

NAME OF THE DEPARTMENT	PG Department of Commerce	
PROGRAMME CODE AND PROGRAMME NAME	BCB B.com Co-operation	
PROGRAMME OUTCOMES(POs)	PO.1	Students would gain a thorough grounding in the fundamentals of Commerce and Finance.
	PO.2	The commerce and finance focused curriculum offers a number of specializations and practical exposures which would equip the student to face the modern-day challenges in commerce and business
	PO.3	The all-inclusive outlook of the course offer a number of value based and job oriented courses ensures that students are trained into up-to-date. In advanced accounting courses beyond the introductory level, affective development will also progress to the valuing and organization levels.
	PO.4	Students will demonstrate progressive affective domain development of values, the role of accounting in society and business.
	PO.5	Learners will be able to prove proficiency with the ability to engage in competitive exams like CA, CS, ICWA and other courses.
	PO.6	Leaners will acquire the skills like effective communication, decision making, problem solving in day to day business affairs.
PROGRAMME SPECIFIC OUTCOMES (PSOs)	PSO.1	Students will be able to demonstrate progressive learning of various tax issues and tax forms related to individuals. Students will be able to demonstrate knowledge in setting up a computerized set of accounting books.
	PSO.2	Students will learn relevant financial accounting career skills, applying both quantitative and qualitative knowledge to their future careers in business.
	PSO.3	Learners can also acquire practical skills to work as tax consultant, audit assistant and other financial supporting services.
	PSO.4	Learners will be able to do higher education and advance research in the field of commerce and finance.
	PSO.5	Students will be able to work in the Co-operative field and can apply their Knowledge and skills in the Co-operative sector.
	PSO.6	Students will be able to provide consultancy, guidance and other services for the promotion of Co-operative sector.
COURSE CODE,	Semester1	BC1B01- Business Management

COURSE NAME AND COURSE OUTCOMES (COs)		
	CO.1.	To familiarize the students with current management practices.
	CO.3.	To know more about major contributions made by various management experts during different periods.
	CO.4.	To impart the knowledge about different functions of management.
	CO.5	To understand the leadership styles.
	CO.6.	To understand the importance of ethics in business.
	CO.7.	To understand the importance of motivation in business.
	CO.8.	To acquire knowledge about ethical practices for effective management.
	CO.9.	To understand the emerging concepts in management.
	CO 10.	To impart knowledge about the importance of modern approaches in management.
		BC1C01- Managerial Economics
	CO.1.	To impart the basics of managerial economics.
	CO.2.	To familiarize with demand and supply and its application.
	CO.3.	To know the process and methods of demand forecasting.
	CO.4.	To insight the theory of consumer behavior.
	CO.5	To give an insight about the tools and techniques of cost minimization.
	CO.6.	To familiarize the law of production and law of returns.
	CO.7.	To give over all understanding of market structure.
	CO.8.	To impart the concept of macroeconomics particularly Indian economy.
	CO.9.	To help the students to understand the application of economic principles in business management.
	CO.10	To impart a brief description about inflation in India.
	Semester 2	BC2B02: Financial Accounting.
	CO.1.	To equip the students with the skill of preparing financial statements of sole traders.
	CO.2.	To familiarize with the computation and preparation of depreciation accounting.
	CO.3.	To impart knowledge about the accounts of single entry system.
	CO.4.	To know the accounting procedures of issue of shares.

	CO.5	To give an insight into the accounting aspects of issue of shares.
	CO.6.	To enable the students to acquire knowledge about the preparation of financial statements of joint stock companies.
	CO.7.	To help the students to understand the accounting for banking company.
	CO.8.	To give overall understanding of accounting for insurance company.
	CO.9.	To give insight about the profit determination of life insurance.
	CO.10	To enable the students to acquire knowledge about financial reporting standards
		BC2C02: Marketing Management
	CO.1.	To impart necessary knowledge which help the student to choose a carrier in the field of marketing.
	CO.2.	To enable the students to acquire knowledge about e- marketing.
	CO.3.	To understand the factors influencing buying behaviour and their motives.
	CO.4.	To familiarize modern marketing trends.
	CO.5	To impart knowledge about product, product mix, product life cycle, product pricing etc.
	CO.6.	To familiarize with the physical distribution of goods and services.
	CO.7.	To know different promotional techniques used for product marketing.
	CO.8.	To understand critically on various issues regarding advertisements.
	CO.9.	To understand rural marketing and its importance.
	CO.10	To understand Sales promotion techniques.
	Semester 3	BC3A11: Basic numerical skills
	CO.1.	To understand the Mathematics of Finance like simple and compound interest.
	CO.2.	To understand set operations, fundamental ideas about matrices and their operational rules.
	CO.3.	To understand theory of equations and problems on business application.
	CO.4.	To enable the students for applying linear and simultaneous equations in business
	CO.5	To study about the presentation of data by diagrammatic and graphical method.
	CO.6.	To Know about Arithmetic Progression and Geometric Progression and practical application.
	CO.7.	To enable the students to acquire the knowledge of mathematics and statistics.
	CO.8.	To understand statistics and their importance in our life.

