



ACHARYA INSTITUTE OF GRADUATE STUDIES
(NAAC Re-Accredited 'A' Grade & Affiliated to Bengaluru City University)

Soladevanahalli, Bengaluru-560107

DEPARTMENT OF COMMERCE-UG

NAME OF THE PROGRAM: BACHELOR OF COMMERCE

COURSE OUTCOMES (CO's)

BCOM-I SEM

BCOM 1.3

FINANCIAL ACCOUNTING

After the completion of the Course, the students will be able to:

- Acquire conceptual knowledge of basics of accounting
- Identify events that need to be recorded in the accounting records
- Describe the main elements of financial accounting information – assets, liabilities, revenue and expenses
- Identify the main financial statements and their purposes.
- Develop the skill of recording departmental Accounts and preparation of report
- Acquire the knowledge on Conversion of single entry into Double entry system

BCOM 1.4

BUSINESS DYNAMICS AND ENTREPRENEURSHIP

After the completion of the Course, the students will be able to:

- Describe the forms of organization and evolution of management thought
- Identify the range of leadership theories, Directing and controlling tools available in the management.
- Compare and contrast the range of motivation theories and methods of coordination available for the management practices. .
- Illustrate the procedure involved in entrepreneurial process right from identification of opportunities to development of new venture.

BCOM-1.5 INDIAN FINANCIAL INSTITUTIONS AND MARKETS

After the completion of the Course, the students will be able to:

- Demonstrate an awareness of the current structure and regulation of the Indian financial services sector.
- Develop communication and presentation skills for analysis of Indian Financial System.
- Describe the instruments, participants and operation of the money market and capital market.
- Take decisions in Financial Markets. CO5: Evaluate and create strategies to promote financial products and services.

BCOM-1.6

CORPORATE STRUCTURE AND ADMINISTRATION

After the completion of the Course, the students will be able to:

- Explain stages and documents such as MOA, AOA and prospectus needed for the formation of company.
- Describe the various types of capital raised while starting a business.
- Process of appointment of managing director, company secretary, director.
- Analyse the factors influencing the requisites of a valid meeting.

BCOM-II SEMESTER

BCOM 2.3

ADVANCED FINANCIAL ACCOUNTING

After the completion of the Course, the students will be able to:

- To calculate insurance claims with average clause
- To prepare accounting records as per accounting standards with reference to consignment accounts
- To prepare accounting records as per accounting standard with reference to joint venture.
- To calculate joint venture accounts with reference to INDAS
- Calculate accounting treatment with reference to royalty accounts

BCOM 2.4

BANKING OPERATIONS AND INNOVATIONS

After the completion of the Course, the students will be able to:

- Students can explain the nature and functions of commercial banks and disclosure of information about customers.
- Illustrate the structure and system of banking in India.
- The use negotiable instruments and cheques in accordance with the merit of the case.
- Examine the role of a paying and collecting banker on different situations.
- Students will be able to analyse risk management techniques in accordance with the type of the lending.
- Students can find the implications of recent trends in banking

BCOM 2.5

MODERN MARKETING

After the completion of the Course, the students will be able to:

- Students can identify how consumer behaves differently.
- Able to understand how a product passed from different stages.
- Able to understand the difference between trademark and branding.
- Able to describe the customer segmentation, target marketing and positioning.
- Understand different methods of sale promotion.

BCOM 2.6

METHODS AND TECHNIQUES FOR BUSINESS DATA ANALYSIS

After the completion of the Course, the students will be able to:

- To apply basic terms of integration in solving practical problems field of as of business.
- To explain basic methods of business calculus, types and methods of interest account and their basic applications in practice.
- To solve problems in the areas of business calculus, simple and compound interest account, use of compound interest account, loan and consumer credit.
- To discuss effects of various types and methods of interest account.
- connect acquired knowledge and skills with practical problems in economic practice.

