

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



UNDER GRADUATE DEGREE PROGRAMME

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

B.Com PROFESSIONAL
(CORE, OPEN & COMPLEMENTARY COURSES)

Course Outcome
(2020 Admn Onwards)

COURSE OUTCOMES

Core Courses

SEMESTER I

GBCP1B01T: PRINCIPLES AND PRACTICE OF ACCOUNTING

Credits: 4

Contact Hours: 96 (6 Hrs/Week)

Course Evaluation: 100 Marks (Internal: 20, External: 80)

COs	COURSE OUTCOMES On completing the course students will be able to:
CO1	Explain various principles of Accounting.
CO2	Use of accounting information by different stakeholders.
CO3	Prepare the financials statements of a merchandiser.

SEMESTER I

GBCP1B02T: MANAGERIAL ECONOMICS

Credits: 3

Contact Hours: 64 (4 Hrs/Week)

Course Evaluation: 100 Marks (Internal: 20, External: 80)

COs	COURSE OUTCOMES On completing the course students will be able to:
CO1	Understand that economics is about the allocation of scarce resources and how those results in tradeoffs.
CO2	Understand the role of price in allocating scarce resources in market economies and explain the consequences of government policies in the form of price controls.

SEMESTER I

GBCP1B03T: NUMERICAL SKILLS

Credits: 4

Contact Hours: 80(5 Hrs/Week)

Course Evaluation: 100 Marks (Internal: 20, External: 80)

COs	COURSE OUTCOMES On completing the course students will be able to:
CO1	Understand numerical equations, matrix, progression, financial mathematics, descriptive statistics and their applications.

SEMESTER II
GBCP2B04T: FINANCIAL ACCOUNTING

Credits: 4

Contact Hours: 96 (6 Hrs/Week)

Course Evaluation: 100 Marks (Internal: 20, External: 80)

COs	COURSE OUTCOMES On completing the course students will be able to:
CO1	Discuss and apply fundamental accounting concepts, principles and conventions
CO2	Record basic accounting transactions and prepare annual financial statements for a sole proprietorship business
CO3	Record accounting transactions in respect of hire purchase and installment system and branches

SEMESTER II
GBCP2B05T: BUSINESS MANAGEMENT AND ENTREPRENEURSHIP

Credits: 4

Contact Hours: 80 (5 Hrs/Week)

Course Evaluation: 100 Marks (Internal: 20, External: 80)

COs	COURSE OUTCOMES On completing the course students will be able to:
CO1	Discuss different schools of management thoughts and use them effectively in a working business environment.
CO2	Understand and apply the concepts of planning, organizing, staffing and controlling for effective management and incubation of startups.

SEMESTER II
GBCP2B06T: BUSINESS REGULATIONS

Credits: 4

Contact Hours: 80 (5 Hrs/Week)

Course Evaluation: 100 Marks (Internal: 20, External: 80)

COs	COURSE OUTCOMES On completing the course students will be able to:
CO1	Interpret statutory provisions related to business laws
CO2	Analyze legal issues arising in day-to-day business operations prevalent in India
CO3	Evaluate the core concepts in the legal structure of business organizations
CO4	Discuss possible solutions to issues in organizations in the frame work of business laws

SEMESTER II
GBCP2B07T: BUSINESS COMMUNICATION

Credits: 3

Contact Hours: 64 (4 Hrs/Week)

Course Evaluation: 100 Marks (Internal: 20, External: 80)

COs	COURSE OUTCOMES On completing the course students will be able to:
CO1	Students will be able to communicate effectively in a professional working environment.
CO2	Students will be capable of using the digital workspace effectively to disseminate data

SEMESTER II
GBCP2B08T: QUANTITATIVE TECHNIQUES FOR BUSINESS

Credits: 4

Contact Hours: 80 (5 Hrs/Week)

Course Evaluation: 100 Marks (Internal: 20, External: 80)

COs	COURSE OUTCOMES On completing the course students will be able to:
CO1	Understand and develop insights and knowledge base of various concepts of Quantitative Techniques.
CO2	Develop skills for effectively analyze and apply Quantitative Techniques in decision making.

