

**ST. JOSEPH'S COLLEGE, DEVAGIRI, CALICUT  
(AUTONOMOUS)**



**UNDER GRADUATE DEGREE PROGRAMME**

**ST. JOSEPH'S CHOICE BASED CREDIT SEMESTER SYSTEM  
(SJCBCSSUG)**

**BACHELOR OF COMMERCE (B.Com)  
(With **Computer Application** as specialisation)  
(CORE, OPEN & COMPLEMENTARY COURSES)**

Course Outcome  
(2019Admn Onwards)

# COURSE OUTCOMES

## Core Courses

### SEMESTER I

#### GBCM1B01T – BUSINESS MANAGEMENT

**Credits: 4**

**Contact Hours: 96 Hrs (6 Hrs/Week)**

**Course Evaluation: 100 (Internal 20 & External 80)**

COs	COURSE OUTCOMES
CO1	The course will help students to have a knowledge in management functions and practices
CO2	The course will help in acquainting ethical behaviour in their business practices
CO3	The course will enable the students to familiarize innovative concepts in management.

### SEMESTER II

#### GBCM2B02T – FINANCIAL ACCOUNTING

**Credits: 4**

**Contact Hours: 96 Hrs (6 Hrs/Week)**

**Course Evaluation: 100 (Internal 20 & External 80)**

COs	COURSE OUTCOMES
CO1	Develop the skill for preparing final accounts of sole trader
CO2	Enable the students to understand the issue of shares and debentures
CO3	Develop the skill for preparing final accounts of Banking Companies.
CO4	Enable the students to gain skill for preparing final accounts of Insurance Companies
CO5	Enable the students to understand the Accounting Standards
CO6	Makes the students aware of IASB and FASB
CO7	Enable the students to gain mastery over conceptual framework of IFRS
CO8	Create a basic idea regarding Ind AS and IFRS

**SEMESTER III**  
**GBCM3A01T – BASIC NUMERICAL METHODS**

**Credits: 4**

**Contact Hours: 80 Hrs (5 Hrs/Week)**

**Course Evaluation: 100 (Internal 20 & External 80)**

<b>COs</b>	<b>COURSE OUTCOMES</b>
CO1	Acquire the knowledge on basic mathematics
CO2	Identify the concept of set and set operations
CO3	Familiarize the operation of matrices
CO4	Acquaint knowledge on equations and progressions
CO5	Realize the basic concept of business statistics
CO6	Identify the measures of central tendency
CO7	Identify the concept of measures of dispersion
CO8	Fathom the concepts of skewness, kurtosis and moments
CO9	Familiarize the concept of time series analysis
CO10	Identify the methods of measuring trend and seasonal variations
CO11	Identify the use of index numbers
CO12	Understand the methods of constructing index numbers

**SEMESTER III**  
**GBCM3A02T – PROFESSIONAL BUSINESS SKILLS**

**Credits: 4**

**Contact Hours: 80 Hrs (5 Hrs/Week)**

**Course Evaluation: 100 (Internal 20 & External 80)**

<b>COs</b>	<b>COURSE OUTCOMES</b>
CO1	Aids in acquisition of knowledge on basic informatics skills among students
CO2	To effectively utilize the digital repositories available, to enhance their knowledge in different areas
CO3	Helps to familiarize the students with the mechanism of conducting business transactions through electronic media
CO4	Enable the students to understand various types of softwares available in the market for dealing with different needs of the society
CO5	Makes the students aware of Socio-cyber Informatics and Digital Marketing
CO6	Makes them aware of academic websites and the way to access the same

**SEMESTER III**  
**GBCM3B03T – BUSINESS REGULATIONS**

**Credits: 4**

**Contact Hours: 64 Hrs (4 Hrs/Week)**

**Course Evaluation: 100 (Internal 20 & External 80)**

<b>COs</b>	<b>COURSE OUTCOMES</b>
CO1	Students will have a very deep knowledge about Indian Contract Act, 1872 and its various elements
CO2	Students will know what all regulations to follow at the time of sales, pledge and bailment
CO3	They can learn their rights and duties as a consumer

**SEMESTER III**  
**GBCM3B04T – CORPORATE ACCOUNTING**

**Credits: 4**

**Contact Hours: 96 Hrs (6 Hrs/Week)**

**Course Evaluation: 100 (Internal 20 & External 80)**

COs	COURSE OUTCOMES
CO1	Make the students to acquire the knowledge of accounting standards for assets, liabilities and revenue
CO2	Enable the students to understand the accounting for Government Grants(Ind AS 20),Leases(IndAS 17) and share based payments(Ind AS 102)
CO3	Enable the students to gain knowledge of bonus shares, right shares and buyback of shares
CO4	Acquisition of knowledge about the redemption of preference shares and debentures
CO5	Develop the skill for preparing the consolidated financial statement (Ind AS 110)
CO6	Develop the skill for preparing the financial statements
CO7	Create a basic idea regarding business combinations
CO8	Enable the students to gain mastery over electricity company accounting

