



ST. FRANCIS COLLEGE

Koramangala

Affiliated to Bengaluru City University

DEPARTMENT OF COMMERCE

B.Com (Accounting & Finance) -NEP

PROGRAMME EDUCATIONAL OBJECTIVES (PEOs):

PEO 1. This programme is designed for the students to specialize in the field of accounting & finance.

PEO 2. Exercising Professional skills, values, team spirit, and high leadership and to accept the challenges in the Industry and Academics.

PEO 3. It promotes students to become professionals / managers / entrepreneurs / accountants in various sectors.

PROGRAMME OUTCOMES (POs):

PO 1. Have comprehensive knowledge of Finance, Accounting, Taxation and Business laws

PO 2. Equip with professional, inter personal and entrepreneurial skills.

PO 3. Enabling students to find solutions to the real time problems in the challenging business world with the specialized knowledge developed through practical training

PO 4. Prepare for post graduate studies and to achieve success in their professional careers in CA,CMA,CFA,ACCA etc

PO 5. Work in teams with enriched communication and intellectual skills.

PO 6. Demonstrate professional ethics in the social and legal aspects of commerce.

PO 7. Integrate the ethical behaviour in self-learning, apply towards lifelong learning and acquiring knowledge in modern corporate

PSO 8: Learners will involve in various co-curricular activities to demonstrate relevancy of foundational and theoretical knowledge of their academic major and to gain practical exposure.

PSO 9: Learners can also acquire practical skills to work as tax consultant, audit assistant and other financial supporting services.

PSO10: Learners will be able to do higher education and advance research in the field of Accounting and Finance.



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PROGRAMME SPECIFIC OUTCOMES (PSOs):

PSO 1. To cater to the manpower needs of companies in Accounting, Taxation, Business Laws, Auditing, Financial analysis and Management.

PSO 2. To enrich communication, ethical values, team work, professional and leadership skill sets of students,

PSO 3. To inculcate entrepreneurship and managerial skills in students so as to enable them to establish and manage their business effectively

PSO 4. To integrate knowledge, skill and attitude that will sustain an environment of learning and creativity among the students with an assurance for good careers.

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DEPARTMENT OF COMMERCE

B.Com (Accounting & Finance) -NEP

COURSE OUTCOMES (COs)

I SEM B.COM (A&F)

B.Com.AF 1.1 FINANCIAL ACCOUNTING

CO1 : Understand the theoretical framework of accounting as well accounting standards.

CO2 Demonstrate the preparation of financial statement of manufacturing and non-manufacturing entities of sole proprietors.

CO3 : Exercise the accounting treatments for consignment transactions & events in the books of consignor and consignee.

CO4 : Understand the accounting treatment for royalty transactions & articulate the Royalty agreements.

CO5 : Outline the emerging trends in the field of accounting.

B.Com.AF 1.2 QUANTITATIVE APTITUDE FOR BUSINESS DECISIONS

CO1 : Understand the number System.

CO2 : Calculate the Sum and Insertion of Arithmetic and geometric progression and mean **CO3** : Compute simple interest, compound interest annuities and discounting of bills of exchange.

CO4 :Calculate different types of ratios and proportion

CO5 : Calculate simultaneous equation, quadratic equation and factorization method

CO6 : Calculate matrix and determinants.

B.Com.AF 1.3 BUSINESS DYNAMICS AND ENTREPRENEURSHIP

CO1 : Understand Business Dynamics.

CO2 :Understand Entrepreneurship Concepts

CO3: Enhance knowledge about Entrepreneurial culture and Industrial growth by understanding the intricacies of business management.



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CO4 : Ability to implement the management techniques in 21st century organisations.

CO5 : Understand Recent Trends in Business Growth

B.Com.AF 1.4 DIGITAL FLUENCY

CO 1 : Understand the digital platforms, for better learning and development.

CO 2 : Evaluate and interpret information in the digital world.

CO 3 : Build essential skills such as design thinking, effective communication and better decision making.

