



PARAMEKKAVU COLLEGE OF ARTS AND SCIENCE

Affiliated to University of Calicut, U.O.No. 2436/2013/CU

(Managed by Sree Paramekkavu Educational, Cultural and Charitable Trust)

MLA Road, Punkunnam, Thrissur 680 002. Ph : 0487 2960800, 9961068618

E-mail : paramekkas@yahooin, Website : www.paramekkasartsandsciencecollege.com

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*COURSE OUTCOME, PROGRAMME OUTCOME,
PROGRAMME SPECIFIC OUTCOME, PROGRAMME
EDUCATIONAL OBJECTIVES*



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DEPARTMENT OF COMMERCE AND MANAGEMENT STUDIES

BACHELOR OF COMMERCE (B.COM)

PROGRAMME OUTCOME:

PO1	The students will get new ideas, insights and thoughts. The mindset of students will change. They get new ideas and practical experience. Such students can face challenges with confidence and succeed in life.
PO2	The students will be thorough with the procedures and formalities of establishment and management of business units. As all aspects are well debated, it will be easy for them to establish and successfully run business units.
PO3	The students will be conversant with the various accounting principles and practices. All will be capable of recording, generating financial reports and arriving at conclusions and predictions.
PO4	The inter-disciplinary approach will help students to solve business issues easily and will emerge as successful entrepreneurs in future.
PO5	The multidisciplinary in-depth learning across all related topics of business and industry will definitely pave a strong foundation for higher learning in commerce and management.
PO6	In depth understanding of management principles will help to create managerial aptitude and skills in students will foster successful managers for future.
PO7	In depth understanding of accounting principles and practices coupled with interdisciplinary learning will help to create newer ideas in accounting and will bring in innovative and creative professionals in Finance, Cost and Management.
PO8	The knowledge of direct and indirect taxation will open up a new area of living by students. Information on both direct and indirect taxation systems will cut open a wider area of employment and professionalism.
PO9	The improved communication skills and basic understanding of laws in force of the country will definitely add to the content level and level of interaction by students.
PO10	Students become more confident, self-reliant, competent and Competitive with practical insights and thorough learning.



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B.COM COOPERATION

PROGRAMME SPECIFIC OUTCOME:

PSO1	Graduates should demonstrate a thorough understanding of cooperative principles, including democratic governance, member participation, autonomy, and social responsibility within the cooperative context.
PSO2	Students should be proficient in financial management techniques specific to cooperative organizations, including budgeting, financial reporting, cost control, and financial analysis.
PSO3	Graduates should have a comprehensive understanding of the legal and regulatory frameworks governing cooperative societies, including laws related to formation, management, taxation, and compliance.
PSO4	Students should be capable of applying cooperative business strategies and operational techniques in practical scenarios, including business planning, marketing strategies, risk management, and strategic decision-making tailored to cooperative enterprises.

PROGRAMME EDUCATIONAL OBJECTIVES

PEO1	A solid foundation of knowledge in commerce, accounting, finance, management, and related disciplines.
PEO2:	The program aims to develop graduates who possess the necessary skills and competencies to succeed in professional careers in commerce and related fields. This includes proficiency in financial analysis, taxation, auditing, business law, and other specialized areas relevant to commerce.
PEO3:	The B. Com program seeks to nurture graduates who demonstrate personal growth, ethical behaviour, effective communication skills, and the ability to work collaboratively in diverse teams.



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COURSE OUTCOMES: B.COM CO-OPERATION

Semester 1		
Core/Common/ Complimentary	Course Code & Name of Course,	Course Outcomes
Core	BCM1B01 Business Management	1. Understand the concept of Management.
		2. Understand the importance of Management in a global perspective
		3. Understand the differences between management and leadership in real life situations.
		4. Analyze the concept of corporate social responsibility towards various stake holders.
		5. Understand about the most modern techniques of management practiced in developed countries.
Complimentary courses	BCM1C01 Managerial Economics	1. Understand Macro & Micro economics & its role in managerial decision making
		2. Understand the concept of law of diminishing marginal utility theory.
		3. Understand the structure and importance of different types of markets.
		4. Understand the role played by government in regulating Indian economy
		5. Understand a conceptual knowledge regarding India's foreign trade and the application of this knowledge in securing business opportunities
Semester 2		
Core courses	BCM2B02 Financial Accounting	1. Students learn to prepare accounts even from incomplete information
		2. The learner learns to prepare Company accounts.



