

# B.COM - ODDSEM

## LOYOLA COLLEGE OF ARTS AND SCIENCE, METTALA

**PROGRAMME OBJECTIVE:** The B.Com. Degree Programme provides ample exposure to courses from the fields of Commerce, Accountancy and Management. The course equips the students for entry level jobs in industry, promotes the growth of their professional career, entrepreneurship and a key contributor to the economic development of the country

TANSICHE REGULATIONS ON LEARNING OUTCOMES-BASED CURRICULUM FRAMEWORK GUIDELINES BASED REGULATIONS FOR UNDER GRADUATE PROGRAMME	
Programme	B.Com General
Programme code:	BC
Duration	3 years
Programme outcomes:	<p><b>PO1: Disciplinary knowledge:</b> Capable of demonstrating comprehensive Outcomes: knowledge and understanding of one or more disciplines that form a part of an undergraduate Programme of study</p> <p><b>PO2: Communication Skills:</b> Ability to express thoughts and ideas effectively in writing and orally; Communicate with others using appropriate media; confidently share one's views and express herself/himself; demonstrate the ability to listen carefully, read and write analytically, and present complex information in a clear and concise manner to different groups.</p> <p><b>PO3: Critical thinking:</b> Capability to apply analytic thought to a body of knowledge; analyse and evaluate evidence, arguments, claims, beliefs on the basis of empirical evidence; identify relevant assumptions or implications; formulate coherent arguments; critically evaluate practices, policies and theories by following scientific approach to knowledge development.</p> <p><b>PO4: Problem solving:</b> Capacity to extrapolate from what one has learned and apply their competencies to solve different kinds of non-familiar problems, rather than replicate curriculum content knowledge; and apply one's learning to real life situations.</p> <p><b>PO5: Analytical reasoning:</b> Ability to evaluate the reliability and relevance of evidence; identify logical flaws and holes in the arguments of others; analyze and synthesize data from a variety of sources; draw valid conclusions and support them with evidence and examples, and addressing opposing viewpoints.</p> <p><b>PO6: Research-related skills:</b> A sense of inquiry and capability for asking</p>



	<p>work.</p> <p><b>PO 14: Leadership readiness/qualities:</b> Capability for mapping out the tasks of a team or an organization, and setting direction, formulating an inspiring vision, building a team who can help achieve the vision, motivating and inspiring team members to engage with that vision, and using management skills to guide people to the right destination, in a smooth and efficient way.</p> <p><b>PO 15: Lifelong learning:</b> Ability to acquire knowledge and skills, including „learning how to learn“, that are necessary for participating in learning activities throughout life, through self-paced and self-directed learning aimed at personal development, meeting economic, social and cultural objectives, and adapting to changing trades and demands of work place through knowledge/skill development/reskilling.</p>
<p><b>Programme Specific Outcomes:</b></p>	<p><b>PSO1 – Placement:</b> To prepare the students who will demonstrate respectful engagement with others’ ideas, behaviors, beliefs and apply diverse frames of reference to decisions and actions.</p> <p><b>PSO 2 - Entrepreneur:</b> To create effective entrepreneurs by enhancing their critical thinking, problem solving, decision making and leadership skill that will facilitate startups and high potential organizations</p> <p><b>PSO3 – Research and Development:</b> Design and implement HR systems and practices grounded in research that comply with employment laws, leading the organization towards growth and development.</p> <p><b>PSO4 – Contribution to Business World:</b> To produce employable, ethical and innovative professionals to sustain in the dynamic business world.</p> <p><b>PSO 5 – Contribution to the Society:</b> To contribute to the development of the society by collaborating with stakeholders for mutual benefit</p>



**LOYOLA COLLEGE OF ARTS AND SCIENCE, METTALA**

**PAPER TITLE: FINANCIAL ACCOUNTING-I**

**PAPER CODE: 23UCM01**

**COURSE OUTCOME**

<b>C01</b>	Remember the concept of rectification of errors and Bank reconciliation
<b>C02</b>	Apply the knowledge in preparing detailed accounts of sole trading concern
<b>C03</b>	Analyse the various methods of providing depreciation
<b>C04</b>	Evaluate the methods of calculation of profit
<b>C05</b>	Determine the royalty accounting treatment and claims from insurance companies in case of loss of stock.



