

## HENRY BAKER COLLEGE, MELUKAVU

A Christian minority Educational Institution runs by C.S.I East Kerala Diocese Affiliated to Mahatma Gandhi University +91 9605470018 principal@henrybakercollege.edu.in



## **HBC CO**

Henry Baker College, Melukavu is a Christian, Minority, Co-Educational, Government-aided Arts and Science College Established in 1981, Affiliated to Mahatma Gandhi University, Kottayam, Kerala.

## M.Com. (Finance & Taxation)

| Semester I                      |              |   |   |
|---------------------------------|--------------|---|---|
| Course Code                     | Course Title |   | Course Outcomes (CO)  |
|                                 |              | CO1   | Providing an in depth understanding about theoretical and practical aspects of major Accounting Standards to apply the same in different practical situations |
| CM010101 Specialised Accounting | CO2          | 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 |   |
|                                 | CO3          | In depth understanding about the determination of purchase consideration in the event of amalgamation and to prepare post amalgamation financial statements                     |   |
|                                 | CO4          | Develop a clear understanding about different types of NBFCs, their provisioning norms and to understand the concept of NAV of mutual funds through its computation.            |   |
|                                 |              | CO5   | Acquaint with the theoretical aspects of emerging areas in accounting   |

|           |                             | CO1 | Basic understanding about the concepts of organization behaviour.  |
|-----------|-----------------------------|-----|--|
|           |                             | CO2 | A very good understanding about individual behaviour, personality and motivation.  |
| CM010102  | Organisational<br>Behaviour | CO3 | Imparting deep understanding about group behavior and leadership related to organizational behaviour.                            |
|           |                             | CO4 | Add the knowledge base of the leaner regarding change management and deal with stress  |
|           |                             | CO5 | Impart knowledge about the role of organizational culture and conflicton organizational behavior.                                |
|           | Marketing<br>Management     | CO1 | The learner should have a basic understanding about concepts like customer centricity, CRM, value chain and customer delight.    |
|           |                             | CO2 | The learner should get a clear understanding about the market segmentation process and its applications in marketing strategies. |
| 011040400 |                             | CO3 | Develop an idea about consumer behaviour and its impact.   |
| CM010103  |                             | CO4 | Develop an idea about consumer behaviour and its impact  |
|           |                             | CO5 | Develop sound ideas regarding services marketing and service quality.  |

|           |   | CO1 | Develop theoretical understanding about various business optimisation models.                                    |  |  |
|-----------|---|-----|--|--|--|
|           | Management                                    | CO2 | Ability to develop Linear Programming Models for business problems and Solve the same                            |  |  |
|           | Optimisation Techniques                       | CO3 | Application of Linear Programming in the areas of transportation and assignment                                  |  |  |
| CM010104  |   | CO4 | Develop decision making skills under uncertainty, risk and replacement of assets.                                |  |  |
|           |   | CO5 | Understand and apply network analysis techniques for project implementation                                      |  |  |
|           |   | CO1 | Develop a thorough understanding about the basic concepts of social science research.                            |  |  |
|           | ENA   | CO2 | After completing this module, the learner should be able to formulate a research design.                         |  |  |
| CM010105  | Methodology for<br>Social Science<br>Research | CO3 | After studying the theoretical aspects of sampling design, the learner should be able to draw a sampling design. |  |  |
| CIMOTOTOS |   | CO4 | Detailed knowledge about the instrument development, its validation and different forms of scaling.              |  |  |
|           |   | CO5 | Understand the technique of research reporting.  |  |  |
|           | Semester II                                   |     |  |  |  |

|          |                         | CO1 | The learner should be able to prepare consolidated financial statements of group companies.   |
|----------|-------------------------|-----|---|
|          |                         | CO2 | Preparation of the financial statements of public utility companies and deal with the disposal of surplus.  |
| CM010201 | Advanced<br>Corporate   | CO3 | Develop and awareness on the procedure of bankruptcy under the recent Bankruptcy Procedure Code.  |
|          | Accounting              | CO4 | Familiarising the learner with the accounting procedures of liquidation of companies and preparation of various statements required as per the Companies Act. |
|          |                         | CO5 | Basic understanding about the preparation of accounts of some special lines of businesses like shipping, hospitals and hotels.                                |
|          | Human CM010202 Resource | CO1 | Acquaintance with basic concepts of HRM and performance appraisal.  |
| CM010202 |                         | CO2 | Understanding about human resource development, stress management and work life management.   |
|          | Management              | CO3 | High level knowledge about various aspects of training.   |
|          |                         | CO4 | Understanding about various aspects of industrial relations so as to evaluate the real cases of industrial relations.   |

