



AMAL COLLEGE
OF ADVANCED STUDIES

LEARNING OUTCOMES- BASED CURRICULUM FRAMEWORK FOR UNDERGRADUATE EDUCATION

B.COM COMPUTER APPLICATION

DEPARTMENT OF COMMERCE & ANAGEMENT STUDIES



AMAL COLLEGE OF ADVANCED STUDIES

Myladi, Eranhimangad Po, Nilambur – 679329

Aided by Govt. of Kerala & affiliated to the University of Calicut NAAC Accredited with A Grade (3.11 CGPA)

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PREFACE

We are pleased to present the Learning Outcome Based Curriculum Framework for the Bachelor of Commerce in Computer Application program offered by the Department of Commerce and Management Studies at Amal College of Advanced Studies, Nilambur. This document embodies our institution's vision and mission, guiding us toward academic excellence and reaffirming our commitment to providing comprehensive and forward-looking education.

Amal College's vision seeks to establish an advanced learning center that nurtures personal transformation, social empowerment, and excellence. Our mission centers on delivering quality education, shaping responsible citizens, fostering research and innovation, and equipping students with essential life skills. These core principles influence the development of this curriculum.

The Department of Commerce and Management Studies at Amal College aspires to transform the world through commerce and management, leading the way in teaching and research, and producing future leaders capable of navigating the complexities of the business world.

This curriculum outlines the B. Com program, its aims, graduate attributes, Program Learning Outcomes, course-level learning outcomes, CLO-PLO Mapping, teaching and learning methodologies, and assessment techniques. It reflects our commitment to providing transformative education that aligns with the needs of today's world. This framework will guide our faculty and students as we continue our educational journey. The revised Guideline on LOCF will be in effect in the Curriculum of the college from 2022-2023 Academic year onwards

We express our appreciation to all those who contributed to its development.

Warm regards,

Dr. Zacaria TV

Principal

Amal College of Advanced Studies, Nilambur

18/05/2022

VISION AND MISSION OF THE COLLEGE

VISION

To be a hub of innovative business education, fostering leaders with global perspectives and ethical business practices.

MISSION

Cultivate ethical business leaders through comprehensive education and a global business perspective.

Foster strategic management skills for effective decision-making in dynamic business environments.

Instill a commitment to societal impact, emphasizing responsible and sustainable business practices.

VISION AND MISSION OF DEPARTMENT OF COMMERCE

VISION OF THE DEPARTMENT

Striving for academic excellence, our vision is to produce economists with a profound understanding of global economic dynamics.

MISSION OF THE DEPARTMENT

Cultivate ethical business leaders through comprehensive education and a global business perspective.

Foster strategic management skills for effective decision-making in dynamic business environments.

Instill a commitment to societal impact, emphasizing responsible and sustainable business practices.

INTRODUCTION

The learning outcomes-based curriculum framework for a Bachelor of Commerce with Computer Applications degree is designed to offer a comprehensive structure within which commerce programs can be tailored to meet the unique needs of students and adapt to the evolving landscape of commerce and technology. This framework is envisioned to help maintain the quality and standards of commerce degrees and programs nationwide, facilitating periodic program reviews within a broad framework of agreed-upon graduate attributes, qualification descriptors, program learning outcomes, and course-level learning objectives. It is important to note that this framework does not aim to standardize syllabi for commerce programs, nor does it dictate specific teaching methods or assessment procedures. Instead, it aims to foster flexibility and innovation in program design, syllabus development, teaching and learning approaches, as well as the evaluation of student learning outcomes.

NATURE AND EXTENT OF THE UG PROGRAMME IN B. COM COMPUTER APPLICATION

Bachelor of Commerce with Computer Applications, commonly known as B. Com Computer Application, is a multidisciplinary program that systematically explores the convergence of commerce and technology. Within this field, students delve into various facets of commerce, including financial management, accounting, economics, and business management, while also gaining proficiency in computer applications such as Microsoft Office, Management Information System and Computerized Accounting with Tally. The curriculum extends to critical areas like e-commerce, where students learn about online business platforms and digital marketing, and computerized accounting, which equips them with digital-driven accounting and decision-making skills. Additionally, this program emphasizes entrepreneurial skills, covers effective business communication, and introduces students to the ethical and legal aspects of commerce.

Furthermore, students may do field projects to effectively frame and solve research problems in the area of commerce and management. Importantly, B. Com Computer Application programs prioritize experiential learning, offering opportunities for internships and industry exposure to enhance graduates' employability.

AIMS OF THE B. COM COMPUTER APPLICATION

The overarching aims of a bachelor's degree program in Commerce with Computer Applications are to:

Foster a Passion for Learning: Cultivate a genuine enthusiasm for the subjects of commerce and computer applications, igniting students' curiosity and love for lifelong learning in this dynamic field.

Provide Comprehensive Knowledge: Develop a well-rounded and comprehensive knowledge base encompassing fundamental concepts, principles, and theories in commerce and computer applications, enabling students to grasp the core intricacies of these domains.

Equip with Analytical Tools: Empower students with analytical tools and problem-solving skills essential for addressing both theoretical and practical challenges within the sphere of commerce and computer applications.

Apply Knowledge Effectively: Cultivate the capability to apply the acquired knowledge and skills to effectively solve specific theoretical and practical issues within the realms of commerce and computer applications, thus preparing students for real-world problem-solving.

