



**ST. THOMAS COLLEGE (AUTONOMOUS)**  
THRISSUR, KERALA - 680 001

College with Potential for Excellence  
NIRF INDIA Ranking 2021 : 64<sup>th</sup>

[www.stthomas.ac.in](http://www.stthomas.ac.in)

**PROGRAMME OUTCOMES**  
**PROGRAMME SPECIFIC OUTCOMES**  
**COURSE OUTCOMES**

**B.Com - Finance**

## OUTCOMES:

At the end of Under Graduate Program at St. Thomas College (Autonomous), a student will have obtained:

PO1	Critical Thinking: Ability to take informed actions after identifying the assumptions that frame our thinking and actions, checking out the degree to which these assumptions are accurate and valid, and looking at our ideas and decisions (intellectual, organizational, and personal) from different perspectives
PO2	Effective Communication: Ability to speak, read, write and listen clearly in person and through electronic media in English and in one Indian language, and make meaning of the world by connecting people, ideas, books, media and technology
PO3	Effective Citizenship: Ability to demonstrate empathetic social concern and equity-centered national development, and the ability to act with an informed awareness of issues and participate in civic life through volunteering
PO4	Environment and Sustainability: Ability to understand the issues of environmental contexts and sustainable development
PO5	Ethical Living: Ability to recognize different value systems including your own, understand the moral dimensions of your decisions, and accept responsibility for them
PO6	Social Interaction: Ability to elicit views of others, mediate disagreements and help reach conclusions in group settings
PO7	Problem Solving and Analytical Skills: Ability to think rationally, analyze situations and solve problems adequately

## **PROGRAM SPECIFIC OUTCOMES:**

At the end of B.Com at St. Thomas College (Autonomous), Thrissur, a student will have developed:

PSO1	Develop thorough systematic and subject skills within various discipline of commerce, business, accounting, economics, finance, auditing and marketing
PSO2	Understand the relevant financial accounting career skills, applying both quantitative and qualitative knowledge to their future careers in business.
PSO3	Recognize features and roles of businessmen, entrepreneur, managers consultant, which will help learners to possess knowledge and other soft skills and to react aptly when confronted with critical decision making.
PSO4	Ability to pursue professional courses like CA, CS, ICWA and the like.
PSO5	Acquire the skills like effective communication, decision making problem solving in day-to-day business affairs
PSO6	Accomplish higher education and advance research in the field of commerce and finance.
PSO7	Able to play roles of businessmen, entrepreneur, managers, consultant, that will help learners to possess knowledge and other soft skills and to react aptly when confronted with challenging situations.

## **COURSE OUTCOMES:**

### **B.Com**

#### **BCMIB01- business management**

At the end of this course, a student will have developed ability to:

CO1	Understand dynamics of business organisations and management practices with respect to stakeholders.
CO2	Describe the concepts of motivation and leadership for efficient functioning of organizations.
CO3	Understand the theories of business ethics and analyze factors influencing business ethics.
CO4	Describe Corporate Social Responsibility and analyze steps in the implementation of CSR activities.
CO5	Illustrate CSR initiatives in India
CO6	Understand the emerging concepts in management and its application level in different sectors of management.

## B.Com

### BCM2B02- financial accounting

At the end of this course, a student will have developed ability to:

CO1	Recall the relevance of accounting and its procedures.
CO2	Evaluate single entry system of accounting .
CO3	Explain the purpose and importance of Double Entry Book Keeping System and prepare ledger accounts using double entry book keeping.
CO4	Understand the theories and technical terminologies of company accounts regarding issue of shares. .
CO5	Prepare journal entries and ledger accounts regarding issue, forfeiture and surrendering of shares.
CO6	Define debentures, explain types of debentures and prepare journal entries and ledger accounts
CO7	Compare and contrast IFRS and Ind AS.
CO8	Prepare final accounts under formats of SOPL, SOCE and SOFP.

## B.Com

### BCM3B03- business regulations

At the end of this course, a student will have developed ability to:

CO1	Understand statutes concerning and affecting business organizations in their operations
CO2	Understand the concept and provisions of the Indian Contract Act 1872.
CO3	Understand the relevance and fundamental legal principles behind specific contracts
CO4	Create an awareness regarding the rights and duties of consumers under Consumer Protection Act 1986.
CO5	Understand statutory provisions related to Limited Liability Partnership Act
CO6	Apply problem solving techniques and to be able to present coherent, concise legal

## B.Com

### BCM3 B04- corporate accounting

At the end of this course, a student will have developed ability to:

CO1	Understand corporate law and create awareness regarding the importance of corporate governance in the management of organizations.
CO2	Recognize the legal aspects of the memorandum of association and article of association in a company.
CO3	Understand the concept and provisions of the Indian Company Act.
CO4	Understand statutory provisions related to Securities and Exchange Board of India Act 1992.
CO5	State the legal aspects relating to the winding up of the company.
CO6	Apply problem solving techniques and to be able to present coherent, concise legal arguments.

