



ST. FRANCIS COLLEGE

Koramangala

Affiliated to Bengaluru City University

DEPARTMENT OF COMMERCE B.COM (GENERAL)-NEP

PROGRAMME EDUCATIONAL OBJECTIVES (PEOs)

PEO 1: To provide in depth knowledge in Commerce and its applications.

PEO 2: Developing Organizational skills, values, team spirit, and high leadership and to accept the challenges in the Industry and Academics.

PEO 3: To nurture the students with the intellectual, personal and societal skills for a holistic education.

PROGRAMME OUTCOMES (POs):

PO 1: To impart in-depth knowledge in core commerce courses, having comprehensive knowledge like Finance, Banking, HR, Accounting, Taxation and Marketing.

PO 2: Equip with professional, interpersonal and entrepreneurial skills.

PO 3: Gain updated knowledge to take up employment through internship programmes.

PO 4: Prepare for Higher studies and to achieve success in their careers.

PO 5: Enabling to find solutions to the real time problems in the business with the learned knowledge through practical training.

PO 6: Develop a programme for system-based applications and web page creation for business enterprises through the Add-on Courses.



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PO 7: Enrich communication and intellectual skills among students through departmental activities.

PO 8: Become ethically and socially responsible citizens applying it towards lifelong learning and acquiring knowledge in modern corporate world.

PROGRAMME SPECIFIC OUTCOMES (PSOs):

PSO 1: Graduates will gain a strong foundation of knowledge in different areas of Commerce both theoretical and practical.

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

PSO 3: To develop a spirit of working effectively and efficiently in an organizational business environment

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



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DEPARTMENT OF COMMERCE

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COURSE OUTCOMES (COs)

I SEM B.COM (GENERAL)

B.COM 1.1 FINANCIAL ACCOUNTING

CO 1: Understand the theoretical framework of accounting as well accounting standards.

CO 2: Demonstrate the preparation of financial statements of manufacturing and nonmanufacturing entities of sole proprietors.

CO 3: Exercise the accounting treatments for consignment transactions & events in the books of consignor and consignee.

CO 4: Understand the accounting treatment for royalty transactions & articulate the Royalty agreements.

CO 5: Outline the emerging trends in the field of accounting.

B.COM 1.2 MANAGEMENT PRINCIPLES AND APPLICATIONS

CO 1: Understand and identify the different theories of organisations, which are relevant in the present context.

CO 2: Design and demonstrate the strategic plan for the attainment of organisational goals.

CO 3: Differentiate the different types of authority and choose the best one in the present context.

CO 4: Compare and choose the different types of motivation factors and leadership styles.

CO 5: Choose the best controlling techniques for better productivity of an organisation.

B.COM 1.3 PRINCIPLES OF MARKETING

CO 1: Understand the basic concepts of marketing and access the marketing environment.

CO 2: Analyze the consumer behaviour in the current scenario and market segmentation.

CO 3: Discover the new product development and identify the factors affecting product price in the present context.

CO 4: Judge the impact of promotional technique on consumers and importance of channels of distribution.

CO 5: Outline the recent development in the field of marketing.



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B.COM 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 decisionmaking.

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

CO 1: Explain the elements of Business Environment

CO 2: Identify the elements of Business Environment

CO 3: Analyze the ways to utilize the current environmental conditions to achieve higher business growth

II SEM B.COM (GENERAL)

B.COM.2.1 ADVANCED FINANCIAL ACCOUNTING

CO 1: Understand and compute the amount of claim for loss of stock

CO 2: Understand various methods of accounting for hire purchase transactions

CO 3: Evaluate the inter-departmental transfers and their accounting treatment

CO 4: Demonstrate various accounting treatments for dependent & independent branches

CO 5: Prepare financial statements from incomplete records.

B.COM.2.2 BUSINESS MATHEMATICS

CO 1: The application of equations to solve business problems.

CO 2: The Application AP and GP in solving business problems.

CO 3: The calculation of simple, compound interest and discounting of Bills of Exchange.

CO 4: The use of matrices in business.

CO 5: The Application of ratios and proportions to business.

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B.COM2.2 CORPORATE ADMINISTRATION

CO 1: Understand the framework of Companies Act of 2013 and different kinds of companies.

CO 2: Identify the stages and documents involved in the formation of companies in India. **CO 3:** Analyse the role, responsibilities, and functions of Key management Personnel in

Corporate Administration.

CO 4: Examine the procedure involved in the corporate meeting and the role of company secretary in the meeting.

