K.L.E. SOCIETY'S



S. NIJALINGAPPA COLLEGE

RAJAJINAGAR, BANGALORE-560 010.

COLLEGE WITH POTENTIAL FOR EXCELLENCE



(Re-Accredited with 'A⁺' Grade by NAAC)

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Department of Commerce

NEP Course Outcomes

Title of The Paper: Financial Accounting

Course Code: B.Com. 1.1

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

CO1: Recognise accounting rules and the theoretical underpinnings of accounting.

CO2: Show that you have the capacity to create financial statements for businesses that are sole proprietors and both manufacturing and non-manufacturing.

CO3: Decide on the accounting procedures to be used for consignment transactions and events in the consignor's and consignee's books.

CO4: Recognise the accounting treatment for royalties transactions and describe the royalties. CO5: Showcase several accounting methods for branches that are dependent and independent.

Title of The Paper: Management Principles and Applications

Course Code: B.Com. 1.2

Course Outcomes: On successful completion of the course, the students will be able to CO1: Highlight the applicability of F. W. Taylor's management philosophy in the information age.

CO2: Create strategic strategies for various organisations to achieve their objectives.

CO3: Determine the optimal organisational structure and level of authority for an MNC by differentiating between them.

CO4: Compare the various forms of leadership.

CO5: Choose a few control strategies to increase an organization's production.

Title of The Paper: Principles of Marketing

Course Code: B.Com. 1.3

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

CO1: Recognise the fundamental principles of marketing and evaluate the marketing environment.

CO2: Find out about new product developments and what influences a product's price in the current market.

CO3: Analyse the effect of marketing strategies on consumers and the significance of distribution networks.

CO4: Describe the most recent changes in the marketing industry.

CO5: Analyse market segmentation and customer behaviour in the current environment.

Title of the paper: Accounting for everyone Course Code: 1.5

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

CO1: Examine the terminology used in accounting.

CO2: Recognise the process for documenting the transaction.

CO3: Discover how to enter a journal entry in a ledger.

CO4: Prepare cashbooks and ledger accounts.

CO5: Show that you can create final accounts.

(Open Elective Course)

Course Code: 1.5 b.

Title of the paper: Personal finance and planning

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

CO1: Explain what financial planning means and why it is important.

CO2: Understanding the idea of investment planning and its techniques

CO3: Consider the extent and application of personal tax planning.

CO4: Examine insurance planning's importance.

CO5: Gain understanding about retirement planning and its importance.

Title of the paper: Advanced financial accounting

Course Code: B.Com.2.1

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

CO1: Recognise and calculate the value of claims for stock loss & profit loss.

CO2: Learn the various hire purchase accounting techniques.

CO3: Deal with the accounting treatment of the interdepartmental transfers.

CO4: Financial statements should be prepared with partial records.

CO5: Describe the newest developments in the accounting industry.

Title of the paper: Business mathematics:

Course Code: B.Com. 2.2

Course Outcomes: On successful completion of the course, the students will be able to CO1: The use of equations to address issues in business.

CO2: The AP and GP applications that involve business issues.

CO3: The computation of simple, compound, and bills of exchange discount.

CO4: The application of matrices in business.

CO5: The use of proportions and ratios in business.

Title of the paper: Corporate administration

Course Code: B.Com. 2.2

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

CO1: Recognise the many types of companies and the Companies Act of 2013's structure.

CO2: Describe the steps and paperwork needed to create a company in India.

CO3: Examine the position, duties, and responsibilities of key management.

CO4: Personnel working in corporate administration.

CO5: Consider the corporate meeting's protocol and the company secretary's participation. CO6: Analyse the liquidator's function in the company's dissolution procedure.

Title of the paper: Law and practice of banking Course Code: B.Com.2.3

Course Outcomes: On successful completion of the course, the students will be able to CO1: Write a summary of the relationship between the banker and the customer and the various banker functions.

CO2: Examine the role, responsibilities, and tasks of a banker who pays and collects.

CO3: Utilise the steps necessary to open and manage various accounts.

CO4: Consider the various forms of negotiable instruments and their applicability in the current situation.

CO5: Calculate potential changes in the banking industry over the next several days.

(Open Elective Course)

Title of the paper: Investing in stock markets

Course Code: 2.5

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

CO1: Describe the fundamentals of stock market investing.

CO2: Make a distinction between the primary and secondary markets.

CO3: Become familiar with the various share issuance techniques.

CO4: Recognise the various share issuance pricing strategies.

CO5: Know the Depository Participants and Demat Accounts that they are handling.

