

B.Com (Model I) Finance and Taxation

PROGRAM OUTCOMES (PO)

PO1: Effective Communication Skills

Graduates will demonstrate proficiency in both written and spoken communication, effectively utilizing formal communication techniques necessary for professional environments. They will be adept at conveying ideas clearly and confidently in English and other relevant languages.

PO2: Critical Analysis and Interpretation

Graduates will acquire and apply critical thinking skills to analyze diverse forms of information, including literary texts, financial statements, business operations, and legal frameworks. They will be capable of interpreting and evaluating data to make informed decisions in various contexts.

PO3: Technological Proficiency

Graduates will gain practical knowledge and skills in utilizing modern technology, including software applications, programming languages, and development tools. They will be able to manage and implement technological solutions for business, research, and professional practices.

PO4: Quantitative and Analytical Skills

Graduates will develop strong quantitative and analytical skills through the study of mathematics, statistics, and business mathematics. They will apply these skills to solve complex problems, conduct research, and make data-driven decisions in professional settings.

PO5: Research and Problem-Solving

Graduates will be equipped with comprehensive research skills, including problem definition, research design, data collection, and report formulation. They will be capable of conducting independent research and presenting their findings effectively.

PO6: Financial Acumen

Graduates will have a solid foundation in accounting, financial management, and taxation. They will be proficient in preparing and analyzing financial statements, understanding cost and management accounting, and making informed financial decisions.

PO7: Management Knowledge and Application

Graduates will comprehend and apply management principles and methodologies, including decision-making processes, modern management trends, and human resource management practices. They will be prepared to handle organizational leadership and entrepreneurial ventures.

PO8: Legal and Ethical Awareness

Graduates will possess a sound understanding of business laws, corporate laws, and intellectual property rights. They will navigate legal frameworks and appreciate ethical considerations in business practices, promoting social responsibility and sustainable practices.

PO9: Cultural and Social Awareness

Graduates will develop an appreciation for cultural diversity and social issues through the study of literature, history, and intercultural communication. They will be aware of contemporary issues such as environmental sustainability and human rights, integrating these principles into their professional conduct.

PO10: Marketing and Entrepreneurship

Graduates will gain insights into marketing management, brand building, consumer behavior, and entrepreneurial skills. They will be prepared to identify market opportunities, develop marketing strategies, and manage new business ventures.

PO11: Scientific and Environmental Literacy

Graduates will understand fundamental scientific principles and their applications, including environmental impacts and sustainability. They will be aware of biodiversity conservation, ecosystem functions, and sustainable agriculture practices.

PO12: Interdisciplinary Competence

Graduates will be adept at integrating knowledge from various disciplines, fostering a comprehensive understanding of complex issues. They will be equipped to approach problems from multiple perspectives and propose innovative solutions.

PO13: Practical and Vocational Skills

Graduates will acquire practical skills relevant to their field of study, including laboratory techniques, project management, and technical proficiency. They will be prepared for hands-on roles in industry, research, and self-employment opportunities.

PO14: Socio-Cultural Consciousness and Ethical Responsibility

Graduates will develop an awareness of major contemporary issues and ethical considerations. They will internalize values that promote social justice, ethical behavior, and global citizenship, responding positively to societal challenges.

Program Specific Outcomes (PSO)

Program Specific Outcome (PSO)	Students will be able to.....	Mapped Program Outcomes (PO)
PSO 1: Effective Communication Skills in English and French	be able to communicate effectively in both English and French, utilizing advanced grammar, vocabulary, and formal communication skills in written and spoken contexts for business and professional settings.	PO 1
PSO 2: Critical Analysis and Interpretation of Financial Information	develop the ability to critically analyze and interpret various financial statements, accounting records, and financial data to support decision-making in corporate, banking, and insurance sectors.	PO 2, PO 4
PSO 3: Comprehensive Understanding of Taxation and Compliance	gain a thorough understanding of the principles, laws, and regulations governing income tax and Goods and Services Tax (GST), enabling them to compute taxes, understand compliance requirements, and analyze tax implications for businesses.	PO 6, PO 8

