

Department of Commerce
Nesamony Memorial Christian College, Marthandam
B. COM
Course Outcome

Semester – I B.COM					
Part	Course Name	Course Code	Credit	Hours	Course Outcome
Part - III	Core Course –I: Financial Accounting I	FCCO11	5	5	CO1 Remember the concept of rectification of errors and Bank reconciliation statements CO2 Apply the knowledge in preparing detailed accounts of sole trading concerns CO3 Analyze the various methods of providing depreciation CO4 Evaluate the methods of calculation of profit CO5 Determine the royalty accounting treatment and claims from insurance companies in case of loss of stock.
	Core Course- II : Principles of Management	FCCO12	5	5	CO1 Demonstrate the importance of principles of management. CO2 Paraphrase the importance of planning and decision making in an organization. CO3 Comprehend the concept of various authorizes and responsibilities of an organization. CO4 Enumerate the various methods of Performance appraisal CO5 Demonstrate the notion of directing, co-coordination and control in the management.
	Elective - I: Business Communication	FECO11	3	4	CO1 Acquire the basic concept of business communication. CO2 Exposed to effective business letter CO3 Paraphrase the concept of various correspondences. CO4 Prepare Secretarial Correspondence like agenda, minutes and various business reports. CO5 Acquire the skill of preparing an effective resume
Part - IV	SEC -1: Digital Banking	FSCO11	2	2	After the successful completion of the course, the students will be able to: CO1 Explain the need for digital banking products and the usage of cards. CO2 Classify the usage of various payment systems. CO3 Discuss the profitability, risk management and frauds of mobile and internet banking. CO4 Analyze the approval processes of POS terminals. CO5 Explain the product features and services of ATM and Cash Deposit Machine.

	Foundation Course: Fundamentals of Business Studies	FFCO11	2	2	After the successful completion of the course, the students will be able to CO1 Make the students familiar with the basic concepts of commerce, and Management Fields. CO2 Encourage and motivate the students for the commerce Education. CO3 Make the students aware towards the various branches of commerce for Example, Accounts, Banking and Auditing.
Semester – II B.COM					
Part - III	Core Course -III: Financial Accounting II	FCCO21	5		CO1 Evaluate the Hire purchase accounts and Instalment systems CO2 Prepare Branch accounts and Departmental Accounts CO3 Understand the accounting treatment for admission and retirement in partnership CO4 Know Settlement of accounts at the time of dissolution of a firm. CO5 Elaborate the role of IFRS
	Core Course -IV: Business Law	FCCO22	5	5	CO1 Explain the Objectives and significance of Mercantile law CO2 Understand the clauses and exceptions of Indian Contract Act. CO3 Outline the contract of indemnity and guarantee CO4 Familiar with the provision relating to Bailment and Pledge CO5 Explain the various provisions of Sale of Goods Act 1930
	Elective - II: Business Environment	FECO21	3	4	CO1 Remember the nexus between environment and business. CO2 Apply the knowledge of Political Environment in which the businesses operate. CO3 Analyze the various aspects of Social and Cultural Environment. CO4 Evaluate the parameters in Economic Environment. CO5 Create a conducive Technological Environment for business to operate globally
Part - IV	SEC - 2: Internet and its Applications	FSCO21	2		
	SEC -3: Stock Market Operation	FSCO22	2	2	After the successful completion of the course, the students will be able to: CO1 Explain the basic concept of Securities Market CO2 Practice Trading on Stock Market CO3 Analyze the legal Frame work of Securities Market CO4 Explain different segment of Stock Exchange CO5 Perform Demat Trading
	NAAN MUDHALVAN		2	2	

