

**Payyanur College, Payyanur
(Affiliated to Kannur University)**

Programme Outcomes (POs)

BCOM & BBA DEGREE PROGRAMMES

PROGRAMME OUTCOMES (PO)

PO1. Critical Thinking

- 1.1. Acquire the ability to apply the basic tenets of logic and science to thoughts, actions and interventions.
- 1.2. Develop the ability to chart out a progressive direction for actions and interventions by learning to recognize the presence of hegemonic ideology within certain dominant notions.
- 1.3. Develop self-critical abilities and also the ability to view positions, problems and social issues from plural perspectives.

PO2. Effective Citizenship

- 2.1. Learn to participate in nation building by adhering to the principles of sovereignty of the nation, socialism, secularism, democracy and the values that guide a republic.
- 2.2. Develop and practice gender sensitive attitudes, environmental awareness, empathetic social awareness about various kinds of marginalization and the ability to understand and resist various kinds of discriminations.
- 2.3. Internalize certain highlights of the nation and region history. Especially of the freedom movement, the renaissance within native societies and the project of modernization of the post-colonial society.

PO3. Effective Communication

- 3.1. Acquire the ability to speak, write, read and listen clearly in person and through electronic media in both English and in one Modern Indian Language
- 3.2. Learn to articulate, analyze, synthesize, and evaluate ideas and situations in a well-informed manner.
- 3.3. Generate hypotheses and articulate assent or dissent by employing both reason and creative thinking.

PO4. Inter disciplinarity

- 4.1. Perceive knowledge as an organic, comprehensive, interrelated and integrated faculty of the human mind.
- 4.2. Understand the issues of environmental contexts and sustainable development as a basic interdisciplinary concern of all disciplines.
- 4.3. Develop aesthetic, social, humanistic and artistic sensibilities for problem solving and evolving a comprehensive perspective.

Programme Specific Outcomes (PSOs)

Name of the Programme: **BCOM**

PROGRAMME SPECIFIC OUTCOMES (PSOs)

PSO1.

Understand the concepts and techniques of Commerce and its application in business environment.

PSO2.

Conceive the ideas on entrepreneurship and develop the skill for setting up and management of business organizations.

PSO3.

Develop skills and abilities to become competent and competitive in the business world.

PSO4.

Develop the competency to take wise decisions at personal and professional level.

PSO5.

Appraise the impact of other disciplines on the working business.

Course Outcomes (COs)

Name of the Programme: **BCOM**

COURSE OUTCOMES (COs)

Sl. No	Name of the Course	Outcomes
1.	1B01COM MANAGEMENT CONCEPTS AND PRINCIPLES	CO1: Understand the evolution of management thoughts, concept of management, scope and its functions. CO2: Familiarize with current management practices. CO3: Understand the importance of ethics in business. CO4: Acquire knowledge and capability to develop ethical practices for effective management. CO5: Describe the emerging trends in management.
2.	2B02COM FUNCTIONAL APPLICATIONS OF MANAGEMENT	CO1: Describe nature and scope of financial management and the elements in the management of finance. CO2: Enumerate marketing management and its different aspects. CO3: Explain Human Resources Management and the activities involved in it. CO4: Understand the modern global marketing trends and its challenges.
3.	3B03 COM ADVANCED ACCOUNTING	CO1: Understand the theoretical and practical knowledge of the basics of accounting. CO2: Acquire the knowledge of accounting for royalty, Consignment and Hire Purchase. CO3: Imbibe the accounting concepts of Inland Branch Business. CO4: Comprehend the procedure for determining profit and financial position from incomplete records.
4.	4B05 COM CORPORATE ACCOUNTING	CO1: Understand the mode of presentation and understanding of financial reporting. CO2: Learn the accounting procedure for recording transaction relating to the issue and redemption of shares and debentures. CO3: Imbibe the techniques of recording transactions in respect of amalgamation, reconstruction and liquidation of companies.