**LOYOLA COLLEGE OF ARTS AND SCIENCE, METTALA**

**PAPER TITLE: PRINCIPLES OF MANAGEMENT**

**PAPER CODE: 23UCM02**

**COURSE OUTCOME**

<b>C01</b>	Demonstrate the importance of principles of management
<b>C02</b>	Paraphrase the importance of planning and decision making in an organization.
<del><b>C03</b></del>	<del>Comprehend the concept of various authorizes and responsibilities of an organization.</del>
<b>C04</b>	Enumerate the various methods of Performance appraisal
<b>C05</b>	Demonstrate the notion of directing, co-coordination and control in the management.



**LOYOLA COLLEGE OF ARTS AND SCIENCE, METTALA**

**PAPER TITLE: BUSINESS COMMUNICATION**

**PAPER CODE: 23UCM02**

**COURSE OUTCOME**

<b>C01</b>	Acquire the basic concept of business communication.
<b>C02</b>	Exposed to effective business letter
<b>C03</b>	Paraphrase the concept of various correspondences.
<b>C04</b>	Prepare Secretarial Correspondence like agenda, minutes and various business reports.
<b>C05</b>	Acquire the skill of preparing an effective resume



**LOYOLA COLLEGE OF ARTS AND SCIENCE, METTALA**

**PAPER TITLE: ELEMENTS OF INDUSTRY**

**PAPER CODE: 23UCMS01**

**COURSE OUTCOME**

<b>C01</b>	Define and explain the technologies of industry 4.0
<b>C02</b>	Analyze and apply AI in the relevant sector
<b>C03</b>	Summarize the characteristics of big data
<b>C04</b>	Apply the tools of Industry 4.0
<b>C05</b>	Adapt to the changing needs of the industry



**LOYOLA COLLEGE OF ARTS AND SCIENCE, METTALA**

**PAPER TITLE: : CORPORATE ACCOUNTING I**

**PAPER CODE: 23UCM05**

**COURSE OUTCOME**

<b>C01</b>	Prepare and account for various entries to be passed in case of issue, forfeiture and reissue of shares and compute the liability of underwrites
<b>C02</b>	Asses the accounting treatment of issue and redemption of preference shares and debentures
<b>C03</b>	Construct Financial Statements applying relevant accounting treatments
<b>C04</b>	Compute the value of goodwill and shares under different methods and assess its applicability
<b>C05</b>	Integrate theoretical knowledge on all accounting in par with IFRS and IND AS



**LOYOLA COLLEGE OF ARTS AND SCIENCE, METTALA**

**PAPER TITLE: CAPITAL MARKET**

**PAPER CODE: 23UCMS02**

**COURSE OUTCOME**

<b>C01</b>	Differentiate between the primary and secondary markets, identify parties involved in new issue markets, and describe the stock exchanges in India (BSE, NSE, and OTCEI).
<b>C02</b>	Evaluate the benefits of mutual funds, identify various types and schemes of mutual funds, and analyze the mechanism of mutual fund operation
<b>C03</b>	Explain the meaning and functions of the depository system, describe the process of dematerialization, and discuss the roles of NSDL and CDSL.
<b>C04</b>	Analyze SEBI guidelines for the primary and secondary markets, assess the measures taken for investor protection, and evaluate the role of SEBI in regulating the securities market.
<b>C05</b>	Identify various types of financial derivatives (forwards, futures, options, and swaps), explain their characteristics, and discuss the roles of participants in the derivative market



**LOYOLA COLLEGE OF ARTS AND SCIENCE, METTALA**

**PAPER TITLE: BUSINESS ORGANISATION**

**PAPER CODE: 23UCMN01**

**COURSE OUTCOME**

<b>C01</b>	Differentiate business types, evaluate business organization's importance, analyze ethical considerations in business.
<b>C02</b>	Compare forms of business organizations, assess public and private sector advantage
<b>C03</b>	Analyze industry location factors, evaluate advantages of large-scale operations,
<b>C04</b>	Explain stock exchange functions and regulation, analyze business combinations' causes, types, and effects
<b>C05</b>	Discuss trade associations and chambers of commerce functions and objectives, evaluate their significance in promoting trade and commerce in India



