Vijaya First Grade College, Paandavapura

Department Of Commerce

Programme B.Com

Course Outcomes

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.

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.