Enable Further Studies: Equip students with the requisite knowledge and skills to pursue advanced studies in commerce, computer applications, or related interdisciplinary fields that involve these domains. Additionally, nurture a range of generic skills pertinent to future career prospects, whether in waged employment, self-employment, or entrepreneurial ventures.

In essence, the Bachelor's Degree program in Commerce with Computer Applications aims to provide students with a solid foundation in both commerce and technology, fostering a lifelong passion for learning and preparing them to excel in a diverse range of professional opportunities.

GRADUATE ATTRIBUTES FOR B. COM COMPUTER APPLICATION

The graduate attributes for a Bachelor of Commerce with Computer Applications (**B. Com Computer Application**) program are designed to equip students with a diverse skill set and knowledge base that is relevant to the dynamic intersection of commerce and technology. Here are the ten most appropriate attributes drawn from the provided list:

GA1: Disciplinary Knowledge: Graduates should demonstrate comprehensive knowledge and understanding of both commerce and computer applications, allowing them to effectively bridge the gap between these domains.

GA2: Communication Skills: Graduates should possess the ability to express ideas clearly, both in writing and orally, and communicate effectively using various media, ensuring they can convey complex information to diverse audiences.

GA3: Critical Thinking: Graduates should exhibit the capacity to apply analytical thinking to assess and evaluate evidence, arguments, and claims within the realms of commerce and computer applications, fostering a scientific approach to knowledge development.

GA4: Problem Solving: Graduates should have the capability to apply their competencies to solve non-familiar problems and apply their learning to real-life situations, emphasizing practical problem-solving skills.

GA5: Analytical Reasoning: Graduates should demonstrate the ability to evaluate the reliability of evidence, identify logical flaws in arguments, synthesize data from multiple sources, and draw valid conclusions, addressing opposing viewpoints effectively.

GA6: Research-related Skills: Graduates should exhibit a sense of inquiry, problem-solving ability, and the capacity to plan, execute, and report the results of experiments or investigations, enabling them to contribute to research and development efforts.

GA7: Information/Digital Literacy: Graduates should possess the capability to access, evaluate, and utilize a variety of information sources, as well as apply appropriate software for data analysis, ensuring they are well-versed in digital tools and technologies.

GA8: Self-directed Learning: Graduates should be adept at working independently, identifying resources for projects, and managing projects to completion, showcasing their self-motivation and project management skills.

GA9: Moral and Ethical Awareness/Reasoning: Graduates should embrace moral and ethical values in their conduct, demonstrate ethical practices in their work, and exhibit a commitment to intellectual property rights, environmental sustainability, and objective, truthful actions.

GA10: Lifelong Learning: Graduates should have the ability and inclination for lifelong learning, continuously acquiring new knowledge and skills to adapt to changing workplace demands and contribute to personal development and societal objectives in an ever-evolving landscape.

These attributes collectively prepare graduates of the B. Com Computer Application program to excel in their chosen careers, bridge the gap between commerce and technology, and contribute responsibly to society as informed, ethical, and adaptable professionals.

QUALIFICATION DESCRIPTORS FOR B. COM COMPUTER APPLICATION

The qualification descriptors for a Bachelor's Degree Programme in Commerce delineate the crucial attributes and competencies expected of graduates upon completing their academic journey. These descriptors serve as a comprehensive guide to the essential qualifications and skills anticipated from commerce graduates.

- Graduates are expected to exhibit a fundamental and systematic understanding of the field of commerce. This encompasses a holistic grasp of various sub-disciplines, applications, and the interconnected nature of commerce with related areas of study.
- Procedural knowledge is another facet that graduates should acquire to prepare them for diverse roles within the commerce field. These roles may span research and development, teaching, and involvement in government or public service.
- Specialized skills relevant to their chosen area of concentration within commerce are also imperative for graduates. Staying abreast of the latest developments in their field is essential to remain competitive and valuable in the job market.
- Moreover, proficiency in problem identification and analysis is a key competency. Graduates are expected to excel in collecting and analyzing both quantitative and qualitative data from diverse sources, enabling them to formulate well-founded solutions and arguments.
- Effective communication skills are of paramount importance. Graduates should be adept at articulating study results accurately across various contexts, using commerce concepts to convey complex ideas with clarity.
- Additionally, graduates should demonstrate a commitment to lifelong learning by drawing on current research and professional resources to address their evolving educational needs.
- Furthermore, the ability to apply commerce-related knowledge and transferable skills to new and unfamiliar contexts is vital. This empowers graduates to identify and analyze intricate problems and provide precise solutions.
-

- Finally, commerce graduates should possess both subject-specific and transferable skills that are directly applicable to a wide range of commerce-related job opportunities. This enhances their employability and equips them for a multitude of roles within the field. In conclusion, these qualification descriptors outline the foundational competencies and attributes that graduates of a Bachelor's Degree Programme in Commerce should attain. They provide students with a strong foundation for success in various commerce-related careers, ensuring they are well-prepared for the dynamic and evolving business landscape.

PROGRAMME LEARNING OUTCOME B. COM COMPUTER APPLICATION PROGRAM:

The Programme learning outcomes relating to Bachelor's degree Programme in Commerce with Computer Application may include the following:

PLO1: Competitive Edge and Clear Vision: Graduates will possess a competitive edge with a clear understanding of core concepts and skills for applying knowledge in various areas of commerce and management.

