



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

College with Potential for Excellence
NIRF INDIA Ranking 2021 : 64th

www.stthomas.ac.in

PROGRAMME OUTCOMES
PROGRAMME SPECIFIC OUTCOMES
COURSE OUTCOMES

B.Com - Taxation

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 - Principles of Taxation

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

CO1	To understand the principles and rules relating to the determination of income tax and GST (including tax avoidance provisions) as it operates in relation to individuals and other entities.
CO2	To familiarize different tax regimes.
CO3	To understand the incidence of taxation, causes and consequences of tax evasion and methods to curb tax evasion
CO4	To familiarize about international taxation practices.
CO5	To understand constitutional Provisions on Taxation.

B.Com

BCM5B11- Indirect Taxes Law and Practice

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

CO1	To enable students to understand the importance of indirect taxes in an economy.
CO2	To familiarise the assessment of indirect taxes and GST.
CO3	To understand the concept of tax planning and management under Indirect taxes.
CO4	To identify the powers of various assessing authorities.
CO5	To provide an insight into practical aspects and apply the provisions of law to various situations.

B.Com

BCM6B14 - Income Tax Assessment

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

CO1	To assess the total income and tax liability of firms and Association of Persons.
CO2	To carry out assessment of companies and determine their tax liability.
CO3	To make the assessment of co- operative societies and trusts.
CO4	To Understanding about the assessment procedures, TDS and advance payment of tax and its application in various situations
CO5	To aware about the powers and duties of income tax authorities.

B.Com

BCM6B15- Corporate Taxation and Tax Planning

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

CO1	Compute taxable income and tax liabilities of companies
CO2	To understand the concept of corporate tax planning.
CO3	Impart basic knowledge on tax planning for corporates.
CO4	Develop corporate tax planning during managerial decision making.
CO5	Creation of tax plans relating to setting up of business in SEZ, Export processing Zone and infrastructure sector. Module

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