



ST. FRANCIS COLLEGE

Koramangala

Affiliated to Bengaluru City University

DEPARTMENT OF COMMERCE -B.COM (GENERAL)

2019-20 ONWARDS (CBCS SCHEME)

PROGRAMME EDUCATIONAL OBJECTIVES (PEOs)

PEO 1: Produce graduates who will be flexible and malleable in the workplace.

PEO 2: Create competent, creative and highly valued professionals in academia and industry.

PEO 3: Build professional development by obtaining advanced degrees in Commerce or other professional fields.

PROGRAMME OUTCOMES (POs):

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

PO 2: Innovation and Entrepreneurship: Identify a timely opportunity and using innovation to pursue that opportunity to create value and wealth for the betterment of the individual and society at large.

PO 3: Individual and Team Work: Function effectively as an individual and as a member in diverse teams and in multidisciplinary environments.

PO 4: Life-long focused Learning: Recognise the need, and have the ability, to engage in independent learning for continual development as a commerce professional.

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

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

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

PO 8: Societal and Environmental Concern: Become ethically and socially responsible citizens applying it towards lifelong learning and acquiring knowledge in modern corporate



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PO 9: Leadership Qualities: Apply critical thinking which improves cognitive skills and logical decision making as business leaders.

PO 10: Project management and finance: Demonstrate knowledge and understanding of the management principles and apply these to one own work, as a member and leader in a team, to manage projects and in multidisciplinary environments.

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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COURSE OUTCOMES (COs)

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I SEM B .COM (GENERAL)

A0211: FINANCIAL ACCOUNTING

- CO 1. Theoretical framework of financial accounting
- CO 2. Conversion process of single-entry system into double entry system
- CO 3. Hire purchase system & its importance
- CO 4. Maintenance of Departmental Accounts
- CO 5. Calculation & maintenance of Branch accounts

A0221: BUSINESS DYNAMICS & ENTREPRENEURSHIP

- CO 1. Management, managers, process of management challenges of management in 21 st century. Fayolts principles of management.
- CO 2. All the managerial theories. functions existing and with changes which is applicable in recent management practices.
- CO 3. Human resource management its applications, with its process effective human resource management.
- CO 4. Entrepreneurship management in various types of companies, factors influencing, changes in entrepreneur and entrepreneurship.
- CO 5. Government support to business through various schemes and state government initiative to support small business.

A0231: INDIAN FINANCIAL INSTITUTIONS & MARKETS

- CO 1. Understand the working of the financial system.
- CO 2. To examine the determination of interest rates by the banking system.



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CO 3. To study the financial reforms and growth of financial sectors.

CO 4. To understand the structure and operation of the financial market.

CO 5. To examine the role and functions of RBI and NBFCs.

A0241: CORPORATE STRUCTURE & ADMINISTRATION

CO 1. The company and its formation legal requirements of a company

CO 2. Formation of a company essential legal requirements that a promoter should fulfil to form and incorporate a company with its importance of registration and members

CO 3. Documents of a company and its importance, coverage its application with cases and examples

CO 4. Directors and management of a company, who should manage and run the company their rights, powers and duties. Legal proceedings. Members of a company.

CO 5. Shares and shareholders difference their legal requirements.

CO 6. Meetings of a company

AP211: PRACTICALS ON SKILL DEVELOPMENT

CO 1. Record Hire Purchase Agreement, record financial data of Departmental store, prepare a branch account, prepare Departmental Profit & Loss Account and Balance Sheet and calculate interest under different situations of Hire Purchase System.

CO 2. Entrepreneurship management in various types of companies, factors influencing, changes in entrepreneur and entrepreneurship.

CO 3. Draw chart representing the classification of the Financial System

CO 4. Formation of a company and Notice of meetings.

A098: CONSTITUTION OF INDIA AND HUMAN RIGHTS

CO 1. Able to apply the knowledge on directive principle of state policy, the knowledge in strengthening of the constitutional institutions like CAG, Election Commission and UPSC for sustaining democracy.

CO 2. Able to analyse the History, features of Indian constitution, the role Governor and Chief Minister, role of state election commission, the decentralization of power between central, state and local self-government.