|          |  | CO5 | Understanding about HR outsourcing HR accounting and HR audit.  |
|----------|--|-----|---|
|          |  | CO1 | Familiarisation with globalisation, internationalisation of business and the international business environment.                    |
|          | International<br>Business              | CO2 | Understanding about theories of international trade, trade barriers and trade blocks.   |
| CM010203 | and Finance                            | CO3 | Imparting idea about various economic institutions related to international trade.  |
|          | Finance                                | CO4 | Achieve high level knowledge about various aspects of international monetary system.  |
|          |  | CO5 | Develop an understanding about the international investment environment.  |
|          | Quantitative<br>CM010204<br>Techniques | CO1 | This course intends to give understanding about the applications of quantitative techniques.  |
|          |  | CO2 | This course intends to give understanding about the applications of quantitative techniques.  |
| CM010204 |  | CO3 | After learning this course, the student should be in a position to identify appropriate parametric test for testing the hypotheses. |
|          |  | CO4 | The learner should be equipped with the skills to identify the most suitable non parametric test for testing a hypothesis.          |

|          |   | CO5 | The learner should be equipped with the skills to apply the principles of SQC   |
|----------|---|-----|---|
|          |   | CO1 | Strong understanding about the theoretical foundations of strategic management.   |
|          |   | CO2 | Clear understanding about various models of environmental and internal analysis.  |
| CM010205 | Strategic<br>Management                 | CO3 | Development of an idea about the strategy formulation process at the corporate level.   |
|          |   | CO4 | Familiarization with various tools strategic planning and evaluation.   |
|          |   | CO5 | Understanding about the modes of implementation and control of strategies.  |
|          |   |     | Semester III  |
|          | FRO                                     | CO1 | Learn the theoretical foundations of financial management and financial management decisions.   |
| CM010301 | Strategic CM010301 Financial Management | CO2 | Evaluate the feasibility of different options regarding discount, credit period, storage cost etc. related to current assets and current liabilities and estimate working capital requirements. |
|          |   | CO3 | Evaluate long term proposals and evaluate the risk associated with long term investment.  |
|          |   | CO4 | Evaluate the decisions regarding leasing of capital assets.   |

|          |   | CO5 | Evaluate and Compare the performance of business entities.  |
|----------|---|-----|---|
|          |   | CO1 | Acquire knowledge regarding the basic concepts of Income Tax.   |
|          |   | CO2 | Able to compute the income from salary and house property.  |
|          | Income Tax –                                  | CO3 | Determine taxable profit of a business or profession.   |
| CM010302 | Law and Practice                              | CO4 | Able to compute capital gain and income from other sources.   |
|          |   | CO5 | Able to calculate Gross Total Income of an individual.  |
|          |   | CO6 | Learner shall be able to determine eligible deductions and compute Taxable Income and tax liability of an individual.   |
|          | Security Analysis 03 and Portfolio Management | CO1 | Able to understand the concepts of investments, different types of investments, views of investment and process of investment and apply the theoretical knowledge in investment information for selecting the securities. |
|          |   | CO2 | Understanding the types of risk in security market and Applying various tools for the valuation of bonds as well as economic indicators to predict the market.  |
| CM010303 |   | CO3 | Understand the tools of technical analysisand analyse the patterns and trends in the market by using various tools and enable to take investment decisions after understanding market efficiency level also.              |
|          |   | CO4 | Applying Modern portfolio theories and construct optimum portfolios.  |
|          |   | CO5 | Revising constructed portfolios as per risk and return association by using different strategies.   |

|          |   | CO1 | Understand the basic concepts of the Goods and Services Tax  |
|----------|---|-----|--|
|          |   | CO2 | Develop a clear idea about the levy and collection of tax and tax credit   |
| CM800301 | Indirect Tax Laws                             | CO3 | Develop the knowledge about the provisions regarding registration, preparations of books of accounts and filing of returns under the Act |
|          |   | CO4 | Understand about the powers of GST authorities regarding inspection, search and seizure  |
|          |   | CO5 | Basic understanding about the Customs Law in India.  |
|          |   |     | Semester IV  |
|          |   | CO1 | Apply activity-based absorption methods instead of conventional absorption method.   |
|          |   | CO2 | Apply the marginal costing principles in decision making situations of businesses.   |
| CM010401 | Advanced Cost and Management                  | CO3 | Dealing with practical cases of pricing decisions in different situations  |
|          | Accounting                                    | CO4 | Understand the concepts of standard costing, and the process of cost control through it.   |
|          | ROME  | CO5 | Deal with the practical issues related to transfer pricing   |
|          | Income Tax- CM010402 Assessment and Procedure | CO1 | Compute the total income and tax liability of firms and Association of Persons   |
| CM010402 |   | CO2 | Carry out assessment of companies and determine their tax liability  |
|          |   | CO3 | Make the assessment of co-operative societies and trusts.  |

