*Major Discipline:* **COMMERCE**

## PROGRAMME OUTCOMES (POs)

**PO1. Critical thinking**

- Analyze information objectively and make a reasoned judgment
- Draw reasonable conclusions from a set of information, and discriminate between useful and less useful details to solve problems or make decisions
- Identify logical flaws in the arguments of others
- Evaluate data, facts, observable phenomena, and research findings to draw valid and relevant results that are domain-specific

**PO2. Complex problem-solving**

- Solve different kinds of problems in familiar and no-familiar contexts and apply the learning to real-life situations
- Analyze a problem, generate and implement a solution and to assess the success of the plan
- Understand how the solution will affect both the people involved and the surrounding environment

**PO3. Creativity**

- Produce or develop original work, theories and techniques
- Think in multiple ways for making connections between seemingly unrelated concepts or phenomena
- Add a unique perspective or improve existing ideas or solutions
- Generate, develop and express original ideas that are useful or have values

**PO4. Communication skills**

- Convey or share ideas or feelings effectively
- Use words in delivering the intended message with utmost clarity
- Engage the audience effectively
- Be a good listener who are able to understand, respond and empathize with the speaker
- Confidently share views and express himself/herself

**PO5. Leadership qualities**

- Work effectively and lead respectfully with diverse teams
- Build a team working towards a common goal
- Motivate a group of people and make them achieve the best possible solution.
- Help and support others in their difficult times to tide over the adverse situations with courage

**PO6. Learning 'how to learn' skills**

- Acquire new knowledge and skills, including 'learning how to learn skills, that are necessary for pursuing learning activities throughout life, through self-paced and selfdirected learning
- Work independently, identify appropriate resources required for further learning
- Acquire organizational skills and time management to set self-defined goals and targets with timelines
- Inculcate a healthy attitude to be a lifelong learner

**PO7. Digital and technological skills**

- Use ICT in a variety of learning and work situations, access, evaluate, and use a variety of relevant information sources
- Use appropriate software for analysis of data
- Understand the pitfalls in the digital world and keep safe from them

**PO8. Value inculcation**

- Embrace and practice constitutional, humanistic, ethical, and moral values in life including universal human values of truth, righteous conduct, peace, love, nonviolence, scientific temper, citizenship values
- Formulate a position/argument about an ethical issue from multiple perspectives
- Identify ethical issues related to work, and follow ethical practices, including avoiding unethical behaviour such as fabrication, falsification, or misrepresentation of data, or committing plagiarism, and adhering to intellectual property rights
- Adopt objective, unbiased, and truthful actions in all aspects of work



NAIPUNNYA SCHOOL OF MANAGEMENT * CHERTHALA *

## *Major Discipline:* COMMERCE

## PROGRAMME SPECIFIC OUTCOMES (PSOs)

**PSO1.** Understand the laws and regulations on business organisations and their compliance.

**PSO2.** Understand co-operative institutions' origin, functions, governance, and role in community engagement.

**PSO3.** Apply management concepts and theories to improve the skills across the functional areas of business.

**PSO4.** Apply assessment procedures of direct and indirect tax, and tax planning.

**PSO5.** Apply the formalities and procedures in law, finance, HR, and taxation in global business operations.

**PSO6.** Apply technology and software for accounting and business data analysis.

**PSO7.** Analyse the logistics and supply chain management systems and practices in business operations.

**PSO8.** Critically analyse the strategies in designing and marketing of sustainable tourism products.

**PSO9.** Analyse the concepts and theories of marketing in formulating strategies for business.

**PSO10.** Critically analyse the sources and application of funds in financial market and develop appropriate investment strategies.

**PSO11.** Evaluate the operational and financial performance of business entities, based on cost and financial statements prepared adhering transparency and disclosure principles.

**PSO12.** Develop creativity quotient, awareness, values and ethics with sustainability in business practices.

**PSO13.** Generate skills for designing a research plan including data collection, analysis, interpretation, and preparation of research reports

**PSO14.** Create entrepreneurial competencies for the current start-up ecosystem in terms of legal regulations and state support.

# *Major Discipline:* COMMERCE

# COURSE OUTCOMES (COs)

## SEMESTER 1

### UK1DSCCOM100-ACCOUNTING PRINCIPLES AND STANDARDS

CO1. Apply accounting concepts, principles, conventions and standards in the preparation of accounts
CO2. Distinguish capital and revenue expenditure, and capital and revenue income
CO3. Interpret financial statements of sole proprietorship and not-for-profit organisations
CO4. Compare pros and cons of depreciation under fixed instalment and diminishing balance method.
CO5. Prepare final accounts under single-entry system

### UK1DSCCOM101-MANAGEMENT CONCEPTS AND PRACTICES

CO1. Explain the scope of Management U
CO2. Describe the key concepts and principles associated with each function of management.
CO3. Compare the different management approaches
CO4. Describe effective management teams and the purpose of team building
CO5. Evaluate the best business management practices

### UK1DSCCOM102-BUSINESS COMMUNICATION AND DOCUMENTATION

CO1. Relate the process of communication
CO2. Prepare documents for business correspondence
CO3. Describe the procedure of conducting Business meetings and conferences
CO4. Prepare various Business Reports

### UK1DSCCOM103-DYNAMICS OF BUSINESS ENVIRONMENT

CO1. Identify the key factors that influence the business environment.
CO2. Analyse the impact of economic policies on business decision making
CO3. Describe the concept of social responsibility in business
CO4. Compare the challenges and benefits of national and international business operations.
CO5. Analyse the impact of FDI in economic development of India

### UK1DSCCOM104-INDIAN FINANCIAL SYSTEM

CO1. Analyse the regulatory decisions of SEBI, RBI, IRDA on Indian Financial System
CO2. Evaluate the working mechanism of Stock exchanges.
CO3. Differentiate the Primary and Secondary Market Operations
CO4. Explain the Investor Protection Mechanisms in India.

