



## M.E.S MAMPAD COLLEGE (AUTONOMOUS)

MAMPAD COLLEGE P.O, MALAPPURAM, KERALA, INDIA, 676542

Affiliated to University of Calicut

Accredited by NAAC with A grade

Syllabus Year	2019-20
Department	PG & RESEARCH DEPARTMENT OF COMMERCE
Programme	BACHELOR OF COMMERCE

### Programme outcome.

Sl.No	Programme Outcome
PO1	After completing 3 years of Bachelors in commerce (B.Com) fundamentals of commerce and accounting for financial matters.
PO2	The commerce and finance focused curriculum offers a number of specialization and practical exposures which would equip the students to face the modern day to day challenges in commerce and business.
PO3	The all-inclusive outlook of the course offer number of value based and skill oriented courses that students are trained up to date the in-depth knowledge tax matters and application level of accounting offers immunize job opportunities and overall value empowerment of the learners.

## Programme Specific Outcome

Sl.No	Programme Specific Outcome.
P S O 1	Students will be able to demonstrate progressive learning of various tax issues and tax filing in related to assesses
P S O 2	Students will demonstrative progressive effective demine development of values, role of accounting in society and business. Able to demonstrate knowledge in setting up computerized set of accounting book.
P S O 3	Students will learn relevant accounting career skills applying both theoretical and practical knowledge to their future careers in business.
P S O 4	Learners will gain thorough systematic and subject skills contain various disciplines of commerce, business, accounting economics, auditing and marketing.
P S O 5	Learners will acquire skills like effective communication, decision making, problem solving in day-to-day business affairs.
P S O 6	Learners will involve various curriculum and practical training to have a practical experience to the theoretical base.
P S O 7	Learners will be able to higher education and advance research in the field of commerce and finance.
P S O 8	Learners also acquire practical skills to work as tax consultant audit assistant and other financial supporting services.
P S O 9	Students will able to prove proficiency with the ability to engage competitive exams like NET, CA, ICWA, and CS etc.

## Course Out Come (Add Sufficient Number Of Rows In Each Semester)

Semester	Course Code	Course Name	Course out come
I	BCM1B01	Management Theory and Practices	<ul style="list-style-type: none"> <li>Understand the importance of administration and management.</li> <li>Understand the principles of management in traditional and</li> </ul>

	BCM1C01	Managerial Economics	<p>modern scientific way.</p> <ul style="list-style-type: none"> <li>• Understand the details about planning and MBO.</li> <li>• Learn the principles of organization and various types of organization.</li> <li>• Explain span of management.</li> <li>• Describe delegation and decentralization and types of delegation.</li> <li>• Learn about coordination and control.</li> <li>• View management techniques to be adopted to run the organization effectively by using principles of management.</li> </ul> <p>At the end of this course, student should be able to:</p> <ul style="list-style-type: none"> <li>• In today's dynamic economic environment, effective managerial decision-making requires timely and efficient use of information.</li> <li>• The purpose of this course is to provide students with a basic understanding of the economic theory and analytical tools that can be used in decision-making problems.</li> <li>• The course will sharpen the analytical skills of the students through integrating their knowledge of the economic theory with decision-making techniques.</li> </ul>
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			<ul style="list-style-type: none"> <li>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.</li> </ul>
II	BCM2B02	Financial Accounting	<ul style="list-style-type: none"> <li>Memorize how to prepares final account under Single Entry System of Accounting by applying various methods.</li> <li>Understand Accounting for issue of Share and Debentures</li> <li>Understand the importance of IFRS</li> <li>Compare the principles of Ind. AS / IFRS</li> </ul>
	BCM2C02	Marketing Management	<ul style="list-style-type: none"> <li>Students can identify how consumer behaves differently.</li> <li>Able to understand how a product passed from different stages.</li> <li>Able to understand the difference between trademark and branding.</li> <li>Able to describe the customer segmentation, target marketing and positioning.</li> <li>Understand different methods of sale promotion.</li> </ul>
III	BCM3A11	Basic Numerical Methods	<ul style="list-style-type: none"> <li>the students will be able to understand, numerical equations, matrix, progression, financial mathematics</li> <li>the students will be able to understand, the concept of measures of central tendency.</li> <li>the students will be able to understand, the concept of</li> </ul>

