

Course Outcomes (COs) - BCom Co-operation

Core Course 1 Semester I BUSINESS MANAGEMENT Credit 4	
CO1	Understand the concept of Management
CO2	Understand the importance of Management in a global perspective
CO3	Understand the differences between management and leadership in real life situations
CO4	Analyze the concept of corporate social responsibility towards various stakeholders.
CO5	Understand about the most modern techniques of management practiced in developed countries

Core Course 2 Semester II BCM2B02 FINANCIAL ACCOUNTING Credit 4	
CO1	Students learn to prepare accounts even from incomplete information
CO2	The learner learns to prepare Company accounts
CO3	Understands the concept of debentures and learns to account for debentures.
CO4	Understand the application of IFRS in Companies
CO5	Critically learns 'AS' and IFRS.

Core Course 3
Semester III
BCM3B03 BUSINESS REGULATIONS
Credit 4

CO1	Helps to establish and run business as directed by the government
CO2	Knowledge of Indian Contract Act 1872 helps to enter into valid contracts in life and business
CO3	Learning of the Sale of Goods Act helps to do business keeping all legal formalities
CO4	Understanding of the privileges and rights of consumers helps to do legally standing business admitting the status of the customers; increases business and relationships in the long run
CO5	Able to create LLP business with sound legal knowledge.

Core Course 4
Semester III
BCM3B04 CORPORATE ACCOUNTING
Credit 4

CO1	Becomes competent to prepare accounts related with redemption of preference shares, bonus shares, right issue of shares and buy back of shares
CO2	Realizes the concept of preparation of final accounts of banking companies
CO3	Develop the skill of preparation of final accounts of life insurance companies
CO4	Able to prepare the final accounts of group companies.

CO5	Understand the concept of disclosure based accounting standard and interim reporting
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Core Course 5 Semester IV BCM4B05 COST ACCOUNTING Credit 4	
CO1	The learner gets insights into the costing and cost accounting tools and techniques
CO2	The learner understands the scientific material cost control measures in use
CO3	The scholar gets used to the scientific labor and overhead cost control measures
CO4	Knowledge of various methods of costing helps the learner to practice in life
CO5	Variance analysis helps to identify its causes and take corrective actions

Core Course 6 Semester IV BCM4B06 CORPORATE REGULATIONS Credit 4	
CO1	Knowledge of Indian Companies Act gives the legislative backgrounds of a company
CO2	The candidate knows the formalities for formation of a company which will help to form more corporates in life
CO3	The knowledge of raising funds will help the candidate to choose between debt and equity easily

CO4	The candidate can easily manage a company as he knows the rights, duties and powers of all positions
CO5	Knowledge of situations when a company may go for liquidation helps to run the business effectively

Core Course 7 Semester V BCM5B07 ACCOUNTING FOR MANAGEMENT Credit 4	
CO1	To make the learner aware of the methodologies of Management Accounting
CO2	It is to make the candidate learn how to conceive and interpret financial statements
CO3	Ratios are very helpful tools for analysis and interpretations
CO4	Knowledge of movements in working capital helps to check/control flow of funds/cash
CO5	Knowledge of CVP analysis will be of great help for managerial decision making

Core Course 8 Semester V BCM5B08 BUSINESS RESEARCH METHODS Credit 4	
CO1	The learner knows the primary matters of business research
CO2	The student know how to fix a research design, scaling checking validity etc

CO3	The candidate knows the method of data collection and its processing and validation
CO4	The learner knows to process collected data, test hypothesis and arrive at conclusions
CO5	The student knows well how to write an academic report and present it

Core Course 9 Semester V BCM5B09 INCOME TAX LAW AND ACCOUNTS Credit 4	
CO1	To understand the method and methodology of taxation on income in India
CO2	To learn the provisions related to computation of Taxable Salary Income.
CO3	Knowledge of taxing income from house property helps the learner to compute taxable income under the head House Property correctly
CO4	Knowledge of computing income under the head profits and gains of business or profession helps the learner to do it effectively in life
CO5	Knowledge of computing income under the head Capital Gains and other sources makes the learner self-confident and competent to practice income tax.

Core Course 10
Semester V
BCM5B10 CO-OPERATIVE THEORY AND PRACTICE
Credit 4

CO1	It helps to learn about cooperation, cooperative movement and its principles
CO2	It facilitates a comparative study of cooperation and other economic systems
CO3	It helps to learn cooperative training houses and methods of training
CO4	Idea on different types of cooperatives helps to choose from as when needed
CO5	History of successful business houses motivates people to start new cooperative business houses.

Core Course 11
Semester V
BCM5B11 LEGAL ENVIRONMENT FOR CO-OPERATIVES
Credit 4

CO1	Knowledge of cooperative movement in India helps to form new cooperatives
CO2	Knowledge of cooperative legislations helps to go by law and take valid decisions
CO3	Learning of Kerala Cooperative Societies Act helps to run societies easily
CO4	Administrative set up of Cooperatives helps to contact the right person at the right time.
CO5	The Banking Regulation Act helps to have a comparative study of both the Acts.

Core Course 12
Semester VI
BCM6B12 INCOME TAX AND GST
Credit 4

CO1	Students will be able to Compute tax liability of individuals
CO2	The Learner can do filing of returns of income meeting statutory obligations
CO3	The scholars understand the concept of GST and e-filing procedures
CO4	The candidates understand the offenses and penalties under the Acts.
CO5	The Learner learns the rights, duties and powers of CAG and tax authorities

Core Course 13
Semester VI
BCM6B13 AUDITING AND CORPORATE GOVERNANCE
Credit 4

CO1	Knowledge of auditing helps gives newer insights and wide vision on the topic
CO2	Learns to do verification, vouching and valuation independently
CO3	Knows to set internal control system effectively to check frauds, errors and omissions
CO4	Solid understanding of the models and benefits of corporate governance
CO5	Evaluate different stakeholders' roles and significance in corporate governance.

