

P G Department of Commerce
Sree Sankara Vidyapeetom College
Valayanchirangara
Programme: B Com Model -1 Computer Application

PSO 1	Inculcating managerial skills and theoretical knowledge for managing business units with special focus on functional areas of business and management.
PSO 2	Inculcating knowledge in Commerce and management, specifically Accounting, Taxation, Finance, Costing, QT, Auditing and Banking.
PSO 3	Facilitating learner to pursue career in professional areas of commerce and management such as accounting & auditing, taxation, banking, financial services, consultancy etc
PSO 4	Enable the learner to get general awareness about information and human rights.

Semester -I

Dimensions and Methodology of Business Studies

Course Outcome No	Expected Course Outcome	Cognitive Level	Programme Specific Outcome Linkage
1	Able to understand the concepts of business and its role in society, comprehend the business environment and various dimensions.	Understand	PSO 1
2	To have an understanding of development of Business in India and recent economic initiatives.	Understand	PSO 1
3	To familiarize Technology integration in business and e-payment methods.	Understand	PSO 1, PSO 4
4	To have an understanding of Business ethics and CSR	Understand	PSO 1
5	To introduce the importance and fundamentals of business research and types of research.	Understand	PSO 1

Financial Accounting-1

Course Outcome No	Expected Course Outcome	Cognitive Level	Programme Specific Outcome Linkage
1	Preparing financial statements in accordance with appropriate standards.	Remember	PSO 2, PSO 3
2	Explain the purpose of double entry system to understanding the accounting system properly.	Remember	PSO 2, PSO 3
3	Understand the system and accounting procedure of Royalty Accounts.	Understand	PSO 2
4	Equip the students to prepare consignment accounts	Understand	PSO 2
5	Equip the students to prepare the financial statements of Farms	Understand	PSO 2

Corporate Regulations and Administrations

Course Outcome No	Expected Course Outcome	Cognitive Level	Programme Specific Outcome Linkage
1	To equip the students with proper knowledge about company law and administration	Understand	PSO 1
2	Develop attitudes and viewpoints with respect to business ethics and social responsibility	Understand	PSO 1
3	Exercise proper professional and ethical responsibilities to clients and the legal system	Understand	PSO 1
4	Demonstrate an awareness of law and engage in critical analysis of the practice of company law.	Understand	PSO 1
5	Understand the use of the memorandum of association and article of association in a company	Understand	PSO 1

Banking and Insurance

Course Outcome No	Expected Course Outcome	Cognitive Level	Programme Specific Outcome Linkage
1	Acquaintance with basic concepts and practice of banking, functions of commercial and RBI	Understand	PSO 2
2	Understanding about various banking innovations and reforms after nationalization	Understand	PSO 2
3	Knowledge about the process of opening and handling accounts of different types of customers. Banker customer relationships. Understand the legal aspects involved in banking operation	Understand	PSO 2

4	Understand the various types of insurances in life and non-life sectors, Classification of Policies Principles of Insurance Contract Understand how to choose life insurance policies based on their needs Know the duties and powers of IRDA	Understand	PSO 2
5	Awareness about the various types of insurances in life and non-life sectors. Classification of policies, conditions surrender	Understand	PSO 2

Semester -II

Financial Accounting – II

Course Outcome No	Expected Course Outcome	Cognitive Level	Programme Specific Outcome Linkage
1	Able to understand the concepts of Hire Purchase System and be able to make calculations of the interest and installments payable and prepare necessary accounts.	Understand	PSO 2, PSO 3
2	Understanding the Accounting for Branches, types of branch accounting and Incorporation of Branch Accounts in the Books of H.O and preparation of related accounts.	Understand	PSO 2, PSO 3
3	Understand the procedure of department accounting and allocation of expenses and income between departments and prepare the necessary statements and accounts.	Understand	PSO 2, PSO 3
4	Understand the concept of dissolution of a firm, prepare the accounts on dissolution. Understand the concept of insolvency of a partner and settlement of accounts when all or anyone of the partners become insolvent and the concept of piecemeal distribution and preparation of related accounts.	Understand	PSO 2
5	Providing an in depth understanding about theoretical and practical aspects of major Accounting Standards to apply the same in different practical situations.	Understand	PSO 2

Business Regulatory Framework

Course Outcome No	Expected Course Outcome	Cognitive Level	Programme Specific Outcome Linkage
1	To develop awareness about general provisions of Indian Contract Act.	Understand	PSO 1
2	To equip the students with proper knowledge about special contract- Bailment and Pledge.	Understand	PSO 1
3	To understand the provisions of Indemnity and Guarantee contract.	Understand	PSO 1
4	To know about the essentials of Law of Agency.	Understand	PSO 1
5	To create an awareness about Sale of Goods Act, 1930.	Understand	PSO 1

