SJCC
VALUES IN VISUALS

St Joseph College of Communication
Media Village, Changanassery

Bachelor of Commerce (Honours)

Programme Outcome
Course Outcome

St Joseph College of Communication

Media Village, Changanassery

Affiliated to Mahatma Gandhi University, Kottayam, Kerala

Vision: Transforming Media for a Wholesome World

Founded in 2004

BACHELOR OF COMMERCE (HONOURS)

PROGRAMME OUTCOME

COURSE OUTCOME

PROGRAMME OUTCOMES (PO)

PO 1: Build a strong foundation in accounting, management and business subjects

PO 2: Seek a variety of career options in accounting, management and business-related fields

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 professional programmes like C.A, CMA, C.S, etc.

PO 6: Develop entrepreneurial skills

Course Outcomes

B.Com Finance and Taxation

Semester - I		
BASIC FINANCE FOR DAILY LIFE **Major** Discipline Specific Core (DSC-A)	CO-1	Understand the concepts regarding financial literacy, financial education, and financial socialization
	CO-2	Apply the concepts of financial literacy for decision making regarding the selection of financial products or services
	CO-3	Analyse the prospects of financial products/services and identify the best options.
	CO-4	Evaluate the financial behaviour of individuals and suggest the best.
	CO-5	Design financial literacy campaigns.

BUSINESS ORGANISATION AND ENTREPRENEURSHIP Multi-Disciplinary Course (MDC)	CO-1	Develop an understanding on the concept, classification, and importance of business organisation
	CO-2	Analyse the concept, functions and role of entrepreneurs and understand the process of establishment of enterprises
	CO-3	To understand the fundamentals connected with establishment and development of enterprises, various models and design of enterprises.
	CO-4	Evaluate the process of establishment of enterprises through cases and visits and presenting the ideas

PERSONAL FINANCE AND PLANNING Multi-Disciplinary Course (MDC)	CO-1	To understand the steps involved in the personal financial planning process
	CO-2	To acquaint individuals with the concept of investment management
	CO-3	To develop insightful perspectives in to the intricacies of insurance & retirement planning
	CO-4	To develop a simple personalized retirement calculator using spreadsheet

Semester - II		
INDIAN SECURITIES MARKET: STRUCTURE AND OPERATIONS **Major** Discipline Specific Core (DSC-A)	CO-1	Develop a comprehensive understanding of the structure, functions, and significance of securities markets
	CO-2	Acquire in – depth knowledge of the primary market, including the mechanisms of initial public offerings (IPOs), the role of underwriters, and the process of issuing new securities.
	CO-3	Gain insights into the functioning of secondary markets, including stock exchanges, trading mechanisms, and the impact of market indices.
	CO-4	Understand and compare instruments like Mutual Funds, Derivatives and Innovative Instruments
	CO-5	Demonstrate practical skills and knowledge of investing in the securities market by using various tools and software and by participating in simulated and live market scenarios.

FUNDAMENTALS OF ACCOUNTING Multi-Disciplinary Course (MDC)	CO-1	Explain theory – based accounting and rule for journal entry
	CO-2	Experiment day to day accounting, prepare various accounts and show its arithmetical accuracy
	CO-3	Assess the profitability and financial position of a sole trader by preparing financial statements
	CO-4	Experimenting accounting process and preparation of simple final accounts in practical situations

EVENT MANAGEMENT Multi-Disciplinary Course (MDC)	CO-1	Identification of various kinds of events and analyse the activities involved
	CO-2	Development of an event management plan including budgets, check list etc.
	CO-3	Develop an idea on various event marketing channels and evaluate the comparative advantages
	CO-4	Evaluate the events and preparation of reports with documents

Semester - III		
FINANCIAL ACCOUNTING **Major** Discipline Specific Core (DSC-A)	CO-1	Develop application-oriented knowledge and skill on the preparation of financial statement of profit seeking enterprises established in the proprietary form
	CO-2	Shows the allocation and apportionment of expenses in departments to find out its profitability.
	CO-3	Calculate branch profit in head office books and in branch books and demonstrate how to incorporate inter branch transactions and transits in independent branch.

