



AMBEDKAR COLLEGE OF ARTS & SCIENCE, WANDOOR
(Aided by Govt. of Kerala & Affiliated to University of Calicut)
Wandoor (PO), Pin 679328, Ph: 04931-249666
acaswandoor@gmail.com, Website: www.ambedkarcollegewdr.in

DEPARTMENT OF COMMERCE

VISION

“Empower young minds from deprived and minority communities by fostering sustainable commercial practices and ethical business principles to address global challenges.”

MISSION

- Provide high quality education to deprived and minority communities through comprehensive commerce curricula tailored to their needs and contexts.
- Foster ethical leadership and social responsibility by incorporating modules on business ethics, corporate social responsibility, and traditional values into all coursework and extracurricular activities
- Integrate traditional values and cultural heritage into the learning experience, ensuring that students appreciate and understand how these values can positively influence modern business through and sustainable practices.
- Establish partnerships with local communities and organizations to create mentorship programs, internships, and real-world projects that provide students with practical experience and community involvement opportunities.



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PROGRAM EDUCATIONAL OUTCOMES (PEOS):

PEO 1: Development of Leadership Qualities.

Graduates will demonstrate leadership qualities by utilizing their full intellectual potential, engaging with their communities, and contributing to the social, cultural, and economic development of society.

PEO 2: Lifelong Learning and Societal Contribution.

Graduates will be equipped with core values and intellectual capabilities, enabling them to pursue lifelong learning and meaningfully contribute to societal well-being through

innovative thinking and service.

PEO 3: Entrepreneurial and Global Competence.

Graduates will possess entrepreneurial skills and a global perspective, promoting sustainable national growth through ethical leadership, innovative ventures, and responsible citizenship.

PROGRAMME OUTCOMES (POS):

At the end of the graduate programme, a student would:

PO1 - Knowledge Acquisition:

Gain deep understanding of trends and their impact on the chosen field.

PO2 - Communication & Leadership:

Cultivate teamwork, effective communication, and transformative leadership with a focus on inclusivity.

PO3 - Professional Skills:


Develop adaptability and confidence to navigate diverse career paths.

PO4 - Digital Intelligence:

Master digital tools and technologies to efficiently process and analyse information.

PO5 – Scientific awareness & Critical Thinking:




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PO6 - Ethics & Social Responsibility:

Lead with integrity, upholding ethical values and a commitment to societal and environmental well-being.

PO7 – Research, Innovation & Entrepreneurship:

Drive innovation through research and collaborations with academia, industry, and communities.

PO8 - Lifelong Learning:

Embrace ongoing personal and professional growth by staying current with new knowledge and technologies.

PO9 - Global Perspective:

Understand and engage with global cultural, social, and economic contexts for positive contributions.

PO10 – Democratic Co-existence:

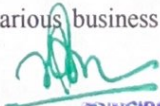
Prepare individuals to work harmoniously in a pluralistic society, nurturing democratic values and interpersonal understanding.

PROGRAMME SPECIFIC OUTCOMES

At the end of the B.Com. program programme, a student would:

- ❖ **Business Knowledge, Technological Proficiency and Lifelong Learning:**
Understand and apply fundamental concepts of accounting, management and business principles and Utilize modern technology and information systems in business operations and decision-making processes.
- ❖ **Analytical Skills and Ethical Understanding for Global Perspective and Entrepreneurial thinking:** Develop the ability to analyse financial data and use quantitative methods for decision-making and recognize & apply ethical principles in business practices and to Foster an entrepreneurial mind set.
- ❖ **Communication Skills, Teamwork and Collaboration :** Exhibit effective oral and written communication skills tailored to various business contexts




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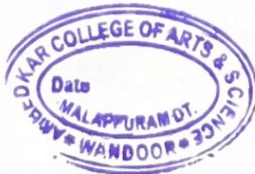
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and Work effectively in teams, contributing to group objectives and fostering a collaborative environment.