<p>PSO 4: Proficiency in Business Decision-Making and Management</p>	<p>be equipped with the skills to make informed and strategic business decisions using quantitative techniques, financial management principles, and a comprehensive understanding of business ethics, corporate governance, and business research methodologies.</p>	<p>PO 4, PO 7</p>
<p>PSO 5: Mastery of Cost and Management Accounting Techniques</p>	<p>be adept at using cost accounting methods, budgeting, forecasting, and management accounting tools to analyze costs, control performance, and support managerial decision-making in various business operations.</p>	<p>PO 6, PO 7</p>
<p>PSO 6: Knowledge of Financial Markets and Investment Management</p>	<p>have a deep understanding of the functioning of financial markets, investment strategies, portfolio management, and risk management, preparing them to navigate and operate effectively within the financial services sector.</p>	<p>PO 6, PO 10</p>
<p>PSO 7: Cultural and Social Awareness through Literature and Media</p>	<p>develop a cultural and social consciousness by engaging with diverse literary works, understanding the role of mass media in society, and critically evaluating prose, poetry, and other forms of literary expression to appreciate their relevance and impact.</p>	<p>PO 9, PO 14</p>

COURSE OUTCOMES (CO)

Course	Course Outcome (CO)	Bloom's Taxonomy	Mapped PSO
Fine-tune Your English	CO1: To introduce the students to the basics of grammar, usage, and effective communication.	Remembering	PSO1
	CO2: Confidently use English in both written and spoken forms.	Applying	PSO1
	CO3: Use English effectively for formal communication.	Applying	PSO1
Prose and Mass Media	CO1: Acquire knowledge about different forms of prose.	Understanding	PSO7
	CO2: Understand the role of mass media in society.	Understanding	PSO7
	CO3: Contextualize and explain prose works.	Analyzing	PSO7
	CO4: Develop social and cultural consciousness.	Understanding	PSO7
	CO5: Develop critical thinking and communication skills.	Analyzing	PSO7
Kathayum Kavithayum	CO1: Develop critical thinking and literary analysis.	Analyzing	PSO7
	CO2: Detect expressionism.	Analyzing	PSO7
	CO3: Experience contemporary relevance and life perspectives in writing.	Understanding	PSO7
	CO4: Understand the nuances of Malayalam poetry.	Understanding	PSO7
	CO5: Conceptualize new trends in poetic beauty and language.	Creating	PSO7
	CO6: Cognize the possibilities of cyber poetry and contemporary poetry.	Evaluating	PSO7

French for Business Communication-I	CO1: Develop vocabulary for formal contexts like self-introduction, introducing a colleague, various professions, etc.	Remembering	PSO1
	CO2: Learn to construct emails in professional contexts.	Applying	PSO1
	CO3: Acquire basic grammar concepts like articles, present tense, negation, prepositions, adjectives, etc.	Understanding	PSO1
	CO4: Design conversations for various formal situations.	Creating	PSO1
	CO5: Gain intercultural awareness.	Understanding	PSO1
Banking and Insurance	CO1: Familiarize students with basic concepts of banking.	Understanding	PSO4
	CO2: Provide students with practical exposure to banking methods.	Applying	PSO4
	CO3: Familiarize students with principles of banking.	Understanding	PSO4
	CO4: Familiarize students with basic concepts of insurance.	Understanding	PSO4
	CO5: Provide students with practical exposure to insurance methods.	Applying	PSO4
	CO6: Familiarize students with principles of insurance.	Understanding	PSO4
Dimensions and Methodology of Business Studies	CO1: Understand business and its role in society.	Understanding	PSO4
	CO2: Understand business ethics and CSR.	Understanding	PSO4
	CO3: Comprehend business environment and its dimensions.	Understanding	PSO4

	CO4: Familiarize with technology integration in business.	Applying	PSO4
	CO5: Introduce fundamentals of business research.	Remembering	PSO4
Financial Accounting I	CO1: Equip students with the skill of preparing accounts.	Applying	PSO5
	CO2: Equip students with the skill of preparing financial statements of various types of business units.	Applying	PSO5
	CO3: Familiarize students with differences in accounting of profit and non-profit organizations.	Understanding	PSO5
	CO4: Create awareness about royalty and its treatment in books of lessor and lessee.	Understanding	PSO5
	CO5: Adapt students to international trading through consignment accounting.	Applying	PSO5
Corporate Regulations and Administration	CO1: Familiarize with the evolution of company law in India and impart knowledge about the Companies Act 2013.	Understanding	PSO5
	CO2: Understand the procedure of company formation and necessary documents for registration.	Understanding	PSO5
	CO3: Overview provisions of share capital and its issuance.	Understanding	PSO5
	CO4: Understand provisions for the appointment, removal, disqualifications, and other aspects of a director in a company.	Understanding	PSO5
	CO5: Know the process and procedure of winding up a company.	Understanding	PSO5