SEMESTER III
GBCP3B09T: CORPORATE ACCOUNTING

Credits: 4

Contact Hours: 96 (6 Hrs/Week)

Course Evaluation: 100 Marks (Internal: 20, External: 80)

COs	COURSE OUTCOMES On completing the course students will be able to:
CO1	Understand and apply fundamental Ind-ASs on inventories, PPE, provisions, income tax, borrowing cost and intangible assets
CO2	Prepare annual financial statements for companies and compute accounting ratios.
CO3	Record accounting transactions in respect of redemption of preference shares and debentures

SEMESTER III
GBCP3B10T: INCOME TAX LAW AND PRACTICE

Credits: 4

Contact Hours: 80 (5 Hrs/Week)

Course Evaluation: 100 Marks (Internal: 20, External: 80)

COs	COURSE OUTCOMES On completing the course students will be able to:
CO1	Understand the latest provisions of Income Tax Act Law and enable to compute different heads of income as well as total income and tax liability.

SEMESTER III
GBCP3B11T: COST ACCOUNTING

Credits: 4

Contact Hours: 80 (5 Hrs/Week)

Course Evaluation: 100 Marks (Internal: 20, External: 80)

COs	COURSE OUTCOMES On completing the course students will be able to:
CO1	Understand cost and management accounting concepts and its application for decision making.
CO2	Aware as to cost consciousness and the various methods and techniques of costing

SEMESTER III
GBCP3B12T: MARKETING MANAGEMENT

Credits: 3

Contact Hours: 64 (4 Hrs/Week)

Course Evaluation: 100 Marks (Internal: 20, External: 80)

COs	COURSE OUTCOMES On completing the course students will be able to:
CO1	Understand and develop insights and knowledge base of various concepts that driving marketing strategies.
CO2	Develop skills in organizing for effective marketing and in implementing the market planning process.

SEMESTER III
GBCP3B13T: CORPORATE REGULATIONS

Credits: 4

Contact Hours: 80 (5 Hrs/Week)

Course Evaluation: 100 Marks (Internal: 20, External: 80)

COs	COURSE OUTCOMES On completing the course students will be able to:
CO1	Understand the features and different types of companies Aware as to the formation of companies and also as to different documents of companies
CO2	Understand the share capital and other relevant provisions of the same
CO3	Understand the management, corporate governance and corporate social responsibility
CO4	Understand the provisions of conducting meetings and also the winding up procedure of companies.

SEMESTER IV
GBCP4B14T: APPLIED COST ACCOUNTING

Credits: 4

Contact Hours: 96 (6 Hrs/Week)

Course Evaluation: 100 Marks (Internal: 20, External: 80)

COs	COURSE OUTCOMES On completing the course students will be able to:
CO1	Acquire knowledge in the sphere of application of cost accounting.
CO2	Recognize and appraise the importance of practical cost accounting.

SEMESTER IV
GBCP4B15T: BUSINESS AND CORPORATE TAXATION

Credits: 4

Contact Hours: 96 (6 Hrs/Week)

Course Evaluation: 100 Marks (Internal: 20, External: 80)

COs	COURSE OUTCOMES On completing the course students will be able to:
CO1	To understand the computation of Corporate tax liability
CO2	To understand the computation of tax liability of various entities..
CO3	To know about the tax filing procedure.
CO4	To aware about the income tax authorities and their powers and duties.

SEMESTER IV
GBCP4B16T: INDUSTRIAL AND LABOUR REGULATIONS

Credits: 4

Contact Hours: 80 (5 Hrs/Week)

Course Evaluation: 100 Marks (Internal: 20, External: 80)

COs	COURSE OUTCOMES On completing the course students will be able to:
CO1	Know the development and the judicial setup of Labour Laws.
CO2	Understand the salient features of welfare and wage Legislations.
CO3	Understand the laws relating to Industrial Relations, Social Security and Working conditions and also learn the enquiry procedural and industrial discipline.

SEMESTER IV
GBCP4B17T: HUMAN RESOURCE MANAGEMENT

Credits: 4

Contact Hours: 80 (5 Hrs/Week)

Course Evaluation: 100 Marks (Internal: 20, External: 80)

COs	COURSE OUTCOMES On completing the course students will be able to:
CO1	Understand and develop insights and knowledge base of various concepts and Functions of Human Resource Management
CO2	Learn the latest trends in Human Resource Management.

SEMESTER IV
GBCP4B18T: E-COMMERCE MANAGEMENT

Credits: 3

Contact Hours: 64 (4 Hrs/Week)

Course Evaluation: 100 Marks (Internal: 20, External: 80)

COs	COURSE OUTCOMES On completing the course students will be able to:
CO1	Understand the basic concepts and technologies used in the field of management information systems.
CO2	Have the knowledge of the different types of e-commerce platforms.
CO3	Understand the processes of developing and implementing information systems.
CO4	Be aware of the ethical, social, and security issues of e-commerce.