CO 5: Evaluate the role of liquidator in the process of winding up of the company.

B.COM2.3 LAW AND PRACTICE OF BANKING

CO 1: Summarize the relationship between banker and customer in banking function.

CO 2: Analyse the role and duties of the paying banker.

CO 3: Make use of the procedure involved in opening and operating different accounts. The legal aspects of Banking transactions and its implications as Banker and Customer.

CO 4: Examine the different types of negotiable instruments.

CO 5: Estimate possible developments in the banking sector in the upcoming days.

B.COM 2.4 ENVIRONMENTAL STUDIES

CO 1: Articulate the interconnected and interdisciplinary nature of environmental studies; **CO 2:** Demonstrate an integrative approach to environmental issues with a focus on sustainability;

CO 3: Use critical thinking, problem-solving, and the methodological approaches of the social sciences, natural sciences, and humanities in environmental problem solving;

CO 4: Communicate complex environmental information to both technical and non-technical audiences;

CO 5: Understand and evaluate the global scale of environmental problems; and



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CO 6: 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

CO 1: Understand the current problems of Indian Economy

CO 2: Identify the factors contributing to the recent growth of the Indian economy

CO 3: Evaluate impact of LPG policies on economic growth in India

CO 4: Analyze the sector specific policies adopted for achieving the aspirational goals

CO 5: Review various economic policies adopted

III SEM B .COM (GENERAL)

B.COM 3.1 CORPORATE ACCOUNTING

CO 1: Understand the treatment of underwriting of corporate Securities.

CO 2: Comprehend the computation of profit prior to incorporation.

CO 3: Know the valuation of Goodwill.

CO 4: Know the valuation of corporate Securities.

CO 5: Prepare the financial statements of companies as per the Companies Act 2013.

B.COM 3.2 BUSINESS STATISTICS

CO 1: Understand statistical data and descriptive statistics for business data Analysis.

CO 2: Comprehend the measures of Central Tendency, Dispersion and Skewness.

CO 3: Validate the application of Correlation Analysis in business decisions.

CO 4: Apply the Regression Analysis Technique for business decisions.

B.COM 3.3 COST ACCOUNTING

CO 1: Demonstrate an understanding of the concepts of costing and cost

accounting. **CO 2:** Classify, allocate apportion overheads and calculate



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overhead absorption rates. **CO 3:** Demonstrate the ability to calculate labour cost

CO 4: Demonstrate the ability to prepare a cost sheet.

CO 5: Prepare material related documents, understand the management of stores and issue procedures.

SEC: B.COM 3.4 FINANCIAL EDUCATION & INVESTMENT AWARENESS

CO 1: To understand the basic concepts of finance, identify and classify simple compound interest and also describe the valuation of security.

CO 2: To remember the facts and basic essential concepts of investment avenues and to discuss stock market concepts

CO 3: Gain insights on mutual funds, the pros and cons and major fund houses in India.

AECC: CONSTITUTION OF INDIA

CO 1: Understand the philosophy of constitution and its structure.

CO 2: Measure the powers and functions of various offices under the constitution.

CO 3: Appreciate the role of the constitution in a democracy.

IV SEM B.COM (GENERAL)

B.COM. 4.1 ADVANCED CORPORATE ACCOUNTING

CO 1: Know the procedure of redemption of Preference Shares and Debentures

CO 2: Comprehend the different methods of Amalgamation and Acquisition of Companies

CO 3: Understand the process of Internal reconstruction

CO 4: Prepare the liquidators Final statement of accounts **CO 5:** Understand the process of Liquidation of Companies in India

B.COM. 4.2 COSTING METHODS & TECHNIQUES

CO 1: Understand the various methods of costing applicable to different industries.

CO 2: Determine the cost under different methods of costing.



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CO 3: Analyse the processes involved in standard costing and variance analysis.

CO 4: Apply the knowledge gained for decision making

B.Com. 4.3 BUSSINESS REGULATORY FRAMEWORK

CO 1: Enumerating the basics of laws governing the contract Act

CO 2: Orienting the concept of various types of agreements and concepts with different modes of discharge and remedies

CO 3: Introducing sale of goods acts and various provisions in it.

CO 4: Critically analysing the contract of Consumer protection and environmental protection act

CO 5: Describing various provisions related to Negotiable instrument act.

OEC: 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.

