

HENRY BAKER COLLEGE, MELUKAVU

RESEARCH & PG DEPARTMENT OF COMMERCE

COURSE OUTCOMES (CO) OF B.COM (CO-OPERATION)

Name of the Programme : B.Com (Co-operation)			
SEMESTER 1			
Course Code	Course Title	Course Outcomes (CO)	
CO1CRT 01	Dimensions and Methodology of Business Studies	CO1	To create understanding on the role of business in society
		CO2	To familiarize the technology integration in business
		CO3	To inculcate the fundamentals of business research in the life of students
CO1CRT 02	Financial Accounting I	CO1	To equip the students with the skill of preparing financial accounts
		CO2	To enable students to develop financial reports from incomplete accounts
		CO3	To enable the students to prepare financial reports for different types of business
CO1CRT 03	Corporate Regulations and Administration	CO1	To familiarize the students with the management of companies in India
		CO2	To create an understanding among the students on administration of joint stock companies in India
		CO3	To help the students to understand the implications of business laws in India with special focus to Companies Act, 2013
CO1CMT 01	Banking and Insurance	CO1	To familiarize the students Indian Banking Sector
		CO2	To familiarize the students Indian Insurance Sector
		CO3	To help students to understand banking and insurance instruments
SEMESTER 2			
CO2CRT 04	Financial Accounting II	CO1	To equip the students with the skill of preparing financial accounts with advanced techniques
		CO2	To enable students to account for dissolution of partnership firms
		CO3	To familiarize the application of

			important accounting standards
CO2CRT 05	Business Regulatory Framework	CO1	To familiarize the students with the legal framework influencing business decisions
		CO2	To make an understanding among students about principal – agency relationship in business
		CO3	To equip the students with practical implications of Sale of Goods Act, 1930
CO2CRT 06	Business Management	CO1	To familiarize the students with concepts and principles of management
		CO2	To introduce various management techniques
		CO3	To introduce various management practices
CO2CMT 02	Principles of Business Decisions	CO1	To familiarize the students with concepts and principles of business decisions
		CO2	To introduce various principles applied in business
		CO3	To introduce various decision making situations
SEMESTER 3			
CO3CRT 07	Corporate Accounts I	CO1	Familiarize with corporate accounting procedures and to understand the provisions of Companies Act 2013 in accounting.
		CO2	Equip the students to use new accounting schedules for the preparation of final statements.
		CO3	Develop the students to handle the accounting procedures in the corporate for buy back, redemption, right issue and underwriting.
		CO4	Students are able to handle the accounting procedure of the insurance company and its clients while raising claims.
CO3CRT 08	Quantitative Techniques for Business- 1	CO1	Students are getting clarity about the statistical theory in real life situation.
		CO2	Equip the students to handle business issues by using proper statistical tools.
		CO3	Students are able to identify the appropriate statistical tool for the specific issues of the business firms.
		CO1	Familiarize the student about the

CO3CRT09	Financial Markets and Operations		financial markets rules and laws in India.
		CO2	Students are able to understand the technical explanation about the financial market operations.
		CO3	Develop the skill to help others on the different market situations in a specific manner.
		CO4	Equip the students to get a job in securities trading firms and other market related institutions.
CO3CRT10	Marketing Management	CO1	Students are equipped to identify the different marketing strategies used by the business firms.
		CO2	Understand the pricing strategies adopted in the marketing process.
		CO3	Develop the skill of sales.
		CO4	Make the students to be suitable for profession in Marketing field.
CO3OCT 03	Basics of Co-operation	CO1	To make students aware of the basics of Co-operation and Principles of Co-operation
		CO2	To get students a deep understanding of Indian Co-operative Movement
		CO3	To get students a basic knowledge of Co-operative Movement across the world
SEMESTER 4			
CO4CRT11	Corporate Accounts II	CO1	Equip the students to prepare the final accounts of Investment Company as per Companies Act 2013.
		CO2	Familiarizes the students on the different accounting procedures and Provisions of Banking companies, Investment Companies and insurance companies.
		CO3	Students are equipped to get job in financial organization.
		CO4	Students are developed to handle different financial issues related to the companies in an effective way as per companies Act 2013.
CO4CRT12	Quantitative Techniques for Business-	CO1	Students are able to select statistical model for the different issues related with business.
		CO2	Students are equipped to analyze primary data by using appropriate