	CO-4	Illustrate the accounting treatments for royalty in the books of lessee and lesser.
	CO-5	To evaluate the performances of undertakings by preparation of necessary statements

QUANTITATIVE TECHNIQUES FOR BUSINESS **Major** Discipline Specific Core (DSC-A)	CO-1	Comprehend the concept of data, role of quantitative techniques in business and understanding the importance and application of measures of central tendency
	CO-2	Application of measures of dispersion in various situations
	CO-3	To gain insights in to the statistical tools and techniques Namely skewness, moments and Kurtosis and interpreting the nature of series
	CO-4	Develop an understanding on matrix operations and applications in business and apply the same in business situations
	CO-5	Preparation of Questionnaires for Survey and Actual application of the various statistical tools in various situations, preparation of reports and develop skills for calculations using computer.

PUBLIC FINANCE Discipline Specific Elective (DSE)	CO-1	Understand scope and concept of public finance and the key components namely expenditure and revenue
	CO-2	Appraise the sources of public revenue and expenditure.
	CO-3	Analyse and evaluate the concept of public debt, budgeting and allied concepts
	CO-4	Understand the concept of finance federalism and the sources of finance for local governments and appraise and evaluate the trends
	CO-5	Identify the scope and components of fiscal policy and critically appraise the fiscal and monetary policy
	CO-6	Critically evaluate and appraise the progress and trends of Public Finance in India by analysing and evaluating the public finance trends, Finance Commission recommendations, budgeting etc.

DIGITAL MARKETING AND CREATIVE ADVERTISING Discipline Specific Core (DSC-B)	CO-1	Understand the basic concepts of Digital Marketing, its Opportunities and Challenges
	CO-2	Gain expertise in using major social media platforms and Develop skills in creating compelling and sharable content for different Digital channels
	CO-3	Recognise Ethical and Privacy issues related to Digital Marketing and Demonstrate the moral courage to implement ethics in digital marketing
	CO-4	Understand the basic concepts of Advertising, Advertising Media, Creative Advertising and Brand Building, identify the media options available and media planning

	CO-5	Develop the ability to create effective Digital Marketing Strategies aligned with Business Objectives and develop the ability to write, design and prepare advertisements for different media.

E-COMMERCE Multi-Disciplinary Course (MDC)	CO-1	Understand the basic concepts of E Commerce and E business and the models associated with E Commerce
	CO-2	To find out the applications of E Commerce in various fields and industries
	CO-3	Evaluate the strategies associated with E Commerce
	CO-4	Understand the threats to E Commerce and Electronic operations and analyse the possible solutions at various levels
	CO-5	Awareness and application E payment systems and the skill of linking the same with E business
	CO - 6	Understand the concept of EDI and analyse the trends in E Commerce

CONSUMER AFFAIRS AND PROTECTION Value Addition Courses (VAC)	CO-1	Understand the concepts of consumer, consumer movements and quality and standardization
	CO-2	Gain awareness regarding the rights of consumers, the various trade practices and the legislations for consumer protection
	CO-3	Evaluate the provisions and procedure for redressal of consumer grievances
	CO-4	Develop an idea on the role of regulating agencies in consumer protection

Semester - IV		
CORPORATE ACCOUNTING **Major** Discipline Specific Core (DSC-A)	CO-1	Understand the applicability of Ind AS
	CO-2	Understand and apply the provisions of Companies Act 2013 to the accounting procedures of Shares and Debentures
	CO-3	Construct the Financial Statements of Companies based on Companies Act 2013 and AS
	CO-4	Analyse the cash position of the company using Cash Flow statement
	CO-5	Practical application of the accounting procedure, analyse the impact of various transactions and develop the skills and knowledge to read and understand the Financial Statements from the Annual Report of the company
	CO -6	Apply the provisions of Companies Act 2013, in connection with Internal Reconstruction of Company and prepare the revised Balance Sheet as per Schedule III of Companies Act 2013

