



ಉಗಮೇವಿ ಥಿಯೋಸಾಫಿಕಲ್ ಲಾಡ್ಜ್ (ಝೋಫೈಟ) ದೂರವಾಣಿ: 08394-228331
ಶ್ರೀಮತಿ ಉಗಮದೇವಿ ಭವರ್ಲಾಲ್ ನಾಹರ್ ಥಿಯೋಸಾಫಿಕಲ್ ಮಹಿಲಾ ಕಾಲೇಜು

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B.Com

Program Outcomes (PO) for B.Com

PO No.	Upon completion of B.Com. Degree programme, the graduates will be able to:
PO1	Acquire the essential knowledge on the successful prospects of business.
PO2	Understand the practical issues and challenges that the trade world encounters.
PO3	Apply concepts, principles and procedures in transacting business effectively.
PO4	Gain analytical skill in undertaking commercial ventures and evaluate the pros and cons of embarking on trade and trade related activities based on their in-depth knowledge.
PO5	Pursue CA, CMA, ACS, CFA, M.Com, MBA and other career oriented programme.
PO6	Be employable, exhibit entrepreneurial drive and be a model of principled and ethically sound business professionals.

Program Specific Outcomes (PSO) for B.Com

PSO No.	Upon completion of B.Com. Degree programme, the graduate will be able to
POS1	Understand the concepts, principles and practices involved in undertaking business ventures.
POS2	Develop financial, cost, auditing, entrepreneurial, marketing and managerial skills.
POS3	Understand the legal guidelines relating to the business activities.
POS4	Gain expertise and exhibit professionalism in Business Accounting, Income Tax assessment and GST calculation.
POS5	Acquire and apply ICT skills in business operations.
POS6	Be an expert in business correspondence and effective in communication.

Course Outcomes (CO) for various courses in B.Com.

Course code	Title	Total No. of Teaching Hours	Hours per week	Credit	Course Outcomes on successful completion of the course, the students will be able to:
B.Com 1.1	Financial Accounting	56 Hrs.	4 Hrs.	4	<p>(a) Understand the theoretical framework of accounting as well as accounting standards.</p> <p>(b) Demonstrate the preparation of financial statement of manufacturing and non-manufacturing entities of sole proprietors</p> <p>(c) Exercise the accounting treatments for consignment transactions and events in the books of consignor and consignee.</p> <p>(d) Understand the accounting treatment for royalty transactions and articulate the royalty agreement.</p> <p>(e) Outline the emerging trends in the field of accounting.</p>
B.Com 1.2	Management Principles and Applications	56 Hours	4 Hours	4	<p>(a) Understand and identify the different theories of organization, which are relevant in the present context.</p> <p>(b) Design and demonstrate the strategic plan for the attainment of organizational goals.</p> <p>(c) Differentiate the different types of authority and choose the best one in the present context.</p> <p>(d) Compare and chose the different types of motivation factors and leadership styles.</p> <p>(e) Choose the best controlling techniques for better productivity of an organization.</p>
B.Com 1.3	Principles of Marketing	56 Hours	4 Hours	4	<p>(a) Understand the basic concepts of marketing and asses the marketing environment.</p> <p>(b) Analyze the consumer behavior in the present scenario and marketing segmentation.</p> <p>(c) Discover the new product development and identify the factors</p>

					<p>affecting the price of a product in the present context.</p> <p>(d) Judge the impact of promotional technique on the customers and importance of channels of distribution.</p> <p>(e) Outline the recent development in the field of marketing.</p>
B.Com 1.4 (OEC)	Accounting for Everyone	42 Hours	3 Hours	3	<p>(a) Analyze various terms used in accounting.</p> <p>(b) Make accounting entries and prepare cashbook and other accounts necessary while running a business.</p> <p>(c) Prepare accounting equation of various business transactions</p> <p>(d) Analyze information from company's annual report.</p> <p>(e) Comprehend the management reports of the company.</p>
B.Com 1.4 (OEC)	Financial Literacy	42 Hours	3 Hours	3	<p>(a) Describe the importance of financial literacy and list out the institutions providing financial services.</p> <p>(b) Prepare financial plan and budget and manage personal finances.</p> <p>(c) Open, avail and manage/operate services offered by banks.</p> <p>(d) Open, avail and manage/operate services offered by post offices.</p> <p>(e) Plan for life insurance and property insurance and select instrument for investment in shares.</p>
B.Com 2.1	Advanced Financial Accounting	56 Hours	4 Hours	4	<p>(a) Understand and compute the amount of claims for loss of stock and loss of profit.</p> <p>(b) Learn various methods of accounting for hire purchase transactions.</p> <p>(c) Deal with the inter-departmental transfer and their accounting treatment.</p> <p>(d) Demonstrate the various accounting treatment for dependent and independent branches.</p> <p>(e) Prepare financial statement from incomplete records.</p>