**SEMESTER IV**  
**GBCM4A03T – ENTREPRENEURSHIP DEVELOPMENT**

**Credits: 4**

**Contact Hours: 80 Hrs (5 Hrs/Week)**

**Course Evaluation: 100 (Internal 20 & External 80)**

COs	COURSE OUTCOMES
CO1	Aids in developing entrepreneurial talents and skills
CO2	Helps to know how to set up an enterprise
CO3	Helps to identify the institutions which offer Entrepreneurship Development Programme
CO4	Develop interest in the students to attend entrepreneurship development programme

CO5	Helps to know the basic idea behind project management
CO6	Helps to develop skill in preparing and presenting a Project report
CO7	Helps them to Identify the importance and problems faced by women entrepreneurs
CO8	Creates awareness about MSME (Micro Small and Medium enterprises)
CO9	Helps in accumulating knowledge regarding the various assistances available through development and financial institutions for the establishment of entrepreneurship
CO10	Creates a basic awareness about the incubation centres and motivates them to apply for incubation facilities through the development of innovative project ideas

**SEMESTER IV**  
**GBCM4A04T – BANKING AND INSURANCE**

**Credits: 4**

**Contact Hours: 80 Hrs (5 Hrs/Week)**

**Course Evaluation: 100 (Internal 20 & External 80)**

COs	COURSE OUTCOMES
CO1	Knowledge and understanding of central banking
CO2	Knowledge and understanding of role of RBI as central bank
CO3	Comparative study of Central banks in other countries
CO4	Knowledge and understanding of international banking operations
CO5	Knowledge and understanding of various financial services
CO6	Knowledge and understanding of various non-banking services
CO7	Knowledge and understanding of Insurance sectors
CO8	To understand the different policies offered by the insurance companies in India
CO9	To help the students to select good policies from the different choices

**SEMESTER IV**  
**GBCM4B05T – COST ACCOUNTING**

**Credits: 4**

**Contact Hours: 96 Hrs (6 Hrs/Week)**

**Course Evaluation: 100 (Internal 20 & External 80)**

<b>COs</b>	<b>COURSE OUTCOMES</b>
CO1	The learners will develop knowledge in various methods of costing
CO2	The students acquire the skill to prepare cost sheet, tenders and quotations
CO3	The course enable the students to understand various techniques of cost control on material, labour and overheads

**SEMESTER IV**  
**GBCM4B06T – CORPORATE REGULATIONS**

**Credits: 4**

**Contact Hours: 64 Hrs (4 Hrs/Week)**

**Course Evaluation: 100 (Internal 20 & External 80)**

<b>COs</b>	<b>COURSE OUTCOMES</b>
CO1	Students will have a very deep knowledge about Companies Act, 2013 and its various elements
CO2	Students will know how to form a company and about the company structure
CO3	Students will have awareness about MoA, AoA, SEBI, SAT etc

**SEMESTER V**  
**GBCM5B07T – ACCOUNTING FOR MANAGEMENT**

**Credits: 4**

**Contact Hours: 80 Hrs (5 Hrs/Week)**

**Course Evaluation: 100 (Internal 20 & External 80)**

<b>COs</b>	<b>COURSE OUTCOMES</b>
CO1	Understand the concept and relevance of management accounting
CO2	Identify the use of accounting and costing data for Planning, Control and decision making
CO3	Understand the concept of Financial Statement

CO4	Identify the manner of analysing and interpreting Financial Statements
CO5	Recognize the methods and Techniques used in financial analysis
CO6	Identify the different types of ratio Analysis and its interpretation
CO7	Discriminate the concept of Fund flow and Cash Flow Statement of Business Concerns
CO8	Identify the importance of marginal costing in decision making

**SEMESTER V**  
**GBCM5B08T – BUSINESS RESEARCH METHODS**

**Credits: 4**

**Contact Hours: 64 Hrs (4 Hrs/Week)**

**Course Evaluation: 100 (Internal 20 & External 80)**

COs	COURSE OUTCOMES
CO1	The students will learn fundamental concepts and methods of a research in business and finance. They will learn in preparing a business project.