Core Course 14
Semester VI
BCM6B14 INTERNATIONAL CO-OPERATIVE MOVEMENT
Credit 4

CO1	Acquire knowledge about the cooperative movement in the world.
CO2	Understand the structure and aim of international alliances
CO3	Be aware about the significance of international organizations
CO4	Impart knowledge on the inter-cooperative relations in the country

Core Course 15
Semester VI
BCM6B15 CO-OPERATIVE MANAGEMENT AND ADMINISTRATION
Credit 5

CO1	Understand the concepts and characteristics of cooperatives
CO2	Understand the functional and management aspects of cooperatives
CO3	Develop an insight about cooperative leadership
CO4	Equip students with preparation of documents and financial statements
CO5	Develop skills to do verification and valuation of assets and liabilities.

Core Course 16
Semester VI
BCM6B16 PROJECT AND VIVA - VOCE
Credit 2

CO1	Students get clear idea on idea generation, topic selection, factors to be considered before selection of a topic, drafting methodology, sampling, etc
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CO2	Gets insight on collection, tabulation, processing, analysis and interpretation of data clearly
CO3	Students get clarity of expressions and judgments
CO4	Students get acquitted with the forms, formalities and methodology of presenting an academic document
CO5	It improves skill, enthusiasm and a spirit of inquisitiveness among younger generations to look further and further and elicit hidden facts before the academia

Complimentary Course 1 Semester I BCM1C01 MANAGERIAL ECONOMICS Credit 4	
CO1	Understand Macro & Micro economics & its role in managerial decision making
CO2	Understand the concept of law of diminishing marginal utility theory
CO3	Understand the structure and importance of different types of markets
CO4	Understand the role played by government in regulating Indian economy
CO5	Understand a conceptual knowledge regarding India's foreign trade and the application of this knowledge in securing business opportunities

Complimentary Course 2 Semester II BCM2C02 MARKETING MANAGEMENT Credit 4	
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CO1	The learner understands the core marketing concepts and consumer buying behavior
CO2	The Scholar learns the concept of creating and capturing value.
CO3	Understand the concept of marketing channels in the competitive environment
CO4	Learns to enrich the firm's competitive strength
CO5	Understand and develop an idea about the latest trends in e-commerce and e-marketing.

Complimentary Course 3 Semester III BCM3C03 HUMAN RESOURCE MANAGEMENT Credit 4	
CO1	Knowledge of human resource management helps to run business effectively
CO2	Understand the necessary skills required for employment in an organization.
CO3	Familiarity with the induction and organizational training practices helps to have effective trained workforce in the organization
CO4	Understand the concept of career planning and performance appraisal.
CO5	Insight on compensation and grievance management practices helps to take effective and appropriate decisions on time.

Complimentary Course 4 Semester IV BCM4C04 QUANTITATIVE TECHNIQUES FOR BUSINESS	
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Credit 4	
CO1	Knowledge of QT broadens the vision and outlook of the candidate to face business problems
CO2	Understanding of correlation and regression analysis helps to predict with greater degree of accuracy.
CO3	Awareness of probability and other theories helps to have critical thinking and rational decisions.
CO4	Familiarity with theoretical distributions helps to correlate issues with standard theories and take decisions.
CO5	Knowledge of LPP and modeling will be of great help in decision making.

Open Course 1 Semester V BCM5D01 E-COMMERCE Credit 3	
CO1	At the end of the course students know the basics of E-Commerce and the various Business Models of E-Commerce.
CO2	This enhances the students' skills for designing and developing websites.
CO3	It helps them to use the emerging modes of E-payment.
CO4	It also Identify the security issues on electronic payment system and solutions to various security issues relating to E-payment

Common Course 1 Semester III	
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BCM3A11 BASIC NUMERICAL METHODS Credit 4	
CO1	The learner learns the concepts of equations and quadratic formulas
CO2	Facilitates the scholar to use matrices for large volume data processing
CO3	This helps to solve problems involving arithmetic and geometric progressions.
CO4	Able to choose the right mode of interest and EMI for debt repayment
CO5	Develop the skill of using descriptive statistical tools

Common Course 2 Semester III BCM3A12 PROFESSIONAL BUSINESS SKILLS Credit 4	
CO1	Facilitates easy business communication
CO2	Improved knowledge of E-learning resources and its delivery broadens vision and insight of management.
CO3	Knowledge of artificial intelligence and data analysis helps to diversify and grow business cutting across obstacles
CO4	Knowledge of existing national and international cyber laws makes communication and business easier.
CO5	Digital marketing and its application of social media channels and advertisements enhances changes and horizons of business.

Common Course 3
Semester IV
BCM4A13 ENTREPRENEURSHIP DEVELOPMENT
Credit 4

CO1	It motivates the learner to become an entrepreneur
CO2	Knowledge of supports available helps to reap the benefits of easily
CO3	It is intended to trigger the mindset of youth to establish and run MSMEs in life
CO4	Knowledge of establishing industrial units helps to start with business units easily.
CO5	The learner can draft and finalize project report without external helps and supports

Common Course 4
Semester IV
BCM4A14 BANKING AND INSURANCE
Credit 4

CO1	Candidates get clear picture of the banking business India and he can plan accordingly
CO2	Knowledge of negotiable instruments, features & formalities helps to deal with care
CO3	This helps the candidate to be up-to-date in banking formalities and fund transfer

CO4	Knowledge of insurance business helps to hedge, avoid, and reduce risk in business
CO5	Knowledge of LIC and IRDA helps to move with Insurance people with confidence