CO 4 : Develop holistically by learning essential skills such as effective communication, problem-solving, design thinking, and teamwork.

OEC 1.3.3 ECONOMICS FOR BUSINESS ENVIRONMENT

CO1 : Explain the elements of Business Environment

CO2 : Identify the elements of Business Environment

CO3 : Analyze the ways to utilize the current environmental conditions to achieve higher business growth

II SEM B.COM (A&F)

B.Com.AF 2.1 ADVANCED FINANCIAL ACCOUNTING

CO1 : Understand & compute the amount of claims for loss of stock & loss of Profit.

CO2 : Learn various methods of accounting for hire purchase transactions.

CO3 : Deal with the inter-departmental transfers and their accounting treatment.

CO4 : Demonstrate various accounting treatments for dependent & independent branches.

CO5 : Prepare financial statements from incomplete records.

B.Com-AF 2.2 FINANCIAL MARKETS AND SERVICES

CO1 : Understand the functioning of Indian financial system

CO2 : Understand various financial institutions/Intermediaries.

CO3 : Understand the various financial services

CO4 : Understand the impact of financial system on business enterprises.



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CO5. Understand the working of Stock Exchange

B.Com.AF 2.3 LAW AND PRACTICE OF BANKING

CO1 :Summarize the relationship between Banker & customer and different types of functions of banker.

CO2 : Analyse the role, functions and duties of paying and collecting banker.

CO3 : Make use of the procedure involved in opening and operating different accounts.

CO4 :Examine the different types of negotiable instrument & their relevance in the present context.

CO5 : Estimate possible developments in the banking sector in the upcoming days.

B.COM AF 2.4 ENVIRONMENTAL STUDIES

CO1 : Articulate the interconnected and interdisciplinary nature of environmental studies

CO2: Demonstrate an integrative approach to environmental issues with a focus on sustainability;

CO3: Use critical thinking, problem-solving, and the methodological approaches of the social sciences, natural sciences, and humanities in environmental problem solving

CO4: Communicate complex environmental information to both technical and non-technical audiences

CO5: Understand and evaluate the global scale of environmental problems; and

CO6: Reflect critically on their roles, responsibilities, and identities as citizens, consumers and environmental actors in a complex, interconnected world

OEC 2.3.1: CONTEMPORARY INDIAN ECONOMY

CO1 :Understand the current problems of Indian Economy

CO2 :Identify the factors contributing to the recent growth of the Indian economy

CO3 :Evaluate impact of LPG policies on economic growth in India

CO4: Analyze the sector specific policies adopted for achieving the aspirational goals

CO5: Review various economic policies adopted



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III SEM B.COM A & F

B.ComAF3.1 : CORPORATE ACCOUNTING

CO1 : Understand the treatment of underwriting of corporate Securities.

CO2 : Comprehend the computation of profit prior to incorporation.

CO3 : Know the valuation of Goodwill.

CO4 : Know the valuation corporate Securities.

CO5 : Prepare the financial statements of companies as per the Companies Act 2013

B.ComAF 3.2 CORPORATE LAW

CO1 : Understand the framework of Companies Act of 2013 and different kind of companies

CO2 : Identify the stages and documents involved in the formation of companies in India.

CO3 : Analyse the role, responsibilities and functions of Key management Personnel in Corporate Administration.

CO4 : Examine the procedure involved in the corporate meeting and the role of company secretary in the meeting.

CO5 : Evaluate the role of liquidator in the process of winding up of the company

B.ComAF 3.3: COST ACCOUNTING

CO1 : Demonstrate an understanding of the concepts of costing and cost accounting.

CO2 : Classify, allocate apportion overheads and calculate overhead absorption rates

CO3 : Demonstrate the ability to calculate labour cost d. Demonstrate the ability to prepare a cost sheet.

CO4 : Prepare material related documents, understand the management of stores and issue procedures.



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B.Com.AF 3.4: FINANCIAL EDUCATION & INVESTMENT AWARENESS

CO1 : To understand the basic concepts of finance, identify and classify simple compound interest and also describe the valuation of security.