**LOYOLA COLLEGE OF ARTS AND SCIENCE, METTALA**

**SUBJECT TITLE: COST ACCOUNTING – I**

**SUBJECT CODE: 23UCM09**

**CLASS : III B.COM AF**

**COURSE OUTCOME**

<b>C01</b>	Remember and recall the various concepts of cost accounting.
<b>C02</b>	Demonstrate the preparation and reconciliation of cost sheet.
<b>C03</b>	Analyze the various valuation methods of issue of materials
<b>C04</b>	Examine the different methods of Calculating labour cost.
<b>C05</b>	Critically evaluate the apportionment of overheads



**LOYOLA COLLEGE OF ARTS AND SCIENCE, METTALA**

**PAPER TITLE: BANKING LAW AND PRACTICE**

**PAPER CODE: 23UCM10**

**COURSE OUTCOME**

<b>C01</b>	Aware of various provision of Banking Regulation Act 1949 applicable to banking companies including cooperative banks
<b>C02</b>	Analyse the evolution of Central Banking concept and prevalent Central
<b>C03</b>	Gain knowledge about the Central Bank in India, its formation, nationalizing its organization structure, role of bank to government, role in promoting agriculture and industry, role in financial inclusion
<b>C04</b>	Evaluate the role of capital fund of commercial banks, objectives and process of Asset securitization etc
<b>C05</b>	Define the practical banking systems relationship of bankers and customers, crossing of cheques, endorsement etc.



**LOYOLA COLLEGE OF ARTS AND SCIENCE, METTALA**

**PAPER TITLE: INCOME TAX LAW AND PRACTICE-I**

**PAPER CODE: 23UCM11**

**COURSE OUTCOME**

<b>C01</b>	Demonstrate the understanding of the basic concepts and definitions under the
<b>C02</b>	Assess the residential status of an assessee & the incidence of tax.
<b>C03</b>	Compute income of an individual under the head salaries.
<b>C04</b>	Ability to compute income from house property
<b>C05</b>	Evaluate income from a business carried on or from the practice of a Profession.



**LOYOLA COLLEGE OF ARTS AND SCIENCE, METTALA**

**PAPER TITLE: : INDIRECT TAXATION**

**PAPER CODE: 23UCME09**

**COURSE OUTCOME**

<b>C01</b>	Acquaintance with Indirect tax laws
<b>C02</b>	Exposed to the overview of GST.
<b>C03</b>	Apply provisions of CGST and IGST
<b>C04</b>	Summarise procedures of GST
<b>C05</b>	Discuss aspects of Customs Duty in India



**LOYOLA COLLEGE OF ARTS AND SCIENCE, METTALA**

**PAPER TITLE: HUMAN RESOURCE MANAGEMENT**

**PAPER CODE: 23UCME10**

**COURSE OUTCOME**

<b>C01</b>	Examine the role of HRM in the new age organisation and plan man power requirements and implement techniques of job design.
<b>C02</b>	Formulate action plans for employee Recruitment and Selection
<b>C03</b>	Choose appropriate methods of Training
<b>C04</b>	Estimate, defend and handle legal compliance in HRM involving trade union disputes and employee retention.
<b>C05</b>	Formulate strategies for employee welfare.



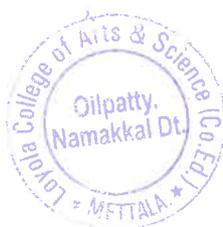
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# B.COM - EVEN SEM

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	<p>as fabrication, falsification or misrepresentation of data or committing plagiarism, not adhering to intellectual property rights; appreciating environmental and sustainability issues; and adopting objective, unbiased and truthful actions in all aspects of work.</p> <p><b>PO 14: Leadership readiness/qualities:</b> Capability for mapping out the tasks of a team or an organization, and setting direction, formulating an inspiring vision, building a team who can help achieve the vision, motivating and inspiring team members to engage with that vision, and using management skills to guide people to the right destination, in a smooth and efficient way.</p> <p><b>PO 15: Lifelong learning:</b> Ability to acquire knowledge and skills, including „learning how to learn“, that are necessary for participating in learning activities throughout life, through self-paced and self-directed learning aimed at personal development, meeting economic, social and cultural objectives, and adapting to changing trades and demands of work place through knowledge/skill development/reskilling.</p>
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**LOYOLA COLLEGE OF ARTS AND SCIENCE, METTALA**

