



Sree Narayana Mangalam College Maliankara
(Affiliated to Mahatma Gandhi University, Kottayam)

PROGRAMME OUTCOME
PROGRAMME SPECIFIC OUTCOME, COURSE OUTCOME

B.Com Model II
FINANCE AND TAXATION

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At the end of the Under Graduate Program at S.N.M College, Maliankara, a student will have developed:

UNDER GRADUATE PROGRAMME OUTCOMES

<p>PO1:</p>	<p>Problem solving and critical thinking: Critical thinking skills help the students understand and assess a situation based on all the facts and information available. With the help of critical thinking skills, students can sort and organise information, data and facts to define and solve a problem. This program outcome can ensure that the students receive ample opportunities to work on these skills by providing them with pragmatic modes of learning in their respective subjects.</p>
<p>PO2:</p>	<p>Global Perspective and social interaction: This program outcome ensure that the students attain an ability to respect the viewpoints of those from diverse cultures, races, ages, genders, religions and lifestyles to build collaborative relationships and communicate effectively. The ability to appreciate, value, and learn from other cultures and perspectives. It also suggests in recognising instance of unhealthy influences around them and the relying on inspirations of growth and stability.</p>
<p>PO3:</p>	<p>Ethics: This program outcome helps in adhering to basic ethical values combined with strong subject awareness that promises in creating a complete package of genuine result guaranteeing individuals. To be ethical means that you respect, care and love hard work and consider it a valuable quality. Ethics in work place means dependable, productive, collaborative, and passionate.</p>
<p>PO4:</p>	<p>Environment and Sustainability: This program outcome makes students aware of, sensitive to, and knowledgeable about the environment and its interconnectedness to social and economic systems, while encouraging them to develop attitudes of concern and motivation, as well as practical, complex systems and critical thinking skills to identify and solve environmental problems. An individual can be called educated when he/she recognises and shows respects to other forms of living things.</p>
<p>PO5:</p>	<p>Effective Citizenship: This program outcome develops the student's capacity to feel socially responsible to her community and to take corresponding action to support its assets and to deal with its concerns. It also develops ability to</p>

	demonstrate empathetic social concern and equity-based national development.
PO6:	Effective Communication: This program outcome create ability to communicate effectively and possess scientific temper and modern outlook of the world. Ability to speak, reading, writing and listening carefully are the three most important communication skills to be developed by every individual for their life journey.
PO7:	Life-long learning: Engage in life-long learning to acclimatize themselves in an ever-changing world. We need to continually keep our skills sharp and up to date so that we have an edge in all we do.

PROGRAMME SPECIFIC OUTCOMES

At the end of B.Com Model II Finance & Taxation at S.N.M College, Maliankara, a student will have developed:

PSO1	Have exposure of complex commerce problems and find their solutions
PSO2	Appreciate importance of working independently and in a team
PSO3	Develop self confidence and awareness of general issues prevailing in the society
PSO4	This program specifically aims to equip students with the knowledge, skills and attitude to meet the challenges of modern day
PSO5	Ability to effectively communicate both orally and verbally

COURSE OUTCOMES

CO1CRT01- Dimensions And Methodology Of Business Studies

At the end of this course, a student will have developed ability to:

CO1:	Understand business and its role in society
CO2:	Familiarize business ethics and CSR
CO3:	Familiarize business environment and various dimensions
CO4:	Relate Technology integration in business
CO5:	Extend the importance and fundamentals of business research to real-life situations

CO1CRT02- Financial Accounting 1

At the end of this course, a student will have developed ability to:

CO1:	Understand the concepts and conventions of accounting
CO2:	Prepare final accounts with adjustment entries
CO3:	Understand incomplete records
CO4:	Prepare the profit and loss in the single-entry system
CO5:	Prepare consignment account and royalty accounts, farm accounts

CO1CRT03- Corporate Regulations And Administration

At the end of this course, a student will have developed ability to:

CO1:	Understand the framework of company law in India
CO2:	Impart an insight into the process of formation of a company
CO3:	Learn from the formation till the winding up of a company
CO4:	Understand in detail about The Companies Act, 2013

CO1CMT01- Banking And Insurance

At the end of this course, a student will have developed ability to:

CO1:	Explain the functions and service of commercial banks
CO2:	Identify the latest digital banking practises
CO3:	Explain risk management in insurance and understanding of the insurance mechanism
CO4:	Create valuable insights into overview of life insurance and general insurance products

CO2CRT04- Financial Accounting II

At the end of this course, a student will have developed ability to:

CO1:	Understand the concept of hire purchase, sale, and installment
CO2:	Prepare branch accounts
CO3:	Understands accounting procedures for departmental accounts
CO4:	Prepare accounting for dissolution of partnership firm
CO5:	Applicability of accounting standards

