

**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 Finance 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)

| COs | COURSE OUTCOMES |
|------|---|
| 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)

| COs | COURSE OUTCOMES |
|-----|--|
| 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)

| COs | COURSE OUTCOMES |
|-----|---|
| 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)

| COs | COURSE OUTCOMES |
|-----|---|
| 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)

| COs | COURSE OUTCOMES |
|-----|---|
| 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)

| COs | COURSE OUTCOMES |
|-----|---|
| 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 |

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|------|--|
| 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

GBCM5B10T – FINANCIAL MARKETS AND SERVICES

Credits: 4

Contact Hours: 64 Hrs (4 Hrs/Week)

Course Evaluation: 100 (Internal 20 & External 80)

| COs | COURSE OUTCOMES |
|------------|--|
| CO1 | Helps in developing knowledge relating to structure, Components and participants in the Financial System |
| CO2 | Helps to know the structure of Financial markets and its relevance in the economy |
| CO3 | Creates basic awareness regarding online trading and also identifies the platforms of the major stock exchanges in India |
| CO4 | Acquisition of knowledge about the recent trends of financial services |
| CO5 | Helps to identify the regulatory framework available and the policy framed by the regulatory bodies to monitor the financial system in India |
| CO6 | Aids to acquire knowledge on the innovative financial instruments available in the market to raise short term and long term finance |

SEMESTER V
GBCM5B11T – FINANCIAL MANAGEMENT

Credits: 4

Contact Hours: 64 Hrs (4 Hrs/Week)

Course Evaluation: 100 (Internal 20 & External 80)

| COs | COURSE OUTCOMES |
|------------|---|
| CO1 | The students become efficient in taking investment decisions |
| CO2 | The course will help the students to manage the working capital of a business |
| CO3 | The course will help the students to understand money value and its relation with various financial decisions |

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
GBCM6B16T – FUNDAMENTALS OF INVESTMENTS

Credits: 4

Contact Hours: 80 Hrs (5 Hrs/Week)

Course Evaluation: 100 (Internal 20 & External 80)

| COs | COURSE OUTCOMES |
|-----|---|
| CO1 | The students will learn about investment environment, types of investment alternatives, and tools of analyzing investment risk and return |

SEMESTER VI
GBCM6B17T – FINANCIAL DERIVATIVES

Credits: 4

Contact Hours: 80 Hrs (5 Hrs/Week)

Course Evaluation: 100 (Internal 20 & External 80)

| COs | COURSE OUTCOMES |
|-----|---|
| CO1 | To Enable the students to identify financial derivatives and its features |
| CO2 | To understand various risks associated with derivatives |

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)

| COs | COURSE OUTCOMES |
|------------|--|
| 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)

| COs | COURSE OUTCOMES |
|------------|--|
| 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 |