CO 3. Able to evaluate Preamble, Fundamental Rights and Duties, Zilla Panchayat, block level organization, various commissions



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II SEM B.COM (GENERAL)

B021: ADVANCED FINANCIAL ACCOUNTING

- CO 1.** To calculate insurance claims with average clause
- CO 2.** To prepare accounting records as per accounting standards with reference to consignment accounts
- CO 3.** To prepare accounting records as per accounting standard w.r.t to joint venture
- CO 4.** To handle special accounting treatment of Royalty.
- CO 5.** Process of conversion of partnership into private limited company

B022: BANKING OPERATIONS & INNOVATIONS

- CO 1.** Describe the basic concepts and theories that explain the function and evolution of banking and finance.
- CO 2.** Critically evaluate the functions and operations of modern banks and international financial institutions.
- CO 3.** Understand different types of bank accounts and its operation
- CO 4.** Evaluate the principles of lending.
- CO 5.** Understand the impact of recent advancements and innovations in banking operations.

B023: (MODERN MARKETING)

- CO 1.** Students will understand the meaning and requirement of marketing, changes happening in the modern business world and how marketing companies should adopt those changes.
- CO 2.** Students will learn about various segmentations in the marketing as per the requirements of each customer falling under various marketing segmentations.
- CO 3.** Learn the marketing mix of various products as per and depending on marketing segmentations. Importance of appropriate marketing mix in the modern marketing.
- CO 4.** Learning and understanding of digital marketing importance and technological changes in doing business.
- CO 5.** Services marketing importance in the modern marketing as an essential requirement.



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B024: (METHODS & TECHNIQUES FOR BUSINESS DATA ANALYSIS)

- CO 1.** To describe matrix concept and its applications in commerce
- CO 2.** To explain the different types of equations and its applications
- CO 3.** To define the number theory and the concept of HCF & LCM
- CO 4.** To explain the progressions — Arithmetic and Geometric progressions
- CO 5.** To define different types of interest, annuity and bill discounting

B025: PRACTICALS ON SKILL DEVELOPMENT

- CO 1.** Prepare the claim statement to submit to Insurance Company, Prepare of Consignment account, prepare Joint Venture Agreement & Royalty agreement.
- CO 2.** Classify different types of Bank Accounts.
- CO 3.** To get practical knowledge in Amortization table, application of matrices and progressions in real life situation.
- CO 4.** Learning and understanding of digital marketing importance and technological changes in doing business.
- CO 5.** Learning different types of interest, annuity and bill discounting.

FC (ENVIRONMENTAL STUDIES)

- CO 1.** Master core concepts and methods from ecological and physical sciences and their application in environmental problem solving.
- CO 2.** Appreciate the ethical, cross-cultural, and historical context of environmental issues and the links between human and natural systems.
- CO 3.** Understand the transnational character of environmental problems and ways of addressing them, including interactions across local to global scales.
- CO 4.** Apply systems concepts and methodologies to analyze and understand interactions between social and environmental processes.
- CO 5.** Reflect critically about their roles and identities as citizens, consumers and environmental actors in a complex, interconnected world



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III SEM B.COM (GENERAL)

3.3 CORPORATE ACCOUNTING

- CO 1. Conceptualize accounting treatment for the various adjustments related to share capital.
- CO 2. Explain the procedures of underwriting of shares and debentures.
- CO 3. Prepare final accounts of Joint Stock companies.
- CO 4. Explain the valuation of goodwill and shares under different circumstances and methods.
- CO 5. Calculate managerial remuneration

3.3 FINANCIAL MANAGEMENT

- CO 1. Integrate core concepts of financial management
- CO 2. Analyze the Time value of money concept
- CO 3. Evaluate and identify different decisions in financial management
- CO 4. Describe the concepts of Financial, Investment, Dividend and Working capital

3.4 BUSINESS REGULATION

- CO 1. Enumerating the basics of laws governing the commercial contacts
- CO 2. Orienting the concept of various types of agreements and concepts with different modes of discharge and remedies
- CO 3. Critically analysing the contract of indemnity and guarantee
- CO 4. Describing various provisions related to Negotiable instrument act

3.5 BUSINESS DATA ANALYSIS

- CO 1. Describe and discuss the key terminology, concepts tools and techniques used in business statistical analysis
- CO 2. Critically evaluate the underlying assumptions of analysis tools
- CO 3. Understand and critically discuss basic statistical analysis of data.
- CO 4. Discuss critically the uses and limitations of statistical analysis
- CO 5. Evaluate on skewness and standard deviation problems using the techniques covered



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3.6 PRACTICAL ON SKILL DEVELOPMENT

CO 1. Compile the list of Indian companies which have issued shares through IPO / FPO in the current financial year.