PLO2: Interdisciplinary Decision-Making: Graduates will demonstrate the ability to apply interdisciplinary thinking in making informed business decisions, recognizing the interconnectedness of various aspects of commerce and technology.

PLO3: Innovative and Analytical Thinking: Graduates will exhibit innovative thinking, creative insights, analytical abilities, a methodological approach, and the capacity for critical judgments in solving complex business problems.

PLO4: Foundation for Higher Learning: Graduates will have a strong foundation that prepares them for advanced studies in commerce, management, and related fields, facilitating their pursuit of higher education.

PLO5: Enhanced Communication Skills: Graduates will improve their communication skills, enabling them to effectively convey information, facilitate the flow of resources, and share knowledge within business contexts.

PLO6: Current Accounting Methods and Specialization: Graduates will be equipped with up-to-date knowledge of prevalent accounting methods and have the opportunity to specialize in areas of interest such as finance, marketing, taxation, and computer applications.

PLO7: Entrepreneurial Aptitude: Graduates will gain a clear understanding of business prospects and possibilities, enabling them to establish and manage their own business ventures or contribute effectively to entrepreneurial initiatives.

These program learning outcomes ensure that graduates of the B. Com Computer Application program are well-prepared with a diverse skill set, interdisciplinary thinking, and a strong foundation in commerce and technology, allowing them to excel in various career opportunities and adapt to the evolving business landscape.

COURSE LEARNING OUTCOMES FOR B. COM COMPUTER APPLICATION

Course Learning Outcomes (CLOs) succinctly outline what students should learn from a course, driving curriculum, teaching methods, and assessments while aligning with program objectives for effective education.

BC1B01: BUSINESS MANAGEMENT

Course Code	BC1B01
Course Title	BUSINESS MANAGEMENT
Credits	4
Hours/Weeks	6
Category	Core Course
Semester	Semester 1
Regulation	2019 Onwards

COURSE LEARNING OUTCOMES

CLO1: Explain the concept of Management.

CLO2: Recognize the importance of Management in a global perspective.

CLO3: Identify the differences between management and leadership in real-life situations.

CLO4: Demonstrate the concept of corporate social responsibility towards various stakeholders.

CLO5: Recognize the most modern techniques of management practiced in developed countries.

CLO-PLO MAPPING

	PLO1	PLO2	PLO3	PLO4	PLO5	PLO6	PLO7
CLO1				1			
CLO2	1						
CLO3			2				
CLO4					1		
CLO5	1						

All the courses together must cover all the POs (and PSOs). For a course we map the COs to POs through the CO-PO matrix and to PSOs through the CO-PSO matrix as shown below. The various correlation levels are: “1” – Slight (Low) Correlation “2” – Moderate (Medium) Correlation “3” – Substantial (High) Correlation “-” indicates there is no correlation.

BC1C01: MANAGERIAL ECONOMICS

Course Code	BC1C01
Course Title	MANAGERIAL ECONOMICS
Credits	4
Hours/Weeks	5
Category	Complementary Course
Semester	Semester 1
Regulation	2019 Onwards

COURSE LEARNING OUTCOMES

CLO1: Understand Macro & Micro economics and its role in managerial decision making.

CLO2: Classify the different types of Market Structure.

CLO3: Understand the concept of consumer behaviors related to different theories.

CLO4: Describe the role played by the government in regulating the Indian economy.

CLO-PLO MAPPING							
	PLO1	PLO2	PLO3	PLO4	PLO5	PLO6	PLO7
CLO1			2				
CLO2		1					
CLO3			2				
CLO4		1					

All the courses together must cover all the POs (and PSOs). For a course we map the COs to POs through the CO-PO matrix and to PSOs through the CO-PSO matrix as shown below. The various correlation levels are: “1” – Slight (Low) Correlation “2” – Moderate (Medium) Correlation “3” – Substantial (High) Correlation “-” indicates there is no correlation.

BC2B02: FINANCIAL ACCOUNTING	
Course Code	BC2B02
Course Title	FINANCIAL ACCOUNTING
Credits	4
Hours/Weeks	6
Category	Core Course
Semester	Semester 2
Regulation	2019 Onwards

COURSE LEARNING OUTCOMES

CLO1: Understand the concept and principles of accounting.

CLO2: Be familiar with the latest updates in the field of accounting and its practices in companies.

CLO3: Gain knowledge about the application of IFRS and its compliance by various entities.

CLO4: Develop skills in the preparation of final accounts of companies.

CLO-PLO MAPPING

	PLO1	PLO2	PLO3	PLO4	PLO5	PLO6	PLO7
CLO1	1						
CLO2						2	
CLO3						3	
CLO4					1		

All the courses together must cover all the POs (and PSOs). For a course we map the COs to POs through the CO-PO matrix and to PSOs through the CO-PSO matrix as shown below. The various correlation levels are: “1” – Slight (Low) Correlation “2” – Moderate (Medium) Correlation “3” – Substantial (High) Correlation “-” indicates there is no correlation.

BC2C02: MARKETING MANAGEMENT

Course Code	BC2C02
Course Title	MARKETING MANAGEMENT
Credits	4
Hours/Weeks	6
Category	Complementary Course
Semester	Semester 2
Regulation	2019 Onwards

COURSE LEARNING OUTCOMES

CLO1: Explain various concepts of marketing and consumer behavior.

