



# **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, inter personal 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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### **B.COM (GENERAL)-NEP**

#### **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 non-manufacturing 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 assess 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.

**(OR)**



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## **B.COM.2.2 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.COM.2.3 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:**  
Examine the company audit and the procedure involved in the audit of different entities.
- 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 SWOC 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 counselling

**CO 5:** Apprehend the HR performance.

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

**CO 1:** Understand the evolution of HR 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 and 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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