CO 1121	Hrs/Week: 4	Credits: 2
CO No.	Course Outcomes	Cognitive Level	PSO	
1	Describe the nature of the business environment and its impact on the conduct of business	U	PSO – 2	
2	Elaborate the various economic sectors of the economy	U	PSO – 2	
3	Outline the role of business in economic development	U	PSO – 2	
4	Evaluate the impact of economic policies and technology on the quality of manpower and management.	E	PSO – 2	
5	Justify the necessity of ethical practices in business	E	PSO – 2	
6	Develop a comprehensive perspective to business education.	U	PSO – 2	

B.Com (F & CA)		Environmental Studies		
Core Course I		Code: CO 1141	Hrs/Week: 4	Credits: 3
CO No.	Course Outcomes	Cognitive Level	PSO	
1	Deep knowledge and understanding of Environment and its components	U	PSO – 4	
2	Analyse the problems affecting the environment	An	PSO – 4	
3	Comprehend the need and importance of environment protection and sustainability.	U	PSO – 4	
4	Justify the necessity of ethical environmental practices.	E	PSO – 4	
5	Describe the relation between human population and environment.	U	PSO – 4	

B.Com (F & CA)		Management Concepts and Thoughts		
Core Course II		Code: CO 1142	Hrs/Week: 4	Credits: 3
CO No.	Course Outcomes	Cognitive Level	PSO	
1	Absolute comprehension of the evolution of modern management and the various schools of management thoughts.	U	PSO – 5	
2	Describe the functions involved in the management process.	R	PSO – 5	
3	Identify the several approaches to leadership and its application	An	PSO – 5	
4	Elaborate the different motivational theories and methods of communication related to business organisations.	U	PSO – 5	
5	Familiarisation with the modern techniques to management.	U	PSO – 5	

B.Com (F & CA)		Managerial Economics		
Complementary Course II		Code: CO 1131	Hrs/Week: 4	Credits: 3
CO No.	Course Outcomes	Cognitive Level	PSO	
1	Elucidate the nature and scope of managerial economics.	U	PSO – 5	
2	Comprehend the factors affecting demand and the relevance of demand forecasting.	U	PSO – 5	
3	Application of economic theories in business situations	Ap	PSO – 5	
4	Utilise appropriate pricing techniques in different market situations.	Ap	PSO – 5	
5	Evaluate the presence of business cycles in actual situations.	An	PSO – 5	

Semester II

B.Com (F & CA)		Informatics and Cyber Law		
Foundation Course II		Code: CO 1221	Hrs/Week: 4	Credits: 3
CO No.	Course Outcomes	Cognitive Level	PSO	
1	Describe the basic concepts and knowledge in the field of informatics.	R	PSO – 6	
2	Utilise the digital skills for higher education	Ap	PSO – 6	
3	Elucidate on the nature of the emerging digital knowledge society and the impact of informatics on business decisions.	U	PSO – 6	
4	Familiarity with the cyber world and cyber regulations	U	PSO – 3	

B.Com (F & CA)		Financial Accounting		
Core Course III		Code: CO 1241	Hrs/Week: 4	Credits: 3
CO No.	Course Outcomes	Cognitive Level	PSO	
1	Explain the basic concepts of financial accounting.	U	PSO – 1	
2	Prepare final accounts of a sole trader	Ap	PSO – 1	
3	Application of the various methods of accounting for depreciation.	Ap	PSO – 1	
4	Prepare accounts for hire purchase system.	Ap	PSO – 1	
5	Prepare voyage, packages and container accounts	Ap	PSO – 1	
6	Describe the nature of investments made by business organisations and calculate the overall gain or loss	U, Ap	PSO – 1	
7	Compute insurance claim amounts in case of loss	Ap	PSO – 1	

B.Com (F & CA)		Business Regulatory Framework		
Core Course IV		Code: CO 1242	Hrs/Week: 4	Credits: 3
CO No.	Course Outcomes	Cognitive Level	PSO	
1	Elucidate the scope and relevance of mercantile law.	U	PSO – 3	
2	Apply the knowledge of the provisions the Indian Contract Act in actual situations.	Ap	PSO – 3	
3	Distinguish between the contracts of bailment and pledge; and indemnity and guarantee.	An	PSO – 3	
4	Describe the provisions of contract of agency and sale.	U	PSO – 3	
5	Identify the features and functions of IRDA and TRAI regulatory authorities in India.	U	PSO – 3	
6	Consciousness regarding the provisions of Intellectual Property Rights act and Information act.	U	PSO – 3	