CO 2. Draw the Organizational Structure of Finance Department of any Indian company

CO 3. Discuss the case of "Carlill vs Carbolic Smoke Ball Company" case

CO 4. For imaginary data of 50 Students' marks in 'Business Data Analysis', compute measures of central tendency

FC: SCIENCE AND SOCIETY

CO 1 To have a basic understanding of Science

CO 2 To Critically evaluate the S&T impact on lives

CO 3 To forecast the future of technological developments

IV SEM B .COM (GENERAL)

4.3 ADVANCED CORPORATE ACCOUNTING

COI Devise a plan for Redemption of Preference shares and debentures

C02: Evaluate the Restructuring of capital structure of public company Ltd.

C03: Develop the procedure involved in Amalgamation of companies

C04: Develop the procedure involved in Absorption of companies

COS: Illustrate the application of liquidation accounting practices

4.4 GOODS AND SERVICE TAX

CO 1. Imparting students with knowledge on tax, types of tax and their modalities

CO 2. Providing insight on the taxes influencing a corporate entity — both direct and Indirect taxes

CO 3. Orienting the students on the procedures and formalities to be adhered, with regard to tax matters.

CO 4. Equipping students with the procedure of filing GST Returns

CO 5. Equipping students to know about the E way bill.



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4.5 COST ACCOUNTING

- CO 1 .** Familiarize with the Cost accounting concepts
- CO 2.** Analyze the applicability of cost accounting in organization
- CO 3.** Decision making on cost reduction can be understood.
- CO 4.** Assist in getting knowledge on efficiency improvement.

4.6 E-BUSINESS AND ACCOUNTING

- CO 1.** Impart the students with higher level knowledge and understanding of contemporary trends in e-commerce and business finance
- CO 2.** Provide adequate knowledge and understanding about E-Commerce practices to the students.
- CO 3.** Comprehend the increasing significance of E-commerce and its application in business and various sector.
- CO 4.** Identify the current payment, security and legal issues in E-commerce
- CO 5.** Recognize the latest trends and practice in E-commerce along with its challenges and opportunity for an organization

4.7 PERSONALITY DEVELOPMENT

- CO 1:** Evaluate the importance of self-awareness and goal setting.
- CO 2:** Prepare for being creative and improvise the interpersonal skills
- CO 3:** Enable to understand the concept of stress management
- co 4:** Describe the need and tools for time management
- CO 5:** Prepare and tune the student mind-set for taking leadership roles.



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V SEM B.COM (GENERAL)

5.1 INCOME TAX 1

CO1: Understand the bag es of income tax in the perspective of indian standards

CO2: Describe the students the knowledge about exempted incomes and their treatment

CO3: familiarize to the count of Residential Status Basics and Incidence of Tax calculation

CO4: Enable the student to understand Income from Salary

Leave Encashment, Gratuity and Pension- Tax Treatment

Allowances- Types and treatment

Perquisites - Types and treatment

Deduction U/S 16

COS: Enable the student to understand Income from House Property

Unrealized rent and Vacancy loss

Gross Annual Value Calculations

Pre and Post Construction Interest Calculations

Deduction U/S 24

5.2:PRINCIPLES OF AUDITING AND CORPORATE GOVERNANCE

CO 1. Provide working knowledge on Auditing procedure

CO2. Analyzing the framework of auditing

CO3. Equipping in critical analysis of Auditing system in India,

CO4. Orienting to acquire the tools, techniques and procedure of audit.

CO 5. Describing the corporate governance in India



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5.3:ADVANCED ACCOUNTING

CO L. Aim at promoting the corporate performance on a sustainable basis.Improve shareholder value through increased market rating of its shares.