(Open Elective Course)

Title of the paper: Innovation management

Course Code: B.Com.2.5 b

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

CO1: Recognise the many innovation patterns and types.

CO2: List the places where new ideas and innovations come from.

CO3: Understand how organisations make strategic decisions relating to innovation.

CO4: Learn about innovation in products and processes.

CO5: Know the legal ramifications of innovation management.

Title of the paper: Corporate accounting

Course Code: B.Com.3.1

Course Outcomes: On successful completion of the course, the students will be able to CO1: Recognise how corporate Securities underwriting is handled.

CO2: Understand the profit calculation before incorporation.

CO3: Understand how to value goodwill.

CO4: Understand how corporate securities are valued.

CO5: Prepare company financial statements in accordance with the 2013 Companies Act.

Title of the paper: Business statistics Course Code: B.Com.3.2

Course Outcomes: On successful completion of the course, the students will be able to CO1: For the analysis of business data, be familiar with statistical data and descriptive statistics.

CO2: Know how to calculate the central tendency, dispersion, and skewness metrics.

CO3: Verify how Correlation Analysis is used in business choices.

CO4: Use regression analysis as a tool while making business decisions.

Title of the paper: Cost accounting

Course code: B.com.3.3

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

CO1: Display an understanding of the costing and cost accounting concepts.

CO2: Sort, apportion, and compute overheads, as well as the rates at which they are absorbed.

CO3: Display knowledge of labour cost calculations.

CO4: The capacity to create a cost sheet should be demonstrated.

CO5: Create material-related papers, be familiar with storage and issue management.

Title of the paper: Advertising skills

Course Code: B.Com.3.5a (OEC)

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

CO1: Learn about the principles of advertising.

CO2: Able to recognise the most suitable media for advertising.

CO3: Create advertising for various media.

- CO4: Calculate the efficiency of your advertising.
- CO5: Examine the function of advertising agencies.

Title of the paper: Entrepreneurship skills

Course Code: B.Com.3.5b (OEC)

Course Outcomes: On successful completion of the course, the students will be able to CO1: Learn about their advantages and disadvantages in creating an entrepreneurial mindset.

CO2: Understand the process for establishing, managing, and maintaining an Enterprise.

CO3: Recognise the many processes involved in establishing startups in India.

CO4: Recognise the part the government plays in promoting entrepreneurship.

Title of the paper: Advanced corporate accounting

Course Code: B.Com.4.1

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

CO1: Understand how to redeem Debentures and Preference Shares.

CO2: Understand the various techniques for combining and purchasing companies.

CO3: Recognise the internal reconstruction process.

CO4: Create the liquidators' final accounting statement.

CO5: Recognise the Indian method for liquidating companies.

Title of the paper: Costing methods and techniques Course Code: B.Com.4.2

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

CO1: Recognise the various costing techniques used in various businesses.

CO2: Find the cost using various costing methods.

CO3: Analyse the procedures used in variance analysis and standard costing.

CO4: Utilise the knowledge you've learnt to make decisions.

Title of the paper: Business regulatory framework Course Code: B.Com.4.3

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

CO1: Understand the laws governing contracts and how they apply to commercial activities.

CO2: Understand the laws governing the sale of goods, as well as a buyer's and seller's obligations.

CO3: Recognise the significance of the Negotiable Instruments Act and the provisions it makes regarding cheques and other negotiating instruments.

CO4: Recognise the importance of the Consumer Protection Act and its aspects.

CO5: Recognise the necessity of environmental protection.

Title of the paper: Banking operations

Course Code: B.Com. 4.5a (OEC)

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

CO1: Know the basics of banks, banking, and how it works.

CO2: Recognise the methods and hazards involved in various sorts of accounts.

CO3: Apply the knowledge to your bank's operations.

CO4: Recognise current banking practises.

Title of the paper: Principles of event management

Course Code: B.Com.4.5b (OEC)

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

CO1: Recognise the importance of different events.

CO2: Display your ability to plan the event.

CO3: Show off your event management skills.

CO4: Create the budget that will be needed to run the event.

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Department of Commerce Course Outcomes of Non NEP

<u>SEMESTER-I</u> FINANCIAL ACCOUNTING

- a. To help the students to acquire Conceptual knowledge of the financial accounts.
- b. To impart skills for recording various kinds of Business transactions.

BUSINESS DYNAMICS AND ENTREPRENEURSHIP LEARNING OBJECTIVE

- a. To help students to understand the conceptual framework of management.
- b. To know about the entrepreneurial culture and industrial growth to manage in 21st century organizations.

