

**A.D.B. First Grade College, Harapanahalli**  
**Course Outcomes (CO's)**

**DEPARTMENT OF COMMERCE**

**B.Com. I Semester- S C 1.4**

**Financial accounting-I**

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

1. To equip the students with the skill of preparing accounts and financial statements of various types of business units.
2. To introduce the single entry system of accounts.
3. To enable the students with the skill of preparing royalty , consignments accounts.
4. To familiar with the procedure involved in the farm accounts.

**B.Com. I Semester- S C 1.5**

**Management Principles and Applications.**

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

1. Understand the concept related to the management
2. Demonstrate the roles, functions and applications of management.
3. Understand the complexities associated with human resources in the organizations and integrate the learning in handling these complexities.

**B.Com. I Semester- S C 1.6**

**Principles of marketing.**

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

1. Demonstrate understanding of marketing terminology and concept.
2. Demonstrate the knowledge of individual components of marketing mix.
3. Identifies the organizational process of involving in the marketing activities.
4. Overall students will demonstrate the skill about marketing area.

**B.Com. II Semester- S C 2.4**

**Law and practice of banking.**

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

1. Acquire a fundamental knowledge of the term banker, customer, promissory notes cheques..
2. Understand the concept of banking, Relationship between banker and customer, duties of banker.
3. Understand the types of accounts and loans.
4. Understand the recent developments in banking system.
5. Understand the Indian banking system and role of RBI and role of commercial banks in Indian economy.

### **B.Com. II Semester- S C 2.5**

#### **Corporate Administration.**

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

1. To understand the fundamental concept of company
2. To understand the importance of companies act 2013.
3. The stages involved in the formation of company along with relating to the content of legal document to incorporate a company.
4. Provisions of different types of corporate meetings and resolutions.
5. Students have know about global companies and their administration.

### **B.Com. II Semester- S C 2.6**

#### **Financial accounting -II**

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

1. Appreciate the need for negotiable instruments and procedure of accounting for bills honored and dishonored.
2. Differentiate trade bills from accommodation bills.
3. Distinguish between single entry and double entry system.
4. Learn to prepare receipts and payments accounts, income and expenditure account, and balance sheet for nonprofit organizations.

### **B.Com. III Semester- S C 3.4**

#### **Corporate Accounting-I**

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

1. Acquire a knowledge in company accounts, definitions of shares ,debentures, good will, underwriting, types of shares.

2. Understand the accounting treatment in issue of shares at discount, at par, at premium.
3. Develop the application skill to computation of pro-rate allotment, profit and loss accounts with balance sheet.
4. Analytical skill in calculation of underwriter commission, value of shares and liquidators final statement.

### **B.Com. III Semester- S C 3.5**

#### **Quantitative techniques-I**

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

1. Understand the various quantitative and statistical method.
2. Understand the data and draw inference from data.
3. Be able to perform statistical information.
4. Demonstrate a sound knowledge of quantitative methods.

### **B.Com. III Semester- S C 3.6**

#### **Marketing management.**

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

1. Acquire the knowledge of market, marketing mix, product mix, price mix.
2. Familiarize the classification of markets, product life cycle, and product segmentation. Price fixing.
3. Acquire the knowledge about distribution channels.
4. Acquire the knowledge about modern marketing..

### **B.Com. IV Semester- S C 4.4**

#### **Corporate accounting-II**

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

1. Acquire a knowledge about company accounts.
2. Understand the accounting treatment in amalgamation, preparation of revenue accounts, consolidated balance sheet.
3. Gain a knowledge in preparation of company accounts, bank accounts, insurance company accounts ,and holding company accounts.

## **B.Com. IV Semester- S C 4.5**

### **Quantitative Techniques-II**

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

1. Calculate and interpret the correlation between two variables.
2. Calculate the simple linear regression equation for a set of data.
3. Know the association between the attributes, and time series.
4. Know about the index number in statistics.

## **B.Com. IV Semester- S C 4.6**

### **Corporate law and secretarial practice.**

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

1. Effective communication on complex of corporate activities in association with corporate community and with society at large
2. Apply ethical principles and committee to corporate ethics, responsibilities and norms of the corporate practice.
3. To prepare learners to face modern day challenges in the corporate world by providing practical exposure.
4. Depth grounding I n the corporate sector.