COURSE OUTCOMES

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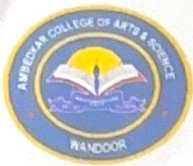
CO1	Comprehend the interaction between business and economic environment and Learn to apply economic concepts to managerial decision making.
CO2	Analyze market structure and competitive strategy
CO3	Conduct market research and forecasting and to develop critical thinking and problem solving skills.
CO4	Apply economic concepts to real world business scenarios and to communicate economic ideas effectively to stake holders,
CO5	Develop logical and analytical approach to decision making and foster a global perspective on economic issues.

Semester	II
Course Code	BCM2B02
Course Name	FINANCIAL ACCOUNTING
Course Category	Core
No.of Credits	4
Hours/Week	6
Total Marks	100

Code	Statement
CO1	Build a strong foundation on theories, principles, practices and regulatory framework of accounting.
CO2	Prepare and analyze financial statements, including the income statement and balance sheet.
CO3	Effectively communicate and present accounting data, issues, plans and decisions.
CO4	Demonstrate analytical and critical thinking required for the preparation of final accounts and business decision-making.
CO5	Cultivate ethical awareness in financial reporting.



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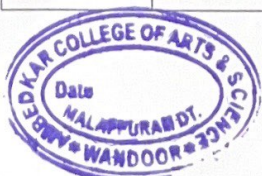
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Semester	I
Course Code	BCM1B01
CourseName	BUSINESS MANAGEMENT
Course Category	Core
No .of Credits	4
Hours/Week	6
Total Marks (Internal &External)	100
Regulation	2019 Onwards

CO	Statement
CO1	Gain a comprehensive understanding of the fundamental principles and theories of management.
CO2	Apply management concepts to real-world business situations and cases
CO3	Demonstrate proficiency in using relevant management tools and techniques for decision-making and problem-solving.
CO4	Recognize and address ethical challenges in management and also understand the social responsibilities of organizations and managers
CO5	The ability to adapt to changing business environments and commit to ongoing professional development.

Semester	I
Course Code	BCM1C01
CourseName	MANAGERIAL ECONOMICS
Course Category	Complementary
No.of Credits	4
Hours/Week	5
Total Marks (Internal &External)	100
Regulation	2019 onwards

CO	Statement
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Semester	II
Course Code	BCM2C02
Course Title	MARKETING MANAGEMENT
Course Category	Complementary
No.of Credits	4
Hours/Week	5
Total Marks	100

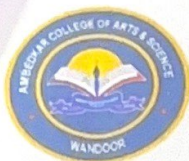
Code	Statement
CO1	Develop basic knowledge about the concepts, principles, tools and techniques of marketing.
CO2	Analyze consumer behavior and decision making processes to identify market opportunities and develop effective marketing strategies.
CO3	Apply marketing frameworks and models to analyze the competitive landscape and develop positioning strategies.
CO4	Communicate marketing concepts, strategies, and recommendations effectively through written reports and oral presentations.
CO5	Create innovative marketing solution.

Semester	III
Course Code	BCM3A11
Course Title	BASIC NUMERICAL METHODS
Course Category	Common
No.of Credits	4
Hours/Week	5
Total Marks	100



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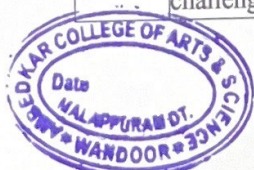
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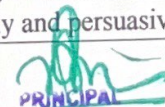
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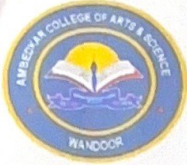
Code	Statement
CO1	Demonstrate a solid understanding of fundamental mathematical and statistical concepts and process.
CO2	Collect, organize, and present data effectively using appropriate statistical tools and visualization techniques.
CO3	Develop critical thinking and problem-solving skills to apply mathematical and statistical methods to real-world business challenges.
CO4	Students will apply basic numerical skills in practical scenarios, such as shopping, cooking, and financial planning.
CO5	Students will enhance their critical thinking skills by analyzing numerical information and making informed decisions based on quantitative data.