**UK1MDCCOM100-ACCOUNTING FOR EVERYONE**

- CO1. Understand the relevance of accounting.
- CO2. Apply key accounting concepts in financial planning
- CO3. Record transactions using the principles of debit and credit in the double-entry system.
- CO4. Prepare trial balances and understand their significance.
- CO5. Prepare basic financial statements including Trading and Profit & Loss Account and Balance Sheet.
- CO6. Identify the relevance of budgets in financial planning.

**UK1MDCCOM101-FUNDAMENTALS OF INVESTMENT**

- CO1. Describe the importance of investment and its process.
- CO2. Explain the linkage of relationship between risk and return in making investment.
- CO3. Analyse the compounding effect of interest rate and time value on investment return.
- CO4. Determine appropriate investment avenues based on investment goals.
- CO5. Describe the process of asset allocation based on risk consideration.

## SEMESTER 2

**UK2DSCCOM100-FINANCIAL ACCOUNTING**

- CO1. Prepare accounts for Partnership firms at the time of dissolution, Consignment. Joint venture, Branch Accounts, Departmental Undertakings
- CO2. Prepare accounts for Consignment. Joint venture, Branch and Departmental Undertakings
- CO3. Interpret the final accounts of partnership firms of dissolution

**UK2DSCCOM101-FUNCTIONAL MANAGEMENT**

- CO1. Describe the scope of financial and, marketing management.
- CO2. Apply the concept of management in areas related to production
- CO3. Apply the HR management practices in an organisation

**UK2DSCCOM102-E-BUSINESS AND GOVERNANCE**

- CO1. Identify the basic concepts and technologies used in ebusiness
- CO2. Compare the different types and models of e-business
- CO3. Analyse the potential for applications of e-business models
- CO4. Appraise the application of digitalisation in Governance

**UK2DSCCOM103-MOTIVATION AND LEADERSHIP IN BUSINESS**

- CO1. Describe the basic concepts of motivation and leadership
- CO2. Analyse the motivation theories
- CO3. Analyse the contemporary issues in leadership

CO4. Appraise the style, activities and skill sets of State/National/ Global leaders in business

**UK2DSCCOM104-PRACTICES OF BANKING AND INSURANCE**

CO1. Understand the concept of banking and its functions and identify the role of centrals banks.
CO2. Define the relationship between banker and customer and understand the types of advances and deposits in banking operations.
CO3. Understand the innovations in banking and the legal framework.
CO4. Explain the functions and importance of Insurance.
CO5. Differentiate types of insurance claims and understand the regulatory framework of the insurance industry.

**UK2MDCCOM100-PERSONAL FINANCIAL PLANNING**

CO1. Understand the need and appreciate the relevance of Personal financial planning and Financial Literacy.
CO2. Apply the concept of Debt & investment planning and its methods in day-to- day life.
CO3. Analyse the scope and ways of Personal tax planning.
CO4. Assess Insurance planning and its relevance.
CO5. Develop insight into Retirement planning & Estate planning and its relevance.

**UK2MDCCOM101-INVESTING IN STOCK MARKET**

CO1. Identify the investment avenues in the stock market and their associated risks.
CO2. Analyze economic and industry scenarios to make informed investment decisions.
CO3. Evaluate company performance for investment purpose
CO4. Apply technical analysis tools for market trend assessment.
CO5. Ascertain the trading methods through a demat account

## SEMESTER 3

**UK3DSCCOM200-BUSINESS MATHEMATICS**

CO1. Compute the percentages, fractions, decimals
CO2. Solve problems and support decision-making using matrix algebra
CO3. Estimate values using extrapolation and interpolation.
CO4. Apply Time Value, Interest Computations and Exchange rates for Financial Analysis.
CO5. Apply Differentiation Techniques in business

**UK3DSCCOM201-CORPORATE ACCOUNTING**

CO1. Summarise the Accounting Standards relevant to corporate accounting
CO2. Identify the provisions for Issue and Buy back of shares

- CO3. Identify the provisions for the redemption of preference shares & Debentures
- CO4. Prepare the financial statements for the redemption of Preference shares & debentures
- CO5. Prepare revised schedule III of Companies Act for preparation of Balance Sheets
- CO6. Prepare the Balance sheet after the Internal Corporate Re Structuring

## UK3DSCCOM202-ENTREPRENEURSHIP DEVELOPMENT

- CO1. Describe the concept of Entrepreneurship and its types
- CO2. Ascertain the institutional support for the Entrepreneurship Development
- CO3. Identify the key features of State and Central Industrial policies
- CO4. Design a business plan with a project report
- CO5. Ascertain the funding options available for entrepreneurs.

