



| PG DEPARTMENT OF COMMERCE | |
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| PROGRAMME: BACHILOR OF COMMERCE (CO-OPERATION) | |
| PROGRAMME OUTCOMES (PO) | PO. 1. Students can get thorough knowledge of finance and commerce. |
| | PO.2. Students can independently start up their own Business |
| | PO.3. Capability of the students to make decisions at personal & professional level will increase after completion of this course. |
| | PO.4. Makes students industry ready and develop various managerial and accounting skills for better professional opportunities. |
| | PO.5. Develops entrepreneurial skills amongst learners |
| PROGRAMME SPECIFIC OUTCOMES (PSO) | |
| PROGRAMME SPECIFIC OUTCOMES (PSO) | PSO.1. The student will be in a position to learn and understand the co-operation system |
| | PSO.2. Able to analyze working efficiency of a co-operative sector |
| COURSE OUTCOMES (CO) | |
| SEMESTER I | |
| BCMIB01 BUSINESS MANAGEMENT | <p>CO.1. Explain the business management process and current management practices.</p> <p>CO.2 Identify the classification and characteristics of departmentation</p> <p>CO.3. Develop ethical practices for effective management.</p> <p>CO.4. The learner develops the skill to analyze and understand the macroeconomic policies of the Government and assess their impact on business.</p> |
| BCM1C01 MANAGERIAL ECONOMICS | <p>CO.1. Describe the basic principles of micro and macroeconomics</p> <p>CO.2. Explain the process of managerial decision-making and the details of demand forecasting</p> <p>CO.3. Identify the classification and characteristics of price determination under perfect competition.</p> <p>CO.4. Understand business Cycle and its implications in business at micro and macro level.</p> |

SEMESTER II

**BCM2B02
FINANCIAL
ACCOUNTING**

- CO.1.** Distinguish between single and double entry system
- CO.2.** Prepare financial statements for various type of organizations.
- CO.2** Solve Problems in preparation of financial statements in the light of IFRS
- CO.3** Differentiate between previous financial accounting Practices and IFRS.

**BCM2C02
MARKETING
MANAGEMENT**

- CO.1.** Describe the concepts, principles, tools and techniques of marketing.
- CO.2.** Identify the challenges faced by marketing managers while promoting a new product.
- CO.3.** Discuss the latest trends in marketing.
- CO.4.** Explain the pricing strategies followed by various organizations for a new product

SEMESTER III

**BCM3A11
BASIC NUMERICAL
METHODS**

- CO.1.** Identify the characteristics of basic numerical skills.
- CO.2.** Deliberate the classification and characteristics of basic numerical skills.
- CO.3.** Describe Arithmetic and Geometric Progression
- CO.4.** Solve the problems of numerical equations, matrices progressions, financial mathematics and descriptive statistics

**BCM3A12
PROFESSIONAL
BUSINESS SKILLS**

- CO.1** Identify various soft skills required for business success.
- CO.2** Use the digital knowledge resources for study.
- CO.3** Explain the role of Artificial Intelligence in business
- CO.4** Describe the emerging trends in digital marketing.

**BCM3B03
BUSINESS
REGULATIONS**

- CO.1** List the essentials of a Valid Contract
- CO.2** Understand the characteristics of Business Law
- CO.3** Deliberate the characteristics of consumer protection act
- CO.4** Distinguish between partnership and Company

**BCM3 B04
CORPORATE
ACCOUNTING**

- CO.1** Explain various methods of redemption of debentures
- CO.2** Solve Problems related to redemption of debentured.
- CO.3** Prepare Consolidated financial statements based on Indian Accounting Standards.
- CO.4** Compute Earnings Per Share (EPS) Basic and Diluted

**BCM3C03
HUMAN RESOURCES
MANAGEMENT**

- CO.1** List the classification and characteristics of Human resource management.
- CO.2** Describe the characteristics of human resource planning.
- CO.3** Discuss the benefits of training and development.
- CO.4** Differentiate between recruitment and selection.