SEMESTER V

GBCP5B19T: ACCOUNTING FOR MANAGERIAL DECISIONS

Credits: 4

Contact Hours: 80 (5 Hrs/Week)

Course Evaluation: 100 Marks (Internal: 20, External: 80)

COs	COURSE OUTCOMES On completing the course students will be able to:
CO1	Evaluate the nature of costs in a given business situation and identify the business drivers behind those costs.
CO2	Calculate and record product costs using job order, process and activity based costing methodologies.
CO3	Measure the profitability of decentralized business segments.
CO4	Evaluate capital budget alternatives and apply managerial accounting concepts to management decision making.

SEMESTER V

GBCP5B20T: FINANCIAL MANAGEMENT

Credits: 4

Contact Hours: 64 (4 Hrs/Week)

Course Evaluation: 100 Marks (Internal: 20, External: 80)

COs	COURSE OUTCOMES On completing the course students will be able to:
CO1	Understand and develop insights and knowledge base of various concepts of finance.
CO2	Develop skills for effective Financial, Investment and Dividend decisions making.

SEMESTER V

GBCP5B21T: AUDITING AND ASSURANCE

Credits: 4

Contact Hours: 64 (4 Hrs/Week)

Course Evaluation: 100 Marks (Internal: 20, External: 80)

COs	COURSE OUTCOMES On completing the course students will be able to:
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 V

GBCP5B22T: FINANCIAL MARKETS AND SERVICES

Credits: 3

Contact Hours: 64 (4 Hrs/Week)

Course Evaluation: 100 Marks (Internal: 20, External: 80)

COs	COURSE OUTCOMES On completing the course students will be able to:
CO1	Understand fundamentals of financial markets.
CO2	Identify the different financial instruments and services available in the financial markets.
CO3	Understand the functions and operations of banking and insurance sector in India

SEMESTER V

GBCP5B23T: BUSINESS RESEARCH METHODS

Credits: 4

Contact Hours: 64 (4 Hrs/Week)

Course Evaluation: 100 Marks (Internal: 20, External: 80)

COs	COURSE OUTCOMES On completing the course students will be able to:
CO1	Understand and develop insights and knowledge base of various concepts in Research.
CO2	Develop skills for conducting business research.

SEMESTER V

GBCP5B24T: INFORMATION TECHNOLOGY FOR BUSINESS

Credits: 3

Contact Hours: 64 (4 Hrs/Week)

Course Evaluation: 100 Marks (Internal: 20, External: 80)

COs	COURSE OUTCOMES On completing the course students will be able to:
CO1	Use Information and Communication technologies in practical business environment.
CO2	Understand the working environment for IOT enabled business.

SEMESTER VI
GBCP6B25T: STRATEGIC MANAGEMENT

Credits: 4

Contact Hours: 80 (5 Hrs/Week)

Course Evaluation: 100 Marks (Internal: 20, External: 80)

COs	COURSE OUTCOMES On completing the course students will be able to:
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	Analyze and evaluate critically real life company situations and develop creative solutions, using a strategic management perspective.

SEMESTER VI
GBCP6B26T: COMPUTERISED ACCOUNTING

Credits: 4

Contact Hours: 80 (5 Hrs/Week)

Course Evaluation: 100 Marks (Internal: 20, External: 80)

COs	COURSE OUTCOMES On completing the course students will be able to:
CO1	Integrate accounting theory practical computerized accounting skills.
CO2	Understand the functioning of Tally
CO3	Disseminate accountant's responsibilities using a computerized environment.

SEMESTER VI
GBCP6B27T: INDIRECT TAXES LAW AND PRACTICE

Credits: 4

Contact Hours: 80 (5 Hrs/Week)

Course Evaluation: 100 Marks (Internal: 20, External: 80)

COs	COURSE OUTCOMES On completing the course students will be able to:
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

GBCP6B28T: BANKING AND INSURANCE MANAGEMENT

Credits: 4

Contact Hours: 64 (4 Hrs/Week)

Course Evaluation: 100 Marks (Internal: 20, External: 80)

COs	COURSE OUTCOMES On completing the course students will be able to:
CO1	Have a working understanding about Banking Services in the country.
CO2	Understand various principles, provisions that govern the Life General Insurance Contracts

SEMESTER VI

GBCP6B29T: CORPORATE GOVERNANCE AND BUSINESS ETHICS

Credits: 3

Contact Hours: 64 (4 Hrs/Week)

Course Evaluation: 100 Marks (Internal: 20, External: 80)

COs	COURSE OUTCOMES On completing the course students will be able to:
CO1	Understand the business ethics.
CO2	Analyze corporate social Responsibility.
CO3	Analyze various ethical codes in corporate governance
CO4	Analyze the Employees conditions and Business Ethics