## **B.Com. V Semester- S C 5.3**

### **Fundamentals of statistics.**

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

1. Organize, manage and present data
2. Analyse the statistical data graphically using frequency distribution.
3. Analyse the statistical data using measures of central tendency, dispersion and location
4. Know about the data collection and know about all the statistical fundamentals.

## **B.Com. V Semester- S C 5.4**

### **Financial management**

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

1. Explain the concept of fundamentals and financial concepts.
2. To know about the capital budgeting, and ways of raising of capital

3. To know about the ratio analysis.
4. In depth view of process In financial management of the firm.

### **B.Com. V Semester- S C 5.5**

#### **Elements of costing.**

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

1. Acquire the basic knowledge on cost accounting concepts, elements and classification of cost .
2. Understand the techniques of costing, preparation of cost sheet, need for material control, labour control, methods of calculation of labour turn over.
3. Develop the application skill in drafting a cost sheet, estimation of tender, EOQ , methods of valuing material issue.
4. Analyse the various system of wage payment and methods of operating costing.

### **B.Com. V Semester- S C 5.6**

#### **Business mathematics.**

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

1. Explain the concepts and uses of equations, mathematical expressions and relationships in a variety of context.
2. Apply the knowledge in mathematics in solving business problems.
3. Analyse and demonstrate mathematical skills required in mathematically intensive areas in economies and business.
4. Integrate concept in international business concepts with functioning of global trade.

### **B.Com. V Semester- S C 5.7**

#### **New venture creation and management.**

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

1. Identify opportunities and the drivers of new venture creation
2. Summarize techniques of identifying new venture opportunities.
3. Create a comprehensive new venture proposal with supporting documentation
4. Integrate new venture concepts and techniques pitch to an investor panel.

### **B.Com. V Semester- S C 5.8**

#### **Business Taxation.**

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

1. Students would identify the technical term related to Income Tax.
2. Students would determine the residential status of an individual and scope of income.
3. Students would compute the income from salaries, house property, business profession, capital gain, and other sources.
4. Students would acquire the knowledge about the various benefits and deductions of income tax act.

### **B.Com. VI Semester- S C 6.2**

#### **Statistical Methods.**

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

1. Calculate and interpret the correlation between two variables.
2. Calculate the simple linear regression equations for a set of data.
3. To know the index numbers, Time series calculation.
4. Evaluate the properties of estimates.
5. To know about the probable error for variables.

### **B.Com. VI Semester- S C 6.3**

#### **Management Accounting.**

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

1. Apply management accounting and its objectives in decision making.
2. Analyze the cost-volume -profit techniques to determine the optimal managerial decisions.
3. Prepare Analyse of various special decisions, using relevant management techniques.
4. Calculate various accounting ratios, reports and relevant data.
5. Prepare cash flow, fund flow statements.

## **B.Com. VI Semester- S C 6.4**

### **Methods and Techniques of Costing.**

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

1. Students would classify cost and would be able to prepare cost sheet for manufacturing and trading concerns.
2. Students would reconcile cost and financial statements.
3. Students would be able to prepare Accounts related to costing.
4. Students would be able to prepare contract accounts, process costing.

## **B.Com. VI Semester- S C 6.5**

### **Auditing and Assurance.**

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

1. Acquire the knowledge on audit of receipts, purchases, sales, and other ledgers.
2. Understand the concepts of company audit, branch audit, special audit and government audit.
3. Develop the application skill on prepare of audit reports.
4. Analyse the role of auditor- qualification, powers, roles and responsibilities.
5. Gain knowledge about listing of audit procedure for various undertakings.

## **B.Com. VI Semester- S C 6.6**

### **Organizational Behavior**

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

1. Demonstrate the applicability of the concept of organizational behavior to understand the behavior of people in the organization.
2. Demonstrate the applicability of analyzing the complexities associated with management of individual behavior in the organization.
3. Analyze the complexities associated with management of group behavior in the organization.
4. To know about the organizational culture, change.
5. Demonstrate how the organizational behavior can integrate in understanding the motivation behind behavior of people in the organizations.

## **B.Com. VI Semester- S C 6.7**

### **Goods and service tax and Customs act.**

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

1. Acquire the knowledge of indirect taxes. GST, CGST, SGST, IGST.
2. Familiarize and understand the concept of direct and indirect taxes.
3. Evaluate the taxation system before and after implementation of GST.
4. Evaluate the taxes subsumed under SGST and CGST, eligibility and conditions for taking input credit, place of supply of goods or services.