## UK3DSCCOM203-LEGAL DIMENSIONS OF BUSINESS

- CO1. Understand the legal framework for doing ethical business
- CO2. Understand agreements and its enforceability to take the shape of a contract
- CO3. Relate the legal requirements of business with the recent issues in contract.
- CO4. Analyse the consequences of breach of contracts
- CO5. Appreciate the law governing the special contracts
- CO6. Understand the legal issues related to e- commerce
- CO7. Aware the rights of persons for the protection of invention

## UK3DSCCOM204-PRINCIPLES OF MARKETING

- CO1. Understand the fundamental of marketing mix
- CO2. Relate the consumer behaviour process and the factors influencing the behaviour
- CO3. Identify the steps in Product Development.
- CO4. Identify the product customisation techniques adopted in daily use products
- CO5. Compare the marketing mix of different companies in terms the 4 Ps.
- CO6. Understand the recent trends in marketing

## UK3DSCCOM205-RETAIL BANKING

- CO1. Discuss the Basic Concepts of Retail Banking
- CO2. Identify the Retail Banking Products and Product and its features
- CO3. Analyze the Marketing Strategies of Retail Banking Products
- CO4. Identify the Challenges in the Retail Banking Sector
- CO5. Desribe the Recent Trends in Retail Banking Sector

## UK3DSECOM200-INVESTMENT MANAGEMENT

- CO1. Identify the different types of investment opportunities available.
- CO2. Analyse the importance of Socially Responsible Investing.
- CO3. Examine and distinguish the various factors influencing investment
- CO4. Evaluate the Risk associated with various investment avenues.
- CO5. Choose a suitable combination of investments based on socially Responsible investing

## UK3DSECOM201-CONCEPTUAL FRAMEWORK OF CO-OPERATION

CO1. A foundational and comprehensive understanding of cooperatives principles, evolution, and role of cooperatives. Its significant contribution to social and economic development globally.

CO2. Cooperatives' unique position as a force for balanced and inclusive economic development, promoting a "third way" in the economic landscape.

CO3. Gain insights into the importance and various levels of cooperative education and training in India, including the role of national institutions in fostering cooperative development.

CO4. Basic understanding about the structure of cooperatives in India and Kerala

CO5. Explores the multifaceted dimensions of financial inclusion, examining the pivotal role of cooperatives in providing financial services to underserved populations leading to poverty reduction and economic empowerment. Also explore real-world case studies showcasing the effectiveness of microfinance cooperatives and collaborative initiatives with NGOs and governments.

**UK3DSECOM202-INTERNATIONAL BUSINESS**

CO1. Compare and contrast the different types of International Business

CO2. Relate the various theories of international business

CO3. Identify the benefits and challenges of internationalisation

CO4. Identify the various modes of entry into International Business

CO5. Analyse the role and impact of political, economic, social and cultural variables in international business

CO6. Compare the opportunities and challenges of international business Vs Domestic Business

**UK3DSECOM203-COMPUTER APPLICATION IN BUSINESS**

CO1. Describe computer network technology & mobile phone technologies.

CO2. Make use of presentation technology in business activity

CO3. Construct functional features of office automation technology in business

CO4. Apply knowledge of designing technology in enterprises

CO5. Illustrate cyber space and authentication of electronic records.

**UK3DSECOM204-CONSUMER BEHAVIOUR**

CO1. Understand the fundamental theories and models of consumer behaviour

CO2. Analyze the internal and external factors influencing consumer decision-making processes

CO3. Evaluate the psychological, Socio-Cultural, and economic influences on consumer behaviour

CO4. Apply consumer behaviour principles to develop effective marketing strategies

CO5. Critically assess real-world consumer behaviour phenomena and trends

**UK3DSECOM205-INTRODUCTION TO INDIAN TAXATION SYSTEM**

CO1. Understand the basic concepts of taxation system in India

CO2. Distinguish the Direct tax and Indirect tax

CO3. Explain the basic concepts of Income Tax

CO4. Explain the basic concepts of Indirect tax – GST, Customs Duty

CO5. Identify Tax administrative authorities and compliance

### UK3DSECOM206-INTRODUCTION TO LOGISTICS MANAGEMENT

CO1. Describe the logistics management concepts U
CO2. Justify the relevance of logistics in the current business Scenario
CO3. Dissect the different dimensions of logistics management An
CO4. Evaluate the recent changes in logistics management.

### UK3DSECOM207-PRINCIPLES AND PRACTICES OF TOURISM

CO1. Classify tourism based on its types & forms
CO2. Analyse the historical development of travel and tourism through different ages.
CO3. Describe the components and distribution of the Tourism Industry
CO4. Analyse the impacts of tourism on destinations, environments, economies, and communities
CO5. Explain of the legal and regulatory frameworks governing international travel and tourism.
CO6. Discuss the tourism organizations, roles, and their contributions to industry development and governance.

### UK3VACCOM200-BUSINESS AND PROFESSIONAL ETHICS

CO1. Develop morals, values, and ethics in professional contexts.
CO2. Analyze the importance and relevance of ethical principles in modern business
CO3. Understand ethical considerations across key business functions.
CO4. Explore the relationship between professionalism and ethical behavior.
CO5. Apply ethical theories to professional challenges.
CO6. Examine global ethical issues and the impact of globalization on business ethics.

## SEMESTER 4

### UK4DSCCOM200-BUSINESS STATISTICS

CO1. Identify the relevance of measures of central tendency and its associated dispersion.
CO2. Compute the variability of data using appropriate statistical measures.
CO3. Compare association between variables and its implications in informed decision-making.
CO4. Estimate predictable values from known values using regression and taking decisions based on the same.
CO5. Compute index number that have applications in business.
CO6. Apply time series analysis to forecast future trends

### UK4DSCCOM201-COMPANY ADMINISTRATION

CO1. Ascertain the legal provisions in the formation and functioning of companies under the Companies Act
CO2. Identify the objectives of MOA, AOA and Prospectus of a company

CO3. Describe the role and responsibilities of a company's management personnel.
CO4. Identify corporate procedures for company meetings, and decision-making processes.
CO5. Identify the situations that would demand corporate restructuring and winding up of a company.