B.Com (F & CA)		Business Mathematics		
Complementary Course II		Code: CO 1231	Hrs/Week: 4	Credits: 3
CO No.	Course Outcomes	Cognitive Level	PSO	
1	Explain the basic concepts in mathematics	U	PSO – 7	
2	Application of Basic mathematical tools in practical business decisions.	Ap	PSO – 7	
3	Interpret numerical information for decision making	An	PSO – 7	
4	Utilise mathematics for computations as a part of financial analysis	Ap	PSO – 7	

Semester III

B.Com (F & CA)		Entrepreneurship Development		
Core Course V		Code: CO 1341	Hrs/Week: 4	Credits: 3
CO No.	Course Outcomes	Cognitive Level	PSO	
1	Practical insight regarding the nature and competencies required to become an entrepreneur.	U	PSO – 5	
2	Describe the entrepreneurial environment and the related support system	U	PSO – 5	
3	Exhaustive understanding concerning the criteria to commence a venture	U	PSO – 5	
4	Elucidate the latest programmes of government in promoting small and medium enterprises.	U	PSO – 5	

B.Com (F & CA)		Advanced Financial Accounting		
Core Course VI		Code: CO 1342	Hrs/Week: 5	Credits: 4
CO No.	Course Outcomes	Cognitive Level	PSO	
1	Prepare partnership accounts at the time of dissolution of firm.	Ap	PSO – 1	
2	Prepare accounts of consignment.	Ap	PSO – 1	
3	Explain the different methods of maintaining joint venture accounts.	U	PSO – 1	
4	Prepare Joint venture accounts.	Ap	PSO – 1	
5	Prepare accounts for various forms of branches.	Ap	PSO – 1	
7	Prepare departmental accounts	Ap	PSO – 1	

B.Com (F & CA)		Company Administration		
Core Course VII		Code: CO 1343	Hrs/Week: 4	Credits: 3
CO No.	Course Outcomes	Cognitive Level	PSO	
1	Identify the various forms of companies	U	PSO – 3	
2	Outline the procedure for the incorporation of companies.	R	PSO – 3	
3	Comprehensive knowledge regarding the management and administration of companies	U	PSO – 3	
4	Describe the provisions concerning disclosure and compliance requirements.	U	PSO – 3	
5	Familiarity with the winding up procedure of companies.	U	PSO – 3	

B.Com (F & CA)		E-Business		
Complementary Course III		Code: CO 1331	Hrs/Week: 4	Credits: 3
CO No.	Course Outcomes	Cognitive Level	PSO	
1	Good Perception regarding e-commerce and e-business; their types and models.	U	PSO – 6	
2	Scholars conversant with innovative e-business systems.	U	PSO – 6	
3	Application of e-business models in current business scenario.	Ap	PSO – 6	
4	Identify the various e-governance models and e-governance initiatives in Kerala and other states.	U	PSO – 6	
5	Summarise the procedure for launching an online business.	U	PSO – 6	

B.Com (F)		Financial Management		
Elective Course I		Code: CO 1361.1	Hrs/Week: 5	Credits: 4
CO No.	Course Outcomes	Cognitive Level	PSO	
1	In-depth comprehension regarding the scope and relevance of financial management	U	PSO – 5	
2	Computation of cost of capital	Ap	PSO – 5	
3	Identify the sources of finance available to businesses	U	PSO – 5	
4	Describe the factors affecting capital structure of a firm and the theories which aids in its design	U	PSO – 5	
5	Elucidate the various techniques available for investment decision making.	U	PSO – 5	
6	Apply dividend theories in the formulation of dividend policies.	Ap	PSO – 5	
7	Comprehensive knowledge concerning working capital management	U	PSO – 5	

B.Com (CA)		Computer Application for Publication		
Elective Course I		Code: CO 1361.5	Hrs/Week: 5	Credits: 4
CO No.	Course Outcomes	Cognitive Level	PSO	
1	Functional knowledge of free software (LaTex)	Ap	PSO – 6	
2	Practical skills in document preparation using MS-Word and Adobe In-design	Ap	PSO – 6	
3	Practical skills in business presentation using MS PowerPoint	Ap	PSO – 6	

