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| Vijaya First Grade College, Paandavapura |
| Department Of Commerce |
| Programme B.Com |
| Course Outcomes |
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| Course | Outcomes |
| Semester 1Financial Accounting -1 | * Students learn Accounting principles and standards, concepts and conventions.
* They are able to prepare final accounts of sole trading concerns.
* Students are capable of preparing Branch accounts and Departmental accounts.
* Students obtain the knowledge of computerised accounting.
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| Business Management | * Students get the knowledge about evolution, functions and technics of management.
* They get knowledge about meaning, types and importance of planning.
* Students learn about concepts and types of leadership. Motivational theories of motivation and control technics.
* Students get the knowledge about emerging trends in management such as kaizen, TQM, MIS, ISO, STRESS MANAGEMENT, LOGISTIC MANAGEMENT.
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| Management of Banking and Insurance Services | * Students get the information about meaning of Bank, functions of Banker.
* Students get the knowledge about roll of RBI in respect of monetary policy regulation and supervision of Banking system.
* Students able to understand meaning, nature and functions of Insurance. Key concepts economic principles and principles of insurance.
* Students able to understand business Insurance, fixing of premium ,re insurance and importance of Insurance.
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| Semester 2Financial Accounting-2 | * Acquire the knowledge about consignment account.
* They can understand the difference between Hire purchase and instalment system.
* They are able to prepare final accounts of Non Trading concern.
* They are capable for preparation of Royalty table and Royalty accounts.
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| Cost Accounting | * Students get the knowledge about meaning of cost, cost accounting and difference between cost and financial accounting.
* Students able to prepare cost sheet, tenders and quotation.
* They can understand function of purchase department, maintenances stores ledger, FIFO, LIFO, WEIGHT AVERAGE.
* Get knowledge about methods of wage payment, calculation of incentives wage payment under Halsey, Rowan method.
* Acquire the knowledge about overhead, calculation machine hour rate.
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| Marketing Management | * Students acquire the knowledge about Market, Marketing mix and functions of Marketing.
* Students age able to know Product development strategies and product life cycle.
* Students are able to understand advertising, copy, importance of advertisement.
* Students can understand retail marketing, influencing factors and importance of retail business.
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| Semester IIICorporate Accounting-I | * Students able to pass the Journal entries in respect of issue of shares, forfeiture and Re-issue of shares.
* They are capable of preparation of Financial statements as per Schedule III of Companies Act 2013.
* Students can solve the problems of redemption of shares, debentures and issue of Bonus shares and SEBI guidelines for issue of Bonus shares.
* They can prepare liquidation final statements of affairs.
* They learn employees stock option plan, buy back securities.
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| Income Tax-I | * Students are enlight History of Indian Tax structure, Tax rate, definition of various terms in Taxation, exempted incomes.
* They are able to determine Residential statues and incidence of tax.
* They are able to compute Net salary and calculation of retirement benefits, gratuity, commutation of pension and leave encashment.
* They able to calculate Taxable income from House property.
* They capable to compute Taxable income from business or profession.
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| Disaster Management | * Students can understand the cause for disaster and its impact on gender, class, age, location and climate.
* Students can know the strategies for prevention and reduction of disaster risk.
* Students gain the knowledge of different components of risk management.
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| Company Law and Secretarial Practice | * Students learn about formation of company.
* Students obtain the knowledge about duties, powers and responsibilities of Secretary.
* Students know the various meeting conduct by the company as per the companies Act for 2013.
* Acquire the knowledge about important documents, required for incorporation the company as per the Act.
* They learn about secretarial Audit and secretarial standards.
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| Semester IVCorporate Accounting-II | * STUDENTS ARE ABLE TO PREPARE Final Accounts of General Insurance as per IRDA.(Fire and Marine)
* They can capable of prepare of final accounts of life insurance business and valuation balance sheet.
* Students are able to prepare consolidate balance sheet under holding companies.
* They can get the knowledge on accounting for human resources.
* They can obtain the knowledge on inflation accounting.
* They can prepare the final accounts electricity company as electricity supply Act 2003.
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| Income Tax-II | * Students can learn how to compute Taxable income from capital gain.
* They know how to determine income from other sources.
* They are capable to computation of Net Tax liability of individual and deduction U/S 80C-80U.
* They get the knowledge about computation of tax liability of firms and their residential statues.
* They are able to assess the tax liability of companies.
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| Quantitative Techniques | * Students can learn basic concepts of indices, logarithms and their application for simplication, use of log table for simplication.
* Students can able to the solve the problems on arthmatic and geometric progression.
* They obtain the knowledge Ratios, Proportions, variations and their application to business.
* They have the knowledge on metrics and determinations and its uses.
* They are able to calculate simple interest and compound interest. Bills discounting, basic concepts.
