



St. Claret College

Affiliated to Bangalore University | A Claretian Missionary Institution

NURTURING VALUES AND EXCELLENCE

COURSE OUTCOMES

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COURSE OUTCOME

DEPARTMENT OF COMMERCE

I SEMESTER B.COM

FINANCIAL ACCOUNTING

Outcomes: Students will be able to
CO1: Understand the basic concepts of accounting.
CO2: Apply how to convert single entry to double entry.
CO3: Explain the concept of the hire purchase system and computation of interest, cash price.
CO4: Explain the application of royalty and procedure for preparing a royalty table and royalty accounts.
CO5: Application of sale of partnership into a limited company.

INDIAN FINANCIAL SYSTEM

Outcomes: Students will be able to
CO1: Understand the different aspects of the Financial System, such as Financial Markets, Functions and Significance of Primary Market, Secondary Market, Capital Market, & Money Market
CO2: Understand the objectives & functions of Banking and Non-Banking Financial Institutions. Such as IDBI, SFCs, SIDCs, LIC, EXIM Bank. Mutual Funds
CO3: Understand the functions and investment policies of commercial banks in India.
CO4: Understand the role, objectives, and functions of RBI and SEBI
CO5: Understand the meaning, features, and importance of financial services such as factoring, leasing, venture capital, Consumer finance – housing & vehicle finance.



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MARKETING AND SERVICES MANAGEMENT

Outcomes: Students will be able to

CO1: Understand the concept of Marketing, approaches, and functions along with trends in e-Marketing.

CO2: Explain the meaning of marketing environment, market segmentation, consumer behavior, and factors influencing consumer behavior

CO3: Describe marketing Mix, Product, Pricing, Physical Distribution, Promotion, and personal selling

CO4: Explain the meaning of service, characteristics, classification, and growth of the service sector in India.

CO5: Describe Tourism and Travel Service concept, meaning, nature, and significance of marketing

CORPORATE ADMINISTRATION

Outcomes: Students will be able to

CO1: Describe the types of companies along with highlights of Companies Act 2013

CO2: Explain the Stages in the formation of the Company with special emphasis on MoA and AoA

CO3: Explaining the Company Administrators and their roles

CO4: Describe the types and procedures of corporate meetings

CO5: Explain the formation of global companies



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II SEMESTER B.COM

ADVANCED FINANCIAL ACCOUNTING

Outcomes: Students will be able to

CO1: Compute the actual loss incurred by the business due to a fire accident and calculation the amount of claim.

CO2: Compute the profit and or loss in case of a consignment of goods for consignor and consignee.

CO3: Compute the profit and or loss of joint venture by using two different methods.

CO4: Compute the profit and loss of dependent Branch in the books of head office under cost price and invoice price.

CO5: Computation of departmental profit and loss of an organization in columnar form.



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RETAIL MANAGEMENT

Outcomes: Students will be able to

CO1: Describe in detail various functions and types of retail business.

CO2: Explain consumer behavior and its implications in the retail business.

CO3: Explain the retail operations and their different factors.

CO4: Explain in detail the Retail marketing mix and its various elements.

CO5: Describe the various impact of information technology in retailing and use of EDL, RFID, legal, social and Ethical issues in Retailing.

BANKING LAW AND OPERATIONS

Outcomes: Students will be able to

CO1: Understand the concept of Banking & its scope.

CO2: Exemplify the different types of Negotiable Instruments

CO3: Understand the different relationships between the banker and the customer.

CO4: Instantiate the principles of lending. Understand the types of Accounts.

CO5: Determine the various Banking Innovations.



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QUANTITATIVE ANALYSIS FOR BUSINESS DECISION-I

OUTCOMES: Students will be able to

CO1: To familiarize the concepts of statistics, its functions, scope, and limitations

CO2: Acquaint the methods of collection, classification, and tabulation of data

CO3: To Calculate the measures of central tendency and represent them in the form of graphs

CO4: They get a practical exposure on calculations of Measures of dispersion and skewness using formula

CO5: Will know the procedure to Construct Index numbers and application of Reversibility tests

III SEMESTER B.COM

CORPORATE ACCOUNTING

OUTCOMES: Students will be able to

CO1: To familiarize the basic concepts of underwriting and analysis of net liability and gross liability.

CO2: To acquaint the methods of computing profit before the incorporation of companies

CO3: To gain knowledge on goodwill by applying various methods of valuation of goodwill.

CO4: They develop an understanding of the redemption of shares and debentures and their types.