	CO.9.	To study the statistical tools and their applications.
	CO.10	To know about measures of Central Tendency like mean ,median and Mode.
		BC3A12: General Informatics
	CO.1.	To update and expand basic Informatics skills of the students.
	CO.2.	To equip the students to effectively utilize the digital knowledge resources for their study.
	CO.3.	To identify the IT scope for knowledge skills for higher education, IPR, Educational software, academic services.
	CO.4.	To get knowledge about cyber law and social informatics related to IT and society, opportunities and threats.
	CO.5	To familiarise the students about programmes for Office Management and operating systems like Windows, Linux and UNIX.
	CO.6.	To familiarize the students about Cyber addictions.
	CO.7.	To give brief knowledge about E governance
	CO.8.	To understand the concept of Green computing
	CO.9.	To know the Security issues.
	CO.10	To know about Cyber-crimes.
		BC3B03: Business Regulations
	CO.1.	To familiarize the students to certain statutes concerning and affecting business organizations in their operations.
	CO.2.	To aware about Indian Contract Act, 1872 and its terms
	CO.3.	To familiarise special contracts related to Indemnity, Guarantee, Bailment and Pledge.
	CO.4.	To provide insight about the Sale of Goods Act, 1930
	CO.5	To know about The Consumer Protection Act, 1986
	CO.6.	To understand The Limited Liability Partnership Act, 2008.
	CO.7.	To understand the classification of Partnership forms.
	CO.8.	To familiarize the concept of Free consent in Indian Contract Act.
	CO.9.	To understand the concept of Caveat emptor
	CO.10	To know the role of Limited liability partners.
		BC3B04: Corporate Accounting

	CO.1.	To help the students to acquire conceptual knowledge of the fundamentals of the corporate accounting and the techniques of preparing the financial statements.
	CO.2.	To help to acquire the knowledge about Asset based Accounting Standards
	CO.3.	To know the revenue and liability based Accounting Standards .
	CO.4.	To get an awareness about IAS (Ind AS) 20,IAS (Ind AS) 17 & IFRS2/ Ind AS102
	CO.5	To understand the treatment of items in Accounting For Joint Stock Companies.
	CO.6.	To help to acquire the knowledge about Presentation of Single Entity Financial Statements Covered by IFRS Convergence (IAS 1 and Ind AS 1).
	CO.7.	To get an idea about the preparation of financial statements: Statement of Financial Position (SOFP),Statement of Profit or Loss (SOPL),Statement of changes in Equity (SOCE) and Cash Flow Statement (SOCF).
	CO.8.	To identify the treatment of Business Combinations And Consolidated Statements (IFRS 3,10,13 and Ind AS103, Ind AS 27, Ind AS 28).
	CO.9.	To acquire the knowledge about Accounting For Electricity Companies.
	CO.10	To acquire knowledge about the preparation of final accounts of electricity companies.
		BC3C03: E-Commerce Management
	CO.1.	To enable the student to understand basics of E – Commerce.
	CO.2.	To Gain a practical orientation to E-Commerce and E- Business management.
	CO.3.	To understand the business models of e-commerce.
	CO.4.	To aware about marketing strategies and e-commerce websites.
	CO.5	To give an insight into Electronic Payment System.
	CO.6.	To discuss the legal & ethical issues and regulatory frame work of e-commerce
	CO.7.	To equip the students for creating Websites.
	CO.8.	To aware regarding the Security issues in E Commerce
	CO.9.	To know the Legal aspect in E Commerce
	CO.10	To aware the students regarding the physical distribution in E commerce.
	Semester 4	BC4A13: Entrepreneurship Development
	CO.1.	To familiarise the students with the concept of entrepreneurship.
	CO.2.	To identify and develop the entrepreneurial talents of the students.