CLO2: Construct models for capturing value and competitive advantage.

CLO3: Recall the latest trends in e-commerce.

CLO4: Interpret various competitive strategies and suggest techniques to withstand competition.

CLO-PLO MAPPING							
	PLO1	PLO2	PLO3	PLO4	PLO5	PLO6	PLO7
CLO1	1						
CLO2			2				
CLO3			1				
CLO4						3	

All the courses together must cover all the POs (and PSOs). For a course we map the COs to POs through the CO-PO matrix and to PSOs through the CO-PSO matrix as shown below. The various correlation levels are: “1” – Slight (Low) Correlation “2” – Moderate (Medium) Correlation “3” – Substantial (High) Correlation “-” indicates there is no correlation.

BC3A11: BASIC NUMERICAL METHODS	
Course Code	BC3A11
Course Title	BASIC NUMERICAL METHODS
Credits	4
Hours/Weeks	5
Category	Common Course
Semester	Semester 3
Regulation	2019 Onwards

COURSE LEARNING OUTCOMES

CLO1: Describe the concepts of equations and the quadratic formula.

CLO2: Demonstrate the use of matrices for large volume data processing.

CLO3: Solve problems involving arithmetic and geometric progressions.

CLO4: Identify the appropriate mode of interest and EMI for debt repayment.

CLO5: Explain the concepts of descriptive statistics and their applications.

CLO-PLO MAPPING							
	PLO1	PLO2	PLO3	PLO4	PLO5	PLO6	PLO7
CLO1	1						
CLO2			2				
CLO3			1				
CLO4						3	
CLO5		2					

All the courses together must cover all the POs (and PSOs). For a course we map the COs to POs through the CO-PO matrix and to PSOs through the CO-PSO matrix as shown below. The various correlation levels are: “1” – Slight (Low) Correlation “2” – Moderate (Medium) Correlation “3” – Substantial (High) Correlation “-” indicates there is no correlation.

BC3A12: PROFESSIONAL BUSINESS SKILLS	
Course Code	BC3A12
Course Title	PROFESSIONAL BUSINESS SKILLS
Credits	4
Hours/Weeks	5
Category	Common Course
Semester	Semester 3
Regulation	2019 Onwards

COURSE LEARNING OUTCOMES

CLO1: Update students' basic informatics skills.

CLO2: Enhance professional and soft skills for business communication and documentation.

CLO3: Implement the concept and technology for E-content development.

CLO4: Prepare students to effectively use digital knowledge resources for their studies and business purposes.

CLO-PLO MAPPING							
	PLO1	PLO2	PLO3	PLO4	PLO5	PLO6	PLO7
CLO1	1	2					
CLO2		2					
CLO3			1				
CLO4						2	

All the courses together must cover all the POs (and PSOs). For a course we map the COs to POs through the CO-PO matrix and to PSOs through the CO-PSO matrix as shown below. The various correlation levels are: “1” – Slight (Low) Correlation “2” – Moderate (Medium) Correlation “3” – Substantial (High) Correlation “-” indicates there is no correlation.

BC3B03: BUSINESS REGULATIONS	
Course Code	BC3B03
Course Title	BUSINESS REGULATIONS
Credits	4
Hours/Weeks	4
Category	Core Course
Semester	Semester 3
Regulation	2019 Onwards

COURSE LEARNING OUTCOMES

CLO1: Assist in establishing and operating businesses in compliance with government regulations.

CLO2: Acquire knowledge of the Indian Contract Act 1872 to facilitate entering into valid contracts in personal and business life.

CLO3: Learn about the Sale of Goods Act to conduct business while adhering to legal formalities.

CLO4: Understand the rights and privileges of consumers to conduct a legally sound business, acknowledge customer status, and foster long-term business relationships.

CLO-PLO MAPPING							
	PLO1	PLO2	PLO3	PLO4	PLO5	PLO6	PLO7
CLO1	1						
CLO2				1			
CLO3			1				
CLO4						2	

All the courses together must cover all the POs (and PSOs). For a course we map the COs to POs through the CO-PO matrix and to PSOs through the CO-PSO matrix as shown below. The various correlation levels are: “1” – Slight (Low) Correlation “2” – Moderate (Medium) Correlation “3” – Substantial (High) Correlation “-” indicates there is no correlation.

BC3B04: CORPORATE ACCOUNTING	
Course Code	BC3B04
Course Title	CORPORATE ACCOUNTING
Credits	4
Hours/Weeks	6
Category	Core Course
Semester	Semester 3
Regulation	2019 Onwards

COURSE LEARNING OUTCOMES

CLO1: Understand the features and various types of companies.

CLO2: Comprehend management, corporate governance, corporate social responsibility, and basic aspects of SEBI (Securities and Exchange Board of India).

CLO3: Grasp the concept of share capital and relevant provisions.

CLO4: Gain awareness about the formation of companies and the different documents associated with companies.