Semester	III
Course Code	BCM3A12
Course Title	PROFESSIONAL BUSINESS SKILL
Course Category	Common
No. of Credits	4
Hours/Week	5
Total Marks	100

Code	Statement
CO1	Develop effective written and verbal communication skills essential for business contexts and enhance problem-solving abilities through analysis and evaluation of business scenarios.
CO2	Foster skills in working effectively within diverse teams, demonstrating leadership and understand ethical standards in business practices and the importance of corporate social responsibility.
CO3	Apply theoretical knowledge to real-world business situations, including case studies and projects and cultivate skills in managing time efficiently to balance multiple priorities in a professional setting.
CO4	Gain proficiency in using business-related software and tools, including spreadsheets, presentation software, and communication platforms and learn techniques for building professional relationships and networking effectively in the business environment
CO5	Develop resilience and flexibility to navigate changing business landscapes and challenges and master the art of presenting ideas clearly and persuasively to various




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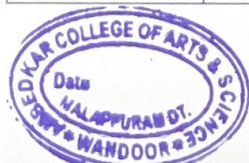
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audiences.

Semester	III
Course Code	BCM3B03
Course Title	BUSINESS REGULATION
Category of the Course	Core
No. of Credits	4
Hours/Week	6
Total Marks	100

Code	Statement
CO1	Develop a comprehensive understanding of the legal framework governing business activities, including statutes, regulations.
CO2	Analyze the impact of legal and regulatory environments on business operations, strategy, and decision-making.
CO3	Evaluate the legal implications of business contracts, including formation, interpretation, and enforcement.
CO4	Students will enhance their ability to communicate regulatory issues and compliance strategies effectively to stakeholders, including management, employees, and regulatory bodies.
CO5	Students will develop critical thinking skills necessary for evaluating complex regulatory environments and making informed decisions in business contexts.

Semester III



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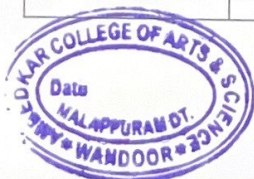
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Course Code	BCM3B04
Course Title	CORPORATE ACCOUNTING
Category of the Course	Core
No. of Credits	4
Hours/Week	6
Total Marks	100

Code	Statement
CO1	Provide an in-depth knowledge in theories, principles, practices and regulatory framework of corporate accounting.
CO2	Applying the learned knowledge about accounting of shares, debentures, preparation of final accounts of companies and its consolidation.
CO3	Exhibit the skill to carry out the functions of business, solve problems and help in managerial decision making using the acquired knowledge in corporate accounting.
CO4	Efficiently illustrate accounting data to communicate effectively with all stakeholders.
CO5	Demonstrate analytical and critical thinking required for the preparation of final accounts of companies for corporate decision-making.

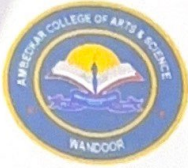
Semester	III
Course Code	BCM3C03
Course Title	HUMAN RESOURCES MANAGEMENT
Category	Complementary
No. of Credits	4
Hours/Week	5
Total Marks	100

Code	Statement
CO1	Understanding the role and significance of HRM in organizational success.
CO2	Exploring strategies for employee retention and engagement.
CO3	Mastering compensation and benefits administration.
CO4	Applying HRM principles to real-world organizational scenarios through case studies and projects.
CO5	Students will learn to utilize HR metrics and analytics to make informed decisions regarding workforce management and development.




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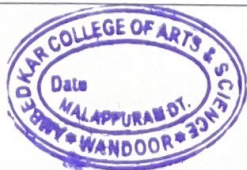
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Semester	IV
Course Code	BCM4A13
Course Name	ENTREPRENEURIAL DEVELOPMENT
Course Category	Common
Contact Hours	5
Credit	4
Regulation	R-2019

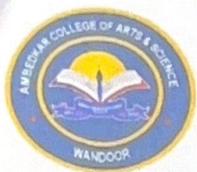
CO	CO Statement
CO1	To understand the basic concepts of entrepreneurship
CO2	To learn the governmental support for entrepreneurs
CO3	To study the importance of MSMEs and supports available.
CO4	To give a glimpse of establishment and running of a business unit
CO5	To give an idea of preparing a project report.

