



---

**DEPARTMENT OF COMMERCE**

**PROGRAM OUTCOME**

**PO-1** Students can independently start up their own Business.

**PO-2** Students can get thorough knowledge of finance and commerce.

**PO-3** This program could provide Industries, Banking Sectors, Insurance companies, Financing companies, Transport Agencies, Warehousing etc. Well trained professionals to meet the requirements.

**PO-4** After completing graduation, students can get skills regarding various aspects like Marketing Manager, Selling Manager, over all Administration abilities of the Company.

**PO-5** Capability of the students to make decisions at personal & professional level will increase after completion of this course.


**PO-6** The knowledge of different specializations in Accounting, costing, banking and finance with the practical exposure helps the students to stand in organization.

**PO-7** Students will prove themselves in different professional exams like C.A., C S, CMA, MPSC, UPSC. As well as other coerces.

**PO-8** The students will acquire the knowledge, skill in different areas of communication, decision making, innovations and problem solving in day to day business activities.

**PO-9** Students will gain thorough systematic and subject skills within various disciplines of finance, auditing and taxation, accounting, management, communication, computer.

**PO-10** Students can also get the practical skills to work as accountant, audit assistant, tax consultant, and computer operator. As well as other financial supporting services.

  
**PRINCIPAL**  
**R.N.S. First Grade College**  
**Channasandra, Bengaluru-98.**



---

## PROGRAM SPECIFIC OUTCOME

### I SEM

The B.Com I Semester objective is to impart basic knowledge and also to describe the importance of Financial Accounting, Fundamental management and life skill business organisation and market dynamics and business Mathematics, it has one of the core module syllabus for Indian Constitution and includes class room teaching and assignments for the duration of six months.

### II SEM

The B.Com II Semester objective is to impart basic knowledge and also to describe the importance of Quantitative Analysis for Business Decisions, Human Capital Management, Marketing and Event Management and Advanced Financial Accounting, it has one of the core module syllabus for Environment and Public Health and includes class room teaching, assignments and field works for the duration of six months.

### III SEM

To provide students with the knowledge and technical skills necessary to understand and participate in the modern business world, to prepare them for subsequent graduate studies and to allow them to achieve the highest level of success in their professional careers.

### IV SEM

Demonstrate ability to access, evaluate and utilize information from diverse sources and be proficient in the use of appropriate modern technologies. To enable the students to develop awareness about Corporate Accounting in conformity with the Provision of Companies' Act and latest amendments thereto with adoption of Accounting Standards.

### V SEM

- To empower students with entrepreneurial and decision making skills by providing an excellent academic environment inculcating values of discipline, dignity, dedication and




devotion.

- Weight age for the various components of the Continuous Internal Assessment
- To enable a student to learn and discover the various causes of successes and failures of different business enterprises.
- To enable a student to learn the art of recording, classifying and summarizing in a significant manner and in terms of money, transactions and events which are financial in character to any extent and the interpretation of the results of these transactions and events.
- To make students to be conversant with modern principles and practices of management and accounting.
- To help students to meet the global competition.

## VI SEM

- To expose the student to the environment of the business world.
- To prepare the students for self-employment and developing in them, the abilities. It also inculcates practice orientation among the students.
- To make them know about the importance of applying economic principles while making business decisions. To make them aware of social, economic and political problems relating to business concerns. It teaches them to face the market situation, to adapt themselves to the present circumstances.
- To provide necessary inputs among the young graduates of today, towards turning them to dynamic and successful businessmen of tomorrow and to train the students not only in the technical aspects of the business, but also teach morals and ethics