**UK4DSCCOM202-BUSINESS ECONOMICS**

CO1. Explain the basic concepts related to the application of Economic theories, tools and methodologies in business decision making.
CO2. Describe the types, elasticity and methods of forecasting the demand.
CO3. Discuss the theoretical concepts of production, Cost and Revenue.
CO4. Differentiate the various forms of market and price determination under various market conditions
CO5. Describe the Basic Concepts of Digital Economy and its impact on business

**UK4DSCCOM203-INNOVATION AND START-UPS**

CO1. Understand the dynamics of the innovation ecosystem and its components.
CO2. Analyse the roles of Government and Industry in fostering innovation.
CO3. Understand the process of innovation
CO4. Examine successful examples of collaboration and innovation within ecosystems
CO5. Identify the source of fund to Start-ups
CO6. Evaluate the advantages and disadvantages of each funding source
CO7. Formulate the strategies for scaling up operations and achieving sustainable growth
CO8. Prepare functional plans to guide startup development.

**UK4DSECOM200-FINANCIAL MARKETS AND SERVICES**

CO1. Understand the role and functions of Indian Financial markets
CO2. Describe the key areas relating to management of financial products and services.
CO3. Enhance their awareness on recent trends in financial markets.
CO4. Analyse functioning of financial services in India.
CO5. Analyse the regulatory framework for Financial Markets.

**UK4DSECOM201-CO-OPERATION AND COMMUNITY DEVELOPMENT**

CO1. By examining cooperatives and grassroots movements, this course equips you to analyse how communities achieve social and economic change and also to analyse the current state of rural development in India.
CO2. Will equip the students to understand the challenges and opportunities of rural development in India, analysing issues like resource depletion, infrastructure, and debt.
CO3. Deepen their understanding of the cooperative landscape in India. Will explore the structures and challenges faced by both rural cooperatives (agricultural, credit, marketing) and urban cooperatives (housing, consumer). This knowledge will be valuable for careers in rural development, financial services, or cooperative management.
CO4. This course explores how targeted programs empower women and youth, driving community development. You'll analyse successful initiatives like women's

cooperatives (SEWA case study) and tribal cooperatives (Adivasi, LAMPS) to understand their strengths, challenges, and importance for inclusive community progress.

CO5. Examines the Indian government's role in rural development through programs like MGNREGS and institutions like KVIC. You'll analyse how these initiatives address challenges like poverty and unemployment, fostering inclusive growth in rural areas.

## UK4DSECOM203-SOFTWARE FOR DATA ANALYSIS

CO1. Understand the basic concept of data
CO2. Use base software for Data Base Management System
CO3. Apply software package for data analysis
CO4. Apply software technology for data sampling
CO5. Choose software package for parametric and non-parametric tests

## UK4DSECOM204-BRAND MANAGEMENT

CO1. Understand the Brand Management Process and identify the opportunities and challenges of Branding
CO2. Explain Brand strategy and evaluate the methods of brand positioning
CO3. Analyze the methods of Brand marketing and explain the factors of Brand Equity
CO4. Analyze and interpret the mechanism of measuring brand performance
CO5. Familiarize the corporate branding trends

## UK4DSECOM205-THEORY AND PRACTICE OF PERSONAL INCOME TAX

CO1. Identify the residential status of Individuals and develop a skill in tax incidence
CO2. Solve the problems in computation of Taxable Salary
CO3. Solve the problems in computation of Income from House Property
CO4. Computation of Profit and Gains from Business or Profession
CO5. Experiment with the computation of Taxable Income from Capital Gain and Income from Other Sources

## UK4DSECOM206-FUNDAMENTALS OF SUPPLY CHAIN MANAGEMENT

CO1. Describe Supply chain management concepts
CO2. Examine supply chain management Planning process
CO3. Evaluate the dimensions of Lean supply chain management
CO4. Appraise the importance of supply chain management in the current business Scenario

## UK4DSECOM207-TOURISM GEOGRAPHY

CO1. Understanding of the fundamental concepts and principles of tourism geography, including the relationship between tourism and geographic factors.
CO2. Analyse and evaluate the geographical divisions of Indian tourism, identifying key regions, attractions, and trends.
CO3. Analyse various destination geographies, including their physical, cultural, and economic characteristics, and their implications for tourism
CO4. To have a detailed understanding of destination Geography and its components.

CO5. Apply geographical knowledge and techniques to acquire the skill of map reading & drawing

**UK4VACCOM200-CONSUMER RIGHTS AND PROTECTION**

CO1. Identify the need for Consumer Protection & Consumer Movement
CO2. Analyse the significance of Consumer Rights
CO3. Describe the Consumer Protection Law in India
CO4. Appraise the role of industry regulators in Consumer Protection
CO5. Evaluate the Consumer Grievance Redressal System in India

**UK4VACCOM201- SUSTAINABLE BUSINESS PRACTICES**

CO1. Understand the concepts of sustainable business models.
CO2. Integrate business knowledge and have an ethical awareness
CO3. Make use of tools and frameworks to develop sustainable business strategies.
CO4. Analyse the role of stakeholders in shaping sustainable business practices.
CO5. Critically assess case studies and real-world examples of sustainable business models.
CO6. Communicate effectively about sustainable business concepts and practices.

**UK4SECCOM200-ENTREPRENEURIAL SKILLS**

CO1. Describe the concept of entrepreneurship and its significance in contemporary business environments.
CO2. Identifying different entrepreneurial opportunities by, evaluating, and exploiting the same
CO3. Critically evaluate the problems of entrepreneurs and suggest solutions
CO4. Develop new business ideas through applying creativity and innovation
CO5. Communicate effectively and work with teamwork for developing entrepreneurial ventures.