Semester	IV
Course Code	BCM4A14
Course Name	BANKING AND INSURANCE
Course Category	Common
Contact Hours	5
Credit	4
Regulation	R-2019



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CO	CO Statement
CO1	To provide a picture of the functions of banks and RBI
CO2	To understand the features of negotiable instruments and its formalities
CO3	To impart knowledge on modern banking facilities
CO4	To give a general idea of insurance business in India
CO5	To understand Life Insurance business in India and the role of IRDA

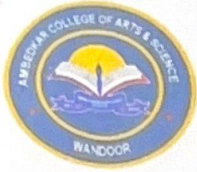
Semester	IV
Course Code	BCM4B05
Course Name	COST ACCOUNTING
Course Category	Core
Contact Hours	6
Credit	4
Regulation	R-2019

CO	CO Statement
CO1	Intended to impart basic knowledge of cost accounting and the terms associated with it.
CO2	To understand measures for materials control by Management.
CO3	To familiarize with the Labour and overhead cost control measures by Management
CO4	To learn the various methods of costing
CO5	To give an overview of budgeting and standard costing tools and techniques.



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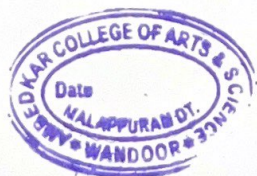
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Semester	IV
Course Code	BCM4B06
Course Name	CORPORATE REGULATIONS
Course Category	Core
Contact Hours	4
Credit	4
Regulation	R-2019

CO	CO Statement
CO1	To study the Indian Companies Act 2013 and various provisions contained in it.
CO2	To learn the legal formalities in the formation of a company.
CO3	To know the clauses related to Shares and its transfer.
CO4	To seek the rights, duties and powers of directors and corporate governance.
CO5	To Understand the methods of winding up of a company

Semester	IV
Course Code	BCM4C04
Course Name	QUANTITATIVE TECHNIQUES FOR BUSINESS
Contact Hours	5
Course Category	Core
Credit	4
Regulation	R-2019



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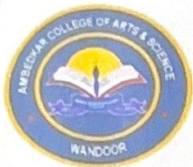
CO	CO Statement
CO1	To provide a basic idea of quantitative techniques used in business
CO2	To study the correlation and regression techniques
CO3	To learn probability theories
CO4	To understand theoretical distributions prominently in use
CO5	To learn linear programming methods.

Semester	V
Course Code	BCM5B07
Course Name	ACCOUNTING FOR MANAGEMENT
Course Category	Core
Contact Hours	5
Credit	4
Regulation	R-2019

CO	CO Statement
CO1	To give an overview of Management Accounting
CO2	To study the methods of analysing financial statements
CO3	To learn Ratio analysis
CO4	To learn Fund Flow and Cash Flow analysis
CO5	To understand CVP analysis



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Semester	V
Course Code	BCM5B08
Course Name	BUSINESS RESEARCH METHODS
Course Category	Core
Contact Hours	4
Credit	4
Regulation	R-2019

CO	CO Statement
CO1	To impart a general idea of research and types of research.
CO2	To study the fundamentals of research and measurement of reliability
CO3	To learn scientific data collection process
CO4	To understand scientific data processing techniques and testing of hypothesis
CO5	To study drafting of a research report and matters to be kept in mind.

Semester	V
Course Code	BCM5B09
Course Name	INCOME TAX LAW AND ACCOUNTS
Course Category	Core
Contact Hours	5
Credit	4
Regulation	R-2019



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CO	CO Statement
CO1	To learn taxation system in India, and to learn taxable income, exempted income, agricultural income, calculation of taxable income, residential status etc.
CO2	To learn computation of taxable income under the head Salaries.
CO3	To understand taxation of income under the head House Property.
CO4	To study calculation of taxable profits and gains of business or profession.
CO5	To seek provisions of taxing capital gains and other sources

Semester	V
Course Code	BCMSB10
Course Name	CO-OPERATIVE THEORY AND PRACTICE
Course Category	Core
Contact Hours	4
Credit	4
Regulation	R-2019

CO	CO Statement
CO1	To give a general idea of cooperative movement
CO2	To impart knowledge on cooperative movement and other economic systems
CO3	To learn cooperative education and training
CO4	To understand different types of cooperatives in India
CO5	To learn some of the successful big cooperative business houses



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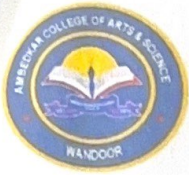
Semester	V
Course Code	BCM5B11
Course Name	LEGAL ENVIRONMENT FOR CO-OPERATIVES
Course Category	Core
Contact Hours	4
Credit	4
Regulation	R-2019

CO	CO Statement
CO1	To make a general study of the cooperative movement in India
CO2	To study the various legislations governing cooperative societies in India
CO3	To study the Kerala Cooperative Societies Act and its provisions
CO4	To understand the administrative set of cooperative department in Kerala
CO5	To study the features of Banking Regulation Act 1949.