V SEM B .COM (GENERAL)

B.COM. 5.1: FINANCIAL MANAGEMENT

CO 1: Understand the Role of Financial Managers effectively in an organization.

CO 2: Apply the compounding & discounting techniques for time value of money.

CO 3: Take investment decision with appropriate capital budgeting techniques for investment proposals.

CO 4: Understand the factors influencing the capital structure of an organization.

CO 5: Understand the factors influencing the working capital requirements of an organization



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B.COM. 5.2 INCOME TAX LAW AND PRACTICE – I

CO 1: Understand the basic concepts of Income Tax as per Income Tax Act 1961.

CO 2: Understand the provisions for determining the residential status of an Individual.

CO 3: Comprehend the meaning of Salary, Perquisites, allowances and Profit in lieu of salary, and various retirement benefits.

CO 4: Compute the income house property for different categories of house property.

CO 5: Comprehend the assessment procedure and to know the power of income tax authorities

B.COM. 5.3: PRINCIPLES AND PRACTICE OF AUDITING

CO 1: Understand The Conceptual Framework of Auditing.

CO 2: Examine the risk assessment and internal control in auditing

CO 3: Comprehend the relevance of IT in audit and audit sampling for testing.

CO 4:
Examinethecompanyauditandtheprocedureinvolvedintheauditofdifferententities, **CO 5:** Gain knowledge on different aspect of audit reporting and conceptual framework applicable on professional accountants.

B.COM 5.4 A1 ADVANCED ACCOUNTING

CO 1: Understand the key principles and theories of Advanced Accounting.

CO 2: Learn various valuation methods and techniques used in practice.

CO 3: Develop skills in Advanced Accounting.

CO 4: Explore the challenges and considerations involved in preparation of financial statements of Banking & Insurance companies.

CO 5: Gain knowledge of Advanced Accounting and their impact on business

B.COM 5.4 HR 1 HUMAN RESOURCES MANAGEMENT

CO 1: Describe the role and responsibility of Human resources management functions on business



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CO 2: Describe HRP, Recruitment and Selection process

CO 3: Describe induction, training, and compensation aspects.

CO 4: Explain performance appraisal and its process.

CO 5: Demonstrate Employee Engagement and Psychological Contract.

B.COM 5.5 F1: FINANCIAL INSTITUTIONS AND MARKETS

CO 1: Understand the structure of Indian financial system and its constituents.

CO 2: Outline the role of capital and money market in economic development.

CO 3: Comprehend primary and secondary market and its relevance in capital formation.

CO 4: Appraise the role played by banking and development financial institutions in economic development so far.

CO 5: Understand the different types of NBFCs and their contribution.

B.COM 5.5 M1: CONSUMER BEHAVIOUR AND MARKET RESEARCH

CO 1: Understanding of Consumer Behaviour towards products, brands and services.

CO 2: Establish the relevance of consumer behavior theories and concepts to marketing decisions

CO 3: Implement appropriate combinations of theories and concepts.

CO 4: Understanding of market research process

CO 5: Understanding of Data Analysis and reporting in market research.

B.COM 5.5 BA 1 BUSINESS ANALYTICS-I

CO 1: Analyze and model financial data.

CO 2: Access the different open-source domains.

CO 3: Evaluate and build model on time series data.

CO 4: Understand tools used in statistical analysis.



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5.6 (A) (VOCATIONAL COURSE-1) GST - LAW & PRACTICE

CO 1: Comprehend the concepts of Goods and Services tax.

CO 2: Understand the fundamentals of GST.

CO 3: Understand the GST Registration Process.

CO 4: Analyze the GST Procedures in Business.

CO 5: Know the GST Assessment and its computation

5.6 (B) (VOCATIONAL COURSE-1) DIGITAL MARKETING

CO 1: Gain knowledge on Digital Marketing, Email marketing and Content marketing

CO 2: Understand Search Engine Optimization tools and techniques

CO 3: Gain skills on creation of Google AdWords, Google AdSense

CO 4: Gain knowledge on Social Media Marketing and Web Analytics **CO 5:** Gain knowledge on YouTube Advertising & Conversions.

B.COM 5.7 EMPLOYABILITY SKILLS

CO 1: Solve the problems on quantitative aptitude, logical reasoning and analytical ability.

CO 2: Exhibit the communication and leadership skills.

CO 3: Face interviews and write resumes

CO 4: Conduct self SWOT analysis and set his career goals.