**SEMESTER V**  
**GBCM5B09T – INCOME TAX LAW AND ACCOUNTS**

**Credits: 4**

**Contact Hours: 80 Hrs (5 Hrs/Week)**

**Course Evaluation: 100 (Internal 20 & External 80)**

COs	COURSE OUTCOMES
CO1	Understand the concept of Income Tax
CO2	Knowledge in principles and provisions of Income Tax Act 1961 and Amendments
CO3	Define various terms of Income Tax
CO4	Identify the concept of Agricultural Income and its treatment in Income Tax
CO5	Identify the ways to determine the Residential status
CO6	Understand the various Incomes exempted from Income Tax



CO7	Identify how to Compute Income under the head salaries
CO8	Understand the Computation of Income from House property
CO9	Realize the Computation of Income from Profits & gains of Business or profession
CO10	Identify the concept of capital gains and its computation
CO11	Know the computation of Income from other sources
CO12	Identify the computation of Total Income of Individuals

**SEMESTER V**  
**GBCM5B12T – COMPUTER APPLICATIONS IN BUSINESS**

**Credits: 4**

**Contact Hours: 64 Hrs (4 Hrs/Week)**

**Course Evaluation: 100 (Internal 20 & External 80)**

COs	COURSE OUTCOMES
CO1	The students will be able to acquire basic knowledge of computer systems in functional areas of business
CO2	The students will be able to recognize the importance of computer applications in various business situations
CO3	The students will be able to explore various methods that Information Technology can be used to support existing businesses and strategies
CO4	The students will be able to achieve expertise in making use of the world wide web and networking methods so as to apply them in business
CO5	The students will be able to practice digital payment methods replacing the conventional cash/cheque payments
CO6	The students will be able to perform online business and make online payments safely and securely

**SEMESTER V**  
**GBCM5B13T – BUSINESS INFORMATION SYSTEMS**

**Credits: 4**

**Contact Hours: 64 Hrs (4 Hrs/Week)**

**Course Evaluation: 100 (Internal 20 & External 80)**

COs	COURSE OUTCOMES
CO1	The students will be able to understand the recent developments and the process of implementation of Information Systems in business
CO2	The students will be able to comprehend and evaluate the role of database management systems in information technology applications within organizations
CO3	The students will be able to translate the role of information systems in organizations, the strategic management processes, with the implications for the management
CO4	The students will be able to identify the Enterprise Resource Planning implementation strategies to be adopted in business
CO5	The students will be able to understand and analyse the role of Information Technology in the implementation of Business Process Reengineering
CO6	The students will be able to suggest the right Information System for an organization based on its business processes

**SEMESTER VI**  
**GBCM6B14T – INCOME TAX AND GST**

**Credits: 4**

**Contact Hours: 96 Hrs (6 Hrs/Week)**

**Course Evaluation: 100 (Internal 20 & External 80)**

COs	COURSE OUTCOMES
CO1	Students will be enabled to plan and manage their own tax liabilities
CO2	Students will acquire the ability to provide tax consultancy
CO3	Students will also be equipped with the knowhow to critically assess the existing tax policies and procedures

## SEMESTER VI

### GBCM6B15T – AUDITING AND CORPORATE GOVERNANCE

**Credits: 4**

**Contact Hours: 80 Hrs (5 Hrs/Week)**

**Course Evaluation: 100 (Internal 20 & External 80)**

COs	COURSE OUTCOMES
CO1	Knowledge and understanding of various users of financial information
CO2	Preparation of audit plan, audit programme, audit notebook and audit working papers
CO3	To Enable vouching of income and expenses and verification of assets and liabilities
CO4	Knowledge and understanding of audit of limited companies, banking companies and insurance companies
CO5	Introduction to different types of audit
CO6	Understanding professional ethics in profession of chartered accounts

## SEMESTER VI

### GBCM6B18T – OFFICE AUTOMATION TOOLS

**Credits: 4**

**Contact Hours: 80 Hrs (5 Hrs/Week)**

**Course Evaluation: 100 (Internal 20 & External 80)**

COs	COURSE OUTCOMES
CO1	The students will be able to acquire practical knowledge of working with various operating systems
CO2	The students will be able to recognize and use the Office Package software at appropriate occasions
CO3	The students will be able to perform documentations including creation, editing, formatting and protecting documents with the use of operating systems
CO4	The students will be able to acquire practical knowledge of selecting and working with menus of MS-Excel, create and edit spread sheets using Ms-Excel and creating error free worksheet
CO5	The students will be able to perform a good presentation before an audience with the use of MS Power Point
CO6	The students will be able to acquire practical knowledge in working with Internet