			<p>measures of Dispersion</p> <ul style="list-style-type: none"> <li>the students will be able to understand, the concept of Skewness and Kurtosis</li> </ul>
	BCM3A12	Professional Business Skills	<ul style="list-style-type: none"> <li>To make the students aware of the role of communication and presentation skills in business.</li> <li>To gives an idea about the characteristics and behavior to be exhibited by a professional in his career.</li> <li>To demonstrates the significance of online learning in the current scenario.</li> <li>To familiarize the students with the concept of data analysis in a business organization.</li> <li>To gain knowledge about Socio-cyber informatics and opens an insight into the cyber world.</li> <li>To comprehend and examines the trends and opportunities in digital environment.</li> </ul>
	BCM3B03	Business regulation	<ul style="list-style-type: none"> <li>Demonstrate an understanding of the Legal Environment of Business.</li> <li>Communicate effectively using standard business and legal terminology.</li> </ul>

	BCM3B04	Corporate Accounting	<ul style="list-style-type: none"> <li>• Demonstrate recognition of the requirements of the contract agreement</li> <li>• Demonstrate understanding of contract consideration and capacity</li> <li>• Demonstrate recognition of the genuineness of assent in contract formation.</li> <li>• Demonstrate understanding of legality and Statute of Frauds in contracts</li> <li>• Identify contract remedies</li> <li>• Demonstrate recognition of transactions involving the Sales of Goods Act</li> </ul>
	BCM3C03	Human Resources Management	<ul style="list-style-type: none"> <li>• Acquire conceptual knowledge of accounting.</li> <li>• Understand the regulatory environment in which the companies are formed and operate.</li> <li>• Have a solid foundation in accounting and reporting requirements.</li> <li>• Understand about Companies Act and relevant Indian Accounting Standards.</li> <li>• Have knowledge about merger and amalgamation.</li> <li>• Draft final accounts for manufacturing concerns, banks,</li> </ul>

			<p>insurance companies etc.</p> <ul style="list-style-type: none"> <li>• Prepare annual financial statements for companies.</li> <li>• Record Accounting transactions in respect of redemption of preference shares and debentures.</li> </ul>
			<ul style="list-style-type: none"> <li>• Understand the Human Resources Management</li> <li>• Understand the goals and objectives of Human Resources Management</li> <li>• Student will have a basic knowledge of human resource management for small business.</li> <li>• Understand the Human resource planning, Recruitment and selection</li> <li>• Student will able to understand the concept of Performance appraisal and career planning</li> <li>• Student will able to identify and implement systems of Compensation management and grievance redressal</li> </ul>
IV	BCM4A13	Entrepreneurship Development	<ul style="list-style-type: none"> <li>• Student will able to understand the basic development of entrepreneurship as a profession.</li> <li>• Student will able to identify and implement systems for collecting and analyzing information to monitor the</li> </ul>

			<p>performance of a new firm</p> <ul style="list-style-type: none"> <li>• Student will able to understand the differences between an entrepreneurial venture and an ongoing business operation.</li> <li>• Student will able to understand the importance and role of ethical, sustainability, innovation and global issues for strategic decision making.</li> <li>• Student will evaluate different modes of entering into entrepreneurship</li> <li>• Student will able to prepare project report.</li> </ul>
BCM4A14	Banking and Insurance		<ul style="list-style-type: none"> <li>• To study the Indian Banking system, Banking regulation act 1949, Commercial Bank, Development Bank and Digital Bank</li> <li>• Student will able to understand Negotiable Instruments and its uses.</li> <li>• Student will able to understand E-Banking-centralized online real time electronic banking ( CORE)-</li> <li>• Through the Banking Law and Insurance the students develop the practical knowledge and skill related to banking and insurance functions</li> </ul>
BCM4B05	Cost Accounting		<ul style="list-style-type: none"> <li>• To understand knowledge of cost accounting,</li> <li>• To understand knowledge of material cost, labor cost and overhead</li> <li>• To understand knowledge of Process Costing , job Costing and unit Costing .</li> <li>• To understand knowledge of Standard Costing</li> </ul>
BCM4B06	Corporate Regulations		<ul style="list-style-type: none"> <li>• Understand the background of the new company act 2013 and explain kinds of company.</li> </ul>



