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| Vijaya First Grade College, Paandavapura | | | | | | | |
| Department Of Commerce | | | | | | | |
| Programme B.Com | | | | | | | |
| Course Outcomes | | | | | | | |
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| |  |  | | --- | --- | | Course | Outcomes | | Semester 1  Financial 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. | | 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. | | 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. | | Semester 2  Financial 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. | | 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. | | 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. | | Semester III  Corporate 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. | | |  |  |  |  |  |  |
| |  |  | | --- | --- | | 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. | | 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. | | 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. | | Semester IV  Corporate 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. | | 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. | | 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. | | 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 | | Semester V  Business 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. | | 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. | | 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. | | 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. | | 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. | | 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. | | 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. | | 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. | | 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. | | 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. | | 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. | | |  |  |  |  |  |  |