CO2 : To remember the facts and basic essential concepts of investment avenues and to discuss stock market concepts

CO3 : Gain insights on mutual funds, the pros and cons and major fund houses in India.

CO4 : To remember the facts and basic essential concepts of investment avenues and to discuss stock market concepts

CO5 : Gain insights on mutual funds, the pros and cons and major fund houses in India.

AECC: CONSTITUTION OF INDIA

CO1 : Understand the philosophy of constitution and its structure.

CO2 : Measure the powers and functions of various offices under the constitution.

CO3 : Appreciate the role of the constitution in a democracy.

IV SEM B.COM (A&F)

B.COM.AF4.1 ADVANCED CORPORATE ACCOUNTING

CO1 : Know the procedure of redemption of Preference Shares and Debentures.

CO2 : Comprehend the different methods of Amalgamation and Acquisition of Companies

CO3 : Understand the process of Internal reconstruction.

CO4 : Prepare the liquidators Final statement of accounts.

CO5 : Understand the process of Liquidation of Companies in India

B.Com.AF 4.2 BUSINESS STATISTICS

CO1: Categorize data into univariate , bivariate and multivariate data

CO2: Analyse data using various statistical tools of analysis

CO3: Comprehend the measures of Central Tendency, Dispersion and Skewness.

CO4: Validate the application of Correlation Analysis in business decisions



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CO5: Apply the Regression Analysis Technique for business decisions.

CO6: Comprehend the different indices used in business.

B.Com.AF 4.3 FINANCIAL MANAGEMENT

CO1 : To identify the goals of financial management

CO2 : To apply the concepts of time value of money for financial decision making.

CO3 : To evaluate projects using capital budgeting techniques.

CO4 : To design optimum capital structure using EBIT and EPS analysis.

CO5 : To evaluate working capital effectiveness in an organization.

AEC : ARTIFICIAL INTELLIGENCE

CO 1. Understand the various characteristics of problem solving agents and apply problem solving through search for AI applications.

CO 2. Appreciate the concepts of knowledge representation using Propositional logic and Predicate calculus and apply them for inference/reasoning.

CO 3. Obtain insights about Planning and handling uncertainty through probabilistic reasoning and fuzzy systems.

CO 4. Understand basics of computer vision and Natural Language Processing and understand their relevance in AI applications.

CO 5. Obtain insights about machine learning, neural networks, deep learning networks and their significance.

OEC 4.1.2 ECONOMICS OF HUMAN DEVELOPMENT

CO1 : Differentiate between Human Resource Development (HRD), Human Development (HD) and HRM

CO2 : Understand the concepts of Human Security, describe dimensions of human development.

CO3 : Appreciate various practices and policies of human development, HDI and India.



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V SEM B.COM(A&F)

COM 5.1 :ACCOUNTING FOR SERVICE ORGANISATIONS

CO1 :Understand the key principles and theories of Accounting for Service Organisations.

CO2 :Learn various valuation methods and techniques used in practice.

CO3 :Develop skills in Accounting for Service Organisations.

CO4 :Explore the challenges and considerations involved in preparation of financial statements of Banking & Insurance companies.

CO5 :Gain knowledge of Accounting for Service Organisations and their impact on business.

COM 5.2: INCOME TAX LAW AND PRACTICE – I

CO1 :Understand the basic concepts of Income Tax as per Income Tax Act 1961.

CO2 :Understand the provisions for determining the residential status of an Individual.

CO3 :Comprehend the meaning of Salary, Perquisites, allowances and Profit in lieu of salary, and various retirement benefits.

CO4 :Compute the income house property for different categories of house property.

CO5 :Comprehend the assessment procedure and to know the power of income tax authorities.

COM 5.3 : PRINCIPLES AND PRACTICE OF AUDITING

CO1 :Understand the conceptual framework of auditing.

CO2 :Examine the risk assessment and internal control in auditing. Comprehend the relevance of IT in audit and audit sampling for testing.