SEMESTER IV

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| BCM4A13 ENTREPRENEURSHIP DEVELOPMENT | CO.1 Explain the concept of entrepreneurship. CO.2 Identify entrepreneurial talents with them (Self Identification). CO.3 Develop innovative business ideas in the emerging industrial scenario. CO.4 Describe the financial aids and assistance by the government to MSMEs |
| BCM4A14 BANKING AND INSURANCE | CO.1 List out the conventional and innovative functions of Commercial banks. CO.2 Explain the procedure for a bank loan. CO.3 Describe the procedure for application or activation of Net Banking. CO.4 Discuss the principles of life insurance contract. |
| BCM4B05 COST ACCOUNTING | CO.1 Describe various system of wage payment CO.2 Differentiate between allocation and apportionment of overheads CO.3 Prepare various types of budgets. Compute machine hour rate. |
| BCM4B06 CORPORATE REGULATIONS | CO.1 Explain the Salient features of Companies Act 2013 CO.2 Differentiate between Memorandum and Articles of Association. CO.3 List out the classification of shares. CO.4 Describe Corporate Social Responsibility |
| BCM4C04 QUANTITATIVE TECHNIQUES FOR BUSINESS | CO.1 Understand the application of Quantitative techniques in business CO.2 Compute Co efficient of Correlation CO.3 Formulate regression equation CO.4 Explain basic assumptions and characteristics of theoretical distribution. |

SEMESTER V

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| BCM5B07 ACCOUNTING FOR MANAGEMENT | CO.1 Differentiate between cost accounting and management accounting. CO.2 Explain recent trends in management reporting. CO.3 Identify the characteristics of ratio analysis. CO.4 Classify accounting ratios under different heads |
| BCM5B08 BUSINESS RESEARCH METHODS | CO.1 Prepare a research design. CO.2 Conduct a survey for data collection. CO.3 Use various tools and techniques for data analysis CO.4 Researches and case studies. CO.5. Deliberate the classification and characteristics of measurement and scaling |

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| <p align="center">BCM5B09 INCOME TAX LAW AND ACCOUNTS</p> | <p>CO.1 Determine residential status of a person CO.2 Explain the scope of total income CO.3 Compute income from salary of an individual assessee. CO.4 List out the deductions under section 54 regarding capital gain CO.5 Understand various provisions of Income - tax Act, 1961 amended up to date.</p> |
| <p align="center">BCM5B10 CO-OPERATIVE THEORY AND PRACTICE</p> | <p>CO.1 It provides conceptual clarity and theoretical base in co-operation. CO.2 It provides an overall idea about important types of co-operatives.</p> |
| <p align="center">BCM5B11 LEGAL ENVIRONMENT FOR COOPERATIVES</p> | <p>CO.1 It enables the students to acquire knowledge about co-operative legal frame work in India and Kerala. CO.2 Understand the formalities for registering co-operatives and the administrative set up.</p> |
| <p><i>SEMESTER VI</i></p> | |
| <p align="center">BCM6B12 INCOME TAX AND GST</p> | <p>CO.1 Relate Income tax with indirect taxes CO.2 Compare direct taxes and indirect taxes in India. CO.3 Solve problems based on Goods and Services Tax. CO.4 Identify transactions which requires Permanent Account Number</p> |
| <p align="center">BCM6B13 AUDITING AND CORPORATE GOVERNANCE</p> | <p>CO.1 Discuss the auditing principles and techniques CO.2 Differentiate between vouching and verification CO.3 Describe conceptual framework of corporate governance. CO.4 Discuss major corporate Governance failures</p> |
| <p align="center">BCM6B14 INTERNATIONAL CO- OPERATIVE MOVEMENT</p> | <p>CO.1 Familiarize with the concepts, tools and practices of financial management. CO.2 Explain nature, scope and objectives of financial management. CO.3 Define decision making process. CO.4 Discuss the term working capital management.</p> |
| <p align="center">BCM6B15 CO-OPERATIVE MANAGEMENT AND ADMINISTRATION</p> | <p>CO.1 Understand various risk associated with derivatives. CO.2 Explain instrument using in the derivatives markets. CO.3 Know the procedure of exchange of derivatives instruments in the market. CO.4 Identify future, forwards, options etc.</p> |
| <p align="center">BCM6B16 (PR) THREE WEEKS PROJECT AND VIVA VOCE</p> | <p>CO.1 Familiarize with the concepts, tools and practices of financial management. CO.2 Explain nature, scope and objectives of financial management. CO.3 Define decision making process. CO.4 Discuss the term working capital management.</p> |



PG DEPARTMENT OF COMMERCE

PROGRAMME: BACHILOR OF COMMERCE (FINANCE)

**PROGRAMME
OUTCOMES
(PO)**

PO. 1. To provide conceptual knowledge and application skills in the domain of Commerce studies.