CLO-PLO MAPPING

	PLO1	PLO2	PLO3	PLO4	PLO5	PLO6	PLO7
CLO1				2			
CLO2				1			
CLO3					1		
CLO4						2	

All the courses together must cover all the POs (and PSOs). For a course we map the COs to POs through the CO-PO matrix and to PSOs through the CO-PSO matrix as shown below. The various correlation levels are: “1” – Slight (Low) Correlation “2” – Moderate (Medium) Correlation “3” – Substantial (High) Correlation “-” indicates there is no correlation.

BC3C03: HUMAN RESOURCE MANAGEMENT

Course Code	BC3B04
Course Title	HUMAN RESOURCE MANAGEMENT
Credits	4
Hours/Weeks	5
Category	Complementary Course
Semester	Semester 3
Regulation	2019 Onwards

COURSE LEARNING OUTCOMES

CLO1: Understand the essential knowledge and skills required for human resources in an organization.

CLO2: Recognize the significance of induction and organizational training practices in building an effective workforce.

CLO3: Provide insights and knowledge about the importance of career planning and performance appraisal in organizational success.

CLO4: Gain knowledge on the relevance of compensation and grievance management practices for making appropriate and effective decisions within the organization.

CLO-PLO MAPPING							
	PLO1	PLO2	PLO3	PLO4	PLO5	PLO6	PLO7
CLO1		1					
CLO2			2				
CLO3					1		
CLO4							1

All the courses together must cover all the POs (and PSOs). For a course we map the COs to POs through the CO-PO matrix and to PSOs through the CO-PSO matrix as shown below. The various correlation levels are: “1” – Slight (Low) Correlation “2” – Moderate (Medium) Correlation “3” – Substantial (High) Correlation “-” indicates there is no correlation.

BC4A13: ENTREPRENEURSHIP DEVELOPMENT

Course Code	BC4A13
Course Title	ENTREPRENEURSHIP DEVELOPMENT
Credits	4
Hours/Weeks	5
Category	Common Course
Semester	Semester 4
Regulation	2019 Onwards

COURSE LEARNING OUTCOMES

CLO1: Identify and nurture the entrepreneurial talents of students.

CLO2: Acquire knowledge about various government organizations that support entrepreneurship.

CLO3: Stimulate innovative ideas among students for starting businesses in the evolving industrial landscape.

CLO4: Recognize the significance of MSME (Micro, Small, and Medium Enterprises) units within the spectrum of business enterprises.

CLO-PLO MAPPING

	PLO1	PLO2	PLO3	PLO4	PLO5	PLO6	PLO7
CLO1						1	
CLO2							2
CLO3					2		
CLO4			1				

All the courses together must cover all the POs (and PSOs). For a course we map the COs to POs through the CO-PO matrix and to PSOs through the CO-PSO matrix as shown below. The various correlation levels are: “1” – Slight (Low) Correlation “2” – Moderate (Medium) Correlation “3” – Substantial (High) Correlation “-” indicates there is no correlation.

BC4A14: BANKING AND INSURANCE

Course Code	BC4A14
Course Title	BANKING AND INSURANCE
Credits	4
Hours/Weeks	5
Category	Common Course
Semester	Semester 4
Regulation	2019 Onwards

COURSE LEARNING OUTCOMES

CLO1: Acquire knowledge about the fundamentals of banking and insurance.

CLO2: Describe contemporary trends in the field of banking.

CLO3: Analyze information and communication technology (ICT) based banking technologies.

CLO-PLO MAPPING							
	PLO1	PLO2	PLO3	PLO4	PLO5	PLO6	PLO7
CLO1			1				
CLO2				2			
CLO3							2

All the courses together must cover all the POs (and PSOs). For a course we map the COs to POs through the CO-PO matrix and to PSOs through the CO-PSO matrix as shown below. The various correlation levels are: “1” – Slight (Low) Correlation “2” – Moderate (Medium) Correlation “3” – Substantial (High) Correlation “-” indicates there is no correlation.

BC4B05: COST ACCOUNTING

Course Code	BC4B05
Course Title	COST ACCOUNTING
Credits	4
Hours/Weeks	6
Category	Core
Semester	Semester 4
Regulation	2019 Onwards

COURSE LEARNING OUTCOMES

CLO1: Classify and summarize various concepts related to cost accounting.

CLO2: Apply different techniques for measuring material management.

CLO3: Explain various methods of costing.

CLO4: Evaluate the cost sheet of a company.

CLO-PLO MAPPING

	PLO1	PLO2	PLO3	PLO4	PLO5	PLO6	PLO7
CLO1						1	
CLO2					2		
CLO3							1
CLO4			2				

All the courses together must cover all the POs (and PSOs). For a course we map the COs to POs through the CO-PO matrix and to PSOs through the CO-PSO matrix as shown below. The various correlation levels are: “1” – Slight (Low) Correlation “2” – Moderate (Medium) Correlation “3” – Substantial (High) Correlation “-” indicates there is no correlation.

BC4B06: CORPORATE REGULATIONS

Course Code	BC4B06
Course Title	CORPORATE REGULATIONS
Credits	4
Hours/Weeks	4
Category	Core
Semester	Semester 4
Regulation	2019 Onwards

COURSE LEARNING OUTCOMES

CLO1: Understand the features and various types of companies.

CLO2: Grasp the concepts of management, corporate governance, corporate social responsibility, and basic aspects of SEBI (Securities and Exchange Board of India).

CLO3: Understand share capital and other relevant provisions.

CLO4: Gain awareness of the formation of companies and the different documents associated with companies.