## B.Com

### BCM4BO5- cost accounting

At the end of this course, a student will have developed ability to:

CO1	Understand the basic concepts and processes used to determine product costs.
CO2	Demonstrate how materials, labour and overhead costs are added to a product at each stage of the production cycle.
CO3	Compute cost sheet by distinguishing direct and indirect cost.
CO4	Understand the idea and meaning of material control with pricing methods
CO5	Develop an understanding in calculation of remuneration, incentives and various overhead cost
CO6	Understanding various costing methods adopted in different industries
CO7	Preparation of flexible, cash, Sales and Production budgets.
CO8	Analyze and evaluate information for cost ascertainment, planning, control and decision making.



## B.Com

### BCM4BO6- corporate regulations

At the end of this course, a student will have developed ability to:

CO1	Understand corporate law and create awareness regarding the importance of corporate governance in the management of organizations.
CO2	Recognize the legal aspects of the memorandum of association and article of association in a company.
CO3	Understand the concept and provisions of the Indian Company Act.
CO4	Understand statutory provisions related to Securities and Exchange Board of India Act 1992.
CO5	State the legal aspects relating to the winding up of the company.
CO6	Apply problem solving techniques and to be able to present coherent, concise legal arguments.

## **B.Com**

### **BCM5B07- Accounting for Management**

At the end of this course, a student will have developed ability to:

CO1	Understand the relationship between cost accounting – financial accounting and managerial accounting.
CO2	Understand the use of management accounting for planning, control and decision making
CO3	Understand and apply the basic techniques of financial statement analysis
CO4	Analyse financial statement using ratios
CO5	Prepare cashflow and fundflow statements
CO6	Assess how cost volume profit are related and use CVP analysis as a planning, control and decision making aid.

## **B.Com**

### **BCM5B08- business research methods**

At the end of this course, a student will have developed ability to:

CO1	Understand meaning, scope and types of Business Research
CO2	Understand the role of theory in research
CO3	Identify research design and recognise various scaling techniques
CO4	Determine sources of data collection.
CO5	Apply the basic techniques of data processing and analysis.
CO6	Creation of research report

## **B.Com**

### **BCM5B09- Income Tax Law and Accounts**

At the end of this course, a student will have developed ability to:

CO1	Understand the evolution and definitions in income tax in India
CO2	Understand and determine the residential status and incidence of tax.
CO3	Understand and determine the agricultural income
CO4	Determine the income from salaries
CO5	Computation of income from house property
CO6	Computation of profits and gains of business or profession
CO7	Determine capital gains and income from other sources

## **B.Com**

### **BCM6 B12- Income Tax and GST**

At the end of this course, a student will have developed ability to:

CO1	Computation of tax liability of individual.
CO2	Understand the powers and functions of income tax authorities and procedures of assessment of income tax.
CO3	Understand basic concepts of GST and its implication on individuals and business with regard to taxation.
CO4	Analyse the rate of GST, payment and refund of tax.
CO5	Understand GST return filing system
CO6	Apply the provisions of GST laws for supply of goods intrastate and interstate

## B.Com

### BCM6B13- Auditing and Corporate Governance

At the end of this course, a student will have developed ability to:

CO1	Recognise the basic concepts of auditing.
CO2	Understand the procedures and techniques of auditing.
CO3	Analyse various financial statements and evaluate them to recognize the contradictions in them.
CO4	Understanding the concept of corporate governance.
CO5	Understand the theories, models and benefits of corporate governance.
CO6	Appraise the corporate governance problems in the global and Indian context

## **B.Com**

### **BCM5B10- Financial Markets and Services**

At the end of this course, a student will have developed ability to:

CO1	Understand the concepts and basics of the various financial services which are in a nascent and developing stage in our country.
CO2	Understand the features, objectives, operations and participants of money market.
CO3	Understand the meaning, functions, new issues in the capital market.
CO4	Evaluate the functions, listing and methods of trading in stock exchanges.
CO5	Understand the function and objectives of financial institutions, mutual funds and lease financing
CO6	Examine the role of regulatory institutions SEBI and RBI.

## **B.Com**

### **BCM5 B11- Financial Management**

At the end of this course, a student will have developed ability to:

CO1	Understand the concepts, tools and practices of financial management.
CO2	Understand about decisions and process of financial management in business unit.
CO3	Analyse and evaluate investment, financial and dividend decisions.
CO4	Evaluate investment, financial and dividend policy framework.



