



MES COLLEGE ERUMELY

PO, PSO & CO



B. Com Finance & Tax

MES COLLEGE ERUMELY

B.Com

Programme outcome

1. This program could provide Industries, Banking Sectors, Insurance Companies, Financing companies, Transport Agencies, Warehousing etc., well trained professionals to meet the requirements.
2. After completing graduation, students can get skills regarding various aspects like Marketing Manager, Selling Manager, over all Administration abilities of the Company.
3. Capability of the students to make decisions at personal & professional level will increase after completion of this course.
4. Students can independently start up their own Business.
5. Students can get thorough knowledge of finance and commerce.
6. The knowledge of different specializations in Accounting, costing, banking and finance with the practical exposure helps the students to stand in organization.

Programme Specific outcome

1. The students can get the knowledge, skills and attitudes during the end of the B.com degree course.
2. By goodness of the preparation they can turn into a Manager, Accountant, Management Accountant, cost Accountant, Bank Manager, Auditor, Company Secretary, Teacher, Professor, Stock Agents, Government employments and so on.,
3. The students will acquire the knowledge, skill in different areas of communication, decision making, innovations and problem solving in day to day business activities.
4. Students will be able to do their higher education and can make research in the field of finance and commerce.
5. Students will learn relevant Advanced accounting career skills, applying both quantitative and qualitative knowledge to their future careers in business.
6. Students will gain thorough systematic and subject skills within various disciplines of finance, accounting, management, communication, and computer.

Course outcome 2020-2021

First semester

Course : CORPORATE REGULATIONS AND ADMINISTRATION

Credits :3

| CO | Co Statement |
|------------|--|
| CO1 | Understand the concept of Companies Act 2013 |
| CO2 | Understand the procedure for formation of a joint stock company |
| CO3 | Familiarise the various types of share capital and its issue |
| CO4 | Understand the process of acquiring membership in a company |
| CO5 | Explain the modes of winding up in a company |
| CO6 | Explain the various duties of liquidators |

DIMENSIONS AND METHODOLOGY OF BUSINESS STUDIES

| CO | CO Statements |
|------------|---|
| CO1 | <i>Understand components of business Environment</i> |
| CO2 | <i>Evaluate different stages and development of business in India</i> |
| CO3 | <i>Familiarise Technology integration in business</i> |
| CO4 | <i>Understand Business Ethics and CSR</i> |
| CO5 | <i>Introduce the importance and fundamentals of business research</i> |

course Outcome

Financial Accounting 1

Credit: 4

| CO | CO Statement |
|-----------|---|
| CO1 | Understand the basic accounting concepts and principles . |
| CO2 | Prepare final Account of sole trader |
| CO3 | Calculate the profit or losses from incomplete records |
| CO4 | Prepare Royalty Accounts |
| CO5 | Prepare Farm Accounts |
| CO6 | Prepare Account for Consignment |

Course Outcome

Banking and Insurance

Course Credit:3

| CO | CO Statements |
|-----------|--|
| CO1 | Understand the origin and evolution of banks and various functions of commercial banks |
| CO2 | Made aware of various banking innovations and reforms . |
| CO3 | Understand the relationship between banker and customer |
| CO4 | Understand the concept of risk and importance of insurance |
| CO5 | Understand the various types of insurance policies. |

Second semester

Programme: B.com Finance and Taxation

Course : Business Management

Credits :3

| co | Co Statement |
|------------|---|
| CO1 | Understand the concepts and principles of management |
| CO2 | Understand the principles of planning |
| CO3 | Analyze MBO techniques |
| CO4 | Analyze the principles of organisation |
| CO5 | Understand the principles of direction |
| CO6 | Understand the theories of motivation and leadership |
| CO7 | Understand the process of control |
| CO8 | Understand the management techniques |

Programme : B.com Finance and Taxation

Course : Financial Accounting II

Credits : 4

| co | Co Statement |
|------------|---|
| CO1 | Understand the concept of Hire Purchase and sale |
| CO2 | Understand the calculation of installment, interest and recording of transaction |
| CO3 | Understand the concept of branch accounting |
| CO4 | Understand the concept and procedure of departmental accounting |
| CO5 | Understand the concept of dissolution of partnership firm |