CLO-PLO MAPPING

	PLO1	PLO2	PLO3	PLO4	PLO5	PLO6	PLO7
CLO1		1					
CLO2					2		
CLO3							1
CLO4				2			

All the courses together must cover all the POs (and PSOs). For a course we map the COs to POs through the CO-PO matrix and to PSOs through the CO-PSO matrix as shown below. The various correlation levels are: “1” – Slight (Low) Correlation “2” – Moderate (Medium) Correlation “3” – Substantial (High) Correlation “-” indicates there is no correlation.

BC4C04: QUANTITATIVE TECHNIQUES FOR BUSINESS

Course Code	BC4C04
Course Title	QUANTITATIVE TECHNIQUES FOR BUSINESS
Credits	4
Hours/Weeks	5
Category	Core
Semester	Semester 4
Regulation	2019 Onwards

COURSE LEARNING OUTCOMES

CLO1: Provide a fundamental understanding of business statistics and its applications in the business field.

CLO2: Empower students to develop effective analytical skills in basic statistics.

CLO3: Foster an understanding of mathematical tools used to solve decision-making problems.

CLO4: Enhance students' comprehension of theoretical distributions.

CLO-PLO MAPPING							
	PLO1	PLO2	PLO3	PLO4	PLO5	PLO6	PLO7
CLO1		1					
CLO2			2		1		
CLO3	1						
CLO4						2	

All the courses together must cover all the POs (and PSOs). For a course we map the COs to POs through the CO-PO matrix and to PSOs through the CO-PSO matrix as shown below. The various correlation levels are: “1” – Slight (Low) Correlation “2” – Moderate (Medium) Correlation “3” – Substantial (High) Correlation “-” indicates there is no correlation.

BC5B07: ACCOUNTING FOR MANAGEMENT

Course Code	BC5B07
Course Title	ACCOUNTING FOR MANAGEMENT
Credits	4
Hours/Weeks	6
Category	Core
Semester	Semester 5
Regulation	2019 Onwards

COURSE LEARNING OUTCOMES

CLO1: Describe various methods of analyzing financial statements.

CLO2: Compare fund flow statements with cash flow statements.

CLO3: Analyze the cost-volume-profit relationship.

CLO4: Assess the financial position of a company.

CLO-PLO MAPPING

	PLO1	PLO2	PLO3	PLO4	PLO5	PLO6	PLO7
CLO1	1						
CLO2			2		1		
CLO3						2	
CLO4				3			

All the courses together must cover all the POs (and PSOs). For a course we map the COs to POs through the CO-PO matrix and to PSOs through the CO-PSO matrix as shown below. The various correlation levels are: “1” – Slight (Low) Correlation “2” – Moderate (Medium) Correlation “3” – Substantial (High) Correlation “-” indicates there is no correlation.

BC5B08: BUSINESS RESEARCH METHODS

Course Code	BC5B08
Course Title	BUSINESS RESEARCH METHODS
Credits	4
Hours/Weeks	4
Category	Core
Semester	Semester 5
Regulation	2019 Onwards

COURSE LEARNING OUTCOMES

CLO1: Provide an insight into the fundamentals of business research and its underlying concepts.

CLO2: Enable students to understand the research process.

CLO3: Understand the various techniques used in the collection of primary data and the challenges involved.

CLO4: Enable students to prepare report writing.

CLO-PLO MAPPING

	PLO1	PLO2	PLO3	PLO4	PLO5	PLO6	PLO7
CLO1	1						
CLO2			2		3		
CLO3							1
CLO4				2			

All the courses together must cover all the POs (and PSOs). For a course we map the COs to POs through the CO-PO matrix and to PSOs through the CO-PSO matrix as shown below. The various correlation levels are: “1” – Slight (Low) Correlation “2” – Moderate (Medium) Correlation “3” – Substantial (High) Correlation “-” indicates there is no correlation.

BC5B09: INCOME TAX LAW AND ACCOUNTS

Course Code	BC5B09
Course Title	INCOME TAX LAW AND ACCOUNTS
Credits	4
Hours/Weeks	5
Category	Core
Semester	Semester 5
Regulation	2019 Onwards

COURSE LEARNING OUTCOMES

CLO1: Understand the method and methodology of income taxation in India.

CLO2: Help learners compute taxable income accurately under the "House Property" head.

CLO3: Acquire the knowledge of computing income under the "Profits and Gains of Business or Profession" head.

CLO4: Gain the knowledge of computing income under the "Capital Gains" and other sources, making the learner self-confident and competent in practicing income tax.

CLO-PLO MAPPING

	PLO1	PLO2	PLO3	PLO4	PLO5	PLO6	PLO7
CLO1	2						
CLO2			2		3		
CLO3						2	
CLO4		3					

All the courses together must cover all the POs (and PSOs). For a course we map the COs to POs through the CO-PO matrix and to PSOs through the CO-PSO matrix as shown below. The various correlation levels are: “1” – Slight (Low) Correlation “2” – Moderate (Medium) Correlation “3” – Substantial (High) Correlation “-” indicates there is no correlation.

BC5B10: COMPUTER APPLICATION IN BUSINESS

Course Code	BC5B10
Course Title	COMPUTER APPLICATION IN BUSINESS
Credits	4
Hours/Weeks	4
Category	Core Course (Elective)
Semester	Semester 5
Regulation	2019 Onwards

COURSE LEARNING OUTCOMES

CLO1: Gain knowledge of networking and its application in business, facilitating easier learning in a networked community.

