

SRIADICHUNCHANAGIRI FIRST GRADE COLLEGE



CHANNARAYAPATNA

Department of Commerce

Course Outcome NEP Scheme:

FINANCIAL ACCOUNTING – I

- Understand the theoretical framework of accounting as well accounting standards.
- Demonstrate the preparation of financial statement of manufacturing and non-manufacturing entities of sole proprietors.
- Exercise the accounting treatments for consignment transactions & events in the books of consignor and consignee.
- Understand the accounting treatment for royalty transactions & articulate the Royalty agreements.
- Outline the emerging trends in the field of accounting.

Management Principles and Applications

- Understand and identify the different theories of organisations, which are relevant in the present context.
- Design and demonstrate the strategic plan for the attainment of organisational goals.
- Differentiate the different types of authority and choose the best one in the present context.
- Compare and choose the different types of motivation factors and leadership styles.
- Choose the best controlling techniques for better productivity of an organisation.

Principles of Marketing:

- Understand the basic concepts of marketing and assess the marketing environment.
- Analyse the consumer behaviour in the present scenario and marketing segmentation.
- Discover the new product development & identify the factors affecting the price of a product in the present context.
- Judge the impact of promotional techniques on the customers & importance of channels of distribution.
- Outline the recent developments in the field of marketing.

Accounting for Everyone:

- Analyse various terms used in accounting;
- Make accounting entries and prepare cash book and other accounts necessary while running a business;



- Prepare accounting equation of various business transactions;
- Analyse information from company's annual report;
- Comprehend the management reports of the company.

Advanced Financial Accounting:

- Understand & compute the amount of claims for loss of stock & loss of Profit.
- Learn various methods of accounting for hire purchase transactions.
- Deal with the inter-departmental transfers and their accounting treatment.
- Demonstrate various accounting treatments for dependent & independent branches.
- Prepare financial statements from incomplete records.

Business Mathematics:

- Understand the number system and indices applications in solving basic business problems.
- Apply concept of commercial arithmetic concepts to solve business problems.
- Make use of theory of equation in solving the business problems in the present context.
- Understand and apply the concepts of Set Theory, Permutations & Combinations and Matrices solving business problems.
- Apply measurement of solids in solving simple business problems.

Law and Practice of Banking:

- Summarize the relationship between Banker & customer and different types of functions of banker.
- Analyse the role, functions and duties of paying and collecting banker.
- Make use of the procedure involved in opening and operating different accounts. Examine the different types of negotiable instrument & their relevance in the present context.
- Estimate possible developments in the banking sector in the upcoming days.

Corporate Administration:

- Understand the framework of Companies Act of 2013 and different kind of companies.
- Identify the stages and documents involved in the formation of companies in India.
- Analyse the role, responsibilities and functions of Key management Personnel in Corporate Administration.
- Examine the procedure involved in the corporate meeting and the role of company secretary in the meeting.
- Evaluate the role of liquidator in the process of winding up of the company.

Financial Environment: (OE)

- Understand the fundamentals of Indian Economy and its significance.
- Evaluate the impact of monetary policy on the stakeholders of the



Economy

- Assess the impact of fiscal policy on the stakeholders of the Economy.
- Examine the status of inflation, unemployment and labour market in India
- Infer the financial sector reforms in India.

Investing in Stock Markets:

- Explain the basics of investing in the stock market, the investment environment as well as risk & return;
- Analyse Indian securities market;
- Examine EIC framework and conduct fundamental analysis
- Perform technical analysis.
- Invest in mutual funds market.

2nd year B.Com (III & IV Semester)

Corporate Accounting:

- Understand the treatment of underwriting of shares.
- Comprehend the computation of profit prior to incorporation.
- Know the valuation of intangible assets.
- Know the valuation of shares.
- Prepare the financial statements of companies as per companies act, 2013.

Business Statistics:

- Familiarizes statistical data and descriptive statistics for business decision-making.
- Comprehend the measures of variation and measures of skewness.
- Demonstrate the use of probability and probability distributions in business.
- Validate the application of correlation and regression in business decisions.
- Show the use of index numbers in business.