  
**PRINCIPAL**  
**R.N.S. First Grade College**  
**Channasandra, Bengaluru-98.**



---

## **COURSE OUTCOMES**

### **I SEMESTER**

#### **1.3: FINANCIAL ACCOUNTING**

**CO-1:** To familiarize the concept of financial accounting.

**CO-2:** Prepare ledger accounts using double entry bookkeeping and record journal entries accordingly

**CO-3:** To introduce the system of hire purchasing.

**CO-4:** To understand the scope of royalty accounts

**CO-5:** Enable the students to understand the concept of conversion of partnership firm into Ltd company.

#### **1.4: FUNDAMENTAL MANAGEMENT AND LIFE SKILL**

**CO-1:** To provide an idea regarding segments of financial markets.

**CO-2:** Develop the knowledge of various financial institutions.

**CO-3:** To give an exposure on the commercial banks.

**CO-4:** To equip the students with proper knowledge about regulatory bodies.

**CO-5:** To make them aware about services in finance.

#### **1.5: BUSINESS ORGANISATION AND MARKET DYNAMICS**

**CO-1:** To understand the dynamics of marketing in business.

**CO-2:** To enhance the students on consumer behaviour.

**CO-3:** To understand the tools used by marketing.

**CO-4:** To learn about marketing process for different types of products and services.

**CO-5:** To give an introduction to significance of service marketing.

#### **1.6: BUSINESS MATHAMATICS**

**CO-1:** To provide an idea regarding Number system.



**CO-2:** To provide a basic knowledge about theory of equation and their application to commercial situations.

**CO-3:** To give an exposure to Matrices and determinants.

**CO-4:** Enable the students to understand about calculation of interest and their application in practical world.

**CO-5:** To learn about Arithmetic Progression and Geometric Progression.

## **II SEMESTER**

### **2.3:ADVANCED FINANCIAL ACCOUNTING**

**CO-1:** To understand the Concept of Computation of Fire Insurance claims.

**CO-2:** To understand the scope of consignment accounts.

**CO-3:** To familiarise the concept of joint venture.

**CO-4:** To understand the knowledge of Branch accounts.

**CO-5:** Enable the students to prepare Departmental Accounts.

### **2.4: MRAKETING AND EVENT MANAGEMENT**

**CO-1:** To introduce the concept of Retail business.

**CO-2:** To learn about Factors influencing consumer behaviour.

**CO-3:** To give an exposure to various types of Retail operations.

**CO-4:** Enable the students to know about 4p's of Retail Marketing.

**CO-5:** To get a basic understanding of Impact of Information Technology in Retail marketing.

### **2.5: HUMAN CAPITAL MANAGEMENT**

**CO-1:** To familiarise the concept of HRM and SHRM.

**CO-2:** To given the information about planning selection.

**CO-3:** To make aware about Training and development.

**CO-4:** Develop the knowledge of different types of Pay sale.

**CO-5:** To understand the recent trends like Concealing to the employees.

### **2.6: QUANTITATIVE ANALYSIS FOR BUSINESS DECISIONS-I**

**CO-1:** To familiarize the concept of Statistics.



**CO-2:** To give an exposure on frequency distribution.

**CO-3:** To provide practical exposure on calculation of measures of average.

**CO-4:** To solve problems on measures of dispersion.

**CO-5:** To construct various types of Index numbers.

### **III SEMESTER**

#### **3.3:CORPORATE ACCOUNTING**

**CO-1:** Enabling the students to understand the features of underwriting of Shares.

**CO-2:** To solve problems on profit prior to Incorporation.

**CO-3:** To provide knowledge on Goodwill.

**CO-4:** To enable the students to develop the knowledge of valuation of shares.

**CO-5:** To give an exposure to the company final accounts.

#### **3.4:FINANCIAL MANAGEMENT**

**CO-1:** To provide introduction to financial management.

**CO-2:** To make them understand the importance of time in financial fluctuation.

**CO-3:** To create awareness about capital structure

**CO-4:** To provide knowledge about capital budgeting and dividend policies.

**CO-5:** To enable them to understand working capital management.

#### **3.5: BUSINESS ETHICS**

**CO-1:** Develop the basic knowledge regarding business ethics.

**CO-2:** To develop the perception on personal ethics.

**CO-3:** To study impact of ethics in various sectors.

**CO-4:** To make them aware about significance of corporate culture in business.

**CO-5:** To learn about corporate governance.