BCOM- III SEMESTER

B.COM 3.3

CORPORATE ACCOUNTING

After the completion of the Course, the students will be able to:

- Learn about the journal entries of issue of shares and issue of debentures.
- To know about the meaning of companies and working style of companies.
- Know about about the final accounts of the companies.
- Learn about the valuation method of shares and goodwill and measurement of performance of companies.
- Work with profit prior to incorporation and post incorporation profits in companies accounts.
- Learn about the concept of sources of redemption of debentures and redemption of preference shares

BCOM 3.4

FINANCIAL MANAGEMENT

After the completion of the Course, the students will be able to:

- Describe both theoretical and practical role of financial manager in business corporations.
- Compute the cost of capital of specific sources of capital and the overall cost of capital.
- Design an optimum capital structure for a hypothetical firm.
- Estimate the required return on projects of differing risk and evaluate the same with different investment techniques.
- Explain the various types of policies in dividend.
- Evaluate the importance of working capital management and its role in meeting firm's strategic objectives and its impact in value creation.

BCOM 3.5

BUSINESS REGULATIONS

After the completion of the Course, the students will be able to:

- To examine the scope and nature of business law.
- Describe the essentials of good contract.
- Understand the importance of consumer protection act.
- Process of addressing the disputes between the parties.
- Role of FEMA in regulating the exchange rates.

BCOM 3.6

BUSINESS DATA ANALYSIS

After the completion of the Course, the students will be able to:

- Apply the knowledge of Statistical Techniques to take effective decisions in business.
Increase their analytical ability to solve business problems using mathematical and statistical knowledge.
- Form models for new business activities with analytical ability to deal with new situation.
- Manage the raw data with capability to compute for their objectives.
- Communicate with appropriate skill to collect raw data from the responde

BCOM-IV SEMESTER

BCOM 4.3

ADVANCED CORPORATE ACCOUNTING

After the completion of the Course, the students will be able to:

- Able to prepare know about the companies all accounts.
- Get the Knowledge of banking system and schedules of accounting.
- Learn about working format of companies.
- Helps to understand the mutual funds investments.
- Find out how a company can dissolve and what are the accounts prepared at the time of winding up a company.

BCOM 4.4

GOODS AND SERVICE TAX

After the completion of the Course, the students will be able to:

- Students will be able to distinguish between the earlier indirect-tax system and the current GST regime
- Students will understand the GST law in the country and provide an insight into practical aspects of GST and equip themselves to become successful tax practitioners.
- It gives the Opportunity to work in Corporate Sector in the area of Taxation
- Budding Entrepreneurs would understand about the GST compliance for their businesses or prospective businesses.
- The learning of GST enables the students to explore options for self-employment & helpful in advancing their career.

B.COM 4.5

COST ACCOUNTING

After the completion of the Course, the students will be able to:

- Define the various components of total cost of a product i.e. direct & indirect cost and fixed & flexible cost.
- Determine various levels of material i.e. reorder level, minimum level, maximum level & EOQ for managing working capital.
- Use methods of time-keeping & time-booking and manage idle & overtime.
- Define the features of overhead or indirect cost of production and basis of allocation and apportionment.
- Use cost-sheet to compute unit cost of product.

BCOM 4.6

E-BUSINESSES AND ACCOUNTING

After the completion of the Course, the students will be able to:

- Describe the functionality of e-commerce and its benefits to the society
- Design e commerce system for service industries.
- Evaluate the e tailing environment and its impact on retailing business.
- Evaluate recent trends of E-commerce in the context of customization of Services.
- Assess the role of supply chain management in E commerce industry
- Adopt Electronic Data Interchange for Trading.

BCOM-V-SEMESTER

BCOM 5.1 INCOME TAX – I

After the completion of the Course, the students will be able to:

- Describe the canon of taxation, powers and functions of Income tax authorities, officers and commissioner and CTDT and types of assessment of individual assessee.
- Define the terms connected with assessment year, previous year, exempted income from agricultural income and total income.
- Compare and contrast the receipts, Expenditure and Losses of revenue and Capital nature.
- Identify the residential status and incidence of tax for the computation taxable income from the perspective of Individual, HUF and Company of residential status only.
- Show the computation of income from salary of an Individual assessee after taking into consideration of U/S 89(1) and 88.
- Show the computation of income from House property an Individual assessee after taking into consideration of deduction U/S 24.

BCOM 5.2

AUDITING AND CORPORATE GOVERNANCE

- Describe auditing.
- Distinguish between auditing and accounting.
- Explain the importance of auditing in reducing information risk.
- List the causes of information risk and explain how this can be reduced.
- Describe assurance services and distinguish audit services from assurance services.
- Differentiate three main types of audits.
- Explain the benefits of corporate governance

ACCOUNTS ELECTIVE

BCOM- 5.3

ADVANCED ACCOUNTING

- Analyze different products of general and life insurance for their practical life.
- Explain the general purposes and functions of accounting
- Undertake to become an agent as a future option for their livelihood.
- Describe the main elements of financial accounting information – assets, liabilities, revenue and expenses
- Identify the main financial statements and their purposes.
- Help the society to get benefit from insurance as precautionary measures in distress.