	CO.3.	To understand the factors affecting entrepreneurial growth.
	CO.4.	To identify the role of entrepreneurs in economic development.
	CO.5	To aware about the role of promotional institutions such as KINFRA, KITCO, MSME & DIC
	CO.6.	To provide knowledge in project report preparation.
	CO.7.	To gain insight into the identification of business opportunities in the context of Kerala.T
	CO.8.	To generate innovative business ideas in the emerging industrial scenario.
	CO.9.	To get an idea about business incubation.
	CO.10	To know about the setting up of business incubation centres.
		BC4A14: Banking and Insurance
	CO.1.	To enable the students to acquire knowledge about basics of banking and insurance and to familiarise the students with the modern trends in banking.
	CO.2.	To know an idea about origin and development of banking, different categories of banking in India.
	CO.3.	To know about central bank and its functions in our country.
	CO.4.	To know different types of Accounts and procedure for opening and operating the accounts of different customers.
	CO.5	To get an awareness about different negotiable instruments in use.
	CO.6.	To equip the students with different e-banking products and services.
	CO.7.	To enable the students to acquire knowledge about basics of and insurance.
	CO.8.	To know the various kinds of insurance.
	CO.9.	To understand the general principles of life insurance and general insurance.
	CO.10	To enable the students relate to different types of insurance policies.
		BC4B05: Cost Accounting
	CO.1.	To familiarize the students with the various concepts and elements of cost.
	CO.2.	To create cost consciousness among the students.
	CO.3.	To equip the students with basic idea about the preparation cost sheets
	CO.4.	To give an idea about different methods of costing
	CO.5	To give an orientation about material, labour and overhead costs for producing a product
	CO.6.	To impart the idea about cost controlling techniques
	CO.7.	To understand the concept of Budget& Budgetary Control
	CO.8.	To make awarenss regarding the treatment of Office expense.
	CO.9.	To understand about Standard costing

	CO.10	To solve transportation problems.
		BC4B06: Corporate Regulations
	CO.1.	To familiarise the students with corporate law and to make them aware of the importance of corporate governance in the management of organisations
	CO.2.	To get knowledge about Companies Act, 2013.
	CO.3.	To equip the students about the knowledge regarding formation of companies.
	CO.4.	To give an insight about the issue of share capital.
	CO.5	To familiarise about the management of companies.
	CO.6.	To understand the company meetings .
	CO.7.	To understand the duties of a company Secretary.
	CO.8.	To understand the Qualifications of a company secretary.
	CO.9.	To Acquire thorough knowledge about SEBI
	CO.10	To understand the Winding up of a Company
		BC4C04: Quantitative techniques for Business
	CO.1.	To familiarise the students with the use of quantitative techniques in managerial decision making.
	CO.2.	To introduce basics of quantitative techniques
	CO.3.	To give insight into the probability theorems.
	CO.4.	To aware about correlation and regression analysis.
	CO.5	To understand different theoretical distributions
	CO.6.	To gain knowledge in statistical inferences by using hypothesis.
	CO.7.	To familiarize Non parametric tests.
	CO.8.	To get detailed knowledge about Anova test.
	CO.9.	To familiarize Parametric tests.
	CO.10	To know the concept of Normal distribution
	Semester 5	BC5B07: Accounting for Management
	CO.1.	To enable the students to understand the concept and relevance of management accounting.
	CO.2.	To provide the students an understanding about the use of accounting and costing data for planning, control, and decision making

	CO.3.	To understand the recent trends in management reporting
	CO.4.	To familiarise various tools of analysis and interpretation of financial statements
	CO.5	Like comparative statements, trend analysis, common size statements.
	CO.6.	To give a deep understanding about ratio analysis.
	CO.7.	To impart detailed knowledge about fund flow statements.
	CO.8.	To impart knowledge about cash flow statements.
	CO.9.	To equip managerial decision making by using marginal costing.
	CO.10	To understand Cost Volume Profit Analysis and decision making
		BC5B08: Business Research Methods
	CO.1.	To enable students for acquiring basic knowledge in business research methods
	CO.2.	To familiarise with different types of business research.
	CO.3.	To give insight about the phases of business research
	CO.4.	To impart the components of a research design
	CO.5	To gain knowledge in the various types of research design .
	CO.6.	To equip the students with data collection methods in detail
	CO.7.	To develop basic skills in students to conduct survey, researches and case studies.
	CO.8.	To impart insight in the data measurement and scaling
	CO.9.	To give knowledge in the descriptive and inferential analysis of the collected data.
	CO.10	To equip the students in the preparation of research report.
		BC5B09: Human Resource Management
	CO.1.	To familiarize the students with the different aspects of managing human resources in an organization.
	CO.2.	To equip the students with basic knowledge and skills required for the acquisition.
	CO.3.	Development and retention of human resources.
	CO.4.	To provide insight about performance appraisal and career planning
	CO.5	To aware about the compensation management
	CO.6.	To hold awareness about the mechanism of grievance redressal system.