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		<ol style="list-style-type: none"> 3. Understands the concept of debentures and learns to account for debentures 4. Understand the application of IFRS in Companies 5. Critically learns 'AS' and IFRS
Complementary courses	BCM2C02 Marketing Management	<ol style="list-style-type: none"> 1. The learner understands the core marketing concepts and consumer buying behavior 2. The Scholar learns the concept of creating and capturing value 3. Understand the concept of marketing channels in the competitive environment 4. Learns to enrich the firm's competitive strength 5. Understand and develop an idea about the latest trends in e-commerce and e-marketing
Semester 3		
Common courses	BCM3A11 Basic Numerical Methods	<ol style="list-style-type: none"> 1. The learner learns the concepts of equations and quadratic formula. 2. Facilitates the scholar to use matrices for large volume data processing 3. This helps to solve problems involving arithmetic and geometric progressions 4. Able to choose the right mode of interest and EMI for debt repayment 5. Develop the skill of using descriptive statistical tools.
Common courses	BCM3A12 Professional Business Skills	<ol style="list-style-type: none"> 1. Facilitates easy business communication 2. Improved knowledge of E-learning resources and its delivery broadens vision and insight of management. 3. Knowledge of artificial intelligence and data analysis helps to diversify and grow business cutting across obstacles



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		<p>4. Knowledge of existing national and international cyber laws makes communication and business easier.</p> <p>5. Digital marketing and its application of social media channels and advertisements enhances changes and horizon of business.</p>
Core courses	BCM3B03- Business regulation	<p>1. Helps to establish and run business as directed by the government.</p> <p>2. Knowledge of Indian Contract Act 1872 helps to enter into valid contracts in life and business</p> <p>3. Learning of Sale of Goods Act helps to do business keeping all legal formalities</p> <p>4. Understanding of the privileges and rights of consumers helps to do legally standing business admitting the status of the customers; increases business and relationships in the long run</p> <p>5. Able to create LLP business with sound legal knowledge.</p>
Core courses	BCM3B04 Corporate Accounting	<p>1. Becomes competent to prepare accounts related with redemption of preference shares, bonus shares, right issue of shares and buy back of shares.</p> <p>2. Realizes the concept of preparation of final accounts of banking companies.</p> <p>3. Develop the skill of preparation of final accounts of life insurance companies.</p> <p>4. Able to prepare the final accounts of group companies</p> <p>5. Understand the concept of disclosure-based accounting standard and interim reporting</p>
Complementary courses	BCM3C03 Human Resources Management	<p>1. Knowledge of human resource management helps to run business effectively.</p>



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		<ol style="list-style-type: none"> 2. Understand the necessary skills required for the employment in an organization. 3. Familiarity with the induction and organizational training practices helps to have effective trained work force in the organization 4. Understand the concept of career planning and performance appraisal. 5. Insight on compensation and grievance management practices helps to take effective and appropriate decisions on time.
Semester 4		
Common courses	BCM4A13 Entrepreneurship Development	<ol style="list-style-type: none"> 1. It motivates the learner to become an entrepreneur 2. Knowledge of supports available helps to reap the benefits of easily 3. It is intended to trigger the mind set of youth to establish and run MSMEs in life 4. Knowledge of establishing industrial units helps to start with business units easily. 5. The learner can draft and finalize project report without external helps and supports.
Common courses	BCM4A14 Banking and Insurance	<ol style="list-style-type: none"> 1. Candidates get clear picture of the banking business India and he can plan accordingly. 2. Knowledge of negotiable instruments, features & formalities helps to deal with care 3. This helps the candidate to be up-to-date in banking formalities and fund transfer. 4. Knowledge of insurance business helps to hedge, avoid, and reduce risk in business. 5. Knowledge of LIC and IRDA helps to move with



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		Insurance people with confidence.
Core courses	BCM4B05 Cost Accounting	1. The learner gets insights into the costing and cost accounting tools and techniques.
		2. The learner understands the scientific material cost control measures in use
		3. The scholar gets used to the scientific labour and overhead cost control measures
		4. Knowledge of various methods of costing helps the learner to practice in life
		5. Variance analysis helps to identify its causes and take corrective actions
Core courses	BCM4B06 Corporate Regulations	1. Knowledge of Indian Companies Act gives the legislative backgrounds of a company.
		2. The candidate knows the formalities for formation of a company which will help to form more corporates in life.
		3. The knowledge of raising funds will help the candidate to choose between debt and equity easily
		4. The candidate can easily manage a company as he knows the rights, duties and powers of all positions
		5. Knowledge of situations when a company may go for liquidation helps to run the business effectively
Complementary courses	BCM4C04 Quantitative Techniques for Business	1. Knowledge of QT broadens vision and outlook of the candidate to face business problems.
		2. Understanding of correlation and regression analysis helps to predict with greater degree of accuracy.
		3. Awareness of probability and other theories helps to have