B.Com 2.2	Corporate Administration	56 Hours	4 Hours	4	<p>(a) Understand the framework of Companies Act of 2013 and different types of companies.</p> <p>(b) Identify the stages and documents involved in the formation of companies in India.</p> <p>(c) Analyze the role, responsibilities and functions of the management personnel in corporate administration.</p> <p>(d) Examine the procedure involved in the corporate meeting and the role of the company secretary in the meeting.</p> <p>(e) Evaluate the role of liquidator in the process of winding up the company.</p>
B.Com 2.3	Law and Practice of Banking	56 Hours	4 Hours	4	<p>(a) Summarises the relationship between banker and customer and different types functions of banker.</p> <p>(b) Analyse the role, functions and duties of paying and collecting banker.</p> <p>(c) Make use of the procedure involved in the opening and operating the different accounts.</p> <p>(d) Examine the different types of Negotiable Instrument and their relevance in the present context.</p> <p>(e) Estimate possible developments in the banking sector in upcoming days.</p>
B.Com 2.4 (OEC)	Financial Environment	42 Hours	3 Hours	3	<p>(a) Understand the fundamentals of Indian Economy and its significance.</p> <p>(b) Evaluate the impact of monetary policy on the stakeholders of economy.</p> <p>(c) Assess the impact of fiscal policy on the stakeholders of the economy.</p> <p>(d) Examine the status of inflation, unemployment and labour market in India.</p> <p>(e) Infer the financial sector reforms in India.</p>
B.Com 2.4	Invest in Stock Markets	42 Hours	3 Hours	3	<p>(a) Examine the basics of investing in the stock market, investment</p>

(OEC)					environment as well as risk and return. (b) Analyse Indian Security Market. (c) Examine EIC framework and conduct fundamental analyses. (d) Perform technical analyses. (d) Invest in Mutual Funds Market.
B.Com 3.1	Corporate Accounting	60 Hours	4 Hours	4	(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. (e) Prepare the company financial statements as per IND AS.
B.Com 3.2	Business Statistics	60 Hours	4 Hours	4	(a) Familiarize statistical data and descriptive statistics for decision-making. (b) Comprehend the measures of variation and measures of skewness. (c) Demonstrate the use of probability and probability distributions in business. (d) Validate the application of correlation and regression in business decisions. (e) Show the use of Index numbers in business.
B.Com 3.3	Cost Accounting	60 Hours	4 Hours	4	(a) Understand the concepts of cost accounting and methods of costing. (b) Outline the Procedure and documentations involved in procurement of materials & Compute the valuation of Inventory. (c) Make use of payroll procedures & compute idle and over time. (d) Discuss the methods of allocation, apportionment and absorption of overheads. (e) Prepare cost sheet & discuss cost allocation under ABC.
B.Com	Advanced	60	4 Hours	4	(a) Know the procedure of

4.1	Corporate Accounting	Hours			<p>redemption of preference shares.</p> <p>(b) Comprehend the different methods of Mergers and Acquisition of Companies.</p> <p>(c) Understand the process of internal reconstruction.</p> <p>(d) Prepare the liquidators final statement of accounts.</p> <p>(e) Understand the recent developments in accounting.</p>
B.Com 4.2	Costing Methods & Techniques	60 Hours	4 Hours	4	<p>(a) Distinguish Traditional costing method and strategic cost management tool with development in cost management.</p> <p>(b) Apply appropriate decision making techniques to a variety of costing problems.</p> <p>(c) Analyse the process involved in Standard Costing.</p> <p>(d) Familiarize with the Activity Based Costing and its applications.</p> <p>(e) Acquaint cost of quality and TQM parameters.</p>
B.Com 4.3	Business Regulatory Framework	60 Hours	4 Hours	4	<p>(a) Recognize the laws relating to Contracts and its application in business activities.</p> <p>(b) Acquire knowledge on bailment and indemnification of goods in a contractual relationship and role of agents.</p> <p>(c) Comprehend the rules for Sale of Goods and rights and duties of a buyer and a seller.</p> <p>(d) Distinguish the partnership laws, its applicability and relevance.</p> <p>(e) Rephrase the cyber law in the present context.</p>
COM 5.1	Financial Management	60 Hours	4 Hours	4	<p>(a) Understand the role of financial managers effectively in an organization.</p> <p>(b) Apply the compounding and discounting techniques for the time Value of money.</p> <p>(c) Take investment decisions with appropriate capital budgeting</p>