Issues That Matter	CO1: Respond rationally and positively to the issues raised.	Applying	PSO7
	CO2: Identify major issues of contemporary significance.	Remembering	PSO7
	CO3: Internalize values imparted through excerpts.	Understanding	PSO7
Poetry, Commercial Correspondence, and Translation	CO1: Knowledge of eminent poets and their contribution to Hindi literature.	Remembering	PSO7
	CO2: Develop translation skills.	Applying	PSO7
	CO3: Illustrate communication skills in Hindi by writing formal business letters.	Applying	PSO7
	CO4: Summarize poems of different genres in Hindi.	Understanding	PSO7
	CO5: Develop social and cultural consciousness.	Understanding	PSO7
Atmakatha Lekhanam	CO1: Recognize the potential of Malayalam prose.	Remembering	PSO7
	CO2: Appreciate the historical background of prose.	Understanding	PSO7
	CO3: Comprehend the growth of critical thinking.	Understanding	PSO7
	CO4: Perceive critical models and diction.	Analyzing	PSO7
	CO5: Understand and appreciate biographies and memoirs.	Understanding	PSO7
French for Business Communication-II	CO1: Develop vocabulary for topics like time, seasons, weather, etc.	Remembering	PSO1
	CO2: Design conversations for scenarios like travel reservations, giving directions, hotel reservations, etc.	Creating	PSO1

	CO3: Describe day-to-day professional activities in French.	Understanding	PSO1
	CO4: Comprehend grammar concepts like reflexive verbs, possessive adjectives, imperative, etc.	Understanding	PSO1
	CO5: Gain intercultural awareness.	Understanding	PSO1
Principles of Business Decisions	CO1: Understand fundamental concepts related to business decision-making.	Understanding	PSO4
	CO2: Learn tools and techniques used in business decision-making.	Applying	PSO4
	CO3: Develop skills in evaluating and comparing alternatives for business decisions.	Evaluating	PSO4
	CO4: Analyze and manage risks and uncertainties in business decisions.	Analyzing	PSO4
	CO5: Explore ethical dimensions of business decision-making.	Understanding	PSO4
	CO6: Develop effective communication skills to convey decisions to stakeholders.	Applying	PSO4
	CO7: Align business decisions with strategic objectives.	Applying	PSO4
	CO8: Explore decision-making processes in various business contexts.	Understanding	PSO4
Financial Accounting II	CO1: Understand hire purchase concept and its accounting treatment.	Understanding	PSO5
	CO2: Analyze hire purchase agreements and related financial statements.	Analyzing	PSO5

	CO3: Apply accounting standards for hire purchase transactions.	Applying	PSO5
	CO4: Evaluate financial implications and risks of hire purchase arrangements.	Evaluating	PSO5
	CO5: Understand branch accounting and its relevance in decentralized operations.	Understanding	PSO5
	CO6: Analyze branch performance using financial ratios.	Analyzing	PSO5
	CO7: Interpret and analyze branch accounts for financial position and performance.	Analyzing	PSO5
	CO8: Apply accounting standards for branch accounting.	Applying	PSO5
	CO9: Understand impact of accounting standards on financial information.	Understanding	PSO5
Business Regulatory Framework	CO1: Develop knowledge in the legal framework of business, especially Indian Contract Act.	Understanding	PSO4
	CO2: Understand concepts of special contracts like bailment, pledge, indemnity, guarantee, etc.	Understanding	PSO4
	CO3: Recognize essentials of law of agency and creation of agency.	Remembering	PSO4
	CO4: Familiarize with rules of Sale of Goods Act and transfer of property.	Understanding	PSO4
	CO5: Apply legal knowledge in corporate arena.	Applying	PSO4
Business Management	CO1: Gain a foundation in business principles like ethics, organizational behavior, economics, accounting, finance, marketing, etc.	Understanding	PSO4

	CO2: Develop strategic thinking and decision-making abilities.	Applying	PSO4
	CO3: Acquire skills for effective team leadership and management.	Applying	PSO4
	CO4: Enhance communication skills for professional settings.	Applying	PSO4
	CO5: Develop critical thinking and problem-solving skills.	Analyzing	PSO4
	CO6: Explore concepts related to entrepreneurship and innovation.	Understanding	PSO4
	CO7: Understand global business landscape and international trade.	Understanding	PSO4
	CO8: Learn about ethical considerations and social responsibilities in business.	Understanding	PSO4
Gems of Imagination	CO1: Appreciate aesthetic and cultural milieu in literature.	Evaluating	PSO7
	CO2: Discern effects of different literary genres on reading.	Analyzing	PSO7
	CO3: Distinguish between literary appreciation and critique.	Analyzing	PSO7
Goods and Services Tax	CO1: Understand GST framework, principles, and legal provisions.	Understanding	PSO3
	CO2: Familiarize with GST laws and regulations.	Understanding	PSO3
	CO3: Learn process and requirements for GST registration.	Applying	PSO3
	CO4: Learn about GST rates, input tax credits, and accounting treatment.	Applying	PSO3
	CO5: Understand documentation, compliance, and audit for GST.	Understanding	PSO3