QUANTITATIVE TECHNIQUES FOR BUSINESS DECISIONS **Major** Discipline Specific Core (DSC-A)	CO-1	Comprehend the concept of data, role of quantitative techniques in business and understanding the importance and application of measures of central tendency
	CO-2	Application of measures of dispersion in various situations
	CO-3	To gain insights in to the statistical tools and techniques namely skewness, moments and Kurtosis and interpreting the nature of series
	CO-4	Develop an understanding on matrix operations and applications in business and apply the same in business situations
	CO-5	Preparation of Questionnaires for Survey and Actual application of the various statistical tools in various situations, preparation of reports and develop skills for calculations using computer

TRENDS AND INNOVATIONS IN BANKING Discipline Specific Elective (DSE)	CO-1	To understand the shift from traditional to present day banking in India and develop an idea on the fundamental terms and concepts related to banking activities.
	CO-2	Analyze the drivers of innovation in the banking industry and identify the key emerging trends.
	CO-3	Assess the potential of emerging business models such as open banking, neo-banks, and fintech partnerships to transform the financial landscape.
	CO-4	Critically examine the role and importance of regulatory bodies.
	CO-5	Understand the operations and developments in international banking
	CO- 6	To collect data pertaining to emerging trends in banking and perform model banking activities

LOGISTICS AND SUPPLY CHAIN MANAGEMENT **Minor** Discipline Specific Core (DSC-C)	CO-1	Understand the fundamental concepts and components of logistics and supply chain management.
	CO-2	Analyze and evaluate the strategic importance of effective supply chain management in various industries.
	CO-3	Apply logistics and supply chain strategies to improve efficiency, reduce costs, and enhance overall organizational performance.
	CO-4	Examine the trends in and the role of technology, sustainability, and global perspectives in modern supply chain management.

INTELLECTUAL PROPERTY RIGHTS Value Addition Courses (VAC)	CO-1	Demonstrate a thorough understanding of the fundamental concepts and principles of intellectual property rights (IPR) from a commercial perspective.
	CO-2	Analyze the strategic role of IPR in business operations, including protecting intellectual assets, enhancing brand reputation, and driving innovation and competitive advantage.
	CO-3	Identify and differentiate between the various types of IPR, including patents, copy rights, trademarks, and trade secrets, and their relevance to different business sectors.

	CO-4	Apply IPR principles to real-world business scenarios, including Patent licensing, copyright infringement, trademark registration, and trade secret protection.
	CO-5	Analyse and Evaluate the ethical aspects of IPR, the social obligations and the trends in IPR in the digital world

SALESMANSHIP AND PERSONAL SELLING Skill Enhancement Course (SEC)	CO-1	Understand the importance of salesmanship and personal selling
	CO-2	Evaluate the various buying motives and methods to deal with customer types
	CO-3	Analyse the stages of sales and apply various techniques
	CO-4	Preparation of sales records, evaluation and application of compensation techniques and ethical dealings in salesmanship

Semester - V		
INCOME TAX - I **Major** Discipline Specific Core (DSC-A)	CO-1	Gain knowledge about the basic concepts of income tax and agricultural income
	CO-2	Provide awareness regarding TDS and advance payment of tax
	CO-3	Analyse the residential status of an individual along with determination of his tax incidence
	CO-4	Empower the students to identify taxable and exempted incomes
	CO-5	Enable the students to structure the salaried and house property income with optimising the tax benefits and claiming deductions

COST ACCOUNTING **Major** Discipline Specific Core (DSC-A)	CO-1	The learner will be able to grasp the fundamental concepts & standards in cost accounting
	CO-2	Develop the skills to effectively analyse, control, and manage material cost as a tool of cost control
	CO-3	To acquire the ability to analyse, control and manage labour cost effectively and to equip the students to demonstrate the keen awareness of social consciousness by considering fair wage system
	CO-4	To attain proficiency in overhead cost management and absorption methods and apply the same in the real-world scenario
	CO-5	To equip students with the skills to create and present detailed information about the cost associated with producing goods or services

FINANCIAL MANAGEMENT **Major** Discipline Specific Core (DSC-A)	CO-1	Describe the basic concepts in finance, such as risk- return trade-off, shareholder wealth maximization and time value of money
	CO-2	Compute the cost of capital and help the company management in optimizing financial & investment decisions