			<ul style="list-style-type: none"> <li>• Define memorandum of association and articles of association.</li> <li>• Determine private placement and prospectus and misrepresentation in prospectus.</li> <li>• Write the meaning and nature of capital share and capital.</li> <li>• Identify the difference between share and debenture and owned capital and debt capital.</li> <li>• Explain membership in a company and its procedure and analyze the meaning of directors and concepts</li> <li>• Understand about Company Meetings and Winding up</li> </ul>
	BCM4C04	Quantitative Techniques for Business	<ul style="list-style-type: none"> <li>• This paper is to provide an understanding for the graduate student on statistical concept of probability.</li> <li>• Understand about probability distributions, sampling.</li> <li>• Understand about hypothesis testing.</li> <li>• Understand about regression and</li> <li>• Understand about correlation analysis, multiple regression and business.</li> </ul>
V	BCM5B07	Accounting for Management	<ul style="list-style-type: none"> <li>• To enables the students to understand the concepts and relevance of management accounting.</li> <li>• To provides the students an understanding about the use of</li> </ul>

	BCM5B08	Business Research Methods	<p>Accounting and costing data for planning, control and decision making.</p> <ul style="list-style-type: none"> <li>• Apply management accounting and its objectives in facilitating decision making.</li> <li>• Analysis cost volume profit techniques to determine optimal managerial decisions.</li> <li>• Prepare master budgets.</li> <li>• Prepare cash flow and fund flow statements which helps in planning and forecasting.</li> <li>• Have understanding about various kinds of research.</li> <li>• Identify and understand about research problems.</li> <li>• Understand about sampling techniques.</li> <li>• Understand about measurements and scaling techniques.</li> <li>• Preparation of questionnaire and schedule.</li> <li>• Preparation of report writing.</li> <li>• Understand about research design.</li> </ul>
	BCM5B09	Income Tax Law and Accounts	<ul style="list-style-type: none"> <li>• Acquire the complete knowledge of basic concepts of income tax</li> <li>• Understand the concept of exempted incomes.</li> <li>• Understand the provisions of agricultural income</li> <li>• Calculate Residential status of a person.</li> </ul>

	BCM5B10	<b>CO-OPERATIVE THEORY AND PRACTICES</b> (Course in Specialization: B Com Cooperation)	<ul style="list-style-type: none"> <li>• Identify and comply with the relevant provisions of the Income Tax Act as it relates to the income tax of individuals</li> <li>• Compute the income under the head "Income from Salary"</li> <li>• Compute income under the head "Income from House Property"</li> <li>• Compute income under the head "Income from Business or Profession"</li> <li>• Compute income under the head "Income from Capital Gain"</li> <li>• Compute income under the head "Income from Other sources"</li> </ul>
	BCM5B11	<b>LEGAL ENVIRONMENT FOR CO-OPERATIVES</b> (Course in Specialization: B Com Cooperation)	<ul style="list-style-type: none"> <li>• Understand the importance of co operation.</li> <li>• Understand the Co-operation and Other Economic Systems, Organizations and Associations</li> <li>• Understand the details about ICA and Co -operative movement</li> <li>• Learn the NABARD and its role in co-operative movement - Co</li> <li>• Learn about Types of Co-operatives and Co-operative Credit</li> <li>• Understand the Cooperative Legislation: Features and important landmarks in Kerala.</li> <li>• Understand the Kerala Co-operative societies Act 1969- Registration of Co-operative Societies</li> <li>• Understand the Co-operative Legislations in India</li> <li>• Learn the Administrative Set-up of Co-operative Department in Kerala</li> <li>• Learn about Salient Features of Banking Regulation Act 1949</li> </ul>
	BCM5D02	Open Course: <b>BASICS OF ENTREPRENEURSHIP AND MANAGEMENT</b>  (For students from other	<ul style="list-style-type: none"> <li>• Understand the Concept of business – Industry, Trade and Commerce</li> </ul>