	CO6: Learn GST implications on pricing, supply chain, and profitability.	Applying	PSO3
	CO7: Understand process of filing GST returns and claiming refunds.	Understanding	PSO3
	CO8: Explore GST implications on international trade.	Understanding	PSO3
Corporate Accounts I	CO1: Understand financial statements like balance sheet, income statement, cash flow statement.	Understanding	PSO2
	CO2: Apply GAAP principles in preparing corporate financial statements.	Applying	PSO2
	CO3: Record and analyze financial transactions of a corporation.	Analyzing	PSO2
Quantitative Techniques for Business I	CO1: Develop proficiency in data analysis.	Applying	PSO4
	CO2: Acquire skills in using quantitative models for decision-making.	Applying	PSO4
	CO3: Apply techniques for forecasting and demand analysis.	Applying	PSO4
	CO4: Learn risk analysis and management techniques.	Understanding	PSO4
	CO5: Develop skills in presenting complex data and analysis.	Applying	PSO4
Financial Markets and Operations	CO1: Familiarize with financial market operations in India.	Understanding	PSO6
	CO2: Familiarize with different financial instruments.	Understanding	PSO6
	CO3: Provide insights into financial markets operations and mechanisms.	Understanding	PSO6

Marketing Management	CO1: Understand principles of marketing management.	Understanding	PSO4
	CO2: Understand applications of marketing principles in business and industry.	Understanding	PSO4
	CO3: Identify product mix, life cycle, and failure of new products.	Understanding	PSO4
	CO4: Familiarize with various product mix and pricing mix.	Understanding	PSO4
	CO5: Be aware of latest developments in marketing.	Understanding	PSO4
Revisiting the Classics	CO1: Familiarize with classics from various lands.	Understanding	PSO7
	CO2: Understand features that make a classic.	Understanding	PSO7
Corporate Accounts II	CO1: Prepare financial statements of insurance companies.	Applying	PSO2
	CO2: Prepare financial statements of banking companies.	Applying	PSO2
	CO3: Understand accounting procedure for reconstruction.	Understanding	PSO2
	CO4: Understand accounting procedure for liquidation of companies.	Understanding	PSO2
	CO5: Familiarize with investments and accounting for various investments.	Understanding	PSO2
Quantitative Techniques for Business II	CO1: Familiarize with advanced tools of data analysis.	Understanding	PSO4
	CO2: Learn about forecasting techniques.	Understanding	PSO4
	CO3: Understand fundamentals of probability theory.	Understanding	PSO4

Entrepreneurship Development and Project Management	CO1: Develop entrepreneurial spirit.	Understanding	PSO4
	CO2: Empower students to start ventures confidently.	Applying	PSO4
	CO3: Mold minds to take up challenges and become employers.	Creating	PSO4
	CO4: Make aware of opportunities for entrepreneurship in India.	Understanding	PSO4
	CO5: Identify support for entrepreneurship in India.	Understanding	PSO4
Financial Services	CO1: Provide overall idea of financial services available in the country.	Understanding	PSO6
	CO2: Create understanding of recent trends in financial services sector.	Understanding	PSO6
	CO3: Understand methods of mergers and acquisitions.	Understanding	PSO6
	CO4: Understand credit rating process, methodology, and agencies in India.	Understanding	PSO6
Cost Accounting I	CO1: Familiarize with costing concepts.	Understanding	PSO5
	CO2: Understand fundamentals of cost accounting.	Understanding	PSO5
	CO3: Familiarize with accounting for labor cost and methods to reduce labor turnover.	Understanding	PSO5
	CO4: Develop skills in analyzing costs and using cost information for decision-making.	Analyzing	PSO5
	CO5: Be aware of documents authorizing material movement.	Understanding	PSO5