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|------------|--|
| CO6 | Understand the basic concept and application of Garner vs Murray case |
| CO7 | Understand basic accounting standards |
| CO8 | Understand the concept of Insolvency of partners |

Programme : B.com Finance and Taxation
Course : Business Regulatory Framework
Credits : 3

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|------------|---|
| CO | Co Statement |
| CO1 | Understand the concept of Indian contract Act |
| CO2 | Describe the various elements of contract |
| CO3 | Understanding the concept of breach of contract and its consequences |
| CO4 | Familiarise the rights and duties of bailor, bailee, pawnee and surety |
| CO5 | Acquire knowledge about the provisions of agency and termination of agency |
| CO6 | Analyse the legal provisions of Sale of goods Act |
| CO7 | Analysing the legal provisions of Law relating to business |

Program : B.com Finance and Taxation
Course : Principles of Business Decisions
Credits : 3

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|------------|---|
| CO | Co Statement |
| CO1 | Understand decision making and application of economic theories in decision making |
| CO2 | Acquire knowledge with concept of demand, demand theory, demand forecasting |

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|------------|--|
| CO3 | Make an idea about production function and analysis |
| CO4 | Analyse cost analysis theories |
| CO5 | Analyse pricing in different market |

Programme : B.com Finance and Taxation

Course : English

Credits : 3

| CO | Co Statement |
|------------|---|
| CO1 | Understand the social, political and cultural co contexts of contemporary issues |
| CO2 | Understand the psychological burden caused by war and its aftermath. |
| CO3 | Conceive the challenges of survival encountered by minorities. |
| CO4 | Evaluate the ecological issues raised by vulnerability and fragility of the natural resources. |
| CO5 | Respond rationally and positively to the issues raised. |
| CO6 | Understand the values imparted through the excerpts. |
| CO7 | Formulate clear and accurate opinions on the issues that are relevant. |
| CO8 | Articulate these values in error free English. |

THIRD SEMESTER
COURSE OUTCOME
Department of Commerce

Programme: B.com

Course : QUANTITATIVE TECHNIQUES FOR BUSINESS I

Credits :4

| co | Co Statement |
|------------|--|
| CO1 | Understand the features and methods of statistics |
| CO2 | Apply the appropriate sampling survey method and collect data |
| CO3 | Calculate an appropriate measure of central tendency |
| CO4 | Calculate an appropriate measure of dispersion |
| CO5 | Interpolate and extrapolate a value from a series and use it for forecasting |

Course : Corporate Accounting I

Credits :4

| co | Co Statement |
|------------|--|
| CO1 | Understand the concept of issue and redemption of share capital |
| CO2 | Understand the provisions of underwriting shares and debentures |
| CO3 | Familiarise with the preparation of final accounts of Joint Stock companies |
| CO4 | Familiarise the with the preparation of Investment Accounts |
| CO5 | Equip with the problem solving skill in insurance accounts and settlement of claims. |

Programme: B.com

Course : Financial Markets and Operations

Credits :3

| co | Co Statement |
|------------|--|
| CO1 | Familiarize the students with recent financial market operations in India. |
| CO2 | Understand the role of RBI in money market. |
| CO3 | Understand the instruments and operations of primary and secondary markets |
| CO4 | Understand the trading mechanism of mutual funds. |
| CO5 | Familiarize the students with derivatives and its types. |

Course : CO3CRT10 - MARKETING MANAGEMENT

Credits :3

| co | Co Statement |
|------------|---|
| CO1 | Understand the concept of marketing management |
| CO2 | Understand the functions of market segmentation |
| CO3 | Understand Product mix and its functions |
| CO4 | Understand the concept of branding and packaging - |
| CO5 | Understand the methods and strategy of pricing |

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|------------|---|
| CO6 | Understand the concept of logistic and supply chain management |
| CO7 | Understand the merits and demerits of Direct marketing. |
| CO8 | Understand recent trends in marketing . |

Fourth semester

Course Outcome
Quantitative Techniques for Business II
Credit: 4

| CO | CO Statement |
|-----------|--|
| CO1 | Understand the various methods of correlation. |
| CO2 | Understand algebraic methods of regression. |
| CO3 | Understand the uses and types of index numbers. |
| CO4 | Familiarise the components of time series |
| CO5 | Understand the theorems of probability. |

Corporate Accounting II

Course Outcome

CO1-Familiarise the students with the preparation of financial statements of insurance companies.

