

# ST. JOSEPH'S COLLEGE, MOOLAMATTOM

Arakulam P O, Idukki 685591

## Outcome Based Education (OBE)

Programme Specific Outcomes, Programme Outcomes (PO) and Course Outcomes (CO)

Department of Commerce

**B.COM COMPUTER APPLICATIONS**

### Programme Outcomes – Domain Specific (PSO)

At the end of the UG Programme in **B.Com Computer Applications**, the students will be able to: -

**PO1: Solving Ability**

Apply knowledge of commerce and related finance fundamentals to the solution of complex problems arising in various fields and create the ability to engage in competitive exams like CA, CS, ICWA, and other courses.

**PO2: Analysis Ability**

Analyze practical exposures which would equip the students to face modern day challenges in commerce and business, the advanced accounting courses beyond the introductory level, affective development will also progress to the valuing and organizational level.

**PO3: Creating Awareness**

Creating awareness about basic concepts of income tax regime in India, its recent updates and make students able to calculate income tax in their life and career related aspects.

**PO4: Evaluation**

Able to recognize and evaluate features and roles of businessmen, entrepreneurs, managers, consultants, which will help learners to possess the knowledge and other soft skills and to react aptly when confronted with critical decision making.

**PO5: Practical skills**

Create and acquire practical skills to work as tax consultants, audit assistants and other financial supporting services. Create relevant managerial accounting career skills, applying both quantitative and qualitative knowledge to their future careers in business.

### **Domain Independent Outcomes (PO)**

At the end of the UG Programme in **B. Com Finance & Taxation**, the students will be able to: -

**PO6: Critical Thinking:**

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.

**PO7: Effective Communication**

Speak, read, write and listen clearly in person and through electronic media in English and in one Indian language and Communicate effectively on various activities with the community and with society at large, such as being able to comprehend and write effective reports and design documentation make effective presentations, and give and receive clear instructions.

**PO8: Social Interaction:**

Elicit views of others, mediate disagreements and help reach conclusions in group settings. and demonstrate understanding of the societal, health, safety, legal and cultural issues and the consequent responsibilities.

**PO9: Ethics**

Understand and commit to professional ethics and responsibilities and norms of relevant to one's field of study, work and practice.

**PO10: Environment and Sustainability**

Understand the issues of environmental contexts and demonstrate knowledge of and need for sustainable development through mandatory environmental studies.

**PO11: Effective Citizenship**

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 and awareness of human rights.

**PO12: Self-directed and Life-long Learning**

Acquire the ability to engage in independent and life-long learning in the broadest context socio-technological changes.

### **B. Com Computer Applications**

### **Semester 1 - CO1CRT01: Dimensions and Methodology of Business Studies**

At the end of the course on *Dimensions and Methodology of Business Studies* the students will be able to: -

- CO1: Identify** business and its role in society.
- CO2: Create** an Understanding of Business ethics and CSR to comprehend the business environment and various dimensions.
- CO3: Integrate** Technology integration in business.
- CO4: Explain** the importance and fundamentals of business research.

### **Semester 1 - CO1CRT02: Financial Accounting I**

At the end of the course on *Financial Accounting I* the students will be able to:

- CO1: Prepare** the students with the skill of preparing accounts.
- CO2: Compute** the financial statements of various types of business units other than corporate undertakings.
- CO3: Calculate** royalty accounts, consignment accounts etc.
- CO4: Construct** farm accounts.
- CO5: Acquire** knowledge about incomplete accounts.

### **Semester 1 - CO1CRT03: Corporate Regulations and Administration**

At the end of the course on *Corporate Regulations and Administration* the students will be able to:

- CO1: Describe** the management and administration of joint stock companies in India as per Companies Act, 2013.
- CO2: Infer** about the corporate affairs and governance.
- CO3: Acquire** the students motivated to start company business.
- CO4: Generate** information regarding the securities that they can invest in corporate securities.
- CO5: Describe** the contents and use of AOA and MOA.

### **Semester 1 - CO1CMT01: Banking and Insurance**

At the end of the course on *Banking and Insurance* the students will be able to:

- CO1: Explain** the students with the basic concepts and practice of banking and the principles of Insurance.
- CO2: Explain** the basic practices of banking.

