



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

PROGRAMME OUTCOME
PROGRAMME SPECIFIC OUTCOME, COURSE OUTCOME

B.COM FINANCE AND TAXATION
MODEL I

Sree Narayana Mangalam College
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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

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| PO1: | 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. |
| PO2: | 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. |
| PO3: | 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. |
| PO4: | 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. |
| PO5: | 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 |

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| | 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 Finance & Taxation at S.N.M College, Maliankara, a student will have developed:

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| 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:

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| 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:

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| 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:

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| 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:

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| 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:

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| 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:

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| 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:

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| 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:

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| 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:

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| 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:

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| 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:

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| 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:

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| 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:

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| 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:

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| 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:

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| 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:

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| 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:

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| 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:

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| 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:

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| 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 |

CO5CRT16- Financial Management

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

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| CO1: | Understand the functional areas and principles of financial management. |
| CO2: | Impart a knowledge in the investment decisions and dividend decisions of a firm. |
| CO3: | Estimate the working capital requirements. |
| CO4: | Differentiate profit and wealth maximisation of firms. |

CO5OCT01- Income Tax I

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

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| 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 Accounting

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

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| CO1: | Understand the concepts and conventions of accounting |
| CO2: | Familiarise the students with accounting equations and golden rules of accounting |
| CO3: | Formulate the journal entries and understand the concept of ledger |
| CO4: | Prepare different kinds of cash books |
| CO5: | Prepare final accounts of a sole tradership |

CO6CRT17- Cost Accounting II

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

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| 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:

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| 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 |

CO6CRT19- Audit and Assurance

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

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| CO1: | To understand the principles and procedure of Auditing |
| CO2: | To understand the duties and responsibilities of auditors |
| CO3: | To undertake the work of Auditing |
| CO4: | To understand the audit in different institutions like educational institutions, hospitals, club etc |

CO6CRT20- Management Accounting

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

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| 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:

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|-------------|--|
| 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 |