Cost Accounting:

- Understand concepts of cost accounting & Methods of Costing.
- Outline the Procedure and documentations involved in procurement of materials & compute the valuation of Inventory.
- Make use of payroll procedures & compute idle and over time.
- Discuss the methods of allocation, apportionment & absorption of overheads.
- Prepare cost sheet & discuss cost allocation under ABC.

**Advertising Skills:**

- Enable students to get familiarised with advertising concepts
- Enable students learn to develop advertising skills

Entrepreneurship Skills: (OEC)

- To enable students get familiarised with entrepreneurship to build their career as entrepreneurs.
- To create awareness in students about various promotional schemes for entrepreneurship development.

Advanced Corporate Accounting:

- Know the procedure of redemption of preference shares.
- Comprehend the different methods of Mergers and Acquisition of Companies
- Understand the process of internal reconstruction.
- Prepare the liquidators final statement of accounts.
- Understand the recent developments in accounting and accounting standards.

Costing Methods and Techniques:

- The method of costing applicable in different industries.
- Determination of cost by applying different methods of costing.
- Prepare flexible and cash budget with imaginary figures
- Analyse the processes involved in standard costing.
- Familiarize with the Activity Based Costing and its applications.

Business Regulatory Framework:

- Recognize the laws relating to Contracts and its application in business activities.
- Acquire knowledge on bailment and indemnification of goods in a contractual relationship and role of agents.
- Comprehend the rules for Sale of Goods and rights and duties of a buyer and a seller.
- Distinguish the partnership laws, its applicability and relevance.
- Rephrase the cyber law in the present context.

Business Ethics:

- Explain the concepts of business ethics and its approaches.
- Examine the business and organizational ethics in the present context.
- Analyze the ethical aspects in marketing and HR areas.
- Analyze the ethical aspects in finance and IT areas.
- Examine the impact of globalization on business ethics.

Corporate Governance:

- Identify the importance of corporate governance.



- Know the rights, duties and responsibilities of Directors.
- Analyse the legal & regulatory framework of corporate governance.
- Outline the importance and role of board committee.
- Understand the major expert committees' Reports on corporate governance.

Financial Management:

- Understand the role of financial managers effectively in an organization.
- Apply the compounding & discounting techniques for time value of money.
- Take investment decision with appropriate capital budgeting techniques for investment proposals.
- Understand the factors influencing the capital structure of an organization.
- Estimate the working capital requirement for the smooth running of the business

Income Tax Law and Practice – I:

- Comprehend the procedure for computation of Total Income and tax liability of an individual.
- Understand the provisions for determining the residential status of an Individual.
- Comprehend the meaning of Salary, Perquisites, Profit in lieu of salary, allowances and various retirement benefits.
- Compute the income house property for different categories of house property.
- Comprehend TDS & advances tax Ruling and identify the various deductions under section 80.

Principles and Practice of Auditing:

- Understand the conceptual framework of auditing.
- Examine the risk assessment and internal control in auditing
- Comprehend the relevance of IT in audit and audit sampling for testing.
- Examine the company audit and the procedure involved in the audit of different entities.
- Gain knowledge on different aspect of audit reporting and conceptual framework applicable on professional accountants.

Indian Accounting Standards-1:

- Understand the need and benefits of accounting standards.
- Prepare the financial statements as Indian Accounting standards.



- Comprehend the requirements of Indian Accounting Standards for recognition, measurement and disclosures of certain items appear in financial statements
- Understand the Accounting Standards for Items that do not Appear in Financial Statements

Human Resources Development:

- Understand the need of HRD.
- Comprehend the framework of HRD.
- Know the models for evaluating the HRD programs.
- Comprehend the need for employee counselling.
- Apprehend the HR performance.

Retail Management:

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

GST Law & Practice:

- Comprehend the concepts of Goods and Services tax.
- Understand the fundamentals of GST.
- Analyse the GST Procedures in the Business.
- Know the GST Assessment and its computation.