PO.2. To provide knowledge and skills in almost all areas of business to be able to meet expectations of business and to handle basic business tasks, thus equipping a student to pursue careers in different sectors of commerce, trade and industry

PO.3. To sharpen the students' analytical and decision making skills, to provide a good foundation to students who plan to pursue professional courses like CA, CMA, ACS, CFA and MBA

PO.4. To facilitate students to acquire skills and abilities to become competent and competitive in order to be assured of good careers and job placements

PO.5. To develop entrepreneurship abilities and managerial skills in students so as to enable them to establish and manage their own business establishments effectively, to develop ethical Business professionals with a broad understanding of Business from an interdisciplinary perspective

PO.5 To develop the ability to appreciate and admire the practice of business administration, and to make the learner a self sufficient, economically productive and socially dynamic individual.

**PROGRAMME SPECIFIC OUTCOMES
(PSO)**

**PROGRAMME
SPECIFIC
OUTCOMES**

PSO.1. Students will gain through systematic and subject skill within in various disciplines of commerce, business, accounting, finance, auditing and marketing

PSO.2. Students will acquire the skills like effective communication, decisionmaking, problem solving in a day today business affairs.

PSO.3. Students will be able to do higher education and advance research in the field of commerce and finance.

PSO.4. Identify, formulate and analyze research problems relating to a business and ability to reach conclusion using statistical tools.

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| (PSO) | PSO.5. Students can also get the practical skills to work as accountant, audit assistant, tax consultant, and computer operator as well as other financial supporting services. |
| | PSO.6 Students have choices to pursue professional courses such as CA, M.COM,MBA, CMA, ICWA, CS, etc |
| | PSO.7. Students are able to play roles of businessmen, entrepreneur, managers, consultant, which will help learners to possess knowledge and other softskills and to react aptly when confronted with critical decision making |
| COURSE OUTCOMES(CO) | |
| <i>SEMESTER I</i> | |
| BCMIB01 BUSINESS MANAGEMENT | <p>CO.1. Explain the business management process and current management practices.</p> <p>CO.2 Identify the classification and characteristics of departmentation</p> <p>CO.3. Develop ethical practices for effective management.</p> <p>CO.4.The learner develops the skill to analyze and understand the macroeconomic policies of the Government and assess their impact on business.</p> |
| BCM1C01 MANAGERIAL ECONOMICS | <p>CO.1. Describe the basic principles of micro and macroeconomics</p> <p>CO.2. Explain the process of managerial decision-making and the details of demand forecasting</p> <p>CO.3. Identify the classification and characteristics of price determination under perfect competition.</p> <p>CO.4. Understand business Cycle and its implications in business at micro and macro level.</p> |
| <i>SEMESTER II</i> | |
| BCM2B02 FINANCIAL ACCOUNTING | <p>CO.1. Distinguish between single and double entry system</p> <p>CO.2. Prepare financial statements for various type of organizations.</p> <p>CO.2 Solve Problems in preparation of financial statements in the light of IFRS</p> <p>CO.3Differentiate between previous financial accounting Practices and IFRS.</p> |
| BCM2C02 MARKETING MANAGEMENT | <p>CO.1. Describe the concepts, principles, tools and techniques of marketing.</p> <p>CO.2.Identify the challenges faced by marketing managers while promoting a new product.</p> <p>CO.3. Discuss the latest trends in marketing.</p> <p>CO.4.Explain the pricing strategies followed by various organizations for a new product</p> |

