

Alphonsa College Thirupambady Run by Educational Trust of Diocese of Thamarassery Affiliated to the University of Calicut.

Thiruvambady P O, Kozhikode [DIST.] - 673603

B. Com Computer Application

Course Outcomes

Core Courses

(Semester 1)

BCM1B01 BUSINESS MANAGEMENT

- CO1: Acquire Conceptual Knowledge of Business Management
- CO2: To familiarize students with current management practices
- CO3: Know about Functions of Management
- CO4: Have a basic understanding of Ethics and Morality, Corporate social responsibility
- CO5: Understand emerging concept in Management

(Semester 2)

BCM2B02 FINANCIAL ACCOUNTING

- CO1: Acquire knowledge about Single entry system
- CO2: Identify events that need to be recorded in the Company Accounts- Issue of Shares
- CO3: Develop the skill of recording financial transactions related with Accounting for issue of Debentures
- CO4: Describe the role of Convergence to International Financial Reporting Standards:
- CO5: Preparation of final accounts under new format

(Semester 3)

BCM3BO3 BUSINESS REGULATION

- CO1: To familiarize the students with certain statutes concerning and affecting business organizations in their operations
- CO2: Identify business law, Contract Act, Sales of Goods Act, Consumer protection Act, etc...
- CO3: Learn about Limited liability partnership Act.

BCM3 BO4 CORPORATE ACCOUNTING

- CO1: To acquire conceptual knowledge of the fundamentals of the corporate accounting and the techniques of preparing the financial statements.
- CO2: Understand Redemption of shares and its practical applications
- **CO3:** Understand Banking Companies
- **CO4:** Preparation of Life Insurance Accounts
- CO5: Knowledge about consolidated financial statements
- CO6: Identify Accounting standards

(Semester 4)

BCM4B05 COST ACCOUNTING

- **CO1:** Understand various costing systems
- CO2: Identify methods and techniques of costing
- CO3: Learn about cost control techniques
- **CO4:** To create cost consciousness among the students

BCM4BO6 CORPORATE REGULATIONS

- **CO1:** To understand the importance of corporate governance in the management of organizations.
- **CO2:** Acquire the complete knowledge of Corporate Law.
- CO3: Learn about Companies Act 2013

- CO4: Have a basic understanding of Formation of Company
- CO5: Learn about share capital
- CO6: Knowledge about Management of Companies
- CO7: Understanding the rules of Company meeting and winding up

(Semester 5)

BCM5B07 ACCOUNTING FOR MANAGEMENT

- **CO1:** To enable the students to understand the concept and relevance of Management Accounting
- **CO2:** To provide the students an understanding about the use of accounting and costing data for planning, control, and decision making.
- CO3: Understand the concept of management accounting
- CO4: Understand Preparations of various financial statements.
- CO5: Understand ratio analysis and its calculations with practices.

BCM5B08 BUSINESS RESEARCH METHODS

- CO1: To enable students to acquire basic knowledge in business research methods and to develop basic skills in them to conduct survey research and case studies.
- CO2: Acquire basic knowledge about Business research, Research design etc..
- CO3: Understand Data collection and Data processing in Research.
- CO4: Acquire Ability to prepare Research reports.

BCM5 B09 Income Tax Law and Accounts

- CO1: To impart basic knowledge and equip students with application of principles and provisions Income tax Act, 1961 amended up to date.
- CO2: Acquire the complete knowledge of basic concepts of income tax
- **CO3:** Understand the concept of exempted incomes.
- CO4: Understand the provisions of agricultural income
- **CO5:** Calculate Residential status of a person.
- **CO6:** Identify and comply with the relevant provisions of the Income Tax Act as it relates to the income tax of individuals
- CO7: Compute the income under the head" Income from Salary"
- CO8: Compute income under the head "Income from House Property"
- CO9: Compute income under the head "Income from Business or Profession"
- **CO10:** Compute Capital gain

(Semester 6)

BCM6 B12 Income Tax and GST

- CO1: To impart basic knowledge and equip students with application of principles and provisions Income tax Act, 1961 and GST Act2016
- CO2: Understand deemed income and Clubbing of Income
- CO3: Computations of Tax liability
- CO4: Understand various income tax authorities
- CO5: Computation of GST and Conceptual knowledge of GST
- CO6: Know about Registration, TDS, Audit, Inspection etc..

BCM6B13 AUDITING AND CORPORATE GOVERNANCE

CO1: To acquire knowledge of auditing principles and techniques and to familiarize the students with the understanding of issues and practices of corporate governance in the global and Indian context.

CO2: Identify general concepts of Auditing and various procedures for audit work.

- CO3: Learn about Internal check and internal control
- CO4: Understand the environment and types relating to the auditing function
- **CO5:** Identify the steps needed to prepare for an audit
- **CO6:** Understand general audit terminology
- CO7: Plan an audit taking into account concepts of evidence, risk and materiality
- **CO8:** Know the steps for performing an audit
- CO9: Know how to prepare and use working papers, such as checklists
- **CO10:** Evaluate internal controls;
- CO11: Know how to report results of audit
- CO12: Apply auditing practices to different nature of Concerns
- CO13: Equipped to draft business reports and letters

<u>Core courses in the area of Specialization-Computer Application</u> BCM5B10 Computer Applications in Business

CO1: To help the students to acquire basic knowledge about computers and its applications in various areas of business.