	Overview of English Communication (Language Proficiency for Employability)				
Semester – III B.COM					
Part - III	Core Course –V: Corporate Accounting	EMCO31	5	5	CO1 Prepare and account for various entries to be passed in case of issue, forfeiture and reissue of shares and compute the liability of underwrites CO2 Asses the accounting treatment of issue and redemption of preference shares and debentures CO3 Construct Financial Statements applying relevant accounting treatments CO4 Compute the value of goodwill and shares under different methods and assess its applicability CO5 Integrate theoretical knowledge on all accounting in par with IFRS and IND
	Core Course -VI : Company Law	EMCO32	4	4	CO1 Understand the classification of companies under the act CO2 Examine the contents of the Memorandum of Association & Articles of Association CO3 Know the qualification and disqualification of Auditors CO4 Understand the workings of National Company Law Appellate Tribunal (NCLAT) CO5 Analyze the modes of winding up
	Elective – II: Business Legislation	EECO31	4	3	CO1 Acquire knowledge on Factories Act, 1948 CO2 Analyze the role of Foreign Exchange Management Act, 1999 CO3 Understand the practical implications of Prevention of Money Laundering Act,2002 CO4 Evaluate the importance of Competition Act, 2002 CO5 Gain knowledge on Intelligence Property Rights
Part - IV	SEC – 4: Computerized Accounting System	ESCO31	1	2	After the successful completion of the course, the students will be able to: CO1 Understand what is spread sheet, and how to enter data, format, edit and take print out CO2 Prepare slides for presentations CO3 Prepare final accounts, preparation of ratios and to create backup files with help of computerized accounting system CO4 Prepare ratios with the help of computerized accounting CO5 Prepare functional budgets with computerized accounting
	NAAN		2	2	After the successful completion of the course, the students will be able to:

	MUDHALVAN Goods and Service Tax				CO1 Comprehend the fundamentals of indirect tax and need for GST CO2 Understand the structure of GST and their schemes in practice CO3 Disseminate various modes of registration of GST CO4 Familiarize themselves with the adjustment of debit and credit notes CO5 Understand and apply the e-filing of GST in practice
	EVS: Environmental Studies	EEVS31	2	2	Upon completion of this course, Students would have CO1 Have a basic knowledge of Natural resources its classification, concepts, and natural resources of India. CO2 Obtain knowledge on different types of ecosystem CO3 Understand the values of biodiversity and conservation on global, national, and local scales CO4 Gain knowledge on different types of pollution in the environment CO5 Introduce the students in the field of Law and Policies and Acts both at the national and international level relating to environment.
Semester – IV B.COM					
P	Core Course –VII: Corporate Accounting II	EMCO41	5	5	CO1 Understand the accounting treatment of amalgamation, Internal and external reconstruction CO2 Construct Profit and Loss account and Balance Sheet of Banking Companies in accordance in the prescribed format. CO3 Synthesize and prepare final accounts of Insurance companies in the prescribed format CO4 Give the consolidated accounts of holding companies CO5 Preparation of liquidator’s final statement of account
	Core Course VIII: Principles of Marketing	EMCO42	4	4	CO1 Develop an understanding on the role and importance of marketing CO2 Apply the 4p’s of marketing in their venture. CO3 Identify the factors determining pricing. CO4 Use the different Channels of distribution of industrial goods. CO5 Understand the concept of E-marketing and E-Tailing
	Elective - IV: Financial Services	EECO41	4	3	CO1 Summarize the role and function of the financial system CO2 Gain practical knowledge on key areas relating to management of financial products and services CO3 Familiarize students about Venture Capital, Leasing. CO4 Infer the importance of the Credit Rating system. CO5 Understand various types of Mutual funds schemes and the roles of NSDL and CSDL.
Part - IV	SEC -5: Fundament of Fin Tech	ESCO41	1	2	After the successful completion of the course, the students will be able to: CO1 Identify the benefits of Fin Tech industry; CO2 Enable a better understanding of Financial Technology and Digital Payments