CO2CRT05- Business Regulatory Framework

At the end of this course, a student will have developed ability to:

CO1:	Understand a brief idea about the framework of Indian Business Laws
CO2:	Apply the provisions of Business Laws in business activities
CO3:	Learn in detail about the Sale Of Goods Act, 1930
CO4:	Develop a knowledge about E-contracts

CO2CRT06- Business Management

At the end of this course, a student will have developed ability to:

CO1:	To understand the concept and functions and importance of management and its application
CO2:	Understanding the importance of planning method, principles of organisation and techniques of control
CO3:	Familiarize the concept with methods and types of plans, develop the concept of delegation of MBO
CO4:	Analyse the need for motivation theories, leadership styles and controlling techniques

CO2CMT02- Principles Of Business Decision

At the end of this course, a student will have developed ability to:

CO1:	Explain the concept of decision making
CO2:	Demonstrate demand theory
CO3:	Illustrate production analysis
CO4:	Illustrate cost analysis
CO5:	Analyze pricing in different market periods

CO3CRT07- Corporate Accounting I

At the end of this course, a student will have developed ability to:

CO1:	Familiarize with the Corporate Accounting procedures
CO2:	Understand the accounting for Banking companies
CO3:	Understand the preparation of final accounts of joint stock company
CO4:	Learn about the underwriting of shares and debentures

CO3CRT08- Quantitative Techniques Of Business I

At the end of this course, a student will have developed ability to:

CO1:	Familiarize the concept of statistics
CO2:	Provide practical exposure on calculation of measures of average
CO3:	Learn how to apply a particular statistical tool on the data and variable under consideration
CO4:	Apply various data types using various statistical techniques
CO5:	Relate a formal quantitative approach to problem solving and decision making and acquire the knowledge about mean, median, mode and measures of dispersion

CO3CRT09- Financial Markets And Operations

At the end of this course, a student will have developed ability to:

CO1:	Understands Indian Financial system and its components and recall financial markets and their importance.
CO2:	Understand primary market and innovative financial instruments
CO3:	Familiarize secondary market.
CO4:	Understand mutual funds and its classification.
CO5:	Familiarize with the concept of derivatives and different types

CO3CRT10- Marketing Management

At the end of this course, a student will have developed ability to:

CO1:	Have a sound understanding of the basic principles of Marketing.
CO2:	Apply the principles of marketing in business and industry.
CO3:	Understand the Marketing Mix.
CO4:	Understand the recent trends in marketing.

CO3OCT01-Goods And Service Tax

At the end of this course, a student will have developed ability to:

CO1:	Explain and illustrate GST
CO2:	Interpret levy and collection of tax
CO3:	Outline supply, time of supply and value of supply
CO4:	Interpret various documents of GST
CO5:	Classify GST Registration, Assessment, and power of authorities

CO4CRT11-Corporate Accounting II

At the end of this course, a student will have developed ability to:

CO1:	Prepare the accounts of insurance companies and banking companies.
CO2:	Understand the accounting procedure of internal reconstruction.
CO3:	Learn in detail about the amalgamation, absorption and reconstruction of companies.
CO4:	Prepare the liquidators final statement of account.

CO4CRT12- Quantitative Techniques For Business II

At the end of this course, a student will have developed ability to:

CO1:	Outline quantitative models to decision making and problem analysis
CO2:	Provide practical exposure on calculation of measures of correlation and regression
CO3:	Introduce the students about the concept of probability
CO4:	Provide practical exposure on calculation on trend analysis
CO5:	Provide practical exposure on calculation of Index Numbers

CO4CRT13- Entrepreneurship Development And Project Management

At the end of this course, a student will have developed ability to:

CO1:	Understand the meaning and importance of entrepreneurship
CO2:	Determine the classification of entrepreneurs and MSME
CO3:	Able to know project identification sources and legal protections in India
CO4:	Understands the formulation of a project and various stages
CO5:	Explain entrepreneurial education and training and Summarise institutional funding and support for start-ups in India

CO4OCT01- Financial Services

At the end of this course, a student will have developed ability to:

CO1:	Outline Financial Services and its types
CO2:	Explain Venture capitalization, securitization, leasing and factoring
CO3:	Summarize credit rating process and agencies in India
CO4:	Compare and contrast mergers and acquisitions
CO5:	Outline recent trends in Financial Services

CO5CRT14- Cost Accounting I

At the end of this course, a student will have developed ability to:

CO1:	Explains various cost concepts, methods and techniques of cost accounting and control of material cost
CO2:	Understand material stock levels and pricing of materials
CO3:	Prepare labour cost in various methods
CO4:	Prepare allocation and apportionment of overheads, machine hour rates, and classification and allocation of overheads
CO5:	Prepare Cost sheet and reconciliation statements