## **B.Com**

### **BCM6B14- Fundamentals of Investments**

At the end of this course, a student will have developed ability to:

CO1	Recognize the concept of investments and investment environment
CO2	Understand the features and various financial securities, markets, services and intermediaries
CO3	Understand the investment environment, Investment Management Process and concept of return and risk.
CO4	Apply the concepts for valuation of securities and finding out the values for purchase and sale of shares and debentures
CO5	Analyze portfolios by calculating portfolio risk and return
CO6	Evaluate the investor protection framework

## **B.Com**

### **BCM6B15- Financial Derivatives**

At the end of this course, a student will have developed ability to:

CO1	Define derivatives
CO2	Differentiate the various derivatives
CO3	Describe the history of derivative market
CO4	Understand the different types of futures
CO5	Understand swaps
CO6	Understand the various derivatives in India

## B.Com

### BCM1C01- Managerial Economics

At the end of this course, a student will have developed ability to:

CO1	Understand the Fundamentals of Micro economics and Macroeconomics.
CO2	Understand the concepts of Demand, Supply Analysis and Theory of Consumer Behaviour.
CO3	Compare and illustrate Price, Output and Profit Determination under different market structure.
CO4	Apply economic theories in decision-making.
CO5	Analyse the profile of Indian and Kerala economy.
CO6	Evaluate the performance of India and Kerala in global scenario

## B.Com

### BCM2C02- Marketing management

At the end of this course, a student will have developed ability to:

CO1	Understand the basic concepts, principles, tools, strategies and techniques of marketing management.
CO2	Identify the consumer behaviour and its relationship with marketing concepts.
CO3	Compare marketing strategies adopted by different business firms.
CO4	Analyse strategic decisions related to product, pricing, distribution & promotions.
CO5	Analyse recent trends in marketing.
CO6	Prepare marketing plan of products or services.

## **B.Com**

### **BCM3C03- Human resource management**

At the end of this course, a student will have developed ability to:

CO1	Understand basic concept of HRM
CO2	Understand the principles and practices related to Human Resource Planning
CO3	Understand the training methods and evaluation of employee
CO4	Develop and assess one's own competencies towards a career in HRM
CO5	Identify the wage system.
CO6	Understand and handle different job environment
CO7	Understand the practical applications of Human resource terminology

## **B.Com**

### **BCM4C04- Quantitative Techniques for Business**

At the end of this course, a student will have developed ability to:

CO1	Understand the meaning and discipline of QT in business
CO2	Apply time series analysis to forecast the future trends.
CO3	Understand and apply the methods of constructing index numbers.
CO4	Apply statistical tools- correlation and regression to establish degree of relationship between two variables
CO5	Understand the concept of probability and approaches to the theorems of probability.
CO6	Apply set theory and calculations using Venn Diagrams in various statistical analysis.
CO7	Explain the theoretical distributions and its fittings.

## B.Com

### BCM5D01- E. Commerce

At the end of this course, a student will have developed ability to:

CO1	Define and describe the basic concepts of E- commerce
CO2	Understand and explain E. commerce models and its applications.
CO3	Interpret and evaluate the marketing strategies in E. commerce platform.
CO4	Create an awareness regarding the electronic payment system and its security issues

## **B.Com**

### **BCM5D01- Basic accounting**

At the end of this course, a student will have developed ability to:

CO1	Understanding theoretical framework of Accounting
CO2	Explain the concept of Accounting Equation
CO3	Develop various subsidiary books
CO4	Analyse the business transactions
CO5	Preparation of financial statements of sole trading companies



## **B.Com**

### **BCM3A11- Basic Numerical Methods**

At the end of this course, a student will have developed ability to:

CO1	Create Problem Solving Skills.
CO2	Understand numerical equations and apply the methods for solving equations.
CO3	Understand matrices and its operations
CO4	Understand the concepts of sequence, series and progressions.
CO5	Explain mathematics of finance and compute interest and time value of money.
CO6	Describe the measures of central tendency and dispersion.

## **B.Com**

### **BCM3A12- Professional business skills**

At the end of this course, a student will have developed ability to:

CO1	Recognise the professional and soft skills for business
CO2	Explain the effectiveness of e- learning, knowledge resources on a global perspective
CO3	Create e- contents (Using informatics skills)
CO4	Understand the Basic concepts of Business Data Analysis and Social Networking Analysis
CO5	State the role of Artificial Intelligence and other intelligent agents in e-business
CO6	Describe the ethical and legal considerations in business analytics
CO7	Monitor and critically evaluate the socio- cyber informatics space. (Cyber ethics, e- wastage, Green Computing, E. governance in India)
CO8	Compare and Contrast the Digital Marketing space with the traditional business

## **B.Com**

### **BCM4A13- Entrepreneurship development**

At the end of this course, a student will have developed ability to:

CO1	Define and explain the concept of Entrepreneurship
CO2	Compare and contrast the institutional support and incentives to entrepreneurs in India
CO3	Recognize and describe the role of Micro Small and Medium Enterprises on the Development of Entrepreneurship in India.
CO4	Understand the benefits, assistance and support services in establishing a SSI
CO5	Create awareness on setting up an industrial unit through generation of ideas, market demand analysis and feasibility studies.
CO6	Prepare and design the project report for the establishment of an enterprise.

## **B.Com**

### **BCM4A14- Banking and insurance**

At the end of this course, a student will have developed ability to:

CO1	Describe the origin and development of banking
CO2	Explain the various negotiable instruments
CO3	Apply the modern E-banking services
CO4	Apply the procedure for the application and activation of M-banking and tele-banking
CO5	Describe the concept of insurance as a social security tool for economic development
CO6	Understand the general principles of life insurance contract and guidelines of IRDA