#### **3.6:QUANTATIVE ANALYSIS FOR BUSINESS DECISIONS-II**

**CO-1:** To provide practical exposure on calculation of measures of correlation and regression.

**CO-2:** To learn calculation of trend analysis.



**CO-3:** To introduce the students about interpolation and extrapolation.

**CO-4:** Enable the students to gain an idea of sampling techniques.

**CO-5:** To introduce the students about the concept of probability.

### **3.7:PUBLIC RELATIONS AND CORPORATE COMMUNICATION**

**CO-1:** Develop the knowledge of impact of attitude, emotional intelligence and inter personal relationships.

**CO-2:** To provide practical exposure on vision, mission and time and stress management.

**CO-3:** To make them aware about different dimensions of creativity.

**CO-4:** Enable the students to understand about role of communication in present era.

**CO-5:** To keep them aware about choices in career and its source of information.

## **IV SEMESTER**

### **4.3:ADVANCED CORPORATE ACCOUNTING**

**CO-1:** To Develop an understanding about redemption of Shares and Debentures.

**CO-2:** To Know about the Mergers and acquisition of companies.

**CO-3:** Students can get an idea about internal reconstruction.

**CO-4:** To understand the concept of liquidation of companies.

**CO-5:** To make them aware about accounting standards.

### **4.4:COST ACCOUNTING**

**CO-1:** To Introduce the concept of cost accounting and preparation of cost sheet.

**CO-2:** To facilitate the idea and meaning of material control with various pricing methods.

**CO-3:** To make them to calculate various methods of labour cost control.

**CO-4:** To familiarize the concept of overhead cost control.

**CO-5:** To help the students to reconcile cost accounts and financial accounts.

### **4.5:E-BUSINESS AND ACCOUNTING**

**CO-1:** To give a practical exposure on E-commerce and various E-commerce Business models.

**CO-2:** To develop the knowledge about hardware and software tools used in E-Business.



---

**CO-3:** Preparation and Presentation of financial statements under IFRS

**CO-4:** To get an idea about preparation of consolidated financial statements and treatment of Pre acquisition profit.

**CO-5:** To keep them aware about disclosure standards.

### **5.3:INCOME TAX - I**

**CO-1:** To expose the students to the concept of Income Tax.

**CO-2:** To help them to recognise exempted Income.

**CO-3:** To introduce about concept of Residential status of Individual Assesse.

**CO-4:** In order to familiarize income from salary.

**CO-5:** It helps to build an idea about income from house property as a concept.

### **5.4:COSTING METHODS**

**CO-1:** To enlighten students about costing methods.

**CO-2:** To understand various aspects of job and batch costing.

**CO-3:** To learn the concept of Process Costing.

**CO-4:** To Introduce about Contract costing.

**CO-5:** To know about costing in different operating sectors.

### **5.5:ADVANCED ACCOUNTING**

**CO-1:** To know about the Banking Accounting system.

**CO-2:** To help them in preparing Final accounts of Insurance companies.

**CO-3:** To Introduce about Practical implication of Inflation through accounting.

**CO-4:** To give a proper idea on Farm Accounting. .

**CO-5:** To provide knowledge on Investment accounting.

### **5.6:GOODS AND SERVICES TAX**

**CO-1:** To Introduce about Goods and Service Tax.

**CO-2:** To Implicate the knowledge about the Act.

**CO-3:** To know the practicality of levying GST and Registration procedure under the Act.





---

**CO-4:** To help them in filing the returns under GST.

**CO-5:** To Know about concept of Technology and Network system of GST.

### **5.5:INTERNATIONAL FINANCIAL MANAGEMENT**

**CO-1:** To enlighten the concept of Financial Management and Financial Markets.

**CO-2:** To provide knowledge on Management of working capital.

**CO-3:** To enable them to understand concept of Investment appraisal.

**CO-4:** Develop the knowledge of sources of business finance and capital structure theories.

**CO-5:** Enlighten the students about valuation of Business Finance and capital structure theories.

**CO-6:** To familiarise the concept of Risk Management and Hedging techniques.

### **5.5:INTERNATIONAL BANKING & FOREX MANAGEMENT**

**CO-1:** Enlighten the concept of International Banking system.

**CO-2:** Develop the knowledge about International capital markets.