SEMESTER III

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| BCM3A11 BASIC NUMERICAL METHODS | CO.1. Identify the characteristics of basic numerical skills. CO.2. Deliberate the classification and characteristics of basic numerical skills. CO.3. Describe Arithmetic and Geometric Progression CO.4. Solve the problems of numerical equations, matrices progressions, financial mathematics and descriptive statistics |
| BCM3A12 PROFESSIONAL BUSINESS SKILLS | CO.1 Identify various soft skills required for business success. CO.2 Use the digital knowledge resources for study. CO.3 Explain the role of Artificial Intelligence in business CO.4 Describe the emerging trends in digital marketing. |
| BCM3BO3 BUSINESS REGULATIONS | CO.1 List the essentials of a Valid Contract CO.2 Understand the characteristics of Business Law CO.3 Deliberate the characteristics of consumer protection act CO.4 Distinguish between partnership and Company |
| BCM3 BO4 CORPORATE ACCOUNTIN G | CO.1 Explain various methods of redemption of debentures CO.2 Solve Problems related to redemption of debentured. CO.3 Prepare Consolidated financial statements based on Indian Accounting Standards. CO.4 Compute Earnings Per Share (EPS) Basic and Diluted |
| BCM3C03 HUMAN RESOURCES MANAGEMENT | CO.1 List the classification and characteristics of Human resource management. CO.2 Describe the characteristics of human resource planning. CO.3 Discuss the benefits of training and development. CO.4 Differentiate between recruitment and selection. |

SEMESTER IV

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| BCM4A13 ENTREPRENEURSHIP DEVELOPMENT | CO.1 Explain the concept of entrepreneurship. CO.2 Identify entrepreneurial talents with them (Self Identification). CO.3 Develop innovative business ideas in the emerging industrial scenario. CO.4 Describe the financial aids and assistance by the government to MSMEs |
| BCM4A14 BANKING AND INSURANCE | CO.1 List out the conventional and innovative functions of Commercial banks. CO.2 Explain the procedure for a bank loan. CO.3 Describe the procedure for application or activation of Net Banking. CO.4 Discuss the principles of life insurance contract. |

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| <p align="center">BCM4B05 COST ACCOUNTING</p> | <p>CO.1 Describe various system of wage payment CO.2 Differentiate between allocation and apportionment of overheads CO.3 Prepare various types of budgets. Compute machine hour rate.</p> |
| <p align="center">BCM4B06 CORPORATE REGULATIONS</p> | <p>CO.1 Explain the Salient features of Companies Act 2013 CO.2 Differentiate between Memorandum and Articles of Association. CO.3 List out the classification of shares. CO.4 Describe Corporate Social Responsibility</p> |
| <p align="center">BCM4C04 QUANTITATIVE TECHNIQUES FOR BUSINESS</p> | <p>CO.1 Understand the application of Quantitative techniques in business CO.2 Compute Co efficient of Correlation CO.3 Formulate regression equation CO.4 Explain basic assumptions and characteristics of theoretical distribution.</p> |
| <p>SEMESTER V</p> | |
| <p align="center">BCM5B07 ACCOUNTING FOR MANAGEMENT</p> | <p>CO.1 Differentiate between cost accounting and management accounting. CO.2 Explain recent trends in management reporting. CO.3 Identify the characteristics of ratio analysis. CO.4 Classify accounting ratios under different heads</p> |
| <p align="center">BCM5B08 BUSINESS RESEARCH METHODS</p> | <p>CO.1 Prepare a research design. CO.2 Conduct a survey for data collection. CO.3 Use various tools and techniques for data analysis CO.4 Researches and case studies. CO.5.Deliberate the classification and characteristics of measurement and scaling</p> |
| <p align="center">BCM5B09 INCOME TAX LAW AND ACCOUNTS</p> | <p>CO.1 Determine residential status of a person CO.2 Explain the scope of total income CO.3 Compute income from salary of an individual assessee. CO.4 List out the deductions under section 54 regarding capital gain CO.5Understand various provisions of Income - tax Act, 1961 amended up to date.</p> |
| <p align="center">BCM5B10 FINANCIAL MARKETS AND SERVICES</p> | <p>CO.1 Understand the financial system in Indian economy. CO.2 Define money market and its instruments. CO.3 Explain capital market. CO.4 Discuss different financial institutions.</p> |
| <p align="center">BCM5B11 FUNDAMENTALS OF INVESTMENTS</p> | <p>CO.1 Define the term investment. CO.2 Discuss the security valuation. CO.3 Explain security analysis. CO.4 Understand portfolio analysis.</p> |