					<p>techniques for investment proposals.</p> <p>(d) Understand the factors influencing the capital structure of an organization.</p> <p>(e) Estimate the working capital requirement for the smooth running of the business.</p>
COM 5.2	Income Tax Law and practice-1	60 Hours	4 Hours	4	<p>(a) Comprehend the procedure for the computation of the total income and tax liability of an individual.</p> <p>(b) Understand the provision for determining the residential status of an individual.</p> <p>(c) Comprehend the meaning of the salary perquisites profit in lieu of salary allowance and various retirement benefits.</p> <p>(d) Compute the income from house property for different categories of house properties.</p> <p>(e) Comprehend TDS and advance tax ruling and identify the various deductions under Section 80.</p>
COM 5.3	Principles and Practice of Auditing	60 Hours	4 Hours	4	<p>(a) Understand the conceptual framework of auditing.</p> <p>(b) Examine the risk assessment and internal control in auditing.</p> <p>(c) Comprehend the relevance of IT in audit and audit sampling for testing.</p> <p>(d) Examine the company audit and the procedure involved in the audit of the different entities.</p> <p>(e) Gain knowledge on different aspects of audit reporting and conceptual frame work applicable on professional accountant.</p>
Com 5.4 F1	Financial Institutions and Markets	45 Hours	3 Hours	3	<p>(a) Understand the structure of Indian Financial System and its constituents.</p> <p>(b) Outline the role of capital and money market in economic development.</p> <p>(c) Comprehend primary and secondary market and its relevance in capital formation.</p> <p>(d) Appraise the role played by the banking and development financial</p>

					institutions in economic development so far. (e) Understand the different types NBFC's and their contributions.
Com 5.5 M1	Retail Management	45 Hours	3 Hours	3	(a) Understand the contemporary 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 techniques in present context. (d) Prioritize the factors to be considered while fixing the price in the retailing. (e) Comprehend the emerging trends in retail industry.
Com 5.6	GST- Law & Practice	45 Hours	4 Hours	3	1. Comprehend the concepts of Goods and Services Tax. 2. Understand the fundamentals of GST. 3. Analyse the GST procedures in the business. 4. Know the GST assessment and its computation.
Com 5.7	Employability Skills	45 Hours	4 Hours	3	1. Identify vacancies notified by Central and State Government authorities as well as private organization. 2. Solve the problems of quantitative aptitude logical reasoning and analytical ability. 3. Demonstrate the basic computer skills like MS Word, MS Excel, MS PPT's, E-Mail Etiquettes etc. 4. Exhibit the communication and leadership skills. 5. Conduct self SWOC analyses and set his career goals.
COM 6.1	Advance Financial Management	60 Hours	4 Hours	4	1. Understand and determine the overall cost of capital. 2. Comprehend the different advanced capital budgeting technique. 3. Understand the importance of

					<p>dividend decisions.</p> <p>4.Evaluate mergers and acquisitions.</p> <p>5.Enable the ethical and governance Issues In financial management.</p>
COM 6.2	Income Tax Law and Practice-II	60 Hours	4 Hours	4	<p>1.Understand the procedure for computation of Income from business and other profession.</p> <p>2.The provisions determining the capital gain.</p> <p>3.Compute the Income from other sources.</p> <p>4.Demonstrate the computation of total Income of an individual.</p> <p>5.Comprehend the assessment procedures and to know the power of income tax authorities.</p>
COM 6.3	Management Accounting	60 Hours	4 Hours	4	<p>1.Demonstrate the significance of management accounting in decision making.</p> <p>2.Analyse and interpret the corporate financial statement by using various techniques.</p> <p>3.Compare the financial performance of corporate through ratio analysis.</p> <p>4.Understand the latest provisions in preparing cash flow statement.</p> <p>5.Comprehend the significance of management audit and examine the corporate reports of management review and governance.</p>
COM 6.4 F2	Investment Management	45 Hours	3 Hours	3	<p>1.Understand the concept of investments, it's features and various instruments.</p> <p>2.Comprehend the functioning of secondary market in India.</p> <p>3.Underline the concept of risk and return and their relevance in purchasing and selling of securities.</p> <p>4.Illustrate the valuation of securities and finding out the valves for purchase and sale of securities.</p> <p>5.Demonstrate the fundamental analysis to analyze the company for purchase and sale of securities and technical analyses for trading in share market..</p>

COM 6.5 M2	Customer Relationship Management	45 Hours	3 Hours	3	<p>1.To aware of nuances of customer relationship.</p> <p>2.To analyze the CRM link with other aspects of marketing.</p> <p>3.To impart the basic knowledge of the role the CRM increasing the sales of the company.</p> <p>4.To make the students aware of the different CRM models in service industry.</p> <p>5.To make the students aware and analyze the different issues in CRM.</p>
COM 6.6	Assessment of persons other than individuals & filing of ITRs	45 Hours	4 Hours	3	<p>1.Understand the calculation of depreciation and allowance.</p> <p>2.Comprehend the assessment of partnership firms and determining the tax liability.</p> <p>3.Comprehend the assessment of corporate entities. And determine the tax liability.</p> <p>4.Equip with understanding of intensive knowledge on analysis of all forms of ITR forms along with the overview ITR forms and E-Filing.</p>


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