**SUBJECT TITLE: FINANCIAL ACCOUNTING – II**

**SUBJECT CODE: 23UCM03**

**COURSE OUTCOME**

<b>C01</b>	To evaluate the Hire purchase accounts and Installment systems
<b>C02</b>	To prepare Branch accounts and Departmental Accounts
<b>C03</b>	To understand the accounting treatment for admission and retirement in Partnership
<b>C04</b>	To know Settlement of accounts at the time of dissolution of a firm.
<b>C05</b>	To elaborate the role of IFRS

**SUBJECT TITLE: INDUSTRIAL LAW**

**SUBJECT CODE:23UCMS02**

**COURSE OUTCOME**

<b>C01</b>	Remember and recall the various concepts of Factories act 1948
<b>C02</b>	Demonstrate the. Provisions and concepts of Industrial Disputes Act, 1947
<b>C03</b>	Analyse the various measures and policies in The Workmen's Compensation Act
<b>C04</b>	Examine the different aspects of ESI and EPF Act.
<b>C05</b>	Critically evaluate the Case studies relating to Bonus Act..



**LOYOLA COLLEGE OF ARTS AND SCIENCE, METTALA**

**PAPER TITLE: CORPORATE ACCOUNTING-II**

**PAPER CODE: 23UCM07**

**COURSE OUTCOME**

<b>C01</b>	Prepare and account for various entries to be passed in case of issue, forfeiture and reissue of shares and compute the liability of underwrites
<b>C02</b>	Analyse the required financial statements for preparation of cash flow statements
<b>C03</b>	Interpret the treatments of financial statements.
<b>C04</b>	Explain accounting treatments share issue, redemption, and contingencies
<b>C05</b>	Summarize calculation of depreciation and utilise revaluation, recognition, and amortisation



**SUBJECT TITLE: FINANCIAL SERVICES**

**SUBJECT CODE: 23UCME06**

**COURSE OUTCOME**

<b>C01</b>	Summarise the role and function of the financial system
<b>C02</b>	Gain practical knowledge on key areas relating to management of financial products and services
<b>C03</b>	Familiarize students about Venture Capital, Leasing.
<b>C04</b>	Infer the importance of the Credit Rating system
<b>C05</b>	Understand various types of Mutual funds schemes and the roles of NSDL and CSDL.

**SUBJECT TITLE: LOGISTICS AND SUPPLY CHAIN MANAGEMENT**

**SUBJECT CODE: 23UCME12**

**COURSE OUTCOME**

<b>C01</b>	Examine the importance of Customer Service in Logistics Management
<b>C02</b>	Develop an understanding on the Distribution Channel Management
<b>C03</b>	Interpret the Global applications of supply chain management
<b>C04</b>	Understand the Inter Relation between Enablers and Levels of Supply Chain Improvement
<b>C05</b>	Identify the conflict resolution strategies



**LOYOLA COLLEGE OF ARTS AND SCIENCE, METTALA**

**PAPER TITLE: MANAGEMENT ACCOUNTING**

**PAPER CODE: 23UCM13**

**COURSE OUTCOME**

<b>C01</b>	Remember and recall basics in management accounting
<b>C02</b>	Apply the knowledge of preparation of Financial Statements
<b>C03</b>	Analyze and concepts relating to fund flow and cash flow
<b>C04</b>	Evaluate techniques of Budgetary control
<b>C05</b>	Formulate criteria for decision making using principal of marginal costing



PAPER TITLE :INCOME TAX LAW AND PRACTICE-II

PAPER CODE:23UCM14

COURSE OUTCOME

C01	Remember and recall provisions on capital gains
C02	Apply the knowledge about income from other sources
C03	Analyze the set off and carry forward of losses provisions
C04	Learn about assessment of individuals
C05	Apply procedures learnt about assessment procedures



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