V.V.Sangha's

S.K.College of Arts, Commerce and Science, Talikoti Department of Commerce

B.COM PROGRAMME OUTCOMES

- > Students will be able to understand various aspects of commerce and participate in modern business world.
- > Students emerge as entrepreneurs.
- > Students pursue higher education to become business leaders, tax consultants, company secretary, chartered accountant, etc with core competencies.
- ➤ Gain the knowledge of Computerised Accounting System and will be able to compete globally.
- > Students will gain the knowledge of business ethics and social responsibility.
- > Students get the knowledge of various laws in relation to commerce and industry.
- > Students get thorough knowledge of business communication skills.
- > Students get the practical knowledge of marketing various goods and services.
- > Students will acquire the knowledge and skills in different areas of decision making and problem solving in day to day business activities.

H.O.D of Commerce

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S.K.College of Arts, Commerce and Science, Talikoti Department of Commerce

COURSE OUTCOMES:

B.Com I SEM

FINANCIAL ACCOUNTING:

- Students acquire the conceptual and practical knowledge of accounting.
- b. Students equip with the knowledge of accounting process and skill for preparation of the books of accounts of various business firms.
- c. Students will develop the skills of recording financial transactions and preparation of accounts.

MANAGEMENT PRINCIPLES AND APPLICATIONS:

- a.Identify different theories of Organisations.
- b.Design and demonstrate the strategic plan for the attainment of organisational goals.

PRINCIPLES OF MARKETING:

- a. Students familiarise with new dimensions of marketing.
- b. Students understand about the modern marketing concepts.

ENTREPRENEURSHIP DEVELOPMENT:

a. Analyze the problems and challenges of entrepreneurs

b.Understand the various schemes available for rural entrepreneurship. 5. Know the government support available to entrepreneurship activities.

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B.Com II SEM

CORPORATE ADMINISTRATION:

- a. Students to get familiarized with the existing Company Law.
- b. Students familiarize with the formation of the Company and other related aspects of Company.

ADVANCED FINANCIAL ACCOUNTING:

- a. Learn various methods of accounting for hire purchase transactions.
- b. Deal with the inter-departmental transfers and their accounting treatment.
- c. Demonstrate various accounting treatments for dependent & independent branches.

LAW AND PRACTICE OF BANKING:

- a. Understand the relationship between Banker & customer and different types of functions of banker.
- b. Analyse the role, functions and duties of paying and collecting banker.
- c. Make use of the procedure involved in opening and operating different accounts.

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B.Com III SEM

CORPORATE ACCOUNTING:

- a. Understand the treatment of underwriting of shares.
- b. Comprehend the computation of profit prior to incorporation.
- c. Know the valuation of intangible assets.
- d. Know the valuation of shares.

COST ACCOUNTING:

- a. Understand concepts of cost accounting & Methods of Costing
- b. To know the methods of allocation, apportionment & absorption of overheads.
- c. Prepare cost sheet & understand about cost allocation under ABC.

FINANCIAL EDUCATION AND INVESTMENT AWARENESS

- a. Students get the foundation for financial decision making
- b. Students will be able to understand saving and investment alternatives available for a common man

Entrepreneurship Skills

- a. Discover their strengths and weaknesses in developing the entrepreneurial mindset.
- b. Identify the different Government Institutions/Schemes available for promoting Entrepreneurs.
- c. Understand the various aspects to set-up Enterprises.

d. Familiarize Mechanism of Monitoring and maintaining an Enterprises.

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B.Com IV SEM

ADVANCED CORPORATE ACCOUNTING:

- a) Know the procedure of redemption of preference shares.
- b) Comprehend the different methods of Mergers and Acquisition of Companies
- c) Understand the process of internal reconstruction.
- d) Prepare the liquidators final statement of accounts.

COSTING METHODS AND TECHNIQUES:

- a) The method of costing applicable in different industries.
- b) Determination of cost by applying different methods of costing.
- c) Prepare flexible and cash budget with imaginary figures
- d) Analyse the processes involved in standard costing,

BUSINESS REGULATORY FRAMEWORK:

- a) Recognize the laws relating to Contracts and its application in business activities.
- b) Acquire knowledge on bailment and indemnification of goods in a contractual relationship and role of agents.
- c) Comprehend the rules for Sale of Goods and rights and duties of a buyer and a seller.

d) Distinguish the partnership laws, its applicability and relevance.

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B.Com V SEM

Financial Management:

- a) Understand the role of financial managers effectively in an organization.
- b) Apply the compounding & discounting techniques for time value of money.
- c) Take investment decision with appropriate capital budgeting techniques for investment proposals.
- d) Understand the factors influencing the capital structure of an organization.

PRINCIPLES AND PRACTICE OF AUDITING:

- a) Understand the conceptual framework of auditing.
- b) Examine the risk assessment and internal control in auditing
- c) Comprehend the relevance of IT in audit and audit sampling or testing.
- d) Examine the company audit and the procedure involved in the audit of different entities.

INCOME TAX LAW AND PRACTICE:

- a) Comprehend the procedure for computation of Total Income and tax liability of an individual.
- b) Understand the provisions for determining the residential status of an Individual.
- c) Comprehend the meaning of Salary, Perquisites, and Profit in lieu of salary, allowances and various retirement benefits.
- d) Compute the income house property for different categories of house property.

Financial Institutions and Markets

- a) Understand the structure of Indian financial system and its constituents.
- b) Outline the role of capital and money market in economic development.
- c) Comprehendprimaryandsecondarymarketanditsrelevanceincapitalformation.
- d) Appraise the role played by banking and development financial institutions in economic development so far.

Retail Management

- a) Understand the contemporary of retail management, issues, strategies and trends in Retailing.
- b) Utilize the theories and strategies of retail planning.
- c) Perceive the role and responsibilities of store manager and examine the visual merchandising and its techniques in the present context.
- d) Prioritize the factors to be considered while fixing the price in retailing.

GST-Law & Practice

- a) Comprehend the concepts of Goods and Services tax.
- b) Understand the fundamentals of GST.
- c) Analyse the GST Procedures in the Business.

d) Know the GST Assessment and its computation.

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B.Com VI SEM

Advanced Financial Management

- a) Understand and determine the overall cost of capital.
- b) Comprehend the different advanced capital budgeting techniques.
- c) Understand the importance of dividend decisions.
- d) Evaluate mergers and acquisition.

Income Tax Law & Practice-II

- a) Understand the procedure or computation of income from business and other Profession.
- b) The provisions for determining the capital gains.
- c) Compute the income from other sources.
- d) Demonstrate the computation of total income of an Individual

MANAGEMENT ACCOUNTING:

- a) Demonstrate the significance of management accounting in decision making.
- b) Analyse and interpret the corporate financial statements by using various techniques.
- c) Compare the financial performance of corporate through ratio analysis.
- d) Understand the latest provisions in preparing cash flow statement.

Investment Management

- a) Understand the concept to investments, its features and various instruments.
- b) Comprehend the functioning of secondary market in India.
- c) Underline the concept of risk and return and their relevance in purchasing and selling of securities.
- d) Illustrate the valuation of securities and finding out the values or purchase and sale of securities.

Customer Relationship Management

- a) To be aware of the nuances of customer relationship.
- b) To analyze the CRM link with the other aspects of marketing.
- c) To impart the basic knowledge of the Role of CRM in increasing the sales of the company.
- d) To make the students aware of the different CRM models in service industry.

E-Commerce

- a) Comprehend the concepts o fE-commerce
- b) Understand the e-retailing benefits and key success factors
- c) Analyse the benefits of EDI

d) To understand Cyber security

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