CO 2.analyse objective of this subject is to make the students familiar with the advanced aspects of accounting along with their practical application

CO 3. infer know the valuation of investment ,income and disposal of investment

CO 4. evaluate important provisions of banking regulation act 1949 and the treatment of the banking accounts

CO 5.Aim at financial statement of Insurance companies-General insurance and life insurance

5.3 :ADVANCED FINANCIAL MANAGEMENT

CO 1. Critically evaluate the impact of financial decisions on the strategic decision of the organisation

CO 2. identify and evaluate the exposure of a company to financial risk and the techniques required to manage this risk

CO 3. understand the alternative sources of finance and investment opportunities and their suitability

CO 4. evaluate complex investment appraisal situations and appreciate the importance of the cost of capital to the organisation

CO 5. analyse the key strategic financial issues that must be considered in an acquisition or merger.

FN 5.4: FINANCIAL SERVICES

CO L. Ability to understand practical applications of investment and portfolio theories.



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CO 2. Development of skills required to act as financial analyst or consultant having thorough knowledge of financial analysis, risk management, portfolio theory and insurance

CO 3. Equip the students with required proficiency to enable them to work in banks and merchant bank companies.

CO 4. Understand and awareness on stock broking

CO 5. To understand the functioning of credit rating organizations

5.4 METHODS OF COSTING

CO 1 Helps students to understand the Job Costing and Batch costing Method

CO 2 provide insights on Contract costing

CO 3 provide give an understanding on Process costing and its cases

CO 4 identify give an overview on operating costing and different industries using it

CO5 enables students to understand Activity based costing.

5.5: EMPLOYEE WELFARE AND SOCIAL SECURITY

CO 1 Employee welfare helps to have a good relationship between employer and employee

CO 2 Provides good training program to employees to reduce knowledge gap

CO 3 Students are aware on various employee scheme

CO 4 Incentives strategies implemented to increase productivity among employees and also to increase employee satisfaction level

5.5: CONSUMER BEHAVIOR AND MARKET RESEARCH

CO 1 analyze understand the fundamentals of financial management

CO 2 evaluate about consumer buying behavior



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CO 3 comprehend of marketing research

CO 4 advanced learning of data collection .

CO 5 elaborate advance data analysis and reporting

5.6 STRATEGIC HUMAN RESOURCE

CO 1. Describe the basic knowledge and skills of the disciplines that comprise the human resources field.

CO 2. Demonstrate a basic understanding of business and the role of strategic human resources in the organization

CO 3. Develop the business skills necessary to contribute to the achievement of organizational goals in a rapidly changing global environment.

CO 4, Understand the leadership role of human resources in shaping the future of organizations.

CO 5. Apply the theories and skills needed to become a strategic partner in the core business of the organization and in the strategic development of the organization future

5.6 DIGITAL MARKETING

CO 1. Analyse the confluence of marketing, operations, and human resources in real-time delivery.

CO 2. Demonstrate cognitive knowledge of the skills required in conducting online research and research on online markets, as well as in identifying, assessing and selecting digital market opportunities

CO3. Explain emerging trends in digital marketing and critically assess the use of digital marketing tools by applying relevant marketing theories and frameworks.

CO 4. Investigate and evaluate issues in adapting to globalised markets that are constantly changing and increasingly networked.



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CO 5. Interpret the traditional marketing mix within the context of a changing and extended range of digital strategies and tactics.

CO 6. Comprehend the importance of conversion and working with digital relationship marketing; and

CO 7. Analyse cross-cultural and ethical issues in globalised digital markets.

CS CULTURE DIVERSITY AND SOCIETY

Course Outcomes: On successful completion of the course, the students will be able to

CO 1. analyze understand the rich diversity in Indian society and culture. To help them address the contemporary challenges before Indian society like communalism, ethnocentrism, and gender discrimination.

CO 2. evaluate and develop in them the secular values of tolerance, communal amity and peaceful coexistence. To help them address the contemporary challenges before Indian society like communalism, ethnocentrism, and gender discrimination.

CO 3. choose and understand the problems of rural society. Contemporary Challenges before Indian Society. The youth are reminded that they have a key role to play in the promotion of national integration, and in promoting the unity and integrity of the country. To develop in them the secular values of tolerance, communal amity, and peaceful coexistence.

PRACTICAL'S ON SKILL DEVELOPMENT

CO 1. define practical knowledge on the present framework of taxation of India and list of authorities

CO 2. enable students to know the various exempted incomes and residential status calculations

CO 3. propose bring the knowledge about taxability structure of Salary and House Property incomes



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CO 4. enable the student to know the design and development of audit plan

CO 5. recite the understand the various report and procedures of auditing

CO 6. associate and bring knowledge about verification procedures on auditing.

