

MAR GREGORIOS COLLEGE OF ARTS & SCIENCE

B.COM GENERAL PROGRAMME SPECIFIC OUTCOMES

PSO1: Students are able to gain a thorough basic knowledge in the fundamental of Commerce, conceptual knowledge of Accounting and acquire skills of maintaining accounts.

PSO2: Curriculum offers a number of specializations and practical disclosures which would provide the student to face the contemporary challenges in the business activities

PSO3: Further the students are encouraged with add on, value based and job oriented courses which ensure them to the sustained in the organization level.

PSO4: Students acquire entrepreneurial, legal and managerial skills and develop the techniques of communication to be successful in business and personal life.

PSO5: Students identify the avenues of marketing and banking both traditional and Modern.

COURSE OUTCOMES

COURSE NAME	COURSE OUT COMES
SEMESTER - I	
Financial Accounting	CO1: To know about basic concepts of Accounting
	CO2: To Know About Depreciation And Insurance Claims
	CO3: To introduce single entry system of accounts
	CO4: To Understand About Rectification Of Errors And Bank Reconciliation Statement
	CO5: To gain knowledge on preparation of accounts in Hire purchase and Installment system.
Business Communication	CO1. To facilitate the students to understand the concept of communication.
	CO2. Make the students to know the basic techniques of the modern forms of communication.
	CO3. Enable the students to write the correspondence letter.
	CO4. To acquire knowledge about report writing and meeting reports.
	CO5. To develop understanding about business letter.
Business Economics	CO1. Understanding the basic concepts of Business Economics
	CO2. Basic concepts of demand, supply and equilibrium and their determinants
	CO3. Understanding the theory of consumer behavior
	CO4. Design competition strategies including production function, costing, pricing and product differentiation
	CO5. Analyze operations of markets under varying competitive conditions

SEMESTER - II	
Advanced Financial Accounting	CO1: To acquire the skill to prepare different types of branch accounts.
	CO2: To transform the accounting knowledge in preparing departmental accounting.
	CO3: To familiar with the procedure involved in the admission of partnership firms
	CO4: To familiar with the procedure involved in the dissolution of partnership firms
	CO5: To familiarize students with the application of important accounting standards.
Principles of Management	CO1.To know about basic concepts of Management
	CO2. To familiar with planning and decision making process
	CO3. To know about the Organization and its types
	CO4.To know about the process of Authority and Responsibilities
	CO5.To understand about Direction , Co ordination and control
Indian Economy	CO1. Develop ideas of the basic characteristics of Indian Economy and its potential on natural resources
	CO2.Understand the importance, causes and impact of population growth, poverty, unemployment and relate them with economic development
	CO3. Analyze the progress and changing nature of agricultural sector and its contribution to the economy as a whole
	CO4. Understanding the problems of industries and the necessity to promote industries for economic development.
	CO5. Grasp the importance of planning undertaken by the Government of India and importance of NITI Aayog
SEMESTER - III	
Corporate Accounting	CO1. Understand the Procedures for the Issue of shares, Redemption of shares and underwriting of share
	CO2. Understand the Procedures for the Issue of Debentures, Redemption of Debentures, and underwriting of Debentures.
	CO3. Prepare Financial Statements of Companies Ascertain profit or loss prior to incorporation by applying various methods
	CO4. Identify the methods of valuation of Goodwill and shares.
	CO5. Ascertainment of Insurance policy and rules regarding claims, life, marine and fire.
Business Law	CO1. The course is framed to make the students to understand about business law.
	CO2. To develop knowledge on contract and various provisions of law.
	CO3. To help the students to understand the concept of sale of goods act.
	CO4. To gain an understanding of the legal performance and remedies in the law.
	CO5. To acquire skills in contemporary issues in business law.

Banking Law, Theory and Practice	CO1.To acquires specialized knowledge of law and practice relating to Banking.
	CO2. To facilitate the understanding of the origin and the growth of the Indian Banking System.
	CO3. Discuss the impact of government policy and regulations on the banking industry.
	CO4. To understand the E-banking, Net Banking and Internet Banking process in Indian Banking Sector.
	CO5. To learn the importance to be updated on the developments of the banking sector and practice the same.
Marketing	CO1. Understand fundamental marketing concepts, theories, different classifications and principles in areas of marketing.
	CO2.Ability to collect, process, and analyze consumer and market data to make informed decisions and understanding consumer behaviour
	CO3.Ability to create branding and integrated marketing communications plans that include value propositions.
	CO4.understand the role of middlemen, advertising and other promotional aspects of marketing
	CO5.Understanding basic consumer rights, e-marketing and digital marketing systems
Business Statistics	CO1. Explain the primary concepts of statistics, data collection, sampling and tabulation
	CO2. Understand the concepts of measures of central tendency and solve problems
	CO3. Understand the various measures of dispersion and solve related sums.
	CO4. Develop the ability to solve problems in correlation and regression analysis
	CO5. Calculate the index numbers and understand the concept of time series and their application
SEMESTER - IV	
Advanced Corporate Accounting	CO1. Prepare liquidators' final statement of account
	CO2. Prepare Financial Statements of Banking Companies
	CO3.Allocation of share of profits between holding and subsidiary company , preparation of consolidated balance sheet.
	CO4. Calculate purchase consideration in case of Amalgamation, Absorption and reconstruction.
	CO5. Understand the methods of Human Resource Accounting and Price level Changes.
Company Law	CO1. To make the students to understand the basic concept of company law.
	CO2. To gain an understanding the organs of companies and documents of various company.

