

## PROGRAMME IN BACHELOR OF COMMERCE (B.Com)

<b>Course Outcomes</b>	
<b>BCMIB01 BUSINESS MANAGEMENT</b>	
1	Understand dynamics of business organisations and management practices with respect to stakeholders.
2	Describe the concepts of motivation and leadership for efficient functioning of organizations.
3	Understand the theories of business ethics and analyze factors influencing business ethics.
4	Describe Corporate Social Responsibility and analyze steps in the implementation of CSR activities
5	Illustrate CSR initiatives in India
6	Understand the emerging concepts in management and its application level in different sectors of management.

<b>BCM2B02 FINANCIAL ACCOUNTING</b>	
1	Recall the relevance of accounting and its procedures.
2	Evaluate single entry system of accounting.
3	Explain the purpose and importance of Double Entry Book Keeping System and prepare ledger accounts using double entry book keeping.
4	Understand the theories and technical terminologies of company accounts regarding issue of shares.
5	Prepare journal entries and ledger accounts regarding issue, forfeiture and surrendering of shares.
6	Define debentures, explain types of debentures and prepare journal entries and ledger accounts.
7	Compare and contrast IFRS and Ind AS.
8	Prepare final accounts under formats of SOPL, SOCE and SOFP.

<b>BCM3B03 BUSINESS REGULATIONS</b>	
1	Understand statutes concerning and affecting business organizations in their operations.
2	Understand the concept and provisions of the Indian Contract Act 1872.
3	Understand the relevance and fundamental legal principles behind specific contracts
4	Create an awareness regarding the rights and duties of consumers under Consumer Protection Act 1986
5	Understand statutory provisions related to Limited Liability Partnership Act
6	Apply problem solving techniques and to be able to present coherent, concise legal

<b>BCM3 B04 CORPORATE ACCOUNTING</b>	
1	Understand corporate law and create awareness regarding the importance of corporate governance in the management of organizations.
2	Recognize the legal aspects of the memorandum of association and article of association in a company.
3	Understand the concept and provisions of the Indian Company Act.
4	Understand statutory provisions related to Securities and Exchange Board of India Act 1992.
5	State the legal aspects relating to the winding up of the company.
6	Apply problem solving techniques and to be able to present coherent, concise legal arguments.

<b>BCM4B05 COST ACCOUNTING</b>	
1	Understand the basic concepts and processes used to determine product costs.
2	Demonstrate how materials, labour and overhead costs are added to a product at each stage of the production cycle.
3	Compute cost sheet by distinguishing direct and indirect cost.
4	Understand the idea and meaning of material control with pricing methods

5	Develop an understanding in calculation of remuneration, incentives and various overhead cost
6	Understanding various costing methods adopted in different industries.
7	Preparation of flexible, cash , Sales and Production budgets.
8	Analyze and evaluate information for cost ascertainment, planning, control and decision making

	<b>BCM4B06 CORPORATE REGULATIONS</b>
1	Understand corporate law and create awareness regarding the importance of corporate governance in the management of organizations.
2	Recognize the legal aspects of the memorandum of association and article of association in a company.
3	Understand the concept and provisions of the Indian Company Act.
4	Understand statutory provisions related to Securities and Exchange Board of
5	India Act 1992.
6	State the legal aspects relating to the winding up of the company.
7	Apply problem solving techniques and to be able to present coherent, concise legal arguments

	<b>BCM5B07 ACCOUNTING FOR MANAGEMENT</b>
1	Understand the relationship between cost accounting-financial accounting and managerial accounting.
2	Understand the use of management accounting for planning, control and decision making.
3	Understand and apply the basic techniques of financial statement analysis.
4	Analyse financial statements using ratios.
5	Prepare cashflow and fundflow statements
6	Assess how cost-volume-profit are related and use CVP analysis as a planning, control and decision making aid.