Business Management

Course Outcome No	Expected Course Outcome	Cognitive Level	Programme Specific Outcome Linkage
1	Acquaintance with basic concepts of Business management and performance appraisal	Remember	PSO 1
2	Understanding about Planning, management by objectives and co-ordination	Remember	PSO 1
3	Knowledge about the function of Organizing - principles, Types and about various aspects of Staffing, human resource and development & training	Understand	PSO 1
4	Understanding about principles of direction and various aspects - Leadership – motivation and control so as to evaluate the real cases of management.	Understand	PSO 1
5	Awareness about recent emergence in the Management Techniques.	Understand	PSO 1

Principles of Business Decisions

Course Outcome No	Expected Course Outcome	Cognitive Level	Programme Specific Outcome Linkage
1	To familiarize the students with the economic concepts and principles underlying business decision making	Understand	PSO 1
2	To equip students with an understanding of how economics affect the industries	Understand	PSO 1
3	To develop economic way of thinking in dealing with practical business problems and challenges	Understand	PSO 1
4	To illustrate how microeconomic concepts can be applied to analyze real-life situations	Understand	PSO 1
5	To make students understand the concept of the behavior of Consumer and Producer, different forms of market & how degrees of competition affect pricing and outputs	Understand	PSO 1

Semester -III

Corporate Accounts – I

Course Outcome No	Expected Course Outcome	Cognitive Level	Programme Specific Outcome Linkage
1	Able to understand the concepts of Accounting for Shares, redemption of Preference Shares, ESOP, Rights Issue, Bonus Issue and Buyback of Shares	Understand	PSO 2
2	Able to understand the concept of underwriting of Shares and Debentures, marked and unmarked applications, Determining the liability of Underwriters in respect of an Underwriting Contract under different types of underwriting contracts.	Understand	PSO 2
3	Understand the preparation of Final Accounts of Joint Stock Companies according to the Vertical form- As per provisions of Companies Act 2013. And preparation of the final statements of accounts of Joint Stock Companies, Calculation of Managerial Remuneration- Profit (Loss) Prior to Incorporation.	Understand	PSO 2, PSO 3
4	Understand the concept of Cum-interest, Ex-interest- Cum-dividend, Ex-dividend and be capable of preparing the Investment Accounts.	Understand	PSO 2
5	Providing an in depth understanding about Insurance claims-loss of stock- computation of claim for loss of stock- Application of average clause- elimination of abnormal/defective items – Loss of profit policy- Calculation of claim	Understand	PSO 2, PSO 3

Quantitative techniques in Business –I

Course Outcome No	Expected Course Outcome	Cognitive Level	Programme Specific Outcome Linkage
1	Elucidate basic concepts of statistics and to develop skills to deal with numerical and quantitative issues in business	Understand	PSO 2

2	To provide theoretical and practical exposure on calculation of measures of central tendency	Understand	PSO 2
3	Explain the importance and technique of measuring variability and also to identify its relative strengths and weaknesses.	Understand	PSO 2
4	To understand the differences between interpolation and extrapolation, tools using, and applying them for finding solutions.	Understand	PSO 2
5	To apply the analytical techniques in business transactions that would help in making effective business decisions.	Apply	PSO 2

Financial Markets and Operations

Course Outcome No	Expected Course Outcome	Cognitive Level	Programme Specific Outcome Linkage
1	Advance the understanding of fundamental concepts of financial markets and market participants.	Understand	PSO 3
2	Familiarize students with the primary markets and its intermediaries and instruments.	Understand	PSO 3
3	Describe the general type of investors, trading platforms, procedures and regulator in secondary markets.	Understand	PSO 3
4	Explain Mutual Fund as an investment avenue.	Understand	PSO 3
5	Use financial derivatives as a hedging instruments in building a diversified portfolio.	Understand	PSO 3

Marketing Management

Course Outcome No	Expected Course Outcome	Cognitive Level	Programme Specific Outcome Linkage
1	To acquaint the students with the basics of marketing management.	Understand	PSO 1
2	Describe the characteristics of market segments and to explain the importance of market segmentation process in the selection of target customers.	Understand	PSO 1
3	Discuss the importance of pricing decision and comprehend various pricing strategies followed in practice by business enterprises.	Understand	PSO 1
4	Understand concepts and principles of branding and to apply branding concepts and principles to achieve brand management goals and improve marketing performance. Finding solutions.	Understand	PSO 1

Information Technology for Business

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CO1	Familiarize roll of information technology in business and how it make business run efficiently.
CO2	Understand the concept of the operating system consisting of collection of programme that manages the basic operation of a computer.
CO3	Build an idea about inter disciplinary study of the design, uses and the consequences of IT in different areas in the society.
CO4	Create awareness about computer networks used for sharing resources between nodes, which are computing devices that use common tele-communication technology.