|          |                         | CO4 | Understanding about the assessment procedures, TDS and advance payment of tax and application in various situations  |
|----------|-------------------------|-----|--|
|          |                         | CO5 | Learn tax planning concepts and apply the same   |
|          |                         | CO1 | Knowledge about the derivative market in India, its evolution, types, players, risks involved and basic quantitative foundations                                     |
|          |                         | CO2 | Analyze the implications of Risk in the perception of individuals and Institutions and measurement of risks  |
| CM800401 | Personal Investment and | CO3 | Understand and explain the concept of forward market and its function  |
|          |                         | CO4 | Analyse the operation and pricing of various types of futures  |
|          |                         | CO5 | Understand the concepts and methodology of option trading and apply the models of pricing the option contracts   |
|          |                         | CO6 | Develop an idea of exchanges through swaps   |
| CM800402 |                         | CO1 | Understand the meaning and significance of Financial literacy, Financial Discipline& Financial Competency, the role of family and parents in financial socialization |
|          |                         | CO2 | Understand and Evaluate the Significance of savings on financial destiny and its relationship with Consumerism and tounderst and the different                       |

|          |  |     | elements/steps in Personal Financial Planning to attain Financial Well Being and Evaluate the different retail investment avenues. |
|----------|--|-----|--|
|          |  | CO3 | Know the meaning of Behavioural Finance, its evolution and related theories  |
|          |  | CO4 | To understand different Heuristics, Biases and other Irrational Investment Behaviours  |
|          |  | CO5 | Understand the relationship between biase sand to adopt techniques to lower the impact of biases                                   |
| CM010403 | Project Report                           | CO1 | Quality Research Output and presentation   |
| CM010404 | Comprehensi <mark>ve</mark><br>Viva Voce | CO1 | The learner should have the capacity to communicate his/her understanding in various subjects studied.                             |



## M.A. (History)

|             | Semester I   |     |   |  |
|-------------|--|-----|---|--|
| Course Code | Course Title   |     | Course Outcomes (CO)  |  |
| HY010101    | Perspectives HY010101 on Historiography                                | CO2 | Develop an in-depth understanding of the discipline of History  Learn how historical writing changes over time. |  |
|             |  | CO3 | Understand how new ways of looking at history produces different versions of history                            |  |
| HY010102    | Transition from Pre-state to State Societies in Indian                 | CO1 | Learn theories of state formation in India.  Study multiple social formations in ancient India.                 |  |
|             | History  | CO3 | Develop conceptual understanding of the socio-<br>economic transitions in early societies                       |  |
|             | History of   | CO1 | Develop historiographical understanding of ancient and medieval Kerala history                                  |  |
| HY010103    | HY010103  Kerala till the End of the Perumal Rule  Pre-Colonial Indian | CO2 | Learn different facets of evolution of early history of Kerala.   |  |
|             |  | CO3 | Gain critical and analytical knowledge of the growth and development of polity and society in Kerala.           |  |
| HY010104    |  | CO1 | Study the major economic processes in Pre-colonial India  |  |
| Econom      | Economy:<br>Production,  | CO2 | Identify various economic institutions and structures developed during pre-colonial period                      |  |

|           | Appropriation and Exchange             | CO3 | Learn the growth of production, appropriation and exchange and production relations during the period. |
|-----------|--|-----|--|
|           | listom of                              | CO1 | Deep knowledge about the revolutions that has changed the world.                                       |
| HY010105  | History of<br>Social<br>Revolutions in | CO2 | Study the nature and significance of social revolutions of the world.                                  |
|           | the World                              | CO3 | Identify the structural changes due to the revolutions   |
|           |  |     | Semester II  |
|           | History of<br>Social                   | CO1 | Learn the history of institutions and structures of early Indian societies.                            |
| HY010201  |  | CO2 | Develop knowledge about what Institutions mean and how they evolved and worked.                        |
|           |  | CO3 | Gain insights into the historical roots of social institutions and structures                          |
|           | History of<br>Social                   | CO1 | In-depth knowledge of pre-modern societies of Kerala   |
| HY010202  | Formations in<br>Kerala AD             | CO2 | Knowledge about the social formation of Kerala in the pre-modern period.                               |
|           | 1200-1800                              | CO3 | Knowledge about the socio-political power relations and cultural inter relations during the period     |
| HY010203  | Debates on                             | CO1 | Learn about various sources for reconstructing the medieval history of India                           |
| 111010200 | Medieval India                         | CO2 | Knowledge of various concepts, institutions and ideologies of medieval India.                          |