CO5: They get exposure in preparing the company final accounts as per the New schedule of companies Act 2013



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FINANCIAL MANAGEMENT

OUTCOMES: Students will be able to

CO1: Explain the importance of financial management its objectives and steps involved in financial planning

CO2: Explain the concept of the time value of money through various techniques

CO3: Analysis of earnings per share and computing the optimum capital structure

CO4: Evaluate the investing and dividend decisions through various capital budgeting techniques

CO5: Summarizing the significance of working capital management

BUSINESS ETHICS

OUTCOMES: Students will be able to

CO1: Explain the importance of business ethics and CSR concerning crisis and issue management

CO2: Evaluate how emotional honesty, the virtue of humility, happiness, karma yoga, or purity of mind creates an impact on one's ethical values

CO3: Describe ethical aspects in HRM, Marketing, Financial Management, Technology, and Professional Ethics

CO4: Summarize the role of corporate culture in business

CO5: Explain the role of various committees and their impact on corporate governance



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QUANTITATIVE ANALYSIS FOR BUSINESS DECISION-II

OUTCOMES: Students will be able to:

CO1: Calculate Karl Pearson's Coefficient of correlation, Spearman's Rank Correlation, and Regression.

CO2: Calculate Trend values and representation on a graph.

CO3: Extrapolate and Interpolate missing values using binomial expansion and Newton's advancing difference method.

CO4: Explain terminologies in sampling, types of sampling distributions, and calculate the sample size.

CO5: Explain basic concepts of probability & application of additional theorem.

PUBLIC RELATIONS AND CORPORATE COMMUNICATION

OUTCOMES: Students will be able to

CO1: Understand different types of attitudes and measures to overcome negative attitudes.

CO2: Understand how to set goals based on SMART goals and how to manage time.

CO3: Summarize the process of communication, body language, presentation skills, and preparing for interviews.

CO4: Summarize the process of communication, body language, presentation skills, and preparing for interviews.

CO5: Describe Career Planning.



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ADVANCED CORPORATE ACCOUNTING

OUTCOMES: Students will be able to

CO1: List out the legal provisions connected to Redemption of Preference shares and carry out the process of Redemption of Preference shares.

CO2: Explain the procedure of Mergers and Acquisitions of Companies, Differentiate between Mergers and acquisitions. Calculate Purchase Consideration and Carry out the accounting procedure.

CO3: Describe the reasons for Internal Reconstruction of a Co., and carry out the process of internal reconstruction

CO4: List the order of payment in case of Liquidation of a co., Calculate Liquidator's Remuneration and Prepare Liquidator's final statement of accounts

CO5: Understand the recent developments in accounting and describe various Indian Accounting Standards

COST ACCOUNTING

OUTCOMES: Students will be able to

CO1: Understand the different aspects of cost and compute cost elements by preparing a cost sheet

CO2: Compute the different levels of materiel including LIFO, FIFO, and EOQ.

CO3: Compute remuneration payable to employees by using different methods

CO4: Computation of the allocation and absorption of cost across departments to identify the profit of each department

CO5: Preparation of reconciliation statements to find out the reasons for differences between Financial Accounting and Cost accounting



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E-BUSINESS AND ACCOUNTING

OUTCOMES: Students will be able to

CO1: Explain the E-business models and emerging trends in E-commerce

CO2: Summarize the hardware and software requirements for E-Business

CO3: Describe the tally menu options, features, and procedures to create a company

CO4: Create groups, ledgers, and vouchers with the accounting software tally

CO5: Summarize the path of generating the basic reports, financial statements, accounting books, and registers in tally.

PRINCIPLES OF EVENT MANAGEMENT

OUTCOMES: Students will be able to

CO1: Understand the concept and importance of Event Management.

CO2: Understand the general and legal policies and procedures for conducting an Event.

CO3: Design the Plan for Conducting an Event, Prepare the budget and describe the roles and responsibilities of event managers.

CO4: Explain the role of public relations and media in connection with event management

CO5: Design a blueprint, budget and describe the need for safety of guests, participants, and need for entertainment in corporate events



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STOCK AND COMMODITY MARKET

OUTCOMES: Students will be able to:

CO1: Explain the different financial markets, issue mechanisms, financial instruments.

CO2: Explain the functions and organisation of the stock exchange, the role of SEBI, and different stock exchanges in India.

CO3: Describe the various trading and settlement patterns and various depositories in India.

CO4: Summarize the functions and organisation of commodity exchange, physical and future markets.

CO5: Summarize the trading and settlement patterns in commodity markets.