CO2: To enable the students to understand the modern trends and technologies in computer applications.

BCM5B11 Business Information Systems

CO1: To enable the students to acquire basic knowledge in information technology and its relevance to the various areas of business.

BCM6B14 Office Automation Tools

CO1: To enable the students to acquire basic knowledge in the various office automation tools and its applications in the various areas of business.

BCM6B15 Computerised Accounting With Tally

CO1: To enable the students to acquire basic knowledge in the computerized accounting systems and its applications in the area of business.

COMMON COURSES

BCM3A11 BASIC NUMERICAL METHODS

- CO1: Acquire knowledge of numerical equations, matrices progressions, financial mathematics and descriptive statistics
- CO2: At the end of this course, the students will be able to understand numerical equations, matrix, progression, financial mathematics, descriptive statistics and their applications.

BCM3A12 PROFESSIONAL BUSINESS SKILLS

- CO1: Learn about Professionalism
- CO2: Learn about E-Learning, Business Data Analysis etc..
- CO3: Understand socio cyber informatics
- CO4: Identify the concept of Digital Marketing

BCM4A13 ENTREPRENEURSHIP DEVELOPMENT

CO1: Understand the development of entrepreneurship as a field of study and as a profession.

CO2: Understand the creative process of opportunity identification and screening.

- CO3: Understand the entrepreneurial process.
- CO4: Analyse new concept/product/service ideas as an entrepreneur.
- CO5: Understand the business decisions involved in starting a new business venture.
- CO6: Understand the role of the government in promoting entrepreneurship.
- CO7: Understand the need and importance of budgets in running a firm.
- CO8: Understand the importance of MSME and Industrial Unit
- CO9: Understand the importance Project Report Preparation

BCM4A14 BANKING AND INSURANCE

- CO1: Understand concept of Banking
- CO2: Learn about Negotiable Instruments and E-Banking
- CO3: Learn about Life insurance
- CO4: Learn about Modern trends in Banking and Insurance

COMPLIMENTARY COURSES

BCM1C01 MANAGERIAL ECONOMICS

- **CO1:** The purpose of this course is to provide students with a basic understanding of economic theory and analytical tools that can be used in decision-making problems.
- CO2: Understand principles of micro and macroeconomics for developing the understanding of theory of the firm, markets and the macro environment, which would help them in managerial decision making processes.
- **CO3:** The course will sharpen the analytical skills of the students through integrating their knowledge of economic theory with decision-making

techniques.

- **CO4:** Students will learn to use economic models to isolate the relevant elements of a managerial problem, identify their relationships, and formulate them into a managerial model to which decision making tools can be applied.
- **CO5:** Use of Graphs is encouraged.
- CO6: Learn about Consumer Behavior
- CO7: Identify Market Structure
- **CO8:** Study the Structure and direction of India's foreign trade and India's trade regulation and promotion
- **CO9:** Identify the overview of the Indian Economy.

BCM2C02 MARKETING MANAGEMENT

- CO1: To learn basic knowledge about the concepts, principles, tools and techniques of marketing.
- CO2: To acquire necessary knowledge which help the student to choose a career in the field of marketing?
- CO3: To expose the students to the latest trends in marketing.
- **CO4:** Learn about E-Commerce and E-Marketing
- CO5: Learn about Product, Price, Distribution and Communication

BCM3C03 Human Resources Management

CO1: Acquire basic knowledge about Human Resource Management **CO2:** Learn about HR Planning

CO3: Identify Performance appraisal and career planning

CO4: Understand Placement, Induction and Internal mobility of human resource

CO5: Learn about Compensation management and grievance redressal.

BCM4C04 QUANTITATIVE TECHNIQUES FOR BUSINESS

CO1: Acquire Knowledge about Quantitative Techniques and their applications.

CO2: Computation of Correlation and Regression

CO3: Identify each Theoretical Distributions, Basic assumptions and characteristics

CO4: Apply Quantitative approaches to Decision Making

Open Course

BCM5D01 E-COMMERCE

- CO1: Acquire Concept of E Commerce
- CO2: Identify E-Payment System
- CO3: Acquire ability to handle e-transactions
- CO4: Understand the fundamental and importance of E-commerce
- CO5: Gain knowledge of different types in E-commerce: C2C, C2B, B2C, B2B, G2C
- CO6: Analyse the impact of E-commerce on business models and strategy
- CO7: Learn about the infrastructure for E-commerce
- CO8: Learn the key features of Internet, Intranets, Extranets and web technology and how they relate to each other.
- CO9: Understand EDI as an exchange of business documents in a standard electronic format between business partners.
- CO10: Know the legal issues and privacy in E-Commerce
- CO11: Assess the electronic payment systems

CO12: Be familiarizing with E-Marketing &E-Advertising in E-commerce.