**UK4SECCOM201-DIGITAL MEDIA MARKETING**

CO1. Understand the role of digital media in contemporary marketing practices.
CO2. Develop digital media marketing objectives aligned with business goals
CO3. Identify different types of digital advertising channels.
CO4. Implement content marketing strategies for business promotion.
CO5. Create a basic website using free website creation platforms like for business promotion.

## SEMESTER 5

**UK5DSCCOM300-FINANCIAL MANAGEMENT**

CO1. Describe the fundamentals of financial management
CO2. Examine the influence of leverage on EPS
CO3. Identify the benefits of time value-based project evaluation techniques.

CO4. Establish the relevance of IRR, NPV and profitability index for project evaluation on relative terms in making capital budgeting decisions.
CO5. Estimate the working capital adequacy requirements.
CO6. Identify the impact of dividend on market value of shares.

## UK5DSCCOM301-FUNDAMENTALS OF INCOME TAX

CO1. Describe the basics of Income Tax
CO2. Determine the residential status of an individual, and chargeability of an income
CO3. Compute taxable salary of an individual
CO4. Calculate taxable income of an individual under house property
CO5. Calculate income from business and profession of an individual
CO6. Identify short term and long term capital asset and calculate capital gain of an individual
CO7. Identify incomes of an individual come under other source and calculate taxable income from other source
CO8. Calculate Total Income of an Individual, Tax Liability and suggest the beneficial regime

## UK5DSCCOM302-COST ACCOUNTING

CO1. Determine the elements of costs
CO2. Identify the benefits of different material consumption control methods.
CO3. Develop the application skill in drafting a cost sheet and estimation of tender.
CO4. Analyse the various system of wage payment.
CO5. Prepare cost sheet after final cost allocation and absorption.
CO6. Reconcile cost and financial results.

## UK5DSCCOM303-HUMAN RESOURCE MANAGEMENT

CO1. Describe the process of HRM
CO2. Identify appropriate training development tools to enhance the performance level of employees
CO3. Review contemporary issues in HR such that employee issues are addressed effectively.
CO4. Identify relative benefits of different training methods adopted for performance enhancement.

## UK5DSCCOM304-LOGISTICS AND SUPPLY CHAIN MANAGEMENT

CO1. Identify the support systems for effective logistics services.
CO2. Ascertain technological innovations in logistics and transportation for competitive advantage.
CO3. Describe logistics 4.0 for automation, product design and warehouse management.
CO4. Compare the pros and cons of disruptive business models in the logistics industry.
CO5. Describe features of quality initiatives under lean manufacturing, JIT, Kaizen and TQM.

## UK5DSCCOM305-ADVANCED CORPORATE ACCOUNTING

CO1. Create the Opening Balance Sheet after External Corporate Re-structuring

- CO2. Create the final accounts of Banking Companies
- CO3. Create the financial statements of Life Insurance companies
- CO4. Create the financial statements of General Insurance companies
- CO5. Evaluate the financial performance of Companies
- CO6. Solve the problems of EPS with respect to AS

### UK5DSECOM300-STOCK EXCHANGES: OPERATIONS AND REGULATIONS

- CO1. Understand Listing process and analyse the regulatory mechanism of listing
- CO2. Explain the trading mechanism and apply skill in opening Demat account
- CO3. Evaluate the mechanism of stock indices
- CO4. Evaluate and explain the relevance of technology in trading and acquire skill in opening accounts through
- CO5. Explain the investors protection measures and surveillance mechanism in stock exchanges

### UK5DSECOM301-FINTECH

- CO1. Understand the concept of FinTech and its evolution
- CO2. Compare digital banking methods
- CO3. Explain the concept of crypto currencies
- CO4. Evaluate types of crypto currencies and Crypto trading.
- CO5. Understand digital finance and concepts
- CO6. Evaluate ethics in financial technology
- CO7. Explaining the importance of cyber security in financial data

### UK5DSECOM303-CO-OPERATIVE LEGAL FRAMEWORK

- CO1. Understanding of the importance of cooperative law as the foundation for establishing, governing, and regulating cooperatives effectively
- CO2. Students will gain a thorough understanding of the Kerala Co-operative Societies Act and Rules 1969.
- CO3. Equips you with the knowledge and skills to effectively govern a cooperative society. Will be able to contribute to the responsible and legal operation of a cooperative society.
- CO4. Proper analysis on the audit aspect in a cooperative society
- CO5. An understanding of arbitration, tribunals, ombudsman mechanisms, and the legal framework for handling disputes, business closure, and debt settlement within the cooperative sector.

### UK5DSECOM304-EXPORT-IMPORT MANAGEMENT

- CO1. Identify the Preliminaries for Export and Import for carrying out International Trade and what are the various methods of export payment available.
- CO2. Analyse the various financial support for promoting export
- CO3. Compare the various types of export and import documents used in International Business and understand the concept of Aligned Documentation System.
- CO4. Explain the steps involved in export and Import.

### UK5DSECOM305-INTERNATIONAL FINANCIAL MANAGEMENT

CO1. Build a commitment to acquiring and understanding International Financial Management
CO2. Identify the Recent trends in global financial markets.
CO3. Develop an ability to apply International financial management skills in various multinational companies
CO4. Distinguish the working of different equity instruments
CO5. Decide the most appropriate foreign investment avenues

## UK5DSECOM306-COMPUTERISED ACCOUNTING

CO1. Understand the basic concept of accounting software
CO2. Construct accounting vouchers and data security
CO3. Prepare purchase and sales orders
CO4. Generate and print reports from accounting statements
CO5. Compute GST and file GST returns

## UK5DSECOM308-RETAIL MANAGEMENT

CO1. Understand the relevance of retailing and classify the various types of retailers
CO2. Explain the store design and its importance,
CO3. Analyze the technique of Buying and selling of merchandise in Retail stores
CO4. Analyze the pricing strategies of retailers
CO5. Familiarize the retailing scenario in India Skill in preparing merchandise visualizing/ Buying process /selling process/ pricing mechanism

## UK5DSECOM309-ADVERTISING AND SALES PROMOTION

CO1. Remembering Promotion mix. Remembering
CO2. Understand the different methods of advertising and sales promotion.
CO3. Able to prepare Advertising copy.
CO4. Evaluate the impact of social media on advertising and sales promotion
CO5. Adopt creativity in developing Advertisement messages and sales promotion strategies.