Semester	V
Course Code	BCM5D02
Course Name	BASICS OF ENTREPRENEURSHIP AND MANAGEMENT
Course Category	Open
Contact Hours	3
Credit	3
Regulation	R-2019




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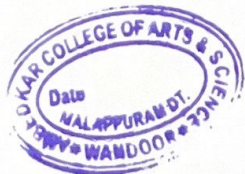
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CO	CO Statement
CO1	To familiarize the students with the basic principles and concepts of business
CO2	To understand concept of entrepreneurship
CO3	To provide the basics of management concepts and principles of management.
CO4	To inculcate a spirit entrepreneurship and develop various entrepreneurial traits
CO5	To study leadership and traits of leadership

Semester	VI
Course Code	BCM6B12
Course Name	INCOME TAX AND GST
Course Category	Core
Contact Hours	6
Credit	4
Regulation	R-2019

CO	CO Statement
CO1	To impart knowledge on the computation of total income and tax liability of individuals
CO2	To make students aware of Income Tax authorities, their powers and functions
CO3	To enable students to differentiate between Direct and Indirect tax and its structure.
CO4	To study the registration procedures, cancellation, payment and e-filing under GST.
CO5	To develop understanding on penalty recovery, audit procedures and power of CAG



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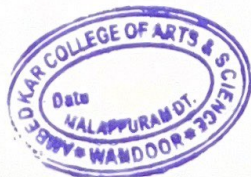
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Semester	VI
Course Code	BCM6B13
Course Name	AUDITING AND CORPORATE GOVERNANCE
Course Category	Core
Contact Hours	5
Credit	4
Regulation	R-2019

CO	CO Statement
CO1	To familiarise the basic principles, techniques and classification of audit.
CO2	To study vouching, verification and valuation of assets and liabilities.
CO3	To learn internal control by way of internal check and internal audit.
CO4	To provide insight on the framework of corporate governance.
CO5	To discuss common governance problems noticed in various corporate failures.

Semester	VI
Course Code	BCM6B14
Course Name	INTERNATIONAL CO-OPERATIVE MOVEMENT
Course Category	Core
Contact Hours	5
Credit	4
Regulation	R-2019



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**AMBEDKAR COLLEGE OF ARTS &
WANDOOR, MALAPPURAM, DT**



AMBEDKAR COLLEGE OF ARTS & SCIENCE, WANDOOR
(Aided by Govt. of Kerala & Affiliated to University of Calicut)

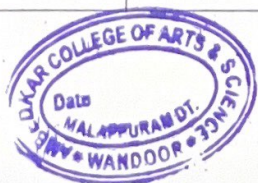
Wandoor (PO), Pin 679328, Ph: 04931-249666

acaswandoor@gmail.com, Website: www.ambedkarcollegewdr.in

CO	CO Statement
CO1	To give awareness about evolution of co-operative movement in foreign countries.
CO2	To give a picture of cooperation and to learn the contributions of Experts in the field.
CO3	To study international co-operative alliance and its specialized organisations.
CO4	To learn the role of international organizations in the development of International cooperative movement.
CO5	To make the students aware about the inter-cooperative relations in India.

Semester	VI
Course Code	BCM6B15
Course Name	CO-OPERATIVE MANAGEMENT AND ADMINISTRATION
Course Category	Core
Contact Hours	5
Credit	4
Regulation	R-2019

CO	CO Statement
CO1	To study management and privileges of co-operatives and settlement of disputes
CO2	To learn the role of management in the development of co-operative organizations, features and principles of cooperation
CO3	To study the co-operative leadership, types, problems, theories and case studies.
CO4	To study the statutory Books of accounts and computerized accounting system.
CO5	To study co-operative audit, features, stages, verification and valuation of assets.



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