Semester IV

B.Com (F & CA)		Indian Financial Market		
Core Course VIII		Code: CO 1441	Hrs/Week: 4	Credits: 3
CO No.	Course Outcomes	Cognitive Level	PSO	
1	Comprehensive knowledge of the structure of the Indian Financial Market.	U	PSO – 2	
2	Describe the methodology of raising funds from primary market.	U	PSO – 2	
3	Elaborate the operations and participants involved in secondary market.	U	PSO – 2	
4	Explain the types of derivatives and its trading mechanism.	U	PSO – 2	
5	Extensive awareness regarding the regulatory framework of Indian financial market	U	PSO – 2	

B.Com (F & CA)		Banking and Insurance		
Core Course IX		Code: CO 1442	Hrs/Week: 4	Credits: 3
CO No.	Course Outcomes	Cognitive Level	PSO	
1	Describe the role of banking and the functions of central bank.	U	PSO – 2	
2	Elaborate the relation between banker and customer	U	PSO – 2	
3	Application of the innovations in banking in daily life	Ap	PSO – 2	
4	Comprehend the types of insurance available	U	PSO – 2	
5	Awareness of the regulatory framework of insurance	U	PSO – 2	

B.Com (F & CA)		Corporate Accounting		
Core Course X		Code: CO 1443	Hrs/Week: 5	Credits: 4
CO No.	Course Outcomes	Cognitive Level	PSO	
1	Awareness regarding the various accounting standards and convergence with IFRS	U	PSO – 1	
2	Prepare final accounts of Joint Stock Companies	Ap	PSO – 1	
3	Prepare accounts of banking and insurance companies	Ap	PSO – 1	
4	Describe the circumstances of reorganisation of capital	U	PSO – 1	
5	Prepare balance sheet after reconstruction of company	Ap	PSO – 1	
6	Familiarity with the provisions of AS 20	U, Ap	PSO – 1	

B.Com (F & CA)		Business Statistics		
Complementary Course IV		Code: CO 1431	Hrs/Week: 4	Credits: 3
CO No.	Course Outcomes	Cognitive Level	PSO	
1	Elaborate the functions and importance of statistics.	U	PSO – 7	
2	Summarise the various sampling techniques and select the optimum one as per requirement.	An	PSO – 7	
3	Calculation using measures of central tendency and dispersion.	Ap	PSO – 7	
4	Analyse the relation between variables using correlation	An	PSO – 7	
5	Analyse the cause and effect relation between variables to estimate values of unknown variable	An	PSO – 7	
6	Calculate changes in variables using index numbers	An	PSO – 7	
7	Identify trends in time series data	Ap	PSO – 7	

B.Com (F)		Project Finance		
Elective Course II		Code: CO 1461.1	Hrs/Week: 5	Credits: 4
CO No.	Course Outcomes	Cognitive Level	PSO	
1	Explain project finance and types of projects undertaken in business	U	PSO – 5	
2	Describe the procedure for project formulation and decision making criterion	U	PSO – 5	
3	Summarise the various methods of project appraisal	U	PSO – 5	
4	Identify the appropriate techniques to measure risk in projects	Ap	PSO – 5	
5	Outline the sources valuable for project financing	U	PSO – 5	
6	Insight of the global project appraisal issues	U	PSO – 5	

B.Com (CA)		Software for Data Management		
Elective Course II		Code: CO 1461.5	Hrs/Week: 5	Credits: 4
CO No.	Course Outcomes	Cognitive Level	PSO	
1	Describe open source softwares used for data analysis	U	PSO – 6	
2	Data management using spread sheet application – Microsoft Excel	Ap	PSO – 6	
3	Data analysis and management using SPSS	Ap	PSO – 6	
4	Utilise Information management tool Microsoft Access for analysis, referencing and reporting.	Ap	PSO – 6	