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|              |                              | CO3 | Study the socio-cultural dichotomy and the new economic and political structure during medieval period.                    |  |
|--------------|------------------------------|-----|--|--|
|              | Reflections on Women's       | CO1 | Study the scope and significance of an alternative historical writing from feminist perspective.                           |  |
| HY010204     | History and<br>Gender in     | CO2 | Learn about the missing women in history.  |  |
|              | Modern India                 | CO3 | Analysis of gender in larger Indian context.   |  |
|              | India: The                   | CO1 | Gain critical understanding of the colonial process in India.  |  |
| HY010205     | Making of a<br>Colony        | CO2 | Study the historical process of making India a colony.   |  |
|              | Colony                       | CO3 | Learn the modern approaches towards colonialism and its implications   |  |
| Semester III |                              |     |  |  |
|              | EN                           | CO1 | Make students reflexive on various historical processes.   |  |
| HY010301     | History and                  | CO2 | Create an advantageous intellectual disposition for a student  |  |
|              | Socia <mark>l The</mark> ory |     | in problematizing historical events and structures   |  |
|              |                              | CO3 | Sharpens the cognitive and interpretative skills of the student  |  |
|              |                              | CO1 | Learn the history of the major Social revolts of modern Kerala   |  |
| HY010302     | History of<br>Modern Kerala  | CO2 | Study the link between the Socio Economic and Political milieu of the colonial period that engendered revolts and protests |  |
|              |                              | CO3 | Provide the students insights into the condition that makes dissents, protest and reforms Possible                         |  |

| HY010303    | State and<br>Society (C.A.D.<br>1000-1800)  | CO1 | Study the patterns of power relations existed in medieval India  |  |
|-------------|---|-----|--|--|
|             |   | CO2 | Learn the correspondence as well as interface between the social relations of Power and power structure during the period. |  |
|             |   | CO3 | Study the underlining process behind state power.  |  |
| HY010304    | Approaches to<br>the Practice of<br>History | CO1 | Study the basic tools, techniques and methodology for the science of construction of knowledge.                            |  |
|             |   | CO2 | Learn to apply historical methods to gauge records of the past and cull out evidential statements.                         |  |
|             |   | CO3 | Practice in analyzing data to derive information and knowledge in prescribed form  |  |
|             | Maritime                                    | CO1 | Study concepts, major themes as well as issues of maritime history,  |  |
| HY010304    | History of India                            | CO2 | Learn the seafaring India's place in Indian Ocean trade  |  |
|             | FRO   | CO3 | Enhance the research potential and interest of students in the maritime history of India.                                  |  |
| Semester IV |   |     |  |  |
|             |   | CO1 | Could contextualize human nature relations with contemporary environmental problems.                                       |  |
| HY010401    | Situating<br>Environmental                  | CO2 | Capable to transmit certain values pivotal for preserving nature and ecosystem.  |  |
|             | History of India                            | CO3 | Capacity to identify local environmental problems and there by become change agents.                                       |  |

| HY010402 | India: Nation in<br>the Making              | CO1 | Learn various theories of nationalism in the Indian context.   |
|----------|---|-----|--|
|          |   | CO2 | Acquire knowledge about various agents in the making of modern India.  |
|          |   | CO3 | Develop a critical knowledge on the various facets of colonialism.   |
|          | History of<br>Medicines and                 | CO1 | Learn about the institutionalization of medical knowledge in India.  |
| HY800401 | Health Systems in Modern India              | CO2 | Gain knowledge about the traditional knowledge and health system that has evolved in India.                            |
|          |   | CO3 | Identify modern medicine as a tool of colonial hegemony and power exertion   |
|          | Knowlodgo                                   | CO1 | Develop a holistic understanding of India's Premodern intellectual legacy.   |
| HY800402 | Knowledge<br>Systems in Pre<br>modern India | CO2 | Gain theoretical knowledge on Indian knowledge systems and a world of indigenous knowledge systems.                    |
|          |   | CO3 | Able to appreciate multiple trajectories in Indian knowledge systems.  |
|          | OH OH                                       | CO1 | Learn concepts and major challenges of various human rights issues.  |
| HY800403 | Perspectives<br>on Human<br>Rights in India | CO2 | Acquire knowledge about human rights at global and local level and the critical evaluation of the human rights issues. |
|          |   | CO3 | Evolve strategies to solve human rights issues.  |
| HY010403 |   | CO1 | Gain practice in writing history.  |
|          | Project                                     | CO2 | Enhance student's critical thinking and the skills to collect and interpret data.                                      |

|                       | CO3 | Acquire historical research skills in the effective use of archives, libraries, on line data bases and non-conventional sources. |
|-----------------------|-----|--|
| Zero Credit           | CO1 | Will supplement class room learning.   |
| Course: Study<br>Tour | CO2 | Enhance experiential knowledge.  |
|                       | CO3 | Develop skill for exchange of ideas and personal development through explorations.   |