		CO4: Understand the concept of IFRS and Ind AS.
5.	5B07 COM BUSINESS RESEARCH METHODOLOGY	CO1: Understand the fundamental aspects of research in business. CO2: Identify and define research problem. CO3: Formulate research plan. CO4: Understand various methods of collecting data. CO5: Prepare research report themselves.
6.	5B08 COM INCOME TAX LAW AND PRACTICE	CO1: Define the basic concepts in Income tax, explain its evolution. CO2: Determine the residence and incidence of Tax. CO3: Understand the incomes exempt from tax of an individual. CO4: Compute income under different heads of income.
7.	5B09 COM COST ACCOUNTING	CO1: Explain the nature, scope, objectives and limitations of costing. CO2: Identify the elements of cost and describe the methods of their ascertainment and control. CO3: Explain the various methods of costing and their suitability for different industries. CO4: Ascertain the cost of production of products and jobs
8.	5B10 COM BANKING PRINCIPLES AND OPERATIONS	CO1: Explain banking and describe the different types of banks and the functions of commercial bank. CO2: Narrate the role of RBI in the credit control, promotion and regulation of monetary system. CO3: Describe the relationship between banker and customer and the procedure for opening and operating the account. CO4: Understand the modern trends and technology used in banking
9.	6B12 COM FINANCIAL MARKETS AND SERVICES	CO1: Understand the financial system and its constituents. CO2: Familiarise with the activities taking place in the financial markets. CO3: Appraise the various financial services available in the financial markets.

		CO4: Acquire knowledge about financial derivatives and their features
10.	6B13 COM MANAGEMENT ACCOUNTING	<p>CO1: understand the fundamental concepts of management accounting.</p> <p>CO2: acquire analytical skills associated with the interpretation of accounting reports.</p> <p>CO3: apply management accounting concepts in real life situations.</p> <p>CO4: Develop judgmental skills associated with the use of accounting information in decision making.</p> <p>CO5: Understand the use of marginal costing and budgetary control to plan and control cost and profit</p>
11.	6B14COM AUDITING AND CORPORATE GOVERNANCE	<p>CO1: Understand the term auditing, its concept, principles, procedures and requirements needed for Auditing in accordance with current legal requirements and professional standards.</p> <p>CO2: Familiarize with the various aspects of audit consisting of internal check, vouching, verification and valuation of assets and liabilities.</p> <p>CO3: Understand the appointment, rights, duties and the liabilities of an auditor.</p> <p>CO4: Explain the concept of Corporate Governance and its aspects.</p>
12.	6B15COM INCOME TAX AND GST	<p>CO1: Compute total income and determine the tax liability of an individual and partnership firm, company and cooperative society.</p> <p>CO2: Describe the income tax authorities, their powers and assessment procedure.</p> <p>CO3: Explain the procedure regarding deduction of tax at source, advance tax, refund, penalties and prosecution.</p> <p>CO4: Describe Goods and Service Tax, its levy and collection</p>
13.	6B17COM PROJECT	<p>CO1: Understand the method of carrying out a project.</p> <p>CO2: Undertake project & work independently.</p>
ELECTIVE STREAM III - FINANCE		
14.	3B04COM FINANCE I – FINANCIAL MANAGEMENT	CO1: Understand the concept, importance and techniques of capital budgeting.

		<p>CO2: Gain knowledge about sources and uses of working capital and significance of working capital management.</p> <p>CO3: Explain optimum capital structure, theories of capital structure, distinguish between financial and operating leverage.</p> <p>CO4: Describe the concept of cost of capital and compute the component cost of capital and weighted average cost of capital.</p> <p>CO5: Differentiate the types of dividend, explain dividend policy and factors affecting dividend policy.</p>
15.	4B06 COM FINANCE II – INVESTMENT MANAGEMENT	<p>CO1: Understand the concept of investment and risk</p> <p>CO2: Explain the different types of securities and their schemes.</p> <p>CO3: Develop a thorough knowledge about security market, its participants and factors affecting security market.</p> <p>CO4: Conduct fundamental and technical analysis of investments in the security market.</p> <p>CO5: Discuss the application of Portfolio Theory, process of portfolio management and measurement of portfolio performance.</p>
16.	5B11 COM FINANCE III – GOODS AND SERVICE TAX	<p>CO1: Understand the basic concept of GST.</p> <p>CO2: Explain how GST is levied and collected.</p> <p>CO3: Describe IGST, its levy and collection.</p> <p>CO4: Familiarise with the preparation of invoice and filing of return under GST.</p>
17.	6B16 COM FINANCE IV – CORPORATE TAX PLANNING	<p>CO1: Understand the concept of tax planning and determine the tax liability of companies.</p> <p>CO2: Understand the methods of reducing tax liability through proper tax planning.</p> <p>CO3: Take financial and managerial decisions after considering the impact of direct tax laws.</p>
GENERAL AWARENESS COURSES		
18.	1A11 COM BUSINESS STATISTICS AND BASIC NUMERICAL SKILLS	<p>CO1: Define statistics and explain its importance, scope, applications and limitations.</p> <p>CO2: Understand the basic knowledge of statistical techniques, which are applicable to business.</p>