**SEMESTER VI**  
**GBCM6B19T – COMPUTERISED ACCOUNTING WITH TALLY**

**Credits: 5**

**Contact Hours: 80 Hrs (5 Hrs/Week)**

**Course Evaluation: 100 (Internal 20 & External 80)**

COs	COURSE OUTCOMES
CO1	The students will be able to develop computer skills of recording financial transactions, preparation of annual accounts and reports using Tally
CO2	The students will be able to enter the accounting transactions in computerized format and find the financial result of a concern
CO3	The students will be able to develop the skills of recording financial transactions and preparation of reports for ascertaining the financial position of business firms
CO4	The students will be able to identify the methods of Storing information in GST compliant formats to create GST filing hassle-free
CO5	The students will be able to acquire the skill of financial decision making in a systemized manner
CO6	The students will be able to interpret the financial statements at the end of a year

**Complimentary Courses**

**SEMESTER I**  
**GBCM1C01T – MANAGERIAL ECONOMICS**

**Credits: 4**

**Contact Hours: 80 Hrs (5 Hrs/Week)**

**Course Evaluation: 100 (Internal 20 & External 80)**

COs	COURSE OUTCOMES
CO1	Understand basic concept and practical application in relevance
CO2	Learning the art of decision making and integrate with other inter-disciplinary subjects
CO3	Useful in understanding the optimal combination and trade off with available alternatives

CO4	Look economic principles as foundation to functional subjects
CO5	Evaluate consumer behaviour product and factor market to take business decisions
CO6	Appreciate the inter dependence of functional areas in business

**SEMESTER II**  
**GBCM2C02T – MARKETING MANAGEMENT**

**Credits: 4**

**Contact Hours: 80 Hrs (5 Hrs/Week)**

**Course Evaluation: 100 (Internal 20 & External 80)**

COs	COURSE OUTCOMES
CO1	Understand basic concept and practical knowledge on Marketing Management Practices
CO2	Help to acquire better career in the field of Marketing
CO3	Acquaint knowledge in the latest trends in Marketing

**SEMESTER III**  
**GBCM3C03T – HUMAN RESOURCES MANAGEMENT**

**Credits: 4**

**Contact Hours: 80 Hrs (5 Hrs/Week)**

**Course Evaluation: 100 (Internal 20 & External 80)**

COs	COURSE OUTCOMES
CO1	To develop the understanding of the concept of human resource management and to understand its relevance in organizations
CO2	To integrate the knowledge of HR concepts to take correct business decisions
CO3	To Create an aptitude towards Human Resource Management Professional, HR consultant, and Labour/ Industrial Relations

## SEMESTER IV

### GBCM4C04T – QUANTITATIVE TECHNIQUES FOR BUSINESS

**Credits: 4**

**Contact Hours: 80 Hrs (5 Hrs/Week)**

**Course Evaluation: 100 (Internal 20 & External 80)**

COs	COURSE OUTCOMES
CO1	Students would be able to rationally choose and optimally allocate the resources of a business or industry
CO2	Students would find themselves competent enough to crack competitive exams which involves QT
CO3	Students would feel comfortable with advanced quantitative tools used in research

## Open Courses

## SEMESTER V

### GBCM5D01T – E-COMMERCE

**Credits: 3**

**Contact Hours: 48 Hrs (3 Hrs/Week)**

**Course Evaluation: 75 (Internal 15 & External 60)**

COs	COURSE OUTCOMES
CO1	Student should be able to understand the basic concepts of E Commerce
CO2	Student should be able to have the knowledge of the different types of E Commerce models
CO3	Student should be able to acquire basic skills in the processes of developing and implementing E Commerce websites and also the marketing strategies
CO4	Student should be able to be aware of the security issues of electronic payment systems and the precautions to be taken

**SEMESTER V**  
**GBCM5D02T – BASICS OF ENTREPRENEURSHIP AND  
MANAGEMENT**

**Credits: 3**

**Contact Hours: 48 Hrs (3 Hrs/Week)**

**Course Evaluation: 75 (Internal 15 & External 60)**

<b>COs</b>	<b>COURSE OUTCOMES</b>
CO1	Develop skills required by the entrepreneur and be aware of their various functions
CO2	Enables prospective entrepreneurs to decide on the form of business enterprise suitable for their future venture
CO3	Stimulate the potential to develop entrepreneurial orientation through innovation and creativity thereby becoming the business leaders of the future
CO4	Appreciate the relationship between business, market, and society
CO5	Understand the role of management in creating and maintaining business enterprises

**SEMESTER V**  
**GBCM5D03T – BASIC ACCOUNTING**

**Credits: 3**

**Contact Hours: 48 Hrs (3 Hrs/Week)**

**Course Evaluation: 75 (Internal 15 & External 60)**

<b>COs</b>	<b>COURSE OUTCOMES</b>
CO1	Make the students to understand the basic accounting concepts
CO2	Make the students to acquire knowledge about the rules of debit and credit
CO3	Develop the skill for preparing journal, ledger and trial balance
CO4	Develop the skill for preparing the subsidiary books
CO5	Make the students to acquire the skill for preparing final accounts of sole trader