**CO3: Understand** the various types of insurances in life and non-life sector.

**CO4: Describe** about the various insurance schemes and policies.

#### **Semester II - CO2CRT04: Financial Accounting II**

At the end of the course on *Financial Accounting II* the students will be able to:

**CO1: Explain** the preparation of books of accounts of various types of business activities.

**CO2: Analyse** important accounting standards.

**CO3: Describe** Garner v/s Murray in partnership accounts.

**CO4: Define** branch accounts and its applications.

#### **Semester II - CO2CRT05: Business Regulatory Framework**

At the end of the course on *Banking and Insurance* the students will be able to:

**CO1: Explain** the students with the legal framework influencing business decisions.

**CO2: Assess** the concept of law of agency.

**CO3: Acquire** with the basic concept of sales of goods act.

**CO4: Explain** consignments of goods and its applications.

#### **Semester II - CO2CRT06: Business Management**

At the end of the course on *Business Management* the students will be able to:

**CO1: Explain** the students with concepts and principles of management.

**CO2: Describe** with the basic concept of business management and performance appraisal.

**CO3: Explain** about recent trends in management techniques.

**CO4: Create** an Understanding about planning and management by objectives and coordination.

#### **Semester II - CO2CMT02: Principles of Business Decisions**

At the end of the course on *Principles of Business Decisions* the students will be able to:

**CO1: Describe** the economic concepts and principles underlying business decision making.

**CO2: Acquire** the students able to take decisions scientifically.

**CO3: Assess** the utility of the products by understanding theories relating to utility.

**CO4: Apply** microeconomic theories in real life situations.

#### **Semester III - CO3CRT07: Corporate Accounts I**

At the end of the course on *Corporate Accounts I* the students will be able to:

- CO1: Describe** corporate accounting procedures.
- CO2: Compute** accounting for joint stock companies.
- CO3: Acquire** knowledge about shares of joint stock companies.
- CO4: Explain** the accounting procedure for underwriting of shares and debentures.

### **Semester III - CO3CRT08: Quantitative Techniques for Business**

At the end of the course on *Quantitative Techniques for Business* the students will be able to:

- CO1: Describe** the role of statistics and quantitative techniques in business.
- CO2: Explain** them with the basic tools applied.
- CO3: Apply** the application of measures of central tendency.
- CO4: Analyze** the statistical tools available for complicated linear programming.

### **Semester III - CO3CRT09: Financial Markets and Operations**

At the end of the course on *Financial Markets and Operations* the students will be able to:

- CO1: Explain** the students with financial market operations in India.
- CO2: Describe** standard knowledge about financial markets and securities.
- CO3: Create** awareness about different investment opportunities available.
- CO4: Develop** investment habits.
- CO5: Identify** mutual funds as a good investment opportunity for beginners.

### **Semester III - CO3CRT10: Marketing Management**

At the end of the course on *Marketing Management* the students will be able to:

- CO1: Create** a sound understanding of the basic principles of marketing management.
- CO2: State** marketing in the business and industry.
- CO3: Classify** different market segments.
- CO4: Describe** MBO, MBE and its applications in business.

### **Semester III - CO3OCT01: Information Technology for Business**

At the end of the course on *Information Technology for Business* the students will be able to:

- CO1: Explain** the role of information technology in business.
- CO2: Develop** web pages for business.
- CO3: Create** knowledge in internet management tool.
- CO4: Develop** knowledge in computer.
- CO5: Explain** the MS Office softwares.

#### **Semester IV - CO4CRT11: Corporate Accounts II**

At the end of the course on *Corporate Accounts II* the students will be able to:

- CO1: Prepare** financial statements of insurance companies.
- CO2: State** accounting procedure for reconstruction and liquidation of companies.
- CO3: Explain** the accounting procedure for Amalgamation, absorption of companies.
- CO4: Prepare** financial statements of banking companies.

#### **Semester IV - CO4CRT12: Quantitative Techniques for Business - II**

At the end of the course on *Quantitative Techniques for Business - II* the students will be able to:

- CO1: Acquire** the students with more advanced tools of data Analysis and forecasting.
- CO2: State** the fundamentals of the theory of Probability.
- CO3: Differentiate** the relationship between independent and dependent variable.
- CO4: Distinguish** the linear relationship between independent and dependent variable.