CO3 :Examine the company audit and the procedure involved in the audit of different entities.

CO4 :Gain knowledge on different aspect of audit reporting and conceptual framework applicable on professional accountants.

COM 5.4 ADVANCED FINANCIAL MANAGEMENT

CO1 :Understand Weighted Average Cost of Capital and its significance



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CO2 : Comprehend the different advanced capital budgeting techniques.

CO3 : Understand different capital structure theories and its application in financing decisions.

CO4 : Evaluate different dividend decisions and its impact on the security valuation.

CO5 : Understand the important components of Working capital and its management.

COM 5.5 : METHODS AND TECHNIQUES OF COSTING

CO1 : Understand the various methods of costing applicable to different industries.

CO2 : Determine the cost under different methods of costing.

CO3 : Analyze the processes involved in standard costing and variance analysis.

CO4 : Apply the knowledge gained for decision making

COM 5.6 (VOCATIONAL COURSE) GST-LAW & PRACTICE

CO1 : Comprehend the concepts of Goods and Services Tax.

CO2 : Understand the fundamentals of GST.

CO3 : Analyse the GST Procedures in the Business.

CO4 : Know the GST Assessment and its computation.

COM 5.7 EMPLOYABILITY SKILLS

CO1 : Solve the problems on quantitative aptitude, logical reasoning and analytical ability.

CO2 : Exhibit the communication and leadership skills.

CO3 : Face interviews and write resumes

CO4 : Conduct self SWOT analysis and set his career goals



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VI SEM B.COM (A&F)

COM 6.1 : MANAGEMENT ACCOUNTING

CO1 : Demonstrate the significance of management accounting in decision making.

CO2 : Analyze and interpret the corporate financial statements by using various techniques.

CO3 : Compare the financial performance of a corporation through ratio analysis.

CO4 : Understand the latest provisions in preparing cash flow statements.

CO5 : Understand the concepts of Budgetary Control.

COM 6.2 INCOME TAX LAW & PRACTICE – II

CO1 : Understand the procedure for computation of income from business and other Profession.

CO2 : Understand the provisions for computation of capital gains.

CO3 : Learn to compute the taxable income from other sources.

CO4 : Learn the computation of total income of an Individual.

CO5 : Understand the provisions relating to Set Off and Carry Forward of Losses

COM 6.3 BUSINESS VALUATION & CORPORATE RESTRUCTURING

CO1 : Understand the key principles and theories of business valuation.

CO2 : Learn various valuation methods and techniques used in practice.

CO3 : Develop skills in financial analysis and forecasting to support the valuation process.

CO4 : Explore the challenges and considerations involved in valuing different types of businesses.

CO5 : Gain knowledge of corporate restructuring strategies and their impact on business value.

COM 6.4 INDIAN ACCOUNTING STANDARDS

CO1 : Understand the need and benefits of accounting standards.

CO2 : Prepare the financial statements as per Indian Accounting standards.



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CO3 :Comprehend the requirements of Indian Accounting Standards for recognition, measurement and disclosures of certain items appear in financial statements

CO4 :Understand the Accounting Standards for Items that do not Appear in Financial Statements

COM 6.5 : SECURITY ANALYSIS & PORTFOLIO MANAGEMENT

CO1 :Understand the principles and concepts of investment analysis

CO2 : Apply quantitative and qualitative techniques for security analysis.

CO3 :Construct and manage diversified investment portfolios,

CO4 :Evaluate investment performance and measure portfolio risk,

CO5 :Understand different investment strategies and their implementation

COM 6.6 (Vocational Course):ASSESSMENT OF PERSONS OTHER THAN INDIVIDUALS AND FILING OF ITRS

CO1 :Understand the calculation of Depreciation

CO2 : Comprehend the assessment of partnership Firms and determine the tax liability.

CO3 : Comprehend the assessment of corporate entities and determine the tax liability.

CO4 : Understand the rate of TDS for different sources of income.

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PB NO. 3417, 3RD BLOCK, 8TH MAIN,
KORAMANGALA BENGALURU-560034