	CO.7.	To understand the term Performance appraisal.
	CO.8.	To know the Modern techniques of performance appraisal.
	CO.9.	To know the Training needs in the field of human resources.
	CO.10	To know the method of Incentives system existed in organisations.
		BC5B10:Co-Operative Theory and Practice
	CO.1.	To provide conceptual clarity and theoretical base in co-operation
	CO.2.	To provide an overall idea about important types of co-operatives.
	CO.3.	To know an idea about co-operation and principles of co-operation.
	CO.4.	To know in detail the different economic systems.
	CO.5	To study the difference between co-operation and other economic systems.
	CO.6.	To get insight into co-operative education and training.
	CO.7.	To enable the student to get knowledge about the different training institute for co-operative education.
	CO.8.	To familiarise NCUI and its role in co-operative education.
	CO.9.	To impart knowledge about the students to know the different co-operatives and co-operative credit agencies.
	CO.10	To familiarise the role of different Apex institutions in the co-operative movement.
		BC5B11: Legal Environment for Co-Operatives
	CO.1.	To enable the students to get idea about Co-operative legislation in India, its features and importance.
	CO.2.	To familiarize Co-operative Credit Societies Act, 1904 and Co-operative Societies act, 1912.
	CO.3.	To acquire section wise understanding of Kerala Co-operative Societies Act, 1969.
	CO.4.	To know the management of Co-operative societies.
	CO.5	To get insight into membership of co-operative society and their qualifications and disqualifications
	CO.6.	To understand the procedure for inspection of co-operative societies.
	CO.7.	To familiarise the stages of settlement of dispute.
	CO.8.	To enable the student to get knowledge about liquidation procedure.
	CO.9.	To get insight into the administrative setup of Co-operative department.

	CO.10	To impart salient features of Banking Regulation Act, 1949 and its impact on co-operative management
		BC5D03-Basic Accounting Open Course
	CO.1.	To provide basic knowledge about Accounting
	CO.2.	To describe the Role of Accounting in business
	CO.3.	Concept of Accounting principles & Conventions
	CO.4.	To explain the concept of Management accounting
	CO.5	To detailed study of the Cash book
	CO.6.	To detailed study about the subsidiary book
	CO.7.	To explain the concept of purchase book
	CO.8.	To help the students to understand the issues in sales return book
	CO.9	To help the students to understand the sales day book
	CO.10	To explain trial balance & Financial Statements
	Semester 6	BC6B12: Income Tax Law and Practice
	CO.1.	To impart basic knowledge and equip the students with application of principles and provisions of Income Tax Act, 1961 up-to-date.
	CO.2.	To familiarise the treatment of agricultural income and calculation of gross total income
	CO.3.	To familiarise the treatment of agricultural income and calculation of gross total income
	CO.4.	To understand the computation of income from salaries
	CO.5	To gain knowledge about the computation of income from house property
	CO.6.	To attain the ability to calculate profits and gains of business or profession.
	CO.7.	To equip insight in the calculations of capital gains.
	CO.8.	To solve the problems relating to Income from other source.
	CO.9.	To equip the students to calculate Gross Total Income.
	CO.10	To enable the students to make assessment of Individuals.
		BC6B13: Auditing
	CO.1.	To impart knowledge about auditing principles, procedures and techniques in accordance with current legal requirements and professional standards.
	CO.2.	To give conceptual understanding of auditing, its classification, advantages and limitations.

	CO.3.	To familiarize with internal control, internal check and internal audit.
	CO.4.	To understand the procedure of conducting audit.
	CO.5	To understand the procedure for conducting vouching.
	CO.6.	To acquire knowledge about verification and valuation of assets and liabilities.
	CO.7.	To acquire knowledge about different approaches to auditing.
	CO.8.	To know how to prepare company auditor report.
	CO.9.	To familiarise about tax audit and management audit.
	CO.10	To know special areas of Audit and recent trends in auditing.
		BC6B14: International Co-Operative Movement
	CO.1.	To enable the students to acquire knowledge about evolution and development of co-operative movement in the world.
	CO.2.	To get an awareness about co-operative movement in different foreign countries.
	CO.3.	To know about co-operatives and employment in Africa.
	CO.4.	To understand ACCOSCA –NAIROBI- KENYA.
	CO.5	To study about COCOA co-operatives in Sierre Leones.
	CO.6.	To familiarise the contributions of Prominent co-operators in the co-operative movement.
	CO.7.	To familiarise KNCU- TANZANIA.
	CO.8.	To know more about ICA and other Apex bodies.
	CO.9.	To know the role of International Organisations in the Development of Co-operative movement.
	CO.10	To get an idea about inter co-operative relations.
		BC6B15:Co-Operative Management and Administration
	CO.1.	To enable the students to acquire knowledge about the co-operative management and administration.
	CO.2.	To familiarize the students with accounting and auditing of co-operation.
	CO.3.	To gain knowledge about the role of management in the development of co-operative organisations.
	CO.4.	To understand the concept of co-operative leadership.
	CO.5	To provide knowledge in co-operative accounting
	CO.6.	To give an insight into the co-operative audit.
	CO.7.	To know the role of Registrar of Co-operative Societies.

	CO.8.	To Know the procedure of Co-operative Audit.
	CO.9.	To familiarize the students regarding the System of Co-operative Administration.
	CO.10	To know the election procedure in Co-operative sector.