INDIAN FINANCIAL INSTITUTIONS AND MARKETS LEARNING OBJECTIVE

- a. To help students to understand the conceptual framework of Indian financial Institutions
- b. To help students to understand the conceptual framework of Indian markets and their operations.

CORPORATE STRUCTURE AND ADMINISTRATION LEARNING OBJECTIVE

- a. To enable the students to get familiarized with the existing Company Law and Company administration.
- b. Understand the framework of Companies Act of 2013 and different kind of companies.
- c. Identify the stages and documents involved in the formation of companies in India.
- d. Examine the procedure involved in the corporate meeting and the role of company secretary in the meeting.

SEMESTER- II

ADVANCEDFINANCIALACCOUNTING

- a. To make the students familiar with the accounting procedures for different types of businesses.
- b. To impart skills for recording various kinds of business transactions

BANKING OPERATIONS AND INNOVATIONS

- a. To familiarize the students with the operations and innovations in Banking Sector.
- b. Summarize the relationship between Banker & customer and different types of functions of banker.
- c. Analyze the role, functions and duties of paying and collecting banker.

MODERN MARKETING

a. To familiarize the students with the concepts, dimensions and trends in modern marketing practices.

METHODS AND TECHNIQUES FOR BUSINESS DATA ANALYSIS

a. To provide basic knowledge of mathematics and their application in business.

SEMESTER- III

CORPORATE ACCOUNTING

a. To familiarize students with accounting provisions under Companies Act and their application

FINANCIAL MANAGEMENT

- a. To enable students to understand the basic concepts of Financial Management.
- b. To understand the role of Financial Management in decision-making.

BUSINESS REGULATIONS

- a. To introduce the students to the various business regulations.
- b. To familiarize them with common issues of relevance.

BUSINESS DATA ANALYSIS

a. To help the students to acquire knowledge on the various statistical tools used for data analysis that can be applied in Business.

SEMESTER- IV

ADVANCED CORPORATE

a. To make the students familiar with the accounting provisions under Companies Act, 2013 and as per Accounting Standards.

GOODS AND SERVICES TAX LEARNING OBJECTIVES

- a. To impart students with knowledge on tax, types of tax and their modalities.
- b. To give insight on the taxes influencing a corporate entity both direct and indirect.
- c. To orient the students on the procedures and formalities to be adhered, with regard to tax matters.

COST ACCOUNTING

a. To familiarize the students with the cost accounting concepts and their applicability in organizations for the purpose of decision making on cost reduction and efficiency improvement.

E-BUSINESS AND ACCOUNTING LEARNING

a. To familiarize the students with E- Commerce models and Tally.

SEMESTER- V

INCOME TAX - I

a. To expose the students to the various provision of Income Tax Act relating to computation of Income of individual assesses.

AUDITING AND CORPORATE GOVERNANCE

a. To provide working knowledge of the framework of auditing system in India, and enable the students to acquire an understanding of the tools, techniques and procedure of audit.

ADVANCED ACCOUNTING

a. To make the students familiar with the advanced aspects of accounting along with their practical application.

METHODS OF COSTING

a. To familiarize the students on the use of cost accounting methods in different industry verticals.

ADVANCED FINANCIAL MANAGEMENT

- a. To provide knowledge on valuation of business enterprises,
- b. To make students understand the various models of value-based management and give insight on various forms of corporate restructuring.

FINANCIAL SERVICES

a. To orient the learner about the various areas of financial services and their operational modalities.

SEMESTER- VI

INCOME TAX – II

a. To make the students understand the computation of Taxable Income and Tax Liability of individuals assesses.

INDIAN ACCOUNTING STANDARDS AND IFRS

a. To orient the students about the background and provisions of accounting standards which govern and guide the accounting process and preparation of financial statements.

MANAGEMENT ACCOUNTING

a. To enable the students to understand the analysis and interpretation of financial statements with a view to prepare management reports for decision-making.

ACCOUNTING FOR GOVERNMENT AND LOCAL BODIES

a. To inculcate writing and auditing of government accounting and books.

INTERNATIONAL FINANCE

a. To orient the students on global business environment and international markets, to make students understand the various risks an enterprise is exposed to on account of international transactions and to provide knowledge and skills for hedging foreign currency risks.

SECURITY ANALYSIS & PORTFOLIO MANAGEMENT

a. To provide knowledge and skill in identifying various investment alternatives and choosing the suitable alternatives and to orient the students on the procedures and formalities involved in investing.