



# **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.Com.AF 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.Com.AF 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 SWOC 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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