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| Principles and Practices of General Insurance | * Students can understand the growth of general insurance.
* They are aware of concept of settlement of claims.
* Students get the knowledge about management of general insurance companies.
* Students acquire the knowledge about essential claims documents, settlement, limitation of minimization and salvage.
* Students know about various types of non-life insurance like health insurance, medi claim policies, rural insurance coverage, engineering insurance and its
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| Semester VBusiness law | * Students obtain the knowledge of basic concepts of law.
* Acquire the knowledge about contractual capacity, minors, agreements, undue influence.
* They learn about various types of contract like contingent contract, quasi contract, wagening agreement, discharge of a contract and remedies foe breach contract.
* Get the information about intellectual property Act, Registration procedure for patents copy right and trade mark.
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| Financial Management | * Obtain information about meaning, scope and goals of Financial management.
* They get practical knowledge about capital budgeting.
* They can understand leverages. Meaning and types, solve the problems on leverage.
* They get information about factors influencing on dividend policies.
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| Cost and management accounting IV | * Students can understand meaning and importance of marginal costing and determination of B.E.P.
* Get the knowledge about drafting of management reports.
* Get the knowledge about budget and preparation of various types of budgets like sales, cash, flexible budgets.
* Get information about standards costing, importance of standard costing, variance analysis, solve the problems on material, labour varience.
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| Quantitative Technique-I | * Students obtain knowledge of concepts of indices and logarithms and their application, use lag tables for simplification.
* Students can able to solve the problems on arithmetic and geometric progression.
* They get the knowledge about ratios proparation and percentage and their application to business.
* They can able to calculate simple and compound interest and bills discounting.
* They are able to understand importance of matrics and determinants.
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| Corporate Accounting- III | * They are able to calculate purchase consideration as per the ASIGM at the time of amalgation.
* They can understand need for external and internal reconstruction, accounting for external and internal reconstruction.
* Students are able to prepare final accounts of banking company as per new regulations.
* Students can able to calculate goodwill and valuation of shares.
* They can aquatint with brief theoretical student of corporate financial reporting.
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| Business Taxation-III | * Students understand concepts of corporate tax planning.
* Students can get the knowledge about tax planning, avoidance and evasion.
* Students able to decide which form of business organisation in best form tax planning point of view.
* Students obtain the knowledge about managerial decision, purchase of assets, repair and replacement of assets.
* Students get information about basic concepts of G.S.T.
* Features of G.S.T.
* They have the knowledge of G.S.T rates, types of G.S.T leviable.
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| Marketing Management | * Students can get the information about basic concept of Market, Marketing, Marketing mix and functions of marketing.
* They can understand how to develop new product, product life cycle.
* They learn about service marketing, service mix into special reference to Hospital and Tourism.
* They can get the knowledge about advertisement, importance of advertisement, how to prepare advertisement copy, social and economical effects of advertisement.
* They can acquire the knowledge about importance of Retail marketing, factors influence on Retail marketing.
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| Quantitative Techniques-II | * Students able to solve the problems on sets and preparation Venn diagram.
* They are capable of solving the problems on permutation and combination.
* They will workout the problems on theoretical distribution.
* Students understand the probability theory and application of probability theory to business.
* Students get the information about importance of samples and judge reliability of samples.
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| Principles and Practice of Auditing | * Students can get information about importance of Auditing, qualification and qualities of Auditors.
* They obtain information about appointment, rights and duties of Auditors.
* They can understand how to conduct internal Audit and importance of vouching.
* They get information about Audit of different types of organisation.
* They know types of Audit report and preparation Audit report.
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| Entrepreneur Development | * Students learn about concepts of entrepreneurship, characteristics of successful entrepreneur.
* They know about small scale industries, types, policies and governing of small scale industries.
* They can understand about financing of small scale business in India.
* They obtain information about setting up of new business.
* They know about assistance provided by S.F.C, Commercial Bank, I.F.C.I and S.I.D.B.I.
* They learn importance of Ethics in business and social responsibility of an entrepreneur.
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| Business Taxation-IV | * Students can understand the meaning of customs duty, types of customs duty and calculation of custom duty.
* They get the knowledge about goods and service Tax, Act,2017.
* They can have practical knowledge about Assess and levy of G.S.T.
* They learn input tax credit.
* They can understand registration of dealer and filing the return under G.S.T Act 2017.
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| Business Statistics | * Students can understand meaning, advantages and limits of statistics, able to determine and enter data using S.P.S.S.
* They able to identify primary and secondary data.
* They acquire the knowledge of calculation of mean, mode. Median and standard deviation.
* They get the knowledge about calculation of correlation co-efficient using S.P.S.S.
* They get knowledge of index numbers.
* Students are able to get practical knowledge of S.P.S.S using computers.
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