SEMESTER VI

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| <p style="text-align: center;">BCM6B12 INCOME TAX AND GST</p> | <p>CO.1 Relate Income tax with indirect taxes CO.2 Compare direct taxes and indirect taxes in India. CO.3 Solve problems based on Goods and Services Tax. CO.4 Identify transactions which requires Permanent Account Number</p> |
| <p style="text-align: center;">BCM6B13 AUDITING AND CORPORATE GOVERNANCE</p> | <p>CO.1 Discuss the auditing principles and techniques CO.2 Differentiate between vouching and verification CO.3 Describe conceptual framework of corporate governance. CO.4 Discuss major corporate Governance failures</p> |
| <p style="text-align: center;">BCM6B14 FINANCIALMAN AGEMENT</p> | <p>CO.1 Familiarize with the concepts, tools and practices of financial management. CO.2 Explain nature, scope and objectives of financial management. CO.3 Define decision making process. CO.4 Discuss the term working capital management.</p> |
| <p style="text-align: center;">BCM6B15 FINANCIAL DERIVATIVES</p> | <p>CO.1 Understand various risk associated with derivatives. CO.2 Explain instrument using in the derivatives markets. CO.3 Know the procedure of exchange of derivatives instruments in the market. CO.4 Identify future, forwards, options etc.</p> |
| <p style="text-align: center;">BCM6B16 (PR) THREE WEEKS PROJECT AND VIVA VOCE</p> | <p>CO.1 Familiarize with the concepts, tools and practices of financial management. CO.2 Explain nature, scope and objectives of financial management. CO.3 Define decision making process. CO.4 Discuss the term working capital management.</p> |



PG DEPARTMENT OF COMMERCE

PROGRAMME: BACHILOR OF COMMERCE (COMPUTER APPLICATION)

**PROGRAMME
OUTCOMES
(PO)**

- PO. 1.** Build a strong foundation in accounting, management and business subjects
- PO.2** Seek variety of career options in accounting, management and business.
- PO.3** Equip with skills and knowledge to excel in their future careers
- PO.4.** Develop critical thinking skills in students
- PO 5-** Enter master programmes like M.Com, MBA and pursue related fields professional programmes like C.A, CMA, C.S etc
- PO.5.** Develop entrepreneurial skills

**PROGRAMME SPECIFIC OUTCOMES
(PSO)**

**PROGRAMME
SPECIFIC
OUTCOMES
(PSO)**

- PSO.1** Students have choices to pursue professional courses such as CA, M.COM, MBA, CMA, ICWA, CS, etc
- PSO.2.** Students are able to play roles of businessmen, entrepreneur, managers, consultant, which will help learners to possess knowledge and other soft skills and to react aptly when confronted with critical decision making
- PSO.3.** Improve their computer literacy through understanding of the Office Automation System and accounting software (Tally).
- PSO.4** Students will learn relevant Advanced accounting career skills, applying both quantitative and qualitative knowledge to their future careers in business
- PSO.4** Help the students in evolving and applying finance and computer application concepts to Accounting
- PSO.4** Students can also get the practical skills to work as accountant, audit assistant, tax consultant, and computer operator as well as other financial supporting services

**COURSE OUTCOMES
(CO)**

SEMESTER I

**BCMIB01
BUSINESS
MANAGEMENT**

- CO.1.** Explain the business management process and current management practices.
- CO.2** Identify the classification and characteristics of departmentation
- CO.3.** Develop ethical practices for effective management.
- CO.4.**The learner develops the skill to analyze and understand the macroeconomic policies of the Government and assess their impact on business.

**BCM1C01
MANAGERIAL
ECONOMICS**

- CO.1.** Describe the basic principles of micro and macroeconomics
- CO.2.** Explain the process of managerial decision-making and the details of demand forecasting
- CO.3.** Identify the classification and characteristics of price determination under perfect competition.
- CO.4.** Understand business Cycle and its implications in business at micro and macro level.