## UK5DSECOM310-INCOME TAX ASSESSMENT

CO1. Plan the application of deductions from total Income
CO2. Dissect with the concept of Clubbing and Aggregation of Income
CO3. Experiment with the computation of Tax Liability of Individual and HUF
CO4. Computation of Tax Liability of Special Entities
CO5. Construct the Income tax return filing of assesses

## UK5DSECOM311-ESSENTIALS OF GOODS AND SERVICE TAX

CO1. Understand the background of GST
CO2. Computation of taxable value in GST
CO3. Build the practical knowledge on GST registration and filing of return.
CO4. Discuss the GST Accounts and Documentation
CO5. Elaborate on GST Audit and Assessment

## UK5DSECOM313-WAREHOUSING

CO1. Inferring Warehousing and distribution centre operations
CO2. Implementing the Basic knowledge of Warehousing and distribution centre operations in the real-life situation
CO3. Determine the material handling process and equipment's related to it
CO4. Predicting the potential dangers in a warehouse

**UK5DSECOM315-MICE TOURISM**

CO1. Understand the MICE (Meetings, Incentives, Conferences, and Exhibitions) industry, its components, and its significance in the tourism sector.
CO2. Understand the managerial and operational aspects Pertaining to Event, Meeting, Exhibition and Conference or Convention, Management
CO3. Apply operations planning and implementation of Exhibitions and Event at potential area.
CO4. Apply the knowledge in connection with the budget preparations of Conference and Exhibition, Event & Convention.
CO5. Analyse the socio-economic, environmental, and cultural impacts of MICE tourism

**UK5SECCOM300-DATA ANALYSIS AND VISUALIZATION IN FINANCE**

CO1. Identify different spreadsheet software tools
CO2. Create financial statements (Income Statement, Position Statements) using spreadsheet tools.
CO3. Create visual charts to represent accounting data effectively.
CO4. Understand methods for investment valuation (e.g., PV, FV) using spreadsheet tools.
CO5. Implement data validation and auditing formulas to ensure accuracy in spreadsheet data.

**UK5SECCOM301-FORENSIC ACCOUNTING AND FRAUD DETECTION**

CO1. Understand the concept of Forensic Accounting and qualities, duties & responsibility of Forensic Accountant.
CO2. Analyze the techniques & Process involved in the conduct of Forensic Accounting.
CO3. Evaluate the live case studies of various types of frauds including Corporate Frauds, Insurance Frauds, Banking frauds etc.
CO4. Analyse the causes behind committing frauds and Frauds Investigation Procedure, discovery, methods & techniques of Investigations.
CO5. Interpret Consequences of Policy & legal Implications of Frauds

## SEMESTER 6

**UK6DSCCOM300-GST: LAW AND PRACTICE**

CO1. Understand the basics of Goods and Services Tax
CO2. Calculate GST of different products and services
CO3. Decide the chargeability of GST based on Supply dimensions

CO4. File GST Return of a business entity
CO5. File grievances related to a business entity

## UK6DSCCOM301-FINANCIAL STATEMENT ANALYSIS

CO1. Describe outcomes from financial statements in terms of profitability, liquidity, solvency and turn over.
CO2. Prepares statement of changes in working capital and fund flow statement.
CO3. Prepares cash flow statement.
CO4. Analyse common size statement and comparative statement.
CO5. Interpret financial ratios in terms of decision support.
CO6. Ensure best use of Piotroski scale to interpret the financial health of business entity.

## UK6DSCCOM302-COST ACCOUNTING METHODS AND TECHNIQUES

CO1. Prepare job Cost Sheet, EBQ and Contract Accounts.
CO2. Ascertain the cost of each process under process costing.
CO3. Compute the unit cost incurred in transportation service
CO4. Prepare Cash budget, Functional budgets-(Purchase and sales) flexible budget and master budget.
CO5. Application of Marginal costing in decision-making
CO6. Identify the material cost variance and fix implications thereon.

## UK6DSCCOM303-AUDITING PRINCIPLES AND PRACTICES

CO1. Explain the concept of auditing and its process and its impact on business.
CO2. Identify the process of voucher, vouching, verification and valuation of assets and liabilities for improving internal systems. and to know the requirements of CARO
CO3. Apply the parameters for the qualification, duties and rights of an auditor, and audit of key balance sheet items for quality audit.
CO4. Analyze the various aspects of investigative audit and reports thereof.
CO5. Analyze the recent trends in auditing in relation to different types of audits and their implementation.
CO6. Appreciate the Audit ethics and auditor's responsibility on ethics compliance.
CO7. Prepare audit report of any nearby clubs, PTA, Library after internal check system and auditing.