	CO-3	Evaluate Financial plans using EPS framework and Leverage analysis
	CO-4	Develop skills to evaluate various projects under NPV, PI and IRR frameworks and selection of the best projects

ADVANCED GST LAWS Discipline Specific Elective (DSE)	CO-1	Provide deep insight into the procedural compliance of GST
	CO-2	Equip the learner to apply the concept of ITC in special Circumstances
	CO-3	Apply the provisions to compute the tax liability and claim refund
	CO-4	Familiarisation with various GST Authorities and Appeals
	CO-5	Facilitate tax consultancy and advisory services to small/ medium scale taxpayers

COMPUTERISED ACCOUNTING Skill Enhancement Course (SEC)	CO-1	Understand the basics of computerised accounting
	CO-2	Experiment accounts with inventory in tally prime
	CO-3	Assess GST liability and make use of the Forms required for e-filing
	CO-4	Create payroll accounts and produce reports

Semester - VI		
INCOME TAX - II **Major** Discipline Specific Core (DSC-A)	CO-1	Equip the students to ascertain the business or professional income.
	CO-2	Making aware the students regarding computation of taxable capital gains and other sources income
	CO-3	Familiarise the students with calculation of Gross Total Income and Total Income of Individuals considering situation like clubbing, set off etc.
	CO-4	Assessing the total income
	CO-5	Enable the students to facilitate the income tax compliance services for individual tax payers. Including salaried class

COST ACCOUNTING METHODS	CO-1	Students will be adept at creating estimated cost sheet and mastering the reconciliation process to ensure accuracy and financial transparency

Major Discipline Specific Core (DSC-A)	CO-2	Apply the job and batch costing methods and determining cost for a job
	CO-3	Ascertain the cost of contract, progress payment, retention money, value of work certified and work uncertified, application of escalation and de-escalation clause
	CO-4	Students will master process costing, skillfully allocating and analysing production cost through different manufacturing stages
	CO-5	Students will acquire expertise in costing of service industries

WORKING CAPITAL MANAGEMENT Discipline Specific Elective (DSE)	CO-1	Apply various quantitative methods to estimate the working capital requirements of a business organization
	CO-2	Analyze the basic issues in inventory management and strategies of receivables management.
	CO-3	Apply various financial strategies to get maximum return from the investment in cash.
	CO-4	Analyse the working capital financing modes
	CO-5	Evaluate changes in working capital, calculate funds from operations, and systematically present various sources and applications of funds through the preparation of fund flow statement.

AUDITING AND ASSURANCE Value Addition Courses (VAC)	CO-1	Understand various audit procedures and practices
	CO-2	Apply relevant audit practices
	CO-3	Demonstrate, apply and evaluate internal check and internal control practices.
	CO-4	Gain knowledge with respect to various auditing standards and the application of the same
	CO-5	Empower students with recent developments and trends in Auditing and practices

SPREADSHEET & AI TOOLLS FOR FINANCIAL DATA ANALYSIS Skill Enhancement Course (SEC)	CO-1	Apply spreadsheet functions applicable in business
	CO-2	Employ spreadsheet functions for analyzing data
	CO-3	Create Pivot table, visualize and summarize data
	CO-4	Apply AI integrated spreadsheet tools

PRACTICAL INCOME TAX SKILLS Skill Enhancement Course (SEC)	CO-1	Gain insights into the basic aspects of Income Tax
	CO-2	Apply the provisions of Income Tax Act to compute incomes under various heads
	CO-3	Apply the provisions of Income Tax Act to calculate Total Income of Individuals
	CO-4	Develop skills for identifying the various forms for filing returns of individuals and filing procedure

Semester - VII		
ADVANCED CORPORATE ACCOUNTING Discipline Capstone Components (DCC)	CO-1	Ascertain the value of goodwill and value of companies based on the value of shares and compare the real value of shares and with the market prices and identify the mispricing.
	CO-2	The learner should be able to prepare consolidated financial statements of group companies
	CO-3	Equip the learner with the accounting procedures of liquidation of companies and preparation of various statements required as per the Companies Act
	CO-4	Develop and awareness on the procedure of bankruptcy under the recent Bankruptcy Procedure Code
	CO-5	Basic understanding about the preparation of accounts of some special lines of businesses like shipping and Underwriters.