					CO3 Analyse the functioning of Crypto currency CO4 Explain the impact of Block Chain Technology CO5 Evaluate the effects of Fin tech on various sector
	VBE:- Value Based Education	EVBE41	2	2	CO1 Identify the contribution of social reformers and factors that influence social justice CO2 Compare and list the legal rights provided to women, children, Dalits, minorities and physically challenged as per human rights and Indian constitution CO3 Stay as a responsible citizen and raise voice for any violence against women CO4 Analyze the prospects and challenges in mass media role of media in CO5 Assess the influence of new media on children and youth and use them to inculcate communal harmony and social justice CO6 Frame their own personal values based on social ethics to moderate the social issues and lead a secular society
	NAAN MUDHALVAN *Working Capital Management		2	2	
Semester – V B.COM					
Part - III	Core -IX: Corporate Accounting	CMCO51	4	6	CO1 Understand about the issue of shares and debentures. CO2 Understand about the redemption of preference shares. CO3 Understand the calculation of profit prior to incorporation. CO4 Practice the maintenance of final accounts as per revised accounting standards. CO5 Understand the accounting for amalgamation and external reconstruction. CO6 Analyse the various schemes for capital reduction. CO7 Evaluate the preparation of liquidator's financial statement
	Core -X : Cost Accounting	CMCO52	4	6	CO1 Explain the elements of cost. CO2 Adapt appropriate method for material control. CO3 Understand the different types of overheads. CO4 Apply the process costing. CO5 Debate about the variances of various costing
	Core -XI: Business Law	CMCO53	4	6	CO1 Differentiate the Contracts and Agreements. CO2 Validate offer, acceptance and consideration.

					<p>CO3 Identify the frauds misrepresentations unlawful agreements.</p> <p>CO4 Know the procedures for entering into the various types of contracts.</p> <p>CO5 Analyse the contract of sale.</p>
	Core -XII: Research Methodology	CMCO54	4	5	<p>CO1 Know the criteria for good research.</p> <p>CO2 Recognise the various research designs.</p> <p>CO3 Analyse the different types of sampling designs.</p> <p>CO4 Know about the various elements of data collection.</p> <p>CO5 Differentiate the questionnaire and schedule.</p> <p>CO6 Identify the mechanics of research report writing</p>
	Major Elective -I: Income Tax Law	CECO51	5	4	<p>CO1 Know the residential status and tax exemptions.</p> <p>CO2 Compute the taxable salary.</p> <p>CO3 Calculate house property income.</p> <p>CO4 Identify the income from other sources</p> <p>CO5 Understand the provisions for filing the return of income</p>
Part - IV	Skill Based III Common:- Personality Development	CCSB51	2	2	
Semester – VI B.COM					
	Core -XIII : Special Accounts	CMCO61	4	5	<p>CO1 Identify the processes of Holding companies.</p> <p>CO2 Recognize the Banking company accounts.</p> <p>CO3 Understand the basic principles of Company Insurance.</p> <p>CO4 Know the final accounts of public sector undertakings.</p> <p>CO5 Equip with different accounting standards knowledge.</p>
Part - III	Core -XIII: Management Accounting	CMCO62	4	5	<p>CO1 Understand the basic concepts of management accounting and types of ratios can be</p> <p>CO2 Applied for evaluating the performance and financial position of a firm.</p> <p>CO3 Evaluate the performance of a firm using fund flow and cash flow statement.</p> <p>CO4 Prepare various budgets and understand the features and importance of budgets</p> <p>CO5 Identify the significance of standard costing, use marginal costing techniques for optimizing cost and profit.</p> <p>CO6 Understand the Capital Budgeting Importance and various Appraisal methods for evaluating and performance of firm.</p>

	Core -XIIII: Industrial Law	CMCO63	4	5	CO1 Know the provisions of Factories Act CO2 Know about the welfare, safety and health of workers. CO3 Understand the disputes of strike, lock out, retrenchment, lay off and compensation CO4 Understand the Trade Union Act CO5 Know the rights and duties of Employee State Insurance
	Core -XIIII : Auditing and Corporate Governance	CMCO64	4	4	CO1 Understand Basic Principles of Auditing, Internal Control, Vouching and verification CO2 Understand the Positions and status of Statutory Auditors under the Companies Act 2013. CO3 Know about special Areas of Audit and Recent Trends in Auditing. CO4 Understand the Conceptual framework of Corporate Governance models, codes and Standards. CO5 Know the Concept of CSR and business Ethics under the Companies Act 2013
	Major Elective- II: Business Taxation	CECO61	4	4	CO1 Understand basic concept and importance of indirect taxes. CO2 Understand the various concept and types of Goods and Service Tax. CO3 Understand and make use of knowledge of GST in taking managerial decision in various tax related matters. CO4 Get familiar with the Integrated Goods and Services Tax Act 2017. CO5 Know the Customs procedures for import and export
	Major Project	CMCO6P	7	7	