Semester V

B.Com (F & CA)		Fundamentals of Income Tax		
Core Course XI		Code: CO 1541	Hrs/Week: 5	Credits: 4
CO No.	Course Outcomes	Cognitive Level	PSO	
1	Define the fundamental concepts of Income Tax	U	PSO – 8	
2	Identify the incomes exempted from tax	U	PSO – 8	
3	Compute income from salary	Ap	PSO – 8	
4	Compute income from House Property of individual	Ap	PSO – 8	
5	Compute income from profits and gains of business or profession	Ap	PSO – 8	
6	Compute income from capital gains	Ap	PSO – 8	
7	Calculate the taxable income of an individual assessee	Ap	PSO – 8	

B.Com (F & CA)		Cost Accounting		
Core Course XII		Code: CO 1542	Hrs/Week: 5	Credits: 4
CO No.	Course Outcomes	Cognitive Level	PSO	
1	Describe cost accounting and its concepts	U	PSO – 1	
2	Compute the prices of material issue	Ap	PSO – 1	
3	Account for material losses in business	Ap	PSO – 1	
4	Compute labour cost under different systems	Ap	PSO – 1	
5	Account for overheads incurred in business	Ap	PSO – 1	
6	Prepare cost sheet and reconciliation statement	Ap	PSO – 1	

B.Com (F & CA)		Marketing Management		
Core Course XIII		Code: CO 1543	Hrs/Week: 4	Credits: 3
CO No.	Course Outcomes	Cognitive Level	PSO	
1	Define marketing and its role in modern marketing	R	PSO – 5	
2	Summarise the marketing mix used in companies	U	PSO – 5	
3	Familiarity with the new horizons of marketing	U	PSO – 5	
4	Identify factors affecting consumer buying decision	An	PSO – 5	
5	Explain Market segmentation and Market positioning	U	PSO – 5	
6	Elaborate the types of products, Product life cycle and product diversification	U	PSO – 5	
7	Analyse the pricing policies followed by business and their distribution management.	U	PSO – 5	
8	Comprehensive knowledge on promotional techniques	U	PSO – 5	

Other Disciplines		Fundamentals of Financial Accounting		
Open Course		Code: CO 1551.1	Hrs/Week: 3	Credits: 2
CO No.	Course Outcomes	Cognitive Level	PSO	
1	Define financial Accounting, its concepts and conventions	U	PSO – 1	
2	Describe double entry book keeping and the rules of debit and credit	U	PSO – 1	
3	Record business transactions in journal and ledger	Ap	PSO – 1	
4	Prepare various forms of cash book	Ap	PSO – 1	
5	Prepare trial balance to check accuracy of accounts	Ap	PSO – 1	
6	Prepare the final accounts of a sole trader	Ap	PSO – 1	

Other Disciplines		Capital Market Operations		
Open Course		Code: CO 1551.3	Hrs/Week: 3	Credits: 2
CO No.	Course Outcomes	Cognitive Level	PSO	
1	Describe the capital market structure and instruments	U	PSO – 2	
2	Elucidate the working of primary market	U	PSO – 2	
3	Comprehensive knowledge of secondary market	U	PSO – 2	
4	Elaborate on dematerialisation of securities and depositories		PSO – 2	
5	Identify the types on investors in the market	U	PSO – 2	
6	Distinguish the various forms of derivative instruments	U	PSO – 2	

B.Com (F)		Financial Services in India		
Elective Course III		Code: CO 1561.1	Hrs/Week: 5	Credits: 4
CO No.	Course Outcomes	Cognitive Level	PSO	
1	Describe the role of financial services in India	U	PSO – 2	
2	Explain venture capital in India and its types	U	PSO – 2	
3	Identify fund based services such as leasing, forfeiting, infrastructure and housing finance	Ap	PSO – 2	
4	Distinguish hire purchase and instalment system	An	PSO – 2	
5	Comprehensive knowledge of mutual funds and insurance business in India	U	PSO – 2	
6	Elucidate merchant banking, its regulations and Portfolio management service	U	PSO – 2	
7	Identify the relevance of credit rating and the various credit rating agencies in India	U	PSO – 2	

B.Com (CA)		Web Designing and Production for Business		
Elective Course III		Code: CO 1561.5	Hrs/Week: 5	Credits: 4
CO No.	Course Outcomes	Cognitive Level	PSO	
1	Describe the requirements for an online site for business	U	PSO – 6	
2	Identify the types online sites used by organisations	An	PSO – 6	
3	Practical skill in web designing using HTML	Ap	PSO – 6	
4	Practical skill in web designing using CSS	Ap	PSO – 6	
5	Practical knowledge in using XML	Ap	PSO – 6	