## UK6DSCCOM304-STRATEGIC MANAGEMENT

CO1. Examine vision, mission and objectives of business units
CO2. Judge the strength of companies by using environment analysis tools
CO3. Classify strategies as corporate level, Industry level and business level.
CO4. Compare approaches of formulation of strategies
CO5. Examine the strategy implementation process

## UK6DSCCOM305-RESEARCH METHODOLOGY

CO1. Apply research process in business research
CO2. Develop hypothesis based on literature review
CO3. Construct questionnaire for data collection
CO4. Choose appropriate data analysis techniques based on nature of data

## UK6DSECOM300-SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT

CO1. Understand the concept of portfolio management
CO2. Understand how to create and manage portfolios.
CO3. Articulate innovative insights of security analysis and portfolio construction.
CO4. Apply decision making skills in investment analysis and portfolio management

## UK6DSECOM301-FINANCIAL DERIVATIVES

CO1. Understand the fundamental concepts of financial derivatives.
CO2. Evaluate the characteristics and mechanics of different types of derivatives instruments.
CO3. Calculating and interpreting key metrics such as option prices, futures prices, and swap rates
CO4. Apply theoretical knowledge to real-world scenarios through case studies and practical exercises

## UK6DSECOM302-CO-OPERATIVE GOVERNANCE

CO1. Equips the students with the knowledge and skills to effectively manage and administer cooperatives in Kerala
CO2. Will gain a comprehensive understanding of how cooperatives in Kerala are governed, including the roles of different officials and the department's organizational structure.
CO3. Explore the different tiers of cooperative banking in India, including short-term, long-term structures, and the roles of key institutions like NABARD and national federations, gaining a comprehensive understanding of cooperative credit systems
CO4. Able to identify and mitigate risks in cooperatives, ensure compliance, and promote transparency through strong internal controls, accountability mechanisms, and disclosure practices.
CO5. To gain knowledge on the democratic decision making and best practices in cooperative

## UK6DSECOM303-CO-OPERATIVE ACCOUNTING AND AUDITING

CO1. Gain a thorough understanding of the accounting principles and practices specific to cooperatives,
CO2. Develop skills to prepare and interpret final accounts for cooperatives, including manufacturing accounts, trading and profit & loss statements, appropriation accounts, and balance sheets.
CO3. Gain a comprehensive understanding of the unique auditing practices for cooperatives
CO4. Strengthens your understanding of financial oversight within cooperatives. Equipped to contribute to a robust financial oversight system within a cooperative society
CO5. Equips the with the financial tools and knowledge necessary for cooperatives. The course delves into accounting principles specific to cooperatives, preparing the students to understand and analyse the cooperative's financial health through proper reporting.

## UK6DSECOM304-INTERNATIONAL HUMAN RESOURCE MANAGEMENT

CO1. Explain the functions, approaches and issues of International HRM
CO2. Identify the strategies for resolving cross cultural management
CO3. Develop the ability to analyse currency issues and compensation management
CO4. Explain the impact of diversity on organizational performance

## UK6DSECOM306-ADVANCED TOOLS FOR BUSINESS ANALYSIS

CO1. Remember R programming
CO2. Understand data validation
CO3. Apply Lookup and Arrays Functions
CO4. Identify Excel Dashboard
CO5. VBA Macro analysis

## UK6DSECOM307-WEB TECHNOLOGY IN BUSINESS

CO1. Understand website creation technology
CO2. Remember the elements of HTML
CO3. Apply hyperlinks and animation technology in web designing
CO4. Make use of multi-media technology in website
CO5. Develop the advanced features of website creation

## UK6DSECOM308-SERVICE MARKETING

CO1. Understand the concept of Services and Service Marketing
CO2. Analyse Service Quality and Customer Satisfaction
CO3. Understand the concepts of Service marketing mix
CO4. Analyze the Service Marketing Pricing strategies, Promotional Strategies
CO5. Familiarize the concept of CRM in Service Marketing

## UK6DSECOM309-DIGITAL MARKETING

CO1. Understand the concept of digital marketing and its real-world iterations
CO2. Articulate innovative insights of digital marketing enabling a competitive edge
CO3. Understand how to create and run digital media-based campaigns
CO4. Utilise social media tools

## UK6DSECOM312-PORT MANAGEMENT

CO1. Identify the interface of ports with logistics and the position of ports in the supply chain.
CO2. Appraise port performance and relevant quality management systems.
CO3. Infer the regulations relating port management
CO4. Estimate the capital structure and ownership systems of ports

## UK6DSECOM313-AVIATION AND CARGO MANAGEMENT

CO1. Demonstrate Aviation & Cargo management
CO2. Reviewing innovative schemes under transportation and Logistics
CO3. For playing within the regulations of aviation laws
CO4. Understand the grading of various types of goods

## UK6DSECOM314-TOURISM MARKETING

- CO1. Understand the fundamental concepts and principles of tourism marketing at a foundational level
- CO2. Evaluate the application of marketing mix elements (product, price, place, and promotion) within the context of the tourism industry
- CO3. Apply critical thinking skills to conduct market research in the tourism sector, including gathering, analysing, and interpreting data to make informed decisions and develop effective marketing strategies.
- CO4. Create and justify integrated promotional strategies tailored to different tourism products and services, demonstrating creativity, analysis, and evaluation of various promotional tools and channels.
- CO5. Evaluate and synthesize destination marketing strategies, considering factors such as branding, positioning, sustainable tourism practices, and stakeholder collaboration, to promote tourism destinations effectively and responsibly.

## UK6DSECOM315-TRAVEL AGENCY, TOUR OPERATION & AIRLINE MANAGEMENT

- CO1. Understand the fundamental concepts and principles of the travel and tourism industry.
- CO2. Assess the key components of a successful travel agency and tour operation business, including marketing strategies, provision of services, and financial management techniques, through creating a comprehensive linkage.
- CO3. Apply critical thinking skills to design and customize package tours catering to diverse target markets, integrating various components such as transportation, accommodation, and activities, through analysing market research data and customer preferences.
- CO4. Evaluate the operational aspects of Aviation Management
- CO5. Assess the functions and challenges of airport management, including terminal operations, security protocols, and customer experience enhancement, through designing strategic plans and proposing innovative solutions.