CO5	Develop a practical knowledge in HTML for creating, formatting and linking web Page containing text, graphic and other useful information.
CO6	Familiarize internet, a global computer network providing a variety of information and communication facilities consisting of inter connected networks using standardized communication protocol.

Semester -IV

Corporate Accounting-II

Course Outcome No	Expected Course Outcome	Cognitive Level	Programme Specific Outcome Linkage
1	To make students aware about accounts of banking companies.	Understand	PSO 2
2	Keep them aware about accounts of insurance companies	Understand	PSO 2
3	Students can get an idea about internal reconstruction.	Understand	PSO 2
4	Enable the students to understand about amalgamation, absorption and external reconstruction.	Understand	PSO 2
5	Enable the students to gain an idea of liquidation of companies	Understand	PSO 2

Quantitative Techniques for Business- II

Course Outcome No	Expected Course Outcome	Cognitive Level	Programme Specific Outcome Linkage
1	Understanding Bi-Variate Data Analysis using Correlation.	Understand	PSO 2
2	Understanding Bi-Variate Data Analysis- using Regression and understand the differences in the concept of correlation and regression, Apply the Regression Equations and calculate regression co-efficient and evaluate and analyse data.	Understand	PSO 2
3	Understand the concept of Index Numbers and construct the different types of index numbers and draw inferences from the various indices. Understand the concept of cost of living index numbers.	Understand	PSO 2
4	Understand the concept of Time Series, analyze time series data using different mathematical models and – Determination of Trend, and be able to convert annual trend into monthly trend-the accounts on dissolution.	Understand	PSO 2

5	Understanding the concept of probability, permutation and combination.	Understand	PSO 2
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Entrepreneurship development and Project Management

Course Outcome No	Expected Course Outcome	Cognitive Level	Programme Specific Outcome Linkage
1	Understand the concept of entrepreneurship in the context of Indian economic scenario.	Understand	PSO 1
2	Link the individual's capability and strength as a guiding factor towards entrepreneurial orientation.	Understand	PSO 1
3	Familiarise and understand various government schemes that promoting entrepreneurship.	Understand	PSO 1
4	Understand entrepreneurial process for initiating new venture creation.	Understand	PSO 1
5	Understand various dimensions of managing a business enterprise once it is formed.	Understand	PSO 1

IT for Office(T&P)

Course Outcome No	Expected Course Outcome
1	Familiarize the basic software programmes required for efficient office administration and management
2	Understand the basic concept of word processing and to experience the preparation of professional quality document with MS Word.
3	Acquaint with desktop publishing and creation of brochures, notices etc using Adobe Pagemaker.
4	Experience the basics of spreadsheet programme, MS-Excel, elements and preparation of financial documents.
5	Build an idea about the advanced features of M S-Excel and to experience various financial analysis and the presentation of same using chart,diagrametc .

6	Understand presentation packages and preparation of academic and business presentations using MS Powerpoint.
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Semester- V

Cost Accounting-1

Course Outcome No	Expected Course Outcome	Cognitive Level	Programme Specific Outcome Linkage
1	To acquaint the students with basic concepts of cost accounting and various methods involved in cost ascertainment systems.	Understand	PSO 2
2	To equip in the computation of cost of product/ process/ project/ activity	Understand	PSO 2
3	Describe how cost accounting is used for decision making and performance evaluation.	Evaluate	PSO 2
4	Enable to construct, analyze and interpret cost-volume-profit relationships. To acquaint the students with different methods and techniques of costing.	Analyze	PSO 2
5	To enable the students to identify the methods and techniques applicable for different types of industries. Apply appropriate methods and analytical procedures for cost control.	Analyze	PSO 2