V SEMESTER B.COM

COSTING METHODS

OUTCOMES: Students will be able to:

CO1: Understand the importance of different costing methods.

CO2: Apply the different methods of job costing and calculation of EBQ

CO3: Explain the concept of process costing and computation of cost as per the process

CO4: Explain the application of Contract costing and procedure of computing cost as per each contract.

CO5: Application of operating costing in different service sectors



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ENTREPRENEURSHIP DEVELOPMENT

OUTCOMES: Students will be able to

CO1: Understand the importance of entrepreneur and factors influencing entrepreneurship along with the contribution of women entrepreneurs in creating awareness among the youngsters

CO2: Understand the role of SSI in the development of the Indian economy and formulation of policies and problems faced by SSI

CO3: Analyse the business opportunities, alternatives, and assessment of potential market

CO4: Understand the business plan and its aspects concerning common pitfalls to be avoided in the preparation of a business plan

CO5: Understand financial assessment through private and public banks.

CO6: Understand meaning and definition of sick industry and preventive and remedial measures for sick industry



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INTERNATIONAL FINANCIAL REPORTING STANDARDS

OUTCOMES: Students will be able to

CO1: To understand IFRS, its merits, limitations, benefits, and IFRS standards.

CO2: To understand and calculate the value of assets and liability.

CO3: To understand the statement of financial position, comprehensive income statements, statement of changes in Equity.

CO4: To understand the procedure for preparation of consolidated financial statement and also the treatment of pre-acquisition profit, goodwill, and non-controlling interest.

CO5: To understand the concepts of related party disclosure, earning per share, Interim financial.

INCOME TAX-I

OUTCOMES: Students will be able to

CO1: Explain the various basic concepts of income tax, legal framework, history of Indian income tax and scheme of taxation, income tax authorities, and their powers and functions

CO2: Understand the various exempted incomes U/S 10 available to individual assesses.

CO3: Evaluate the residential status of an individual and computation of gross total income based on the incidence.

CO4: Analyse and Compute gratuity, pension, leave salary, profit in lieu of salary, and taxable income from salary

CO5: Evaluate the taxable income from house property.



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ADVANCED ACCOUNTING

OUTCOMES: Students will be able to
CO1: To familiarize the various schedules of preparing final accounts of the banking company.
CO2: To familiarize the various schedules of preparing final accounts of life insurance and the general insurance company.
CO3: Understand the importance of different methods of inflation accounting.
CO4: To understand the concept of preparing farm accounting.
CO5: To gain knowledge on investment accounting and the procedure of calculation of interest.

GOODS AND SERVICE TAX

OUTCOMES: Students will be able to
CO1: To understand the GST, benefits of GST, and different types of GST
CO2: To understand different laws governing GST, CGST, SGST, IGST
CO3: To understand the procedure and levy of SGST, CGST, IGST and determine the input tax credit
CO4: To calculate and determine the tax liability under GST
CO5: To understand the GST Eco system, network, and structure



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INTERNATIONAL FINANCIAL MANAGEMENT

OUTCOMES: Students will be able to

CO1: Understand the objectives of financial markets and institutions

CO2: Apply their practical skills in determining the working capital and funding strategies of the firms

CO3: Identify various investment appraisal techniques and various sources of funds available

CO4: Summarize various sources of funds, relative cost estimations, and capital structure theories

CO5: Analyse various models for business and financial valuation

CO6: Describe various types of risk, causes of exchange rate differences, and hedging techniques

LIFE AND GENERAL INSURANCE

OUTCOMES: Students will be able to

CO1: Understand the Principles of Life Insurance and different products of Life insurance companies

CO2: Clarify the Indian Contract Act and the Insurance Act

CO3: Understand the concept of claim management, claim settlement, and Reinsurance principles.

CO4: Understand the principle of general insurance, types of general insurance products and clauses and covers under the general insurance

CO5: Understand the history of the insurance industry including pre-nationalization and post nationalization era



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INTERNATIONAL BANKING AND FOREX MANAGEMENT

OUTCOMES: Students will be able to

CO1: Explain the functions and financing of foreign trade and the concept of an international payment system.

CO2: Describe the types of international capital market and flow of funds across the borders

CO3: Explain the role of international financing and comment on the assets and liability management of foreign banks.

CO4: Explain the elements, importance, evolution of the exchange rate system and determination of the exchange rates, and relevant theories.

CO5: Explain the objectives, types of foreign exchange, explain the role of RBI in the settlement of foreign exchange problems in India.