	<b>BCM5B08 BUSINESS RESEARCH METHODS</b>
1	Understand meaning, scope and types of Business Research
2	Understand the role of theory in research
3	Identify research design and recognise various scaling techniques
4	Determine sources of data collection.
5	Apply the basic techniques of data processing and analysis
6	Creation of research report

	<b>BCM5 B09 Income Tax Law and Accounts</b>
1	Understand the evolution and definitions in income tax in India
2	Understand and determine the residential status and incidence of tax.
3	Understand and determine the agricultural income.
4	Determine the income from salaries
5	Computation of income from house property
6	Computation of profits and gains of business or profession
7	Determine capital gains and income from other sources

	<b>BCM6 B12 Income Tax and GST</b>
1	Computation of tax liability of individual.
2	Understand the powers and functions of income tax authorities and procedures of assessment of income tax.
3	Understand basic concepts of GST and its implication on individuals and business with regard to taxation
4	Analyse the rate of GST, payment and refund of tax
5	Understand GST return filing system
6	Apply the provisions of GST laws for supply of goods intrastate and interstate.

<b>BCM6B13 AUDITING AND CORPORATE GOVERNANCE</b>	
1	Recognise the basic concepts of auditing.
2	Understand the procedures and techniques of auditing.
3	Analyse various financial statements and evaluate them to recognize the contradictions in them.
4	Understanding the concept of corporate governance.
5	Understand the theories, models and benefits of corporate governance.
6	Appraise the corporate governance problems in the global and Indian context

<b>BCM5B10 FINANCIAL MARKETS AND SERVICES</b>	
1	Understand the concepts and basics of the various financial services which are in a nascent and developing stage in our country
2	Understand the features, objectives, operations and participants of money market.
3	Understand the meaning, functions, new issues in the capital market
4	Evaluate the functions, listing and methods of trading in stock exchanges.
5	Understand the function and objectives of financial institutions, mutual funds and lease financing
6	Examine the role of regulatory institutions SEBI and RBI

<b>BCM5 B11 FINANCIAL MANAGEMENT</b>	
1	Understand the concepts, tools and practices of financial management
2	Understand about decisions and process of financial management in business unit.
3	Analyse and evaluate investment, financial and dividend decisions.
4	Evaluate investment, financial and dividend policy framework.

<b>BCM6B14 FUNDAMENTALS OF INVESTMENTS</b>	
1	Recognize the concept of investments and investment environment
2	Understand the features and various financial securities, markets, services and intermediaries
3	Understand the investment environment, Investment Management Process and concept of return and risk.
4	Apply the concepts for valuation of securities and finding out the values for purchase and sale of shares and debentures
5	Analyze portfolios by calculating portfolio risk and return
6	Evaluate the investor protection framework

<b>BCM6B15 FINANCIAL DERIVATIVES</b>	
1	Define derivatives
2	Differentiate the various derivatives
3	Describe the history of derivative market
4	Understand the different types of futures
5	Understand swaps
6	Understand the various derivatives in India

<b>BCM5B10 BANKING SERVICES MANAGEMENT</b>	
1	Understand the various provisions of Banking Regulation Act 1949 and the reforms in Indian banking sector.
2	Acquire required Knowledge and Skill for practical Banking operations
3	Analyse various innovations in banking services.
4	Understand the types of innovative financial services.
5	Recognise banker customer relationship.
6	Understand the types of bank accounts and its operations

<b>BCM5 B11 INSURANCE MANAGEMENT</b>	
1	Recognize the current status and scope of Indian Insurance Industry and the regulatory framework of insurance under IRDA.
2	Understand various types of insurance, principles and documentation process.
3	State the methods in calculations of premium, bonus and claims.
4	Explain the selection process of insurance intermediaries and recognize their role, responsibilities and professional ethics.
5	Understand the process of risk – return analysis and strategies for better investment decisions
6	State the techniques to manage investment portfolios in accordance with a person's risk preferences.
7	Familiarize the taxability calculations of insurance plans and cost management of insurance.

<b>BCM6B14 FOREIGN EXCHANGE MANAGEMENT</b>	
1	Understand the theories of foreign exchange behaviour
2	Understand the Pattern and Structure of India's foreign trade;
3	Analyse the Role and importance of India's Balance of Payment account and adjustment policies foreign reserves and debt situation
4	Understand the different types of exchange rate risks.
5	Understand applied and functional areas in foreign exchange management.
6	Acquaint conceptual clarity in foreign exchange market.