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		critical thinking and rational decisions.
		4. Familiarity with theoretical distributions helps to correlate issues with standard theories and take decisions
		5. Knowledge of LPP and modeling will be of great help in decision making
Semester 5		
Core courses	BCM5B07 Accounting for Management	<ol style="list-style-type: none"> 1. To make the learner aware of the methodologies of Management Accounting 2. It is to make the candidate learn how to conceive and interpret financial statements 3. Ratios are very helpful tools for analysis and interpretations 4. Knowledge of movements in working capital helps to check/control flow of funds/cash. 5. Knowledge of CVP analysis will be of great help for managerial decision making
Core courses	BCM5B08 Business Research Methods	<ol style="list-style-type: none"> 1. The learner knows the primary matters of business research 2. The student knows how to fix a research design, scaling checking validity etc. 3. The candidate knows the method of data collection and its processing and validation. 4. The learner knows to process collected data, test hypothesis and arrive at conclusions 5. The student knows well how to write an academic report and present it
Core courses		<ol style="list-style-type: none"> 1. To understand the method and methodology of taxation on income in India.



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	BCM5B09 Income Tax Law and Accounts	<p>2. To learn the provisions related to computation of Taxable Salary Income</p> <p>3. Knowledge of taxing income from house property helps the learner to compute taxable income under the head House Property correctly.</p> <p>4. Knowledge of computing income under the head profits and gains of business or profession helps the learner to do it effectively in life.</p> <p>5. Knowledge of computing income under the head Capital Gains and other sources makes the learner self-confident and competent to practice income tax.</p>
Core courses	BCM5B10 Co-Operative Theory and Practices	<p>1. It helps to learn about cooperation, cooperative movement and its principles.</p> <p>2. It facilitates a comparative study of cooperation and other economic systems</p> <p>3. It helps to learn cooperative training houses and methods of training</p> <p>4. Idea on different types of cooperatives helps to choose from as when needed.</p> <p>5. History of successful business houses motivates to start new cooperative business houses.</p>
Core courses	BCM5B11 Legal Environment for Co-Operatives	<p>1. Knowledge of cooperative movement in India helps to form new cooperatives.</p> <p>2. Knowledge of cooperative legislations helps to go by law and take valid decisions.</p> <p>3. Learning of Kerala Cooperative Societies Act helps to run societies easily</p> <p>4. Administrative set up of Cooperatives helps to</p>



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		contact the right person at the right time.
		5. Banking Regulation Act helps to have a comparative study of both the Acts.
Semester 6		
Core courses	BCM6B12 Income Tax and GST	1. Students will be able to Compute tax liability of individuals
		2. The Learner can do filing of returns of income meeting statutory obligations
		3. The scholars understand the concept of GST and e-filing procedures
		4. The candidates understand the offences and penalties under the Acts
		5. The Learner learns the rights, duties and powers of CAG and tax authorities.
Core courses	BCM6B13 Auditing and Corporate Governance	1. Knowledge of auditing helps gives newer insights and wide vision on the topic.
		2. Learns to do verification, vouching and valuation independently
		3. Knows how to set internal control system effectively to check frauds, errors and omissions.
		4. Solid understanding of the models and benefits of corporate governance
		5. Evaluate different stakeholders' roles and significance in corporate governance
Core courses	BCM6B14 International Co- operative Movement	1. Acquire knowledge about the cooperative movement in the world
		2. Understand the structure and aim of international alliances.
		3. Be aware about the significance of international organizations.
		4. Impart knowledge on the inter-cooperative relations in the country.



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		5. Make the students aware about the inter-cooperative relations in India
Core courses	BCM6B15 Co-Operative Management and Administration	1. Understand the concepts and characteristics of cooperatives
		2. Understand the functional and management aspects of cooperatives
		3. Develop an insight about cooperative leadership
		4. Equip students with preparation of documents and financial statements.
		5. Develop skills do verification and valuation of assets and liabilities.
Core Project	BCM6B16 (PR) Three Weeks Project and Viva-Voce	1. Students get clear idea on idea generation, topic selection, factors to be considered before selection of a topic, drafting methodology, sampling, etc.
		2. Gets insight on collection, tabulation, processing, analysis and interpretation of data clearly.
		3. Students get clarity of expressions and judgments
		4. Students get acquitted with the forms, formalities and methodology of presenting an academic document
		5. It improves skill, enthusiasm and a spirit of inquisitiveness among younger generations to look further and further and elicit hidden facts before the academia