## UK6SECCOM300-ACCOUNTING SOFTWARE

- CO1. Understand the basic concept of accounting software
- CO2. Construct accounting vouchers and highlight the uses
- CO3. Create knowledge for preparing books of accounts
- CO4. Analyse accounting statements
- CO5. Apply technology in financial reporting

## UK6SECCOM301-STOCK MARKET OPERATIONS

- CO1. Understand the functioning of Indian stock markets and trading mechanisms.
- CO2. Analyse market trends using fundamental and technical analysis tools.
- CO3. Execute buy and sell orders confidently on online trading platforms.
- CO4. Implement effective risk management strategies in trading.
- CO5. Develop a disciplined approach to responsible trading practices.

## SEMESTER 7

### UK7DSCCOM400-STATISTICS FOR BUSINESS RESEARCH

CO1. Describe the Probability Theories
CO2. Discuss the major Probability Distributions
CO3. Perform the testing for hypotheses
CO4. Apply Parametric and non-parametric tests
CO5. Apply the Basic Time series analysis for forecasting

### UK7DSCCOM401-ACCOUNTING STANDARDS AND DISCLOSURE

CO1. Describe the AS frame work of Foreign exchange, grants and investments as in AS 11,12,13
CO2. Prepare borrowing cost and segment reporting as in AS 16.17
CO3. Describe related party disclosure and leases as in AS 18.19
CO4. Prepare the financial statements as per the standards in AS 25
CO5. Evaluate the Impairment of assets as per AS 28

### UK7DSCCOM402-STRATEGIC FINANCIAL MANAGEMENT

CO1. Explain the concept of strategic planning and policy U PSO-3
CO2. Appraise the role of risk evaluation and capital budgeting in corporate financial planning
CO3. Calculate the Value of Business, Share and Company in a given situation
CO4. Compare the Sources of International Long term Finance in a given context
CO5. Differentiate International Trade Finance Forms of Export Finance for decisions.

### UK7DSECOM400-BEHAVIOURAL FINANCE

CO1. Understand the fundamentals of behavioural finance and its relevance in financial decision-making
CO2. Analyse various behavioural biases and heuristics affecting investor behaviour
CO3. Evaluate the impact of emotions and cognitive errors on financial markets
CO4. Apply behavioural finance principles to assess investment strategies and portfolio management
CO5. Examine real-world financial phenomena and anomalies through a behavioural finance lens
CO6. Develop decision-making skills by integrating behavioural insights into financial planning and risk management.

### UK7DSECOM401-CO-OPERATIVE RESEARCH AND DIGITAL APPLICATION

CO1. Understand the cooperative research aspects
CO2. Gain first-hand experience with audit activities, solidifying knowledge and equipping the students to contribute to the financial health and responsible governance of cooperatives.
CO3. The students will be proficient in utilizing technology and cooperative-specific financial knowledge to ensure the financial health and responsible governance of cooperatives.

CO4. CO4 Equips students to identify and prioritize digital opportunities, collaborate with external partners for innovation, and evaluate and select the right digital solutions. Learn about adopting new digital tools and the rise of platform cooperatives. Helps in navigate the digital landscape and leverage technology to strengthen cooperatives.

CO5. Gain hands-on experience in setting up a cooperative, establishing ledgers and groups, and generating essential financial reports. Students will be proficient in utilizing advanced accounting software to ensure efficient and accurate financial management.

## UK7DSECOM403-DATABASE MANAGEMENT SYSTEM

CO1. Remember data analysis
CO2. Understand rational data structure
CO3. Apply data normalization
CO4. Apply data security
CO5. Identify security practices

## UK7DSECOM404-INTERNATIONAL MARKETING

CO1. Acquire the basic knowledge, concepts, tools, and international terminology necessary to understand international problems and issues
CO2. Understand how companies adjust their international strategies based on the global environmental changes
CO3. Build skills toward the understanding of social, political, legal, and economic forces that affect the business performance of international marketing
CO4. Understand international marketing
CO5. Apply and evaluate International marketing campaigns

## UK7DSECOM405-INTERNATIONAL TAXATION

CO1. Comprehend the concepts and principles of international taxation
CO2. Dissect the transfer pricing mechanism
CO3. Realise the concept of double taxation and its methods
CO4. Examine the trends in international taxation
CO5. Assess the taxation of international transactions

## UK7DSECOM406-INTERNATIONAL LOGISTICS MANAGEMENT

CO1. Comparing Indian and international trade policies
CO2. Illustrate the various concepts and terminologies in International Logistics & Management
CO3. Identifying the various activities in global supply chain management.
CO4. Gathering streamlined supply chain management processes on the global scale

## UK7DSECOM407-ECOTOURISM AND SUSTAINABLE DEVELOPMENT

CO1. Students will be able to identify the concept of ecotourism, covering its principles, benefits, and get an idea of classify different forms of ecotourism activities
CO2. Analyse the ecological diversity of various eco-tourism destinations and resources in India.

CO3. Assess the principles and practices of sustainable tourism development, emphasizing the integration of environmental, socio-cultural, and economic factors.

CO4. Formulate sustainable tourism plans for specific destinations or regions and also includes stakeholder engagement, environmental impact assessment, and destination management strategies.

CO5. Examine the concept of community-based tourism and its role in empowering local communities, fostering cultural exchange, and promoting sustainable development.



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