

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



CHOICE BASED CREDIT AND SEMESTER SYSTEM FOR
UNDERGRADUATE PROGRAMME

BACHELOR OF COMMERCE (B.Com) HONOURS

Course Outcome
(2022 Admission Onwards)

Course Outcome

SEMESTER I

GENG1A08T: COMMUNICATIVE ENGLISH

(B.Com Honours and Maths Honours)

Contact Hours per week: 4

Max. Marks: 80

Credits: 3

Course Outcomes

| COs | COURSE OUTCOMES |
|------------|---|
| CO1 | Handle English language confidently in professional scenarios. |
| CO2 | Develop writing skills in various professional and career related situations. |
| CO3 | Formulate the basic skills in spoken communication in formal contexts. |

SEMESTER I

GBCH1B01T: BUSINESS LAW

Contact Hours per week: 5

Max. Marks: 100

Credits: 4

Course Outcomes

| 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 I

GBCH1B02T: BUSINESS MANAGEMENT AND ENTREPRENEURSHIP

Contact Hours per week: 5

Max. Marks: 100

Credits: 4

Course Outcomes

| 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. |
| CO4 | Aids in developing entrepreneurial talents and skills |
| CO5 | Helps to know how to set up an enterprise |
| CO6 | Helps to identify the institutions which offer Entrepreneurship Development Programme |
| CO7 | Develop interest in the students to attend entrepreneurship development programme |

SEMESTER I

GBCH1B03T: FINANCIAL ACCOUNTING

Contact Hours per week: 6

Max. Marks: 100

Credits: 4

Course Outcome

| COs | COURSE OUTCOME |
|-----|--|
| CO1 | Develop the skill for preparing final accounts of sole trader. |

SEMESTER I

GBCH1B04T: MANAGERIAL ECONOMICS

Contact Hours per week: 5

Max. Marks: 100

Credits: 4

Course Outcomes

| 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 I
Ability Enhancement Course (AEC)
GADC1G01T: OFFICE SUITE- SYLLABUS

Contact Hours per week: 4

Max. Marks: 100

Credits: 3

Course Outcomes

| COs | COURSE OUTCOMES |
|------------|---|
| CO1 | Understand how to create professional documents, spread sheets and PowerPoint presentation. |
| CO2 | Understand the applications of Word, Excel and PowerPoint in Business. |

SEMESTER II
GBCH2B05T: CORPORATE REGULATIONS

Contact Hours per week: 4

Max. Marks: 100

Credits: 4

Course Outcomes

| 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 II
GBCH2B06T: MARKETING MANAGEMENT

Contact Hours per week: 5

Max. Marks: 100

Credits: 4

Course Outcomes

| 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 II
GBCH2B07T: FINANCIAL SYSTEMS AND SERVICES

Contact Hours per week: 5

Max. Marks: 100

Credits: 4

Course Outcomes

| 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 II
GBCH2B08T: CORPORATE ACCOUNTING- I

Contact Hours per week: 6

Max. Marks: 100

Credits: 4

Course Outcomes

| 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. |

SEMESTER II
GBCH2B09T: BUSINESS MATHEMATICS

Contact Hours per week: 5

Max. Marks: 100

Credits: 4

Course Outcomes

| COs | COURSE OUTCOMES |
|-----|--|
| CO1 | The student will be able to understand basic concepts in Mathematics and will be able to appreciate wide applications in business. |
| CO2 | To be able to calculate present worth of money spent and annuity in real life situations. |

SEMESTER III

GBCH3B10T: MODERN BANKING

Contact Hours per week: 5

Max. Marks: 100

Credits: 4

Course Outcomes

| 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 about banking sector reforms. |
| CO8 | Knowledge and understanding of retail banking and E banking. |

SEMESTER III

GBCH3B11T: COST ACCOUNTING- I

Contact Hours per week: 4

Max. Marks: 80

Credits: 4

Course Outcomes

| 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 enables the students to understand various techniques of cost control on material, labour and overheads. |

SEMESTER III
GBCH3B12T: HUMAN RESOURCE MANAGEMENT

Contact Hours per week: 5

Max. Marks: 80

Credits: 4

Course Outcomes

| 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 III
GBCH3B13T: CORPORATE ACCOUNTING- II

Contact Hours per week: 5

Max. Marks: 80

Credits: 4

Course Outcomes

| COs | COURSE OUTCOMES |
|------------|--|
| CO1 | Acquisition of knowledge about the redemption of preference shares and debentures. |
| CO2 | Develop the skill for preparing the consolidated financial statement (Ind AS 110). |
| CO3 | Develop the skill for preparing the financial statements. |
| CO4 | Create a basic idea regarding business combinations. |

SEMESTER III
GBCH3B14T: BUSINESS STATISTICS

Contact Hours per week: 5

Max. Marks: 100

Credits: 4

Course Outcomes

| COs | COURSE OUTCOMES |
|------------|---|
| CO1 | To use statistical techniques in decision making. |
| CO2 | To develop skills in structuring and analyzing business problems statistically. |
| CO3 | To understand manufacturing, marketing, financial and other functions of an organization with statistical techniques. |