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

AECC: ECONOMICS OF HUMAN DEVELOPMENT

CO 1: Differentiate between Human Resource Development (HRD), Human Development (HD) and HRM

CO 2: Understand the concepts of Human Security, describe dimensions of human development.

CO 3: Appreciate various practices and policies of human development, HDI and India.



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VI SEM B.COM (GENERAL)

B.COM 6.1 MANAGEMENT ACCOUNTING

- CO 1:** Demonstrate the significance of management accounting in decision making
- CO 2:** Analyze and interpret the corporate financial statements by using various techniques
- CO 3:** Compare the financial performance of corporate through ratio analysis.
- CO 4:** Understand the latest provisions in preparing cash flow statement.
- CO 5:** Understand the concepts of Budgetary Control.

B.COM 6.2 INCOME TAX LAW & PRACTICE- II

- CO 1:** Understand the procedure for computation of income from business and other Profession.
- CO 2:** Understand the provisions for computation of capital gains.
- CO 3:** Learn to compute the taxable income from other sources.
- CO 4:** Learn the computation of total income of an Individual.
- CO 5:** Understand the provisions relating to Set Off and Carry Forward of Losses

B.COM 6.3 ADVANCED FINANCIAL MANAGEMENT

- CO 1:** Understand Weighted Average Cost of Capital and its significance
- CO 2:** Comprehend the different advanced capital budgeting techniques.
- CO 3:** Understand different capital structure theories and its application in financing decisions.
- CO 4:** Evaluate different dividend decisions and its impact on the security valuation.
- CO 5:** Understand the important components of Working capital and its management.

B.COM 6.4 INDIAN ACCOUNTING STANDARDS

- CO 1:** Describe the students with knowledge on provisions of accounting standards
- CO 2:** Contrast the insight on which govern and guide the accounting process and preparation of financial statements.
- CO 3:** synthesis the students on the provisions under accounting standards for preparation offinancial statements.
- CO 4:** Create and equip students to prepare consolidated financial statements.
- CO 5:** comprehension of International standards on Financial Reporting.



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B.COM 6.4: INVESTMENT MANAGEMENT

- CO 1:** Understand the concept of investments and various investments avenues available.
- CO 2:** Comprehend the functioning of secondary market in India.
- CO 3:** Underline the concept of risk and return and their relevance in trading in securities
- CO 4:** Illustrate the valuation of securities and finding out the values for trading in securities
- CO 5:** Demonstrate the fundamental analysis and technical analysis for trading in shares in the share market.

B.COM 6.4: CUSTOMER RELATIONSHIP MANAGEMENT

- CO 1:** To be aware of the concept of customer relationship.
- CO 2:** To analyze the CRM link with the other aspects of marketing.
- CO 3:** To impart the basic knowledge of the Role of CRM in increasing the sales of the company.
- CO 4:** To make the students aware of the different CRM models in service industry.
- CO 5:** To make the students aware and analyze the different issues in CRM

B.COM 6.5: HR-2 HUMAN RESOURCES DEVELOPMENT

- CO 1:** Understand the need of HRD.
- CO 2:** Comprehend the framework of HRD.
- CO 3:** Know the models for evaluating the HRD programs.
- CO 4:** Comprehend the need for employee counseli
- CO 5:** Apprehend the HR performance.

B.COM 6.5: BD -2: BUSINESS ANALYTICS – II

- CO 1:** Understand the evolution of IIR analytics and its significance in modern organizations.
- CO 2:** Evaluate the reliability and validity of selection models used in recruitment.
- CO 3:** Recognize the characteristics, sources, and value of big data in marketing analytics.
- CO 4:** Evaluate the financial health of an organization by considering liquidity, leverage, and profitability.
- CO 5:** Understand the sources and types of financial data used in modelling



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B.COM 6.6 (a) (Vocational Course-2) ASSESSMENT OF PERSONS

OTHER THAN INDIVIDUALS AND FILING OF ITRS

CO 1: Understand the calculation of Depreciation

CO 2: Comprehend the assessment of partnership Firms and determine the tax liability.

CO 3: Comprehend the assessment of corporate entities and determine the tax liability.

CO 4: Understand the rate of TDS for different sources of income.

CO 5: Understand the procedure of filing ITR's

B.COM 6.6 (b) (Vocational Course-2): E-Commerce

CO 1: Comprehend the concepts of E-commerce

CO 2: Understand the e-retailing benefit sand key success factors

CO 3: Analyze the benefits of EDI

CO 4: To understand Cyber security

CO 5: Know the Issues in E-commerce.

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