Environment Management and Human Rights	CO1: Understand environmental issues like climate change, pollution, resource depletion, biodiversity loss.	Understanding	PSO7
	CO2: Assess environmental risks, develop policies, implement sustainability practices.	Evaluating	PSO7
	CO3: Develop awareness of human rights principles and frameworks.	Understanding	PSO7
	CO4: Understand environmental degradation and human rights violations.	Understanding	PSO7
	CO5: Develop skills in environmental advocacy and human rights activism.	Applying	PSO7
Financial Management	CO1: Understand financial management concepts and effects on shareholders' wealth.	Understanding	PSO4
	CO2: Analyze role of time value of money for asset valuation, apply leverage and EBIT-EPS analysis.	Analyzing	PSO4
	CO3: Interpret investment, financing, and dividend policy decisions.	Applying	PSO4
	CO4: Appraise capital budgeting methods and applications.	Evaluating	PSO4
	CO5: Examine working capital needs and financing, measure operating efficiency.	Analyzing	PSO4
Income Tax I	CO1: Familiarize with Income Tax Act 1961.	Understanding	PSO3
	CO2: Compute income taxable under the first three heads of income.	Applying	PSO3
	CO3: Develop skills in income tax planning and optimization.	Applying	PSO3

	CO4: Understand different types of salary components.	Understanding	PSO3
	CO5: Develop comprehensive understanding of business income and capital gains.	Understanding	PSO3
Capital Market and Investment Management	CO1: Understand various capital market instruments and investment strategies.	Understanding	PSO6
	CO2: Understand capital market dynamics.	Understanding	PSO6
	CO3: Develop skills in portfolio management.	Applying	PSO6
	CO4: Learn investment analysis and valuation techniques.	Applying	PSO6
	CO5: Gain insights into risk management and asset allocation strategies.	Applying	PSO6
Cost Accounting II	CO1: Acquaint with different methods and techniques of costing.	Understanding	PSO5
	CO2: Explore application of cost accounting in different industries.	Applying	PSO5
	CO3: Develop skills in analyzing costs and using cost information for decision-making.	Analyzing	PSO5
	CO4: Understand importance of cost control and performance evaluation.	Understanding	PSO5
	CO5: Learn cost-volume-profit (CVP) analysis.	Applying	PSO5
	CO6: Develop skills in budgeting and forecasting processes.	Applying	PSO5
Advertisement and Sales Management	CO1: Understand strategy, concept, and methods of advertising and sales promotion.	Understanding	PSO4

	CO2: Develop skills in creating effective advertising strategies.	Applying	PSO4
	CO3: Understand planning and execution process for advertising campaigns.	Understanding	PSO4
	CO4: Learn to recruit, train, motivate, and manage a sales team.	Applying	PSO4
	CO5: Learn to set sales goals, design sales territories, develop sales plans, evaluate sales performance.	Applying	PSO4
Auditing and Assurance	CO1: Understand principles and procedure of auditing.	Understanding	PSO5
	CO2: Understand duties and responsibilities of auditors.	Understanding	PSO5
	CO3: Undertake the work of auditing.	Applying	PSO5
Management Accounting	CO1: Understand basic concept of management accounting and its importance.	Understanding	PSO5
	CO2: Analyze and interpret financial data using various tools.	Analyzing	PSO5
	CO3: Calculate accounting ratios and analyze financial statements.	Applying	PSO5
	CO4: Prepare cash flow and funds flow statements.	Applying	PSO5
	CO5: Demonstrate skill in financial statement analysis for managerial decision-making.	Applying	PSO5
Income Tax II	CO1: Understand determination of total income.	Understanding	PSO3
	CO2: Determine tax payable.	Applying	PSO3
	CO3: Overview returns to be filed and assessment procedure.	Understanding	PSO3

Project and Viva	CO1: Design rigorous research studies.	Creating	PSO4
	CO2: Critically evaluate existing research and identify gaps.	Evaluating	PSO4
	CO3: Apply statistical or qualitative analysis techniques.	Applying	PSO4
	CO4: Apply critical thinking to analyze data and propose solutions.	Applying	PSO4
	CO5: Develop research timelines, set goals, allocate resources, meet milestones.	Applying	PSO4
Seminar/Assignment	CO1: Enhance understanding of subject matter.	Understanding	PSO4
	CO2: Encourage development of critical thinking skills.	Analyzing	PSO4
	CO3: Develop problem-solving skills.	Applying	PSO4
	CO4: Develop effective communication skills.	Applying	PSO4
	CO5: Learn to prioritize tasks, meet deadlines, manage workload.	Applying	PSO4