CO2-Familiarise the students with the preparation of financial statements of banking companies.

C03-Understand the accounting procedure for internal reconstruction.

C04-Equip the students with the accounting procedure for amalgamation, absorption and external reconstruction.

C05-Equip the students with the accounting procedure for liquidation of companies.

Fifth semester

Course : Cost Accounting 1

Credits :4

| co | Co Statement |
|------------|---|
| CO1 | Understand the concepts and functions of cost accounting |
| CO2 | Understand the elements of cost |
| CO3 | Analyze EOQ |
| CO4 | Differentiate cost accounting and financial accounting |
| CO5 | Understand material losses and pricing of material |
| CO6 | Understand the systems of wage payment |
| CO7 | Understand the allocation and apportionment of overheads |
| CO8 | Understand the preparation of cost sheet |

Programme: B.com Finance and Taxation

Course : Income tax 1

Credits :3

| co | Co Statement |
|------------|--|
| CO1 | Understand the basic concepts of income tax |
| CO2 | Determine the residential status of an individual ,HUF,company and AOP/BOI. |
| CO3 | Compute the income from salary of an individual |

| | |
|-----|---|
| CO4 | Compute the income from house property of an individual |
| CO5 | Compute profits and gains of business and profession |
| CO6 | Understand Deductions u/s 10 |
| CO7 | Understand basic concepts of allowances and perquisites |
| CO8 | Understand the concept of depreciation of assets |

SIXTH SEMESTER
Department of Commerce

Programme: B.com Finance and Taxation

Course : Advertisement and sales management

Credits :3

| co | Co Statement |
|-----|--|
| CO1 | Understand the concept of advertising. |
| CO2 | Understand the advertisement appeal,copywriting,copy testing and media planning. |
| CO3 | Understand the need for advertisement research. |
| CO4 | Understand the scope and methods of sales promotion. |
| CO5 | Understand the sales promotion mix and develop sales promotion campaigns. |
| CO6 | Understand the sales promotion budget and its preparation. |
| CO7 | Understand the importance and process of personal selling. |
| CO8 | Understand the sales force management. |

Program : B.com Finance and Taxation

Course : INCOME TAX ASSESSMENT AND PLANNING

Credits :4

| co | Co Statement |
|------------|--|
| CO1 | COMPUTE THE INCOME OF FIRM AND AOP |
| CO2 | COMPUTE THE INCOME OF COOPERATIVE SOCIETIES |
| CO3 | COMPUTE THE INCOME OF HINDU UNDIVIDED FAMILY |
| CO4 | UNDERSTAND THE TAX PROVISIONS RELATING TO THE COMPANY |
| CO5 | DESCRIBE THE TAX PLANNING OF VARIOUS HEADS OF INCOME |

Core Course : COST ACCOUNTING- II

| co | Co Statement |
|------------|--|
| CO1 | Understand specific Costing Methods |
| CO2 | Compute transportation, canteen and Hospital costing |
| CO3 | Understand Process Costing Methods |
| CO4 | Understand the application of Marginal costing |
| CO5 | Equip the students with the preparation of Cash Budget and Flexible Budget. |

Course Outcome- Mgt Accounting

| co | Co Statement |
|------------|---|
| CO1 | Differentiate Management accounting with other branches of accounting. |
| CO2 | Understand various types of financial statement analysis. |
| CO3 | Analyse the financial statement by using ratio |
| CO4 | Acquire the ability to prepare fund flow statements |
| CO5 | Acquire the ability to prepare cash flow statements |