	II		statistical models.
		CO3	Developed skill to do descriptive analysis on primary and secondary data.
CO4CRT 13	Entrepreneurship Development and Project Management	CO1	Developed the attitude of Entrepreneurship.
		CO2	Students are familiarized with different technical and financial facilities availed at present.
		CO3	Students are able to start micro or tiny type business firm.
		CO4	Equipped the students to engage various activates in the business activities.
CO4OCT 03	Management of Co-operative Enterprises	CO1	To make students aware of how to manage co-operative enterprises
		CO2	To equip students to understand how co-operative form of business undertakings are different from other business undertakings
		CO3	Students are able to identify the appropriate statistical tool for the specific issues of the business firms.
SEMESTER 5			
CO5CRT 14	Cost Accounting - 1	CO1	Familiarize the students with cost concepts and to make the students learn the Fundamentals of cost accounting as a separate system of accounting.
		CO2	Familiarize the students with latest inventory control techniques.
		CO3	Make students aware of accounting of Labour and overhead costs
		CO4	Equip students to prepare cost sheets.
CO5CRT 15	Environment and Human Rights	CO1	Familiarise Multidisciplinary nature of environmental studies, Natural resources, eco-systems, pollution, issues, and human rights
		CO2	Acquaint students with biodiversity of India and its conservation
		CO3	Invite student's attention on the serious environmental pollutions and social issues related with environment.
		CO4	Enable students to be aware of human rights related with environment.
CO5CRT 16	Financial	CO1	Familiarise the students with the

	Management		functional areas and principles of financial management
		CO2	Equip students to take financial decisions based on the analysis of financial statements
		CO3	Familiarize students with the various techniques of investment decisions.
		CO4	Equip students to estimate the working requirements of an organisation.
CO5OCT 03	Co-operative Legal System	CO1	To familiarize students the evolution of Indian Co-operative Legal System
		CO2	To familiarize students various committees appointed by Govt. of India to study the working of Indian Co-operative Movement
		CO3	To make aware the students about Kerala Co-operative Societies Act, 1969 and legislations made by Govt. of India before this enactment and the Multi-State Co-operative Societies Act
SEMESTER 6			
CO6CRT 17	Cost Accounting - 2	CO1	Acquaint the students with different methods and techniques of costing. and to enable the students to identify the methods and techniques applicable for different types of industries.
		CO2	Make students aware of operating and process costing techniques of different industries.
		CO3	Familiarise students with decision making based on marginal costing mechanism.
CO6CRT 18	Advertisement and Sales Management	CO1	Make the students aware of the strategy, concept and methods of advertising and sales promotion.
		CO2	Make students aware of ad agencies and regulations of advertisement in India
		CO3	Equip students to personal selling skills
CO6CRT19	Auditing and Assurance	CO1	Familiarize the students with the principles and procedure of auditing.
		CO2	Enable the students to understand the duties and responsibilities of auditors and to undertake the work of auditing.
		CO3	Make students aware of special audits and investigation procedures.

		CO4	Familiarise the students with preparation of audit documents, and internal control systems in organisations.
CO6CRT 20	Management Accounting	CO1	Explain the three primary purposes of management accounting namely, inventory valuation, decision support and cost control.
		CO2	Develop and apply standards and budgets for planning and controlling purposes.
		CO3	Apply and analyze different types of activity-based management tools through the preparation of estimates.
CO6OCT 03	Co-operative Accounting	CO1	To make aware the students the basic accounting concepts of book keeping of Co-operative Enterprises
		CO2	To get students the basic knowledge of Sources of Funds of Co-operatives
		CO3	Make students aware of the preparation of financial statements of Co-operatives and its audit of accounts.