Environment management and human rights

Course Outcome No	Expected Course Outcome	Cognitive Level	Programme Specific Outcome Linkage
1	Awareness regarding aspects of environmental resources and management	Understand	PSO 4
2	Understand environment systems, biodiversity, its conservation, issues and their role in environmental management with general awareness in environment laws.	Understand	PSO 4
3	Understand the recent developments in the field of commerce and management relating to environment and to get clear idea on how environmental	Understand	PSO 4

	management can be used as environmental protection and how organizations can define and manage risk.		
4	Empower the learner, promote transparency and accountability in the working of the Public authorities and to uphold the democratic ideals with an informed citizenry and transparency of information	Understand	PSO 4
5	Understand the historical growth of the idea of human rights, demonstrate an awareness of the international context of human right, understand the importance of the Human Rights Act ..	Understand	PSO 4

Financial management

Course Outcome No	Expected Course Outcome	Cognitive Level	Programme Specific Outcome Linkage
1	To provide introduction to Financial Management and concept of finance.	Understand	PSO 1
2	To create an awareness about capital structure and theories of capital structure	Understand	PSO 2
3	To make them understand the techniques of investment decisions.	Understand	PSO 2
4	To enable them to understand working capital management	Understand	PSO 2
5	To provide knowledge about dividend policies and various dividend models.	Understand	PSO 2

Computerised Accountig

Course Outcome No	Expected Course Outcome
1	Understand the fundamental concept of computerized accounting
2	Understand, classify and evaluate accounting and inventory vouchers
3	Create awareness about accounting, inventory and its computation
4	Understand the basic concepts of GST and its application

5	Designing and preparation of pay roll , pay slip and pay sheet.
6	Develop the practical skill in the application of Tally Accounting Package

Semester - VI

Cost Accounting 2

Course Outcome No	Expected Course Outcome	Cognitive Level	Programme Specific Outcome Linkage
1	Describe how cost accounting is used for decision making and performance evaluation.	Understand	PSO 2
2	Enable to construct, analyze and interpret cost-volume-profit relationships.	Analyze	PSO 2
3	To acquaint the students with different methods and techniques of costing.	Understand	PSO 2
4	To enable the students to identify the methods and techniques applicable for different types of industries.	Apply	PSO 2
5	Apply appropriate methods and analytical procedures for cost control.	Apply	PSO 2

Advertisement & Sales Management

Course Outcome No	Expected Course Outcome	Cognitive Level	Programme Specific Outcome Linkage
1	Describe different types of advertisement. Identify key players in advertising industry.	Understand	PSO 1
2	Discuss the ethics in advertisement. Identify and make decisions regarding the most feasible advertising appeal and media mix.	Understand	PSO 1
3	Conduct pre-testing, post testing and concurrent testing of ads to determine their effectiveness.	Understand	PSO 1
4	Identify the dealer oriented promotion techniques, customer oriented promotion techniques and the salesmen oriented promotion techniques.	Understand	PSO 1

5	Describe different types of sales persons. Explain the steps involved in sales force management.	Understand	PSO 1
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Auditing & Assurance

Course Outcome No	Expected Course Outcome	Cognitive Level	Programme Specific Outcome Linkage
1	Acquaintance with basic concepts of Auditing and Auditing standards	Understand	PSO 2
2	Understanding about Audit Engagement, Documentation and Evidence	Understand	PSO 2
3	Impart knowledge about the concept of internal control, General Control and Application Controls, Vouching, verification and valuation and the duties and responsibilities of auditors.	Understand	PSO 2
4	Familiarize with various provisions of Audit of Limited Companies – (based on Companies Act 2013) so as to evaluate the real cases of company audit. And discuss the form, content and types of auditors' reports provided at the end of the audit service	Understand	PSO 2
5	Understanding about Special types Audits and Investigation discuss current developments in auditing	Understand	PSO 2

Management Accounting

Course Outcome No	Expected Course Outcome	Cognitive Level	Programme Specific Outcome Linkage
1	To enable the students to understand different methods and techniques to interpret financial statements.	Understand	PSO 2

2	To understand different ratios used in business decision making.	Understand	PSO 2
3	To impart knowledge about the preparation of Fund flow statement.		
4	To impart knowledge about the preparation of Cash Flow statement.	Understand	PSO 2
5	To understand basic concepts of responsibility accounting.	Understand	PSO 2

Software for Business and Research

Course Outcome No	Expected Course Outcome
1.	Conceive an idea about data analysis and its processing.
2.	Understanding SPSS and its application n different field.
3.	Create practical awareness of using SPSS in data analysis.
4.	Create awareness about Libre office writer software and its application for the preparation of quality professional document.
5.	Build an idea about the spreadsheet application that can be used to calculate, analyses and manage.
6	Develop practical skills in the application of business software.