BCOM 5.4

METHODS AND TECHNIQUES OF COST ACCOUNTING

After the completion of the Course, the students will be able to:

- Demonstrate knowledge and understanding of the fundamentals of Cost Accounting.
- Develop research and analytical skills including the retrieval of information from variety of cost that may arise in business operations.
- Comprehend the different kinds of cost involved and develop methods for Cost Control.
- Identify the critical role of cost allocation in the analysis of customer profitability and sales variances.
- Communicate effectively on matters related to cost accounting.

FINANCE ELECTIVE

BCOM 5.3

ADVANCED FINANCIAL MANAGEMENT

After the completion of the Course, the students will be able to:

- Describe the role of financial manager and time value of money in maximization of shareholders' wealth
- Develop an optimum capital structure by using EBIT – EPS analysis and implications of theories of capital structure
- Select best investment option by using capital budgeting techniques.
- Select an investment option under risk and uncertainty by using right from probability approach to Decision tree approach.
- Decide the range of dividend theories and models and their implications on dividend decisions of a firm.

- Describe the concept of working capital and financing options in the short run and its tradeoff between profitability and liquidity.

BCOM.5.4

FINANCIAL SERVICES

After the completion of the Course, the students will be able to:

- Explain the functions and features of financial services
- Describe the fund based services like leasing, and financial evaluation of leasing
- Explain the conceptual and legal frame work of hire purchase and consumer credit
- Differentiate between various types of bills discounting.
- Explain the conditions of registration for stock broking services

BCOM VI SEMESTER

6.1

INCOME TAX-II

After the completion of the Course, the students will be able to:

- Explain the concept of income from business r profession
- Identify the allowable and disallowed expenses in Business Income
- Evaluate the value of various assets after depreciation
- Examine the tax liability of the individual
- Calculate the income from other sources and various deductions u/s 80

BCOM 6.2

INTERNATIONAL FINANCIAL REPOTING STANDARDS

After the completion of the Course, the students will be able to:

- Justify the need for definition of concepts under IFRS framework and its relevance for presentation of all sorts of financial statements.
- Differentiate the recognition and measurement of Assets and Liabilities between IAS and Ind AS standard and to cover the same.
- Differentiate the recognition and measurement of Revenue, Leases and financial instruments between IAS and Ind AS standard and to cover the same.
- Differentiate the Accounting policies, estimates & error, effect of changes after B/S dates and foreign exchange rate between IAS and Ind AS standard and to cover the same.

- Construct all sort of financial statements, taking into account all standards mentioned in the above modules

ACCOUNTS ELECTIVE

BCOM 6.3

MANAGEMENT ACCOUNTING

After the completion of the Course, the students will be able to:

- Illustrate the role of a Management Accountant in the present scenario.
- Evaluate the financial statement analysis for strategic decision making of firm.
- Examine the solvency, turnover/performance and Liquidity of a business by using live data.
- Evaluate the magnitude and pattern of sources and Application of fund under different head of account
- Evaluate the magnitude and pattern of inflow and outflow of cash within the AS-3 framework

BCOM 6.4

ACCOUNTING FOR GOVERNMENT AND LOCAL BODIES

After the completion of the Course, the students will be able to:

- Describe the process of preparing the government accounts
- Explain various classification of funds according to accounting rules
- Explain the importance of budget and process of its acceptance of bill
- Evaluate the functions of Panchayath Raj systems
- Describe the constitutions provisions under CAG of India.

FINANCE ELECTIVE

BCOM 6.3

INTERNATIONAL FIANCE

- Describe the growth of exchange market
- Calculate the exchange rate
- Evaluate the various types of risk associated with FOREX
- Explain the hedging techniques to minimize the risk of FOREX
- Describe various theories of exchange rate determination.

BCOM 6.4

SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT

- Explain the difference between investment, speculation and gambling
- Calculate the price of shares y using various methods
- Explain the process of pricing the bonds and risk associated with bonds.
- Describe the Concept of mutual funds and calculation of value of mutual fund