CLO2: Discuss how website creation and maintenance amplify a business's identity and scope.

CLO3: Equip students with an understanding of various e-commerce platforms and enable them to evaluate the pros and cons of digital payments.

CLO4: Discuss the various e-payment services available on the internet.

CLO-PLO MAPPING

	PLO1	PLO2	PLO3	PLO4	PLO5	PLO6	PLO7
CLO1		1					
CLO2			2		3		
CLO3							2
CLO4				2			

All the courses together must cover all the POs (and PSOs). For a course we map the COs to POs through the CO-PO matrix and to PSOs through the CO-PSO matrix as shown below. The various correlation levels are: “1” – Slight (Low) Correlation “2” – Moderate (Medium) Correlation “3” – Substantial (High) Correlation “-” indicates there is no correlation.

BC5B11: BUSINESS INFORMATION SYSTEM

Course Code	BC5B11
Course Title	BUSINESS INFORMATION SYSTEM
Credits	4
Hours/Weeks	4
Category	Core Course (Elective)
Semester	Semester 5
Regulation	2019 Onwards

COURSE LEARNING OUTCOMES

CLO1: Acquire basic knowledge in information technology and its relevance to various business areas.

CLO2: Understand the concept of a decision support system.

CLO3: Describe ERP (Enterprise Resource Planning) systems and the issues and challenges faced by them.

CLO-PLO MAPPING

	PLO1	PLO2	PLO3	PLO4	PLO5	PLO6	PLO7
CLO1	2						
CLO2				3			
CLO3						3	

All the courses together must cover all the POs (and PSOs). For a course we map the COs to POs through the CO-PO matrix and to PSOs through the CO-PSO matrix as shown below. The various correlation levels are: “1” – Slight (Low) Correlation “2” – Moderate (Medium) Correlation “3” – Substantial (High) Correlation “-” indicates there is no correlation.

BC5D02: BASICS OF ENTREPRENEURSHIP AND MANAGEMENT

Course Code	BC5D02
Course Title	BASICS OF ENTREPRENEURSHIP AND MANAGEMENT
Credits	3
Hours/Weeks	3
Category	Open Course
Semester	Semester 5
Regulation	2019 Onwards

COURSE LEARNING OUTCOMES

CLO1: Enable students to understand the basics of business, entrepreneurship, and organizational management.

CLO-PLO MAPPING

	PLO1	PLO2	PLO3	PLO4	PLO5	PLO6	PLO7
CLO1							3

All the courses together must cover all the POs (and PSOs). For a course we map the COs to POs through the CO-PO matrix and to PSOs through the CO-PSO matrix as shown below. The various correlation levels are: “1” – Slight (Low) Correlation “2” – Moderate (Medium) Correlation “3” – Substantial (High) Correlation “-” indicates there is no correlation.

BC6B12: INCOME TAX AND GST

Course Code	BC6B12
Course Title	INCOME TAX AND GST
Credits	4
Hours/Weeks	6
Category	Core Course
Semester	Semester 6
Regulation	2019 Onwards

COURSE LEARNING OUTCOMES

CLO1: Understand the concepts of tax and GST (Goods and Services Tax) calculation.

CLO2: Compute the total income and tax liability of individuals.

CLO3: Outline the registration process and e-filing procedures under GST (Goods and Services Tax).

CLO-PLO MAPPING

	PLO1	PLO2	PLO3	PLO4	PLO5	PLO6	PLO7
CLO1	3						
CLO2				2			
CLO3						3	

All the courses together must cover all the POs (and PSOs). For a course we map the COs to POs through the CO-PO matrix and to PSOs through the CO-PSO matrix as shown below. The various correlation levels are: “1” – Slight (Low) Correlation “2” – Moderate (Medium) Correlation “3” – Substantial (High) Correlation “-” indicates there is no correlation.

BC6B13: AUDITING AND CORPORATE GOVERNANCE

Course Code	BC6B13
Course Title	AUDITING AND CORPORATE GOVERNANCE
Credits	4
Hours/Weeks	5
Category	Core Course
Semester	Semester 6
Regulation	2019 Onwards

COURSE LEARNING OUTCOMES

CLO1: Familiarize with the basic principles, techniques, and classifications of auditing.

CLO2: Study the processes of vouching, verification, and valuation of assets and liabilities.

CLO3: Learn about internal control through internal checks and internal audit.

CLO4: Provide insights into the framework of corporate governance.

CLO-PLO MAPPING

	PLO1	PLO2	PLO3	PLO4	PLO5	PLO6	PLO7
CLO1		2					
CLO2			3				
CLO3				3			
CLO4							4

All the courses together must cover all the POs (and PSOs). For a course we map the COs to POs through the CO-PO matrix and to PSOs through the CO-PSO matrix as shown below. The various correlation levels are: “1” – Slight (Low) Correlation “2” – Moderate (Medium) Correlation “3” – Substantial (High) Correlation “-” indicates there is no correlation.

BC6B14: OFFICE AUTOMATION TOOLS

Course Code	BC6B14
Course Title	OFFICE AUTOMATION TOOLS
Credits	4
Hours/Weeks	5
Category	Core Course (Elective)
Semester	Semester 6
Regulation	2019 Onwards

COURSE LEARNING OUTCOMES

CLO1: Understand how to prepare documents using MS-Word.