	BCM5D03	Departments) Open Course: <b>BASIC ACCOUNTING</b>	<ul style="list-style-type: none"> <li>• Understand the Concept of Entrepreneurship</li> <li>• Understand the Concept of Management and characteristics of management</li> </ul>
	BCM5B10	<b>COMPUTER APPLICATIONS IN BUSINESS</b> (Course in Specialization: B Com Computer Application)	<ul style="list-style-type: none"> <li>• Acquire conceptual knowledge of basics of accounting</li> <li>• Identify events that need to be recorded in the accounting records</li> <li>• Acquire conceptual knowledge of preparing final Accounts</li> </ul>
	BCM5B11	<b>BUSINESS INFORMATION SYSTEMS</b> (Course in Specialization: B Com Computer Application)	<ul style="list-style-type: none"> <li>• Understand the Computer Systems and Parts of new generation Computers</li> <li>• Understand the Business and web site</li> <li>• Understand the Elements of HTML</li> <li>• Learn the E-Commerce &amp; Digital payments</li> <li>• Learn about Types of Digital Security – Security threats in Internet &amp; e-Commerce</li> </ul>
			<ul style="list-style-type: none"> <li>• Understand the Information Technology &amp; Communication technology</li> <li>• Understand the Types of Management Information Systems</li> <li>• Understand Data Base Management Systems (DBMS)</li> <li>• Learn about Enterprise Resource Planning (ERP)</li> <li>• Learn about Business Process Reengineering</li> </ul>
VI	BCM6B12	Income Tax and GST	<ul style="list-style-type: none"> <li>• Define the procedure of calculation of income tax liability</li> </ul>

			<ul style="list-style-type: none"> <li>• Able to file IT return on individual basis.</li> <li>• Aware about IT authorities and their powers.</li> <li>• Aware about appeal &amp; revision, tax penalties, offences and prosecutions.</li> <li>• Aware about basics of GST</li> </ul>
BCM6B13	Auditing and Corporate Governance		<ul style="list-style-type: none"> <li>• The principles and practices of internal and external auditing.</li> <li>• Conceptual Framework of Corporate Governance</li> <li>• Idea about Major Corporate governance failures</li> </ul>
BCM6B14	Course in Specialization <b>INTERNATIONAL CO-OPERATIVE MOVEMENT</b>		<ul style="list-style-type: none"> <li>• Co-operative Movement in Foreign Countries</li> <li>• Understand the Co-operatives and Employment in Africa</li> <li>• Understand the International Co-operative Alliance</li> <li>• Learn the Role of International Organizations in the Development of Co-operative Movement</li> <li>• Learn about Inter Co-operative Relations</li> </ul>
BCM6B15	Course in Specialization <b>CO-OPERATIVE MANAGEMENT AND ADMINISTRATION</b>		<ul style="list-style-type: none"> <li>• Understand about Management of Societies</li> <li>• Understand the Role of Management in the Development of Co-operative Organizations</li> <li>• Understand the Co-operative Leadership</li> <li>• Learn about the Co-operative Accounting</li> <li>• Learn about Co-operative Audit</li> </ul>
BCM6B14	<b>OFFICE AUTOMATION TOOLS</b> (Course in Specialization:		<ul style="list-style-type: none"> <li>• Understand the MS-Word</li> <li>• Understand the MS EXCEL</li> </ul>

	BCM6B15	<p>B Com Computer Application)</p> <p><b>COMPUTERISED ACCOUNTING WITH TALLY</b> (Course in Specialization: B Com Computer Application)</p>	<ul style="list-style-type: none"> <li>• Understand about the preparation of MS-Power Point</li> <li>• Learn the internet and its protocol</li> </ul>
	BCM6B16	<p>(PR) Three Weeks Project and viva voce</p>	<p>The students take up the project on organization and management of industries by visiting industries. By the project work the students get good practical knowledge.</p>