	CO3. To develop knowledge on share capital and debentures.
	CO4. To introduce about managerial personnel.
	CO5. To acquire knowledge about various company meetings and resolutions.
Financial Services	CO1. To create basic idea about financial services and merchant banking
	CO2. To facilitate the knowledge about venture capital and securitization
	CO3. To understand the concept of leasing and factoring
	CO4. To familiarity with the credit rating
	CO5. To aware about the concept of mergers and acquisitions
Indirect Taxation	CO1. Understand the principles underlying the Indirect Taxation Statutes (with reference to Goods and Services Tax Act, Customs Act).
	CO2. To understand the importance of indirect tax (GST) in the Indian and global economy and its contribution to the economic development.
	CO3. To understand the implication of GST on the taxable capacity consumers dealers and of the society at large and its changes
	CO4. To provide an in depth study on the various provisions of indirect taxation laws and their impact on business decision-making.
	CO5. To make them to be a tax consultant in preparing the tax planning, tax management, Payment of tax and filing of tax returns.
Operational Research	CO1.To acquire knowledge in concepts and tools of Operations Research
	CO2.To Understand mathematical models used in Operations Research
	CO3.To knows about the Linear Programming Problem (LPP) (Graphical Method - Problems - Simplex Method.)
	CO4. To know the concept of Transportation & Assignment Problem and its impacts in the business.
	CO5. To learn the importance of Operational research techniques for making effective business decisions and practices in the business.
SEMESTER - V	
Elements of Cost Accounting	CO1. The course is framed to provide complete element concept of cost accounting.
	CO2. Helps to gather knowledge on preparation of cost sheet in its practical point of view.
	CO3.To facilitates the idea and meaning of material control with pricing methods.
	CO4.To develops the knowledge about remuneration and incentives.
	CO5. To introduce the concept of overhead cost.
Practical Auditing	CO1. To acquire knowledge in concepts and tools of Auditing
	CO2.To Understand about Vouching and Verification
	CO3. To know about Auditors Duty
	CO4. To know the appointment ,removal , power and preparation of audit report

	CO5. To know about EDP Audit and Types of online Audit system
Entrepreneurial Development	CO1. Have the ability to discern different entrepreneurial traits
	CO2. Know the parameters to assess the opportunities and constraints for new business ideas
	CO3. Understand the systematic process to select and screen a business idea
	CO4. Design strategies for successful implementation of ideas.
	CO5. know the methods of project appraisal and preparation of project report
Financial Management	CO1. To develop critical thinking and problem solving competencies, at both the individual and group levels, of financial statement analysis, financial planning, principles of valuation, capital budgeting, capital structure, and issues in financial policy,
	CO2. Students should be able to Use Financial Statements to evaluate firm performance.
	CO3. Calculate the cost of debt, cost of equity and the Cost of Capital
	CO4. Student learns the concept of dividend policy and its importance through 3 theories.
	CO5. Evaluate alternative financing options and Working capital Management
Income Tax - I	CO1. It enables the students to insights the basics of Income Tax Act and its implications in computing tax liability of an individual.
	CO2. To know the residential status of assessee and incomes exempted from tax
	CO3. To know the process of computation of income from salary.
	CO4. To familiar with the computation of income from house property.
	CO5. To familiar with the computation of income from business and profession
SEMESTER - VI	
Advanced Cost Accounting	CO1. To enable the students to understand contract costing.
	CO2. To understand the students the different operating methods to control and reduce cost of rendering services
	CO3. To inform the students about the methods of costing and also used to ascertain the cost at each stage of manufacturing
	CO4. To aware the students to analyze the behavior of cost in relation to changes in volume of Output
	CO5. To understand the students about the different tools in the hands of management for effective utilization of resources.
Management Accounting	CO1. Understand the objectives and functions of management accounting
	CO2. Evaluate the financial position by using ratios
	CO3. Gain knowledge about the preparation of fund flow statement
	CO4. Evaluate the financial position of a concern through cash flow statement

	CO5. Identify the capital budgeting decisions
Business Environment	CO1. To acquire specialized knowledge of Business Environment
	CO2. To facilitate the understanding of the origin and the growth of the Political Environment
	CO3. Discuss the impact of Social Environment
	CO4. To understand the Economic Environment
	CO5. To learn the importance of Financial Environment
Income Tax – II	CO1. To know the computation of capital gain for the transfer of capital assets
	CO2. To familiar with the computation of income from other sources
	CO3. To know about the aggregation of income and deduction u/s 80C to 80U & 80G Computation.
	CO4. To know about the process of Setoff and carry forward of losses and clubbing of incomes.
	CO5. To aware about the income tax authorities and their powers and duties.
Human Resource Management	CO1. Understand the importance of human resources and their effective management in organizations
	CO2. Basic understanding of different tools used in planning human resources
	CO3. Discuss the tools used in selection of human resources and performance appraisal, motivation, compensation, career planning, etc
	CO4. Understanding labour union and labour welfare measures
	CO5. Understanding HR audit and approaches to HR audit