**CO-3:** To learn about role of International banks.

**CO-4:** To familiarise the concept of foreign exchange rate.

**CO-5:** To introduce the concept FOREX market and role of RBI in foreign Exchange.

### **5.6:LIFE & GENERAL INSURANCE**

**CO-1:** To study about need, principles of Insurance.

**CO-2:** To learn about Regulatory body of Insurance sectors.

**CO-3:** To give an idea regarding procedures involved in claim settlement in insurance.

**CO-4:** To study about role of General insurance.

**CO-5:** Develop the knowledge on evolution of insurance Industry in India.

## **VI SEMESTER**

### **6.1:BUSINESS REGULATIONS**

**CO-1:** To introduce scope of Business Law.



**CO-2:** To impart the knowledge of Indian Contract Act and Sale of goods Act.

**CO-3:** To bring the awareness about Consumer Protection Act and Competition Act.

**CO-4:** To learn about IPR's and FEMA.

**CO-5:** To create awareness about environmental Protection Act.

### **6.2:PRINCIPLES AND PRACTICE OF AUDITING**

**CO-1:** To give an exposure to Auditing.

**CO-2:** To develop the knowledge of Internal Check and Internal Control.

**CO-3:** To enlighten the students about different types of Vouching.

**CO-4:** To help them to verify valuation of Assets and Liabilities.

**CO-5:** To enrich them about Audit of various Limited companies and other Institutions

### **6.3:INCOME TAX - II**

**CO-1:** It gives more idea about the income from business or profession.

**CO-2:** To develop an idea about capital gain among students

**CO-3:** To enlighten the concept of income from other source

**CO-4:** To make them understand about deductions from Gross total Income.

**CO-5:** Enabling the students to have a fair idea on set-off and carry forward of losses.

### **6.4: MANAGEMENT ACCOUNTING**

**CO-1:** To enlighten the students thought and knowledge on management Accounting.

**CO-2:** Helps to give proper idea on ratio Analysis.

**CO-3:** To introduce the concept of fund flow statements.

**CO-4:** Enable them to understand cash flow statements.

**CO-5:** To provide knowledge about preparation of Management Reporting.

### **6.5: BUSINESS TAXATION**

**CO-1:** To give a practical exposure on Custom Duty.

**CO-2:** To help them to solve problem on Sales Tax.



**CO-3:** To provide knowledge on Computation of Firm's Business Income.

**CO-4:** Enable them to understand calculation of tax liabilities of companies' income.

### **6.6: COST MANAGEMENT**

**CO-1:** To enlighten the students about concept of scope of cost reduction and cost control.

**CO-2:** To study about practicality of Marginal costing and Break-Even Analysis.

**CO-3:** To familiarize the concept of Standard Costing and Variance Analysis.

**CO-4:** To give an idea on various types of Budgets.

**CO-5:** To make them understand about concept of Activity Based Costing.

### **6.5: PERFORMANCE MANAGEMENT**

**CO-1:** To study about application of Management accounting.

**CO-2:** To understand the buying behaviour of a company.

**CO-3:** To introduce the concept of quantitative analysis in budgeting.

**CO-4:** To study about Performance Management Information system and performance analysis.

### **6.6: INTERNATIONAL AUDITING & ASSURANCE**

**CO-1:** It gives insight about General Audit of the company.

**CO-2:** It helps them to analyse Audit reports on various standards.

**CO-3:** Develop the knowledge on internal control.

**CO-4:** To study about various Audit evidences.

**CO-5:** To give an idea regarding presentation of Report and its Review.

### **6.5: RISK MANAGEMENT**

**CO-1:** To give an insight regarding managing the risk in present era.

**CO-2:** Make the students familiarise with the Concept of Sources of Risk and exposure.

**CO-3:** To study about significance of managing the corporate risk.

**CO-4:** To familiarise the concept of types of contracts and Derivatives.

**CO-5:** To enlighten the students about hedging and options.



**6.6:MARKETING OF INSURANCE PRODUCTS**


**CO-1:** Make the students understand about role of Marketing in Insurance sectors.

**CO-2:** To familiarise the concept of Marketing mix, segmentation.

**CO-3:** To enlighten the students about marketing strategies of insurance products.

**CO-4:** develop the knowledge on communication about the Insurance products.

MCS  
MAHESH B.N  
Asst prof  
Head of Department

  
PRINCIPAL  
R.N.S. First Grade College  
Channasandra, Bengaluru-98.