SOCIAL SCIENCE RESEARCH: PRINCIPLES, METHODOLOGY AND PRACTICES Discipline Capstone Components (DCC)	CO-1	Develop a thorough understanding on the concept and framework of social science research and formulate a design
	CO-2	Develop a sampling design suitable for research problems
	CO-3	Apply the knowledge gained in creating instruments for research and develop an understanding on the tools of measurement and analysis
	CO-4	Present the entire research process in the form of a report with due importance to the bibliography aspects and understand the consequences of plagiarism
	CO-5	To develop skills required to carry out research in a scientific manner

QUANTITATIVE DATA ANALYSIS FOR BUSINESS RERSEARCH Discipline Capstone Components (DCC)	CO-1	Develop an understanding on important probability distributions and fitting the same
	CO-2	Understand the concept of hypothesis, apply the theoretical understandings to test the hypothesis and draw meaningful interpretations
	CO-3	Application of inferential statistics by way of estimation

	CO-4	Gain and apply knowledge of various parametric tests
	CO-5	Gain and apply knowledge of various non-parametric tests
	CO-6	Gain insight full knowledge on the high-end analysis situation involving multiple variables and Perform data analysis using appropriate software and present the reports

FINANCIAL INVESTMENT ANALYSIS Discipline Capstone Elective (DCE)	CO-1	Analyse and differentiate between various investment types, applying knowledge of features, objectives, and the significance of investment in diverse financial scenarios
	CO-2	Demonstrate the ability to evaluate and apply different valuation models, including Dividend Discount Models and Valuation Multiples, in order to assess the intrinsic value of securities
	CO-3	Conduct comprehensive security analysis using the Economic, Industry, and Company (EIC) framework.
	CO-4	Develop proficiency in utilizing technical analysis tools, including Dow Theory, Elliot Wave Principle, and various charting techniques
	CO-5	Evaluate the efficiency of markets and the implications for investment strategies

INTERNATIONAL BUSINESS AND FINANCE Discipline Capstone Elective (DCE)	CO-1	To familiarize with globalization, internationalization of business and the international business environment
	CO-2	Understanding about theories of international trade, trade barriers and trade blocks
	CO-3	To have an understanding on the functioning of various agencies and organisations connected with International Business, Finance and Trade and critically evaluate their performances
	CO-4	Achieve high level knowledge about various aspects of international monetary system and foreign exchange mechanisms
	CO-5	Develop an understanding on Balance of Payment, evaluate the BoP situation over the years and keep track of the international investment mechanisms.

ORGANISATIONAL BEHAVIOUR AND INDUSTRIAL PSYCHOLOGY Discipline Capstone Elective (DCE)	CO-1	Understand the foundational concepts of organizational behaviour
	CO-2	Analyse the factors influencing individual behaviour in the workplace, including personality, motivation, perception, and attitudes.
	CO-3	Explore the dynamics of group formation, cohesion within organizational settings.
	CO-4	Evaluate the impact of leadership styles
	CO-5	Understand and apply the concept of Transactional Analysis in business situations
	CO-6	Understand the scope and applications of industrial psychology

CONSUMER BEHAVIOUR AND MARKETING RESEARCH Discipline Capstone Elective (DCE)	CO-1	Apply Theoretical Knowledge to real-world scenarios by interpreting consumer behaviour patterns
	CO-2	Formulate strategic recommendations based on Consumer Behaviour in sights to address marketing challenges
	CO-3	Understand the consumer decision making process, Analyse various Models and Theories related to Consumer Behaviour in developing viable Marketing Strategies
	CO-4	Apply methodologies to analyse and interpret data for strategic decision-making in marketing
	CO-5	Demonstrate the skills required to develop an innovative product based on marketing research