Digital Marketing:

- Gain knowledge on Digital Marketing , Email marketing and Content marketing.
- Understand Search Engine Optimization tools and techniques
- Gain skills on creation of Google AdWords & Google AdSense
- Gain knowledge on Social Media Marketing and Web Analytics.
- Gain knowledge on YouTube Advertising & Conversions.

Advanced Financial Management:

- Understand and determine the overall cost of capital.
- Comprehend the different advanced capital budgeting techniques.



- Understand the importance of dividend decisions.
- Evaluate mergers and acquisition.
- Enable the ethical and governance issues in financial management.

Income Tax Law and Practice – II:

- Understand the procedure for computation of income from business and other Profession.
- the provisions for determining the capital gains.
- Compute the income from other sources.
- Demonstrate the computation of total income of an Individual.
- Comprehend the assessment procedure and to know the power of incometax authorities

Advanced Cost and Management Accounting:

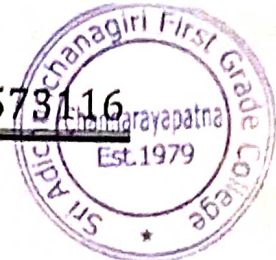
- Demonstrate the significance of management accounting in decision making.
- Analyse and interpret the corporate financial statements by using various techniques.
- Compare the financial performance of corporates through ratio analysis.
- Understand the latest provisions in preparing cash flow statement.
- Comprehend the significance of management audit and examine the corporate reports of Management Review and Governance.

Indian Accounting Standards-2:

- Understand the preparation of consolidated financial statements as per Ind AS
- Learn the disclosures in the financial statements
- Understand the latest provisions of measurement-based accounting policies.
- Comprehend the Accounting and Reporting of Financial Instruments
- Analyse the Revenue based accounting standard.


HOD of Commerce
SAFG College
Channarayana-573116
Hassan Dist.


Principal
Sri Adichunchanagiri First Grade Collage
Channarayana-573116



Sri Adichunchanagiri First Grade College,

Channarayapatna-573116

DEPARTMENT OF COMMERCE

Program objectives

- The Bachelor of Commerce (B. Com) equips graduates with the knowledge and technical skills necessary to understand and participate in the modern business world. The course also prepares students for subsequent graduate studies and allows them to achieve the highest level of success in their professional careers.
- To cater to the manpower needs of companies in Accounting, Taxation, Auditing, Financial analysis and Management.
- The course allows students to meet accreditation requirements specified by accounting and actuarial professional bodies. Graduate options upon completion of the degree include proceeding directly to employment, or further professional or research related graduate studies.
- To prepare students to take up higher education to become business scientists, researchers consultants and teachers, with core competencies.
- Graduates of this degree will be productive workplace communicators.
- To develop human resources to act as think tank for Business Development related issues.
- To develop entrepreneurs.
- To develop business philosophers with a focus on social responsibility and ecological sustainability.
- Graduates of the degree will have the capacity to: work collaboratively and productively in groups. Use basic mathematical and statistical tools of analysis apply critical and analytical skills and methods to the identification, evaluation and resolution of complex problems.
- critically evaluate new ideas, research findings, methodologies and theoretical frameworks in a specialised field of study.
- To develop IT enabled global middle level managers for solving real life business



problems and addressing business development issues with a passion for quality competency and holistic approach.

- To develop ethical managers with interdisciplinary approach, recognise and understand the ethical responsibilities of individuals and organisations in society.
- To prepare students to exploit opportunities being newly created in the accounting & finance field.
- To prepare students for professions in the field of Accountancy - Chartered Accountancy, Cost and Management Accountancy, Company Secretary, Professions in Income Tax and Goods and Service Tax, Professions in life and non life insurance and professions in Banks by passing the respective examinations of the respective professional bodies.
- Also to develop the students for competitive examinations of UPSC, KPSC, BSRB, Staff Selection Commission, etc.
- To create for students an additional avenue of self employment and also to benefit Industry by providing them with suitably trained persons in the field of Accounting & Finance.

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