#### **Semester IV - CO4CRT13: Entrepreneurship Development and Project Management**

At the end of the course on *Entrepreneurship Development and Project Management* the students will be able to:

- CO1: Discover entrepreneurial spirit within.**
- CO2: Acquire** students with sufficient knowledge to start venture with confidence.
- CO3: Identify** young minds to take up challenges and become employer than seeking employment and to make them aware of the opportunities and support.
- CO4: List** entrepreneurial development and training programmes.
- CO5: Describe** the attitude of students towards entrepreneurship.

#### **Semester IV - CO4OCT01: Financial Services**

At the end of the course on *Financial Services* the students will be able to:

- CO1: Acquire** the students with an overall idea of Financial Services available in the country.
- CO2: Create** an understanding about recent trends in financial services sector.
- CO3: Describe** of Indian financial system and its importance in modern commerce.
- CO4: State** the SEBI guidelines and its functions.

#### **Semester IV - CO4OCT02: Information Technology for Office**

At the end of the course on *Information Technology for Office* students will be able to:

**CO1: List** office management activities using Information Technology.

**CO2: Describe** data base management systems.

**CO3: Create** the practical applications of office packages.

**CO4: Explain** basics of office presentations tools

#### **Semester V - CO5CRT14: Cost Accounting- 1**

At the end of the course on *Cost Accounting - 1* the students will be able to:

**CO1: Describe** cost concepts.

**CO2: Explain** Fundamentals of cost accounting as a separate system of accounting.

**CO3: Compute** of cost of product/process/project/activity.

**CO4: Describe** how cost accounting is used for decision making and performance evaluation

**CO5: Identify** the methods and techniques applicable for different types of industries.

#### **Semester V - CO5CRT15: Environment Management and Human Rights**

At the end of the course on *Environment Management and Human Rights* the students will be able to:

**CO1: Create** an awareness about environment management and its quality maintenance.

**CO2: Create** a general knowledge about human rights.

**CO3: Describe various** aspects of environmental resources and management.

**CO4: List** the recent developments in the field of commerce and management relating to environment.

#### **Semester V - CO5OCT01: Programming in C**

At the end of the course on *Programming in C* the students will be able to:

**CO1: Develop** a C program.

**CO2: Manage** input /output operations in C program.

**CO3: Create** the practical application in C.

**CO4: Describe** the basics header files in C.

#### **Semester VI - C06CRT17: Cost Accounting - 2**

At the end of the course on *Cost Accounting- 2* the students will be able to:

- CO1: Explain** the principles and procedure contract accounting.
- CO2: List** different methods and techniques of costing.
- CO3: Describe** cost awareness and cost reduction in personal life.
- CO4: Analyse and interpret** cost volume profit relationship.
- CO5: Identify** the methods and techniques applicable for different types of industries.

#### **Semester VI - C06CRT18: Advertisement and Sales Management**

At the end of the course on *Advertisement and Sales Management* the students will be able to:

- CO1: Describe** the concept of advertisement.
- CO2: Acquire** the students with the copywriting skills.
- CO3: Create** the ability to choose a particular medium for advertisement.
- CO4: Create** the students to decide an appropriate test for measuring the effectiveness of advertisement as they become aware of various test for measuring the effectiveness of advertisement.

#### **Semester VI - C06CRT19: Auditing & Assurance**

At the end of the course on *Auditing & Assurance* the students will be able to:

- CO1: Create** the students with the principles and procedure of auditing.
- CO2: Explain** the duties and responsibilities of auditors **and to** undertake the work of auditing.
- CO3: Differentiate** different types of auditing and its applications.
- CO4: Compute and** check the arithmetical accuracy of books of records.

#### **Semester VI - C06CRT2: Management Accounting**

At the end of the course on *Management Accounting* the students will be able to:

- CO1: Acquire** the students with management accounting techniques for the analysis and interpretation of financial statements
- CO2: Describe** the basic framework of financial reporting.
- CO3: Create** the students able to make managerial decisions with the help of accounting tools.
- CO4: List** the different accounting ratios and its application.
- CO5: Explain** the accounting procedure for the preparation of fund flow and cash flow statements.



## **Semester VI - C06CRT2: Software for Business and Research**

At the end of the course on *Software for Business and Research* the students will be able to:

**CO1: Create** knowledge to use IT in business research.

**CO2: List** different methods of business research analysis.

**CO3: Apply** SPSS in analysis of huge business data.

**CO4: Develop** practical skill in the applications of business software.

**CO5: Describe** core concepts behind free softwares.