ECONOMICS,BUSNESS AND COMMERCIAL REGULATIONS Discipline Capstone Elective (DCE)	CO-1	Understand and apply the provisions of Negotiable Instrument Act
	CO-2	Apply the provisions of FEMA
	CO-3	To evaluate the provisions related to the working of Limited Liability Partnership
	CO-4	Understanding the provisions regarding prevention of money laundering

ADVANCED FINANCIAL MANAGEMENT AND POLICY Discipline Capstone Elective (DCE)	CO-1	Evaluate and critique the concepts of capitalization, distinguishing between under capitalization and over capitalization, evaluate various capital structure theories and analysing the impact of various combinations of capital structure on value of the firm.
	CO-2	Synthesize and assess the relevance theories of dividend policy, utilizing dividend policy models like Walters', Gordons' and Miller and Modigliani, to formulate effective dividend strategies and evaluate the effects of dividend policies on value of the firm
	CO-3	Apply advanced capital budgeting techniques in various decision - making situations such as projects with unequal lives, capital rationing, replacement decision scenario etc.
	CO-4	Analyse and compare methods of handling risk and uncertainty in capital investment decision making situations.

STRATEGIC MANAGEMENT Discipline Capstone Elective (DCE)	CO-1	Develop Strong understanding about the theoretical Foundations of strategic management.
	CO-2	Understand the need for environment analysis and analyse the various models
	CO-3	Development of an idea about the strategy formulation process at the corporate level.
	CO-4	Familiarization with various tools strategic planning and evaluation.

	CO-5	Understanding about the modes of Implementation and control of strategies and evaluate the success of the same

PORTFOLIO MANAGEMENT Discipline Capstone Elective (DCE)	CO-1	Demonstrate compliance with regulatory guidelines and ethical standards in portfolio management by analysing various types of portfolio managers, understanding SEBI guidelines, and applying codes of conduct.
	CO-2	Analyse and interpret expected returns, dividend yields, and capital gain yields, employing probability distributions to analyse the risk-return relationship in investment portfolios.
	CO-3	Analyse portfolio risk using the Markowitz model, calculating covariance in two-asset cases and illustrating the power of diversification in risk reduction.
	CO-4	Construct efficient portfolios, determine corner portfolios, and illustrate risk aversion through utility indifference curves, showcasing proficiency in portfolio analysis.
	CO-5	Analyse the assumptions underlying the Capital Asset Pricing Model (CAPM) and other pricing models and critically evaluating its practical implications in pricing securities.
	CO-6	Evaluate portfolio performance using risk adjusted measures and evaluate various portfolio revision and management strategies

FINANCIAL AND COMMODITY DERIVATIVES Discipline Capstone Elective (DCE)	CO-1	Enable the students to recognise the various derivatives markets and instruments in its legal framework
	CO-2	Equip the students in calculation of risk involved in derivatives markets
	CO-3	Empower the students to use the derivative products in speculating, hedging and arbitraging
	CO-4	Create an environment for the students to use methodology of options trading and apply the models for options pricing models.
	CO-5	Endow the students to develop an idea of exchanges through swaps

MANAGEMENT OPTIMISATION TECHNIQUES Discipline Capstone Elective (DCE)	CO-1	Develop an understanding on the tools and techniques used for optimisation in managerial decisions
	CO-2	Apply Linear Programming Technique for solving Business Situations
	CO-3	Apply and Evaluate the allocation models available for optimum decisions
	CO-4	Apply statistical theory for decision making under various situations
	CO-5	Apply and evaluate prominent techniques for project appraisal and use the same for decision making
	CO-6	To practically apply the various optimization techniques for decision making in real life business situations

STRATEGIC HUMAN RESOURCE MANAGEMENT Discipline Capstone Elective (DCE)	CO-1	Understand the key concepts of Strategic HRM
	CO-2	Develop Implement and Evaluate training strategies for successful HR planning
	CO-3	Analyze the role of Strategic HRM in attaining business goals
	CO-4	Design and implement strategies for Talent Development and to retain and nurture employees
	CO-5	Analyse HR problems in the organization and develop strategic solutions