VI SEM B .COM (GENERAL)

6.1 INCOME TAX II

CO 1: Enable students to understand the provisions of income tax for Profits and Gains from Business or Profession

CO 2: Acquaint the student to the calculation procedures of Capital gains and exemption sections U/S 54

CO 3: Analyse the taxability pattern of income from other sources

CO 4: Understand the concept of set off and carry forward along with deductions from 80C to 80U

CO 5: Evaluate the taxable income of the individual along with Tax liability and refund concept.

6.2 INDIAN ACCOUNTING STANDARDS AND IFRS

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 of financial statements.



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AC 6.3 MANAGEMENT ACCOUNTING

On successful completion of the course, the Students will be able to **CO 1.** Conceptualize basics of Management Accounting.

CO 2. Analyse and interpret the financial data through Ratio analysis.

CO 3. Prepare and analyze Cash flow statements according to Ind-AS 7.

CO 4. Explain basics of marginal costing, analyze break-even points and prepare a break-even chart.

CO 5. Prepare and analyze cash budget and analyze material and labor variance.

AC 6.4: ACCOUNTING FOR GOVERNMENT AND LOCAL BODIES

CO 1: State the constitutional and historical knowledge of accounting and need of accounting principles in government sectors.

CO 2: Contrast and demonstrate the theoretical aspects of budget and finance approval according to the budget para control of different articles stated according to the central government and state government.

CO 3: Inferences that familiarizes and makes students to understand the theoretical concepts of accounting for rural and local governments.

CO 4: Identify theoretical knowledge about accounting for urban local governments along with brief explanations of different schemes of municipalities.

CO 5: Propose students in learning the structure and systematic auditing and familiarize with the constitutional provisions under CAG of India AGs act 1971.

FN 6.3: INTERNATIONAL FINANCE

CO 1. Understand the global business environment and international markets.

CO 2. Identify the various sources of international finance that would facilitate international financial decisions making.



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CO 3. Determine exchange rate based on various theories.

CO 4. Adopt Strategies to mitigate foreign exchange risks.

CO 5. Evaluate the interest rate risks and risk hedging strategies.

FN 6.4:SECURITY AND PORTFOLIO MANAGEMENT

CO 1. Analysis a theoretical and practical background in the field of investments

CO 2. Evaluate the value and analyse equity and debt instruments

CO 3.Course aims to provide a basic knowledge of the theories and practices of modern portfolio choice and investment decision

CO 4. Acquaint the students with the working of security market

CO 5. Adaptation of the concept of portfolio management for the better investment

MK 6.3: CUSTOMER RELATIONSHIP MANAGEMENT

CO1. Build the basic concepts of Customer relationship management.

CO2. Analysis of marketing aspects of Customer relationship management.

CO3. Learn basics of analytical Customer relationship management.

CO4. Compose basics of operational Customer relationship management

MK 6.4:LOGISTICS AND SUPPLY CHAIN MANAGEMENT

CO I.Enable students to understand the basics of logistics and marketing environment ofLSCM

CO 2. Importance the role of key players in economy and their influence on LSCM

CO 3. Elaborate the student to understand the various dimensions of customer focus and the process adopted by companies



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CO 4. Improve student understanding in the supply chain strategies and achieving strategic fit

CO 5. Recommend the knowledge of demand and forecast management in Logistics

HR 6.3: ORGANISATIONAL CHANGE AND DEVELOPMENT

CO 1. Build the knowledge to apply some of the key concepts and tools for organizational development and change leadership and management.

CO 2. Gaining knowledge about the organizational development process.

CO 3. Exploring some of the ethical issues associated with change and organizational development.

CO 4. A better understanding of change resistance and how to handle it.

CO 5. Develop skills needed to develop an action plan for the development process

HR 6.4: COMPENSATION MANAGEMENT

CO 1. Understand and design compensation system

CO 2 Learners will interlink HR professionals with financial concepts to enable them to make prudent HR decisions..

CO 3. Evaluate the comprehend of legal framework of compensation management

CO 4. Analys will recognize the issues related to compensation management

CO 5. Identify the various compensation plans; various theories of wages and different incentives plans and prerequisites of effective incentive systems.

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