CLO2: Describe PowerPoint presentations and their use in business meetings.

CLO3: Understand how to create and demonstrate Excel spreadsheets and their applications.

CLO4: Understand the applications of the internet in the field of business education and governance.

CLO-PLO MAPPING

	PLO1	PLO2	PLO3	PLO4	PLO5	PLO6	PLO7
CLO1		2					
CLO2			3				
CLO3							2
CLO4					3		

All the courses together must cover all the POs (and PSOs). For a course we map the COs to POs through the CO-PO matrix and to PSOs through the CO-PSO matrix as shown below. The various correlation levels are: “1” – Slight (Low) Correlation “2” – Moderate (Medium) Correlation “3” – Substantial (High) Correlation “-” indicates there is no correlation.

BC6B15: COMPUTERISED ACCOUNTING WITH TALLY

Course Code	BC65B15
Course Title	COMPUTERISED ACCOUNTING WITH TALLY
Credits	5
Hours/Weeks	5
Category	Core Course (Elective)
Semester	Semester 6
Regulation	2019 Onwards

COURSE LEARNING OUTCOMES

CLO1: Develop awareness of accounting concepts and principles.

CLO2: Aid in performing documentation, accounting, and inventory operations using Tally.

CLO3: Assist in the preparation of financial statements, tax documents, budgets, and presentations.

CLO4: Develop adequate knowledge of accounting information systems and their applications.

CLO-PLO MAPPING

	PLO1	PLO2	PLO3	PLO4	PLO5	PLO6	PLO7
CLO1	2						
CLO2			3				
CLO3						3	
CLO4				2			

All the courses together must cover all the POs (and PSOs). For a course we map the COs to POs through the CO-PO matrix and to PSOs through the CO-PSO matrix as shown below. The various correlation levels are: “1” – Slight (Low) Correlation “2” – Moderate (Medium) Correlation “3” – Substantial (High) Correlation “-” indicates there is no correlation.

BC6B16: PROJECT REPORT

Course Code	BC6B16
Course Title	PROJECT REPORT
Credits	2
Hours/Weeks	4
Category	Core Course
Semester	Semester 6
Regulation	2019 Onwards

COURSE LEARNING OUTCOMES

CLO1: Provide students with a clear understanding of idea generation, topic selection, and factors to consider before selecting a topic, along with drafting methodology and sampling techniques.

CLO2: Offer insight into the collection, tabulation, processing, analysis, and interpretation of data.

CLO3: Familiarize students with the various forms, formalities, and methodologies for presenting an academic document.

CLO4: Enhance skills, enthusiasm, and a spirit of inquiry among the younger generation, encouraging them to explore and uncover hidden facts within academia.

CLO-PLO MAPPING

	PLO1	PLO2	PLO3	PLO4	PLO5	PLO6	PLO7
CLO1		3					
CLO2			3				
CLO3					3		
CLO4							2

All the courses together must cover all the POs (and PSOs). For a course we map the COs to POs through the CO-PO matrix and to PSOs through the CO-PSO matrix as shown below. The various correlation levels are: “1” – Slight (Low) Correlation “2” – Moderate (Medium) Correlation “3” – Substantial (High) Correlation “-” indicates there is no correlation.

TEACHING LEARNING PROCESS

The teaching-learning process for the Bachelor program in Commerce at our institution encompasses a multifaceted approach designed to cater to the diverse learning styles and needs of our students. We recognize the importance of adapting to the ever-evolving educational landscape while maintaining a strong foundation in traditional methods. Our methodology combines classroom lectures, embracing both traditional and ICT-enabled tools, to ensure a comprehensive understanding of the subject matter. We promote active engagement through written assignments, seminar presentations by students, and field visits, fostering critical thinking and practical insights.

Assessment is a key component, with unit tests, discussions, debates, and role-playing exercises enabling students to apply their knowledge. Our dynamic approach extends to online classes facilitated by a robust learning management system, allowing for flexibility and accessibility. We are attentive to the diverse learning paces of our students, offering remedial classes for those who may require additional support and encouraging advanced learners through self-study assignments. Additionally, the pinnacle of our program involves project work in the sixth semester, providing students with the opportunity to apply their skills in real-world scenarios.

By embracing a holistic teaching-learning process, we aim to empower our students with a well-rounded education, equipping them for success in a dynamic and competitive global landscape.

ASSESSMENT METHODS

The assessment methods for the Bachelor Programme in Commerce comprise Continuous Internal Evaluation (CIE) and External Evaluation (EE). CIE, accounting for 20% of the total evaluation, includes assignments, seminars, attendance, and two internal tests. EE carries the remaining 80% weightage and is executed through 2.5-hour written examinations at the end of each semester. Additionally, the program culminates with a viva voce examination for project work in the sixth semester. These assessment methods ensure a comprehensive evaluation, combining continuous engagement, external examinations, and practical project assessments to gauge students' knowledge, skills, and understanding of commerce.

CONCLUSION

In conclusion, this Learning Outcome Based Curriculum Framework stands as a blueprint to drive educational excellence, aligning our vision with tangible learning objectives, and guiding our journey towards academic excellence.



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