		<p>CO3: Understand basic concepts in mathematics, which are applied in the managerial decision making.</p> <p>CO4: Develop the basic mathematical skill needed for analyzing numeric problems related to business.</p>
19.	3A12 COM ENTREPRENEURSHIP DEVELOPMENT	<p>CO1: Identify the characteristics of an entrepreneur.</p> <p>CO2: Describe the importance of entrepreneurs in the economic development of a nation.</p> <p>CO3: Identify the different types of entrepreneurs.</p> <p>CO4: To strengthen their skill and quality as an entrepreneur.</p>
20.	4A13 COM GENERAL INFORMATICS SKILLS	<p>CO1: Explain the Fundamentals of Computers the use of computers in day-to-day application.</p> <p>CO2: Up to date and expand the basic informatics skills necessary in the emerging knowledge society.</p> <p>CO3: Effectively utilize the digital knowledge resources for their studies.</p> <p>CO4: State the areas where IT can be used effectively.</p> <p>CO5: Perform accounting by using the appropriate accounting packages.</p>
21.	4A14 COM ENVIRONMENTAL STUDIES AND DISASTER MANAGEMENT	<p>CO1: Understand the components of environment and need for the protection of environment.</p> <p>CO2: Understand the effect of pollution on environment and the ways of protecting the environment.</p> <p>CO3: Explain the social issues relating to environmental pollution.</p> <p>CO4: Clearly understand the various environmental hazards and the ways of managing disaster.</p>
COMPLEMENTARY ELECTIVE COURSES		
22.	2C01 COM QUANTITATIVE TECHNIQUE FOR BUSINESS DECISIONS	<p>CO1: Acquaint with the basic statistical tools, which can be applied in business and economic situations.</p> <p>CO2: Develop knowledge in quantitative techniques, which help in tackling various problems for modern business.</p> <p>CO3: Understand and solve problems in probability, correlation and regression.</p> <p>CO4: Understand the effect of trend and seasonal variations on business.</p>

		CO5: Familiarize with the testing of hypothesis.
23.	3C02 COM BUSINESS REGULATORY FRAMEWORK	<p>CO1: Understand the nature of contracts and the essential elements of a valid contract.</p> <p>CO2: Explain the difference between a valid contract and a void contract.</p> <p>CO3: Understand the breach of contract and remedies available for a breach of contract.</p> <p>CO4: Understand various kinds of special contracts like indemnity, guarantee, bailment and agency contract.</p>
24.	3C03 COM BUSINESS ECONOMICS	<p>CO1: Understand the concept of economics and its use in business.</p> <p>CO2: Understand the concept of demand, elasticity and demand forecasting.</p> <p>CO3: Understand production function and law of production.</p> <p>CO4: Understand the methods of determining price of a product.</p> <p>CO5: Explain the methods of computing national income.</p> <p>CO6: Conceive the developmental issues of Indian economy and Kerala economy.</p>
25.	4C04 COM CORPORATE LAW AND BUSINESS REGULATIONS	<p>CO1: Understand the provisions of Companies Act 2013.</p> <p>CO2: Describe the procedure for the formation, registration and winding up of the company.</p> <p>CO3: Explain various kinds of companies and the authorities of companies in India.</p> <p>CO4: Understand the management and administration of Companies.</p>
GENERIC ELECTIVE COURSES		
26.	5D01 COM BASIC ACCOUNTING	<p>CO1: Describe the basic accounting concepts.</p> <p>CO2: Record the business transactions in the proper books of accounts.</p> <p>CO3: Prepare financial statements of a sole trading concern.</p>