<b>BCM6B15 RISK MANAGEMENT AND INSURANCE</b>	
1	Understand the different types of Risk
2	Identify the various risk management tools
3	Describe the functions of insurance
4	Describe the government regulations of insurance sector
5	Understand the retirement planning and annuities
6	Describe the commercial risk management applications

<b>BCM1C01 MANAGERIAL ECONOMICS</b>	
1	Understand the Fundamentals of Micro economics and Macro economics.
2	Understand the concepts of Demand, Supply Analysis and Theory of Consumer Behaviour.
3	Compare and illustrate Price, Output and Profit Determination under different market structure.
4	Apply economic theories in decision making.
5	Analyse the profile of Indian and Kerala economy.
6	Evaluate the performance of India and Kerala in global scenario.

<b>BCM2C02 MARKETING MANAGEMENT</b>	
1	Understand the basic concepts, principles, tools, strategies and techniques of marketing management.
2	Identify the consumer behaviour and its relationship with marketing concepts.
3	Compare marketing strategies adopted by different business firms
4	Analyse strategic decisions related to product, pricing, distribution & promotions.
5	Analyse recent trends in marketing.
6	Prepare marketing plan of products or services

<b>BCM3C03 Human Resources Management</b>	
1	Understand basic concept of HRM.
2	Understand the principles and practices related to Human Resource Planning
3	Understand the training methods and evaluation of employee.
4	Develop and assess one's own competencies towards a career in HRM
5	Identify the wage system.

6	Understand and handle different job environment.
7	Understand the practical applications of Human resource terminology

	<b>BCM4C04 QUANTITATIVE TECHNIQUES FOR BUSINESS</b>
1	Understanding of the theory of probability, rules of probability and probability distributions
2	Comprehend the decision making process under uncertainty using statistical tools.
3	Recognise the concepts of sampling, sampling distributions and estimation.
4	Understand the meaning and process of hypothesis testing including one-sample and two-sample tests
5	Appreciate the importance and application of non-parametric tests in hypothesis testing.
6	Apply correlation and regression analysis including both simple and multiple correlation and regression in the real life case situations using available software packages.

	<b>BCM5D01 E-COMMERCE</b>
1	Define and describe the basic concepts of E- commerce
2	Understand and explain E. commerce models and its applications.
3	Interpret and evaluate the marketing strategies in E. commerce platform
4	Create an awareness regarding the electronic payment system and its security issues

	<b>BCM5D03 BASIC ACCOUNTING</b>
1	Understanding theoretical framework of Accounting
2	Explain the concept of Accounting Equation
3	Develop various subsidiary books
4	Analyse the business transactions
5	Preparation of financial statements of sole trading companies.

	<b>BCM3A11 BASIC NUMERICAL METHODS</b>
1	Recall numerical expressions and equations
2	Understand matrices and its types.
3	Understand progression and its types
4	Develop Logical Reasoning Ability.
5	Understand the concepts of time and future values and its computation
6	Understand the measures of central tendency and measures of dispersion

	<b>BCM3A12 PROFESSIONAL BUSINESS SKILLS</b>
1	Recognise the professional and soft skills for business
2	Explain the effectiveness of e- learning, knowledge resources on a global perspective.
3	Create e- contents (Using informatics skills)
4	Understand the Basic concepts of Business Data Analysis and Social Networking Analysis.
5	State the role of Artificial Intelligence and other intelligent agents in e- business
6	Describe the ethical and legal considerations in business analytics.
7	Monitor and critically evaluate the socio- cyber informatics space. (Cyber ethics, ewastage, Green Computing, E. governance in India)
8	Compare and Contrast the Digital Marketing space with the traditional business

	<b>BCM4A13 ENTREPRENEURSHIP DEVELOPMENT</b>
1	Define and Explain the concept of Entrepreneurship
2	Compare and contrast the institutional support and incentives to entrepreneurs in India.
3	Recognise and describe the role of Micro Small and Medium Enterprises on the Development of Entrepreneurship in India.
4	Understand the benefits, assistance and support services in establishing a SSI.

5	Create awareness on setting up an industrial unit through generation of ideas, market demand analysis and feasibility studies.
6	Prepare and Design the project report for the establishment of an enterprise.

	<b>BCM4A14 BANKING AND INSURANCE</b>
1	Describe the origin and development of banking
2	Explain the various negotiable instruments
3	Apply the modern E-banking services
4	Apply the procedure for the application and activation of M-banking and telebanking.
5	Describe the concept of insurance as a social security tool for economic development.
6	Understand the general principles of life insurance contract and guidelines of IRDA.