CO5CRT15-Environment Management And Human Rights

At the end of this course, a student will have developed ability to:

CO1:	Know the values of environmental studies and natural resources
CO2:	Participate in conservation and preservation of environment discussion and contributing to the country by protecting
CO3:	Understanding the very fact human rights system
CO4:	Understand the concepts of human rights in India

CO5CMT07- E-COMMERCE

At the end of this course, a student will have developed ability to:

CO1:	Understand the key concepts and models related to E-Commerce.
CO2:	Impart a knowledge to analyze consumer behavior in E-Commerce
CO3:	Should be able to gain knowledge of the legal an ethical consideration in E-Commerce.
CO4:	To familiarize various E-Commerce platforms and Technologies .

CO5OCT01- Income Tax I

At the end of this course, a student will have developed ability to:

CO1:	Relate to the history of the Income Tax Act and outline the concepts of IT
CO2:	Identify the various residential status of the assessee and its Incidence of Tax
CO3:	Compute Income from Salary
CO4:	Compute Income from House Property
CO5:	Compute Profits and Gains from Business or Profession

OPEN COURSE

CO5OP03- Fundamentals Of Economics

At the end of this course, a student will have developed ability to:

CO1:	Students get a solid understanding about economic concepts
CO2:	Students should be able to apply economic analysis to real world situations and problems
CO3:	Should gain knowledge about different economic systems
CO4:	To develop critical thinking skills to analyze and evaluate economic issues and arguments from multiple perspectives

CO6CRT17- Cost Accounting II

At the end of this course, a student will have developed ability to:

CO1:	Compute specific order costing methods and techniques in business decision making
CO2:	Prepare contract costing and profit on incomplete contracts and balance sheet
CO3:	Analyse process costing and joint costing
CO4:	Prepare break even point, Cost volume and profit analysis
CO5:	Understand budget and budgetary control and prepare different budgets

CO6CRT18- Advertisement And Sales Management

At the end of this course, a student will have developed ability to:

CO1:	Explain the strategy and concept of advertising
CO2:	Illustrate different methods of sales promotion
CO3:	Interpret the functions of advertising and marketing
CO4:	Explain the components of sales promotion mix, sales promotion strategies and budgets
CO5:	Determine the effectiveness of advertising research

CO6CMT09- Income tax Assessment and Planning

At the end of this course, a student will have developed ability to:

CO1:	To understand the fundamental principles, concepts and provisions of income tax laws in relevant jurisdiction
CO2:	To enable students accurately assess and calculate income tax liabilities for Individuals and business.
CO3:	To equip the students with latest developments and changes in the income tax filed
CO4:	Students will gain proficiency in conducting research on tax laws, regulations to provide accurate advice and support tax planning.

CO6CRT20- Management Accounting

At the end of this course, a student will have developed ability to:

CO1:	Understand and prepare the various methods of analyzing financial statements
CO2:	Apply various ratios.
CO3:	Prepare cash flow statement and fund flow statement.
CO4:	Analyse and interpret the financial statement.

CO6OCT01- Income Tax II

At the end of this course, a student will have developed ability to:

CO1:	Compute concept of Capital Gain and Chargeability
CO2:	Calculate income from other sources
CO3:	Demonstrate the concept of clubbing of income and set off and carry forward of losses
CO4:	Classify the deductions under Chapter VI A
CO5:	Illustrate the assessment procedures and powers and classify different types and areas of assessment

COMMON COURSES

EN1CCT01- FINE-TUNE YOUR ENGLISH

At the end of this course, a student will have developed ability to:

CO1:	Recognize the terms and concepts of elementary grammar.
CO2:	Analyze the situations where different grammatical units are used
CO3:	Generalize the principles evolved through study and practice of individual elements and examples of grammar.
CO4:	Learn various language patterns, sentence structures and dialogue forms which help one in real life communication

EN2CCT03-ISSUES THAT MATTER

At the end of this course, a student will have developed ability to:

CO1:	Identify the major issues of contemporary significance.
CO2:	Becomes sensitive to contemporary issues
CO3:	Respond rationally and positively to contemporary issues.
CO4:	Internalise the values imparted through the selections

EN3CCT05-LITERATURE AND/AS IDENTITY

At the end of this course:

CO1:	It aims at giving students a general idea about the relationship between literature and Identity..
CO2:	It helps students to reflect on their own identities and identities of others.
CO4:	Internalise the values imparted through the selections

EN4CCT06- ILLUMINATIONS

At the end of this course, a student will have developed ability to:

CO1:	Appreciate inspirational literature of various literary genres across cultures.
CO2:	Analyze the situations where different grammatical units are used.
CO3:	Critically engage with literary texts written in different languages and later translated to English.
CO4:	Develop a creative and insightful perspective towards life.