SEMESTER II

**BCM2B02
FINANCIAL
ACCOUNTING**

- CO.1.** Distinguish between single and double entry system
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- CO.2** Solve Problems in preparation of financial statements in the light of IFRS
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MARKETING
MANAGEMENT**

- CO.1.** Describe the concepts, principles, tools and techniques of marketing.
- CO.2.**Identify the challenges faced by marketing managers while promoting a new product.
- CO.3.** Discuss the latest trends in marketing.
- CO.4.**Explain the pricing strategies followed by various organizations for a new product

SEMESTER III

**BCM3A11
BASIC
NUMERICAL
METHODS**

- CO.1.** Identify the characteristics of basic numerical skills.
- CO.2.** Deliberate the classification and characteristics of basic numerical skills.
- CO.3.** Describe Arithmetic and Geometric Progression

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| | CO.4. Solve the problems of numerical equations, matrices progressions, financial mathematics and descriptive statistics |
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| BCM3B03 BUSINESS REGULATIONS | CO.1 List the essentials of a Valid Contract CO.2 Understand the characteristics of Business Law CO.3 Deliberate the characteristics of consumer protection act CO.4 Distinguish between partnership and Company |
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| BCM4B05 COST ACCOUNTING | CO.1 Describe various system of wage payment CO.2 Differentiate between allocation and apportionment of overheads CO.3 Prepare various types of budgets. Compute machine hour rate. |

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| <p align="center">BCM4B06 CORPORATE REGULATIONS</p> | <p>CO.1 Explain the Salient features of Companies Act 2013 CO.2 Differentiate between Memorandum and Articles of Association. CO.3 List out the classification of shares. CO.4 Describe Corporate Social Responsibility</p> |
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| <p align="center"><i>SEMESTER V</i></p> | |
| <p align="center">BCM5B07 ACCOUNTING FOR MANAGEMENT</p> | <p>CO.1 Differentiate between cost accounting and management accounting. CO.2 Explain recent trends in management reporting. CO.3 Identify the characteristics of ratio analysis. CO.4 Classify accounting ratios under different heads</p> |
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| <p align="center">BCM5B10 COMPUTER APPLICATIONS IN BUSINESS</p> | <p>CO.1 Identify the areas of application of computers in business. CO.2 Understand the modern trends and technologies in computer applications. CO.3 Explain the features of a website. CO.4 Discuss various E Commerce Models</p> |
| <p align="center">BCM5B11 BUSINESS INFORMATION SYSTEMS</p> | <p>CO.1 Discuss the meaning and features of management information system. CO.2 Distinguish between data and information. CO.3 Explain the features of DBMS CO.4 Understand the concept of Business Process Re Engineering.</p> |

SEMESTER VI

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|---|---|
| BCM6B12 INCOME TAX AND GST | CO.1 Relate Income tax with indirect taxes CO.2 Compare direct taxes and indirect taxes in India. CO.3 Solve problems based on Goods and Services Tax. CO.4 Identify transactions which requires Permanent Account Number. |
| BCM6B13 AUDITING AND CORPORATE GOVERNANCE | CO.1 Discuss the auditing principles and techniques CO.2 Differentiate between vouching and verification CO.3 Describe conceptual framework of corporate governance. CO.4 Discuss major corporate Governance failures |
| BCM6B14 OFFICE AUTOMATION TOOL | CO.1 Prepare a document in MS Word. CO.2 Insert a table in Microsoft Word document. CO.3 Prepare a spread sheet using MS Excel & Prepare Power point Slides CO.4 Prepare Power point Slides CO.5 Explain the Domain Name System |
| BCM6B15 COMPUTERIS ED ACCOUNTING WITH TALLY | CO.1 Identify different vouchers in Tally CO.2 Create a company using Tally CO.3 Prepare an inventory sheet in Tally CO.4 Apply Goods and Services Tax in Tall |
| BCM6B16 (PR) THREE WEEKS PROJECT AND VIVA VOCE | CO.1 Familiarize with the concepts, tools and practices of financial management. CO.2 Explain nature, scope and objectives of financial management. CO.3 Define decision making process. CO.4 Discuss the term working capital management. |