VI SEMESTER B.COM

BUSINESS REGULATION

OUTCOMES: Students will be able to:

CO1: Understand the concept of Business Law and its Scope

CO2: Exemplify the essentials of a contract and essentials sale of goods act.

CO3: Understand the features of the competition act and the consumer protection act and the rights and duties of consumers and sellers.

CO4: Instantiate the procedure to register a patent. Understand the importance of Foreign Exchange Management terms and features.

CO5: Understand the rules and power of the Government in protecting the environment from pollution



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INCOME TAX-II

OUTCOMES: Students will be able to

CO1: Determine the taxable income from business and profession.

CO2: Computation of taxable income from capital gains.

CO3: Calculation of taxable income from other sources.

CO4: To understand the various deductions from gross total income available to individual assesses

CO5: To understand the various provisions for setoff and carry forward of losses and determination of taxable income and tax liability of an individual assessee

MANAGEMENT ACCOUNTING

OUTCOMES: Students will be able to

CO1: Analyse the financial statements

CO2: Analyse the FS with the help of activity ratio, liquidity ratio, solvency ratio, and profitability ratio

CO3: Analysis of changes in working capital, determining the fund from operation and preparation of FFS

CO4: Analysing the flow of cash from operating, financing, and investment activities and preparation of CFS

CO5: Summarizing with the help of report preparation



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PRINCIPLES AND PRACTICES OF AUDITING

OUTCOMES: Students will be able to:

CO1: To familiarize the concepts of Auditing, types, and recent trends in auditing

CO2: To understand the internal control and internal check regards to wage payments, cash sales, and cash purchases

CO3: Understanding different types of vouchers and vouching process

CO4: Get practical exposure to the Procedures for the verification and Valuation of Assets and Liabilities

CO5: They will be familiar with the Company Audit and the procedure for audit of Limited Companies

COST MANAGEMENT

OUTCOMES: Students will be able to

CO1: Understand the different areas of cost control and cost reduction.

CO2: Analyse the difference between Absorption and Marginal costing and computation of BEP.

CO3: Analysis of variances in material costing and labour costing.

CO4: Estimation of Budget and computation of cash budget and flexible budget.

CO5: Understanding the difference between traditional costing and ABC Costing



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BUSINESS TAXATION

OUTCOMES: Students will be able to

CO1: To understand the custom act, custom law, and methods of customs of valuation and calculation of custom duty

CO2: To understand the central sales tax act and calculation of tax on goods and services not covered under GST.

CO3: To determine the tax liability of the partnership firms.

CO4: To determine the tax liability of companies as per the income tax act and as per the provisions of MAT

INTERNATIONAL AUDITING AND ASSURANCE

OUTCOMES: Students will be able to

CO1: To understand the importance of various aspects of internal and external audit and also the appointment and removal of an auditor.

CO2: Understand the role of planning and risk assessment in auditing, which concentrates on the materiality and audit strategy.

CO3: Analyse the importance of components in internal control along with the IT audit strategy

CO4: Understand the importance of audit evidence with the financial statement with receivables, inventories, payables, and accruals, bank and cash, tangible assets, intangible assets, non-current liabilities, provisions, and contingencies, share capital, reserves, directors' emoluments, and Computer-assisted audit techniques

CO5: Understand the importance of review and reporting with procedures and reliability.



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PERFORMANCE MANAGEMENT

OUTCOMES: Students will be able to

CO1: Illustrate the application of modern techniques of costing in Industrial settings and compare with traditional techniques of Costing.

CO2: Analyse various Management Accounting techniques –CVP Analysis, Make or Buy for decision making.

CO3: Estimate the cash position and cost of production using budgets and variance analysis.

CO4: Illustrate the use of information systems in managing and controlling a business and Appreciate the importance and difficulties in assessing overall performance in businesses divisions.

MARKETING OF INSURANCE PRODUCT

OUTCOMES: Students will be able to

CO1: Explain the various factors that influence Insurance products

CO2: Describe the life Cycle of Insurance Products

CO3: Summarize customers' attributes and behavior that influence the Insurance market

CO4: Explain various marketing strategies used in Insurance Industry



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RISK MANAGEMENT

OUTCOMES: Students will be able to

CO1: Explain the concept, types nature, and limitations of managing risk

CO2: Explain the sources and various elements of cost of risk and exposure.

CO3: Describe the approaches, process of Corporate Risk Management.

CO4: Explain the types and illustrate the working of various derivatives instruments.

CO5: Describe the concept of Hedging and options in derivatives and the concept of VAR