SEMESTER IV
GBCH4B15T: PROJECT FINANCE

Contact Hours per week: 5

Max. Marks: 80

Credits: 3

Course Outcomes

| COs | COURSE OUTCOMES |
|------------|--|
| CO1 | Enables the students to do the appraisal of projects. |
| CO2 | Gets a basic understanding about the financial appraisal and the estimation of project course. |
| CO3 | Gets a basic knowledge about institutional finance for project. |

SEMESTER IV
GBCH4B16T: COST ACCOUNTING- II

Contact Hours per week: 108

Max. Marks: 80

Credits: 4

Course Outcomes

| COs | COURSE OUTCOMES |
|------------|---|
| CO1 | The learners will develop knowledge in contract costing. |
| CO2 | The learners will develop knowledge in operating and marginal costing. |
| CO3 | The learners will develop knowledge in standard costing and variance analysis. |
| CO4 | The course enables the students to understand budgeting and budgetary controls. |

SEMESTER IV
GBCH4B17T: BUSINESS RESEARCH METHODS

Contact Hours per week: 5

Max. Marks: 80

Credits: 4

Course Outcome

| COs | COURSE OUTCOME |
|------------|--|
| 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 IV
GBCH4B18T: OPERATIONS RESEARCH

Contact Hours per week: 5

Max. Marks: 80

Credits: 4

Course Outcome

| COs | COURSE OUTCOME |
|-----|--|
| CO1 | The students will be able to learn different OR techniques useful in managerial decisions. |

SEMESTER IV
**GBCH4B19P: COMPUTER APPLICATIONS
FOR BUSINESS AND RESEARCH**

Contact Hours per week: 6

Max. Marks: 80

Credits: 4

Course Outcomes

| 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 | Get a clear understanding about the statistical tools in the field of research with the help of SPSS. |

SEMESTER V
GBCH5E01T: FUNDAMENTALS OF INVESTMENT

Contact Hours per week: 5

Max. Marks: 80

Credits: 4

Course Outcome

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

SEMESTER V
**GBCH5B20T: ACCOUNTING FOR MANAGERIAL
DECISION MAKING**

Contact Hours per week: 5

Max. Marks: 80

Credits: 4

Course Outcomes

| 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
GBCH5B21T: ORGANIZATIONAL BEHAVIOUR

Contact Hours per week: 5

Max. Marks: 80

Credits: 4

Course Outcomes

| COs | COURSE OUTCOMES |
|------------|---|
| CO1 | Understand the different concepts of Organisational Behaviour. |
| CO2 | Analyse individual and group behaviour. |
| CO3 | Understand and deal with organisational change, development and stress. |

SEMESTER V
GBCH5E02T: INTERNATIONAL BUSINESS

Contact Hours per week: 4

Max. Marks: 80

Credits: 4

Course Outcome

| COs | COURSE OUTCOME |
|-----|--|
| CO1 | To have an awareness about the foundations of basis of trade and gains from trade, opportunities and challenges involved, and support and strategy parameters of International Business from an Indian perspective |

SEMESTER V
GBCH5B22T: INDIRECT TAXES

Contact Hours per week: 6

Max. Marks: 80

Credits: 4

Course Outcomes

| COs | COURSE OUTCOMES |
|-----|--|
| CO1 | Distinguish the earlier indirect tax system and present indirect tax system. |
| CO2 | Explain the provisions of levy and collection of GST. |
| CO3 | Understand the Customs tax system in the country. |

SEMESTER VI
GBCH6E03T: STRATEGIC MANAGEMENT

Contact Hours per week: 5

Max. Marks: 100

Credits: 4

Course Outcomes

| COs | COURSE OUTCOMES |
|-----|--|
| CO1 | Understand the strategic decisions that organisations make and have an ability to engage in strategic planning. |
| CO2 | Explain the basic concepts, principles and practices associated with strategy formulation and implementation. |
| CO3 | Integrate and apply knowledge gained in basic courses to the formulation and implementation of strategy from holistic and multi-functional perspectives. |
| CO4 | Analyse and evaluate critically real life company situations and develop creative solutions, using a strategic management perspective. |

SEMESTER VI
GBCH6B23T: AUDITING AND ASSURANCE

Contact Hours per week: 4

Max. Marks: 80

Credits: 4

Course Outcomes

| COs | COURSE OUTCOMES |
|------------|--|
| CO1 | Describe the nature of internal control systems. |
| CO2 | Identify and apply the procedures required to effectively audit an organization. |
| CO3 | Devise an overall audit strategy, identify and formulate the audit tests and evidence required to meet the objectives of audit assignments to comply with the Standards on Auditing. |

SEMESTER VI
GBCH6B24T: FINANCIAL MANAGEMENT

Contact Hours per week: 5

Max. Marks: 80

Credits: 4

Course Outcomes

| 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
GBCH6E04T: FINANCIAL REPORTING AND ANALYSIS

Contact Hours per week: 5

Max. Marks: 100

Credits: 4

Course Outcomes

| COs | COURSE OUTCOMES |
|------------|--|
| CO1 | To get a basic knowledge of financial reporting. |
| CO2 | To get a basic understanding about asset based accounts standards and other reporting standards. |
| CO3 | To familiarize with the emerging trends in reporting. |

SEMESTER VI
GBCH6B25T: INCOME TAX LAW AND PRACTICE

Contact Hours per week: 6

Max. Marks: 80

Credits: 4

Course Outcomes

| 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. |