Semester VI

B.Com (F & CA)		Auditing		
Core Course XIV		Code: CO 1641	Hrs/Week: 4	Credits: 4
CO No.	Course Outcomes	Cognitive Level	PSO	
1	Describe auditing and the various types of auditing	U	PSO – 9	
2	Elucidate the audit process, documentation and the process of internal control in companies	U	PSO – 9	
3	Distinguish vouching, verification and valuation	U	PSO – 9	
4	Interpret the provisions regarding the qualification, appointment, removal, powers, duties and liabilities of an auditor	U	PSO – 9	
5	Insight into the necessity of investigation in companies	U	PSO – 9	

B.Com (F & CA)		Applied Cost Accounting		
Core Course XV		Code: CO 1642	Hrs/Week: 5	Credits: 4
CO No.	Course Outcomes	Cognitive Level	PSO	
1	Prepare job cost sheet and batch cost sheet	Ap	PSO – 7	
2	Compute Economic Batch Quantity	Ap	PSO – 7	
3	Prepare contract accounts to determine the profit or loss on contracts	Ap	PSO – 7	
4	Prepare process accounts	Ap	PSO – 7	
5	Elucidate joint products, by-products and the methods of apportioning joint costs	U	PSO – 7	
6	Prepare cost sheets for various services in business	Ap	PSO – 7	
7	Utilise marginal costing techniques for decision making	Ap	PSO – 7	
8	Conduct analysis of variance under standard costing	Ap	PSO – 7	

B.Com (F & CA)		Management Accounting		
Core Course XVI		Code: CO 1643	Hrs/Week: 5	Credits: 4
CO No.	Course Outcomes	Cognitive Level	PSO	
1	Describe management accounting and the tools and techniques associated with it	U	PSO – 7	
2	Summarise the decision making process in business and the various types of decisions	U	PSO – 7	
3	Prepare fund flow statement and cash flow statement	Ap	PSO – 7	
4	Prepare various budgets used in business	Ap	PSO – 7	
5	Analyse proposals using capital budgeting techniques	An	PSO – 7	

B.Com (F & CA)		Management of Foreign Trade		
Open Course II		Code: CO 1651.3	Hrs/Week: 3	Credits: 2
CO No.	Course Outcomes	Cognitive Level	PSO	
1	Define the various related to foreign trade	R	PSO – 8	
2	Summarise the International trade regulatory system	U	PSO – 8	
3	Comprehensive knowledge on India's foreign trade	U	PSO – 8	
4	Elucidate the export import concepts, norms and procedures in India	U	PSO – 8	
5	Identify global markets for trade	An	PSO – 8	

B.Com (F)		Taxation Law and Accounts		
Elective Course IV		Code: CO 1661.1	Hrs/Week: 5	Credits: 4
CO No.	Course Outcomes	Cognitive Level	PSO	
1	Calculate tax liability of persons other than individuals	Ap	PSO – 8	
2	Elucidate corporate taxation and its basic concepts	U	PSO – 8	
3	Summarise the assessment procedure and the various types of assessment	U	PSO – 8	
4	Identify the different methods of tax collection	An	PSO – 8	
5	Identify the income tax authorities and their powers	U	PSO – 8	
6	Describe the procedure for imposing penalties and prosecution on individual assessee	U	PSO – 8	
7	Recall tax planning, tax avoidance and tax evasion	R	PSO – 8	
8	Comprehensive knowledge on Goods and Service tax and its computation	U, Ap	PSO – 8	

B.Com (CA)		Computerised Accounting		
Elective Course IV		Code: CO 1661.5	Hrs/Week: 5	Credits: 4
CO No.	Course Outcomes	Cognitive Level	PSO	
1	Practical skill in using Tally to create a company and create various ledger accounts	Ap	PSO – 6	
2	Identify and create different vouchers in tally	An	PSO – 6	
3	Prepare the various books of accounts to record transactions in tally	Ap	PSO – 6	
4	Accounting for TDS and computation of financial ratios using tally	Ap	PSO – 6	
5	Generate trial balance and financial statements; and utilise the several printing options available in tally	Ap	PSO – 6	