

**Sri Adichunchanagiri College of Arts, Commerce And Science
Nagamangala -571432 , Mandya district.**

DEPARTMENT OF COMMERCE

Program outcomes

- To prepare students to take up higher education to become business scientists, Researcher's consultants and teachers, with core competencies.

Graduates of this degree will be productive workplace communicators.

- To develop human resources to act as think tank for Business Development related Issues.
- To develop entrepreneurs.
- To develop business philosophers with a focus on social responsibility and Ecological sustainability.
- To develop ethical managers with interdisciplinary approach, recognise and Understand the ethical responsibilities of individuals and organisations in society.
- The Bachelor of Commerce (B. Com) equips graduates with the knowledge and Technical skills necessary to understand and participate in the modern business world.
- The course also prepares students for subsequent graduate studies and allows them to achieve the highest level of success in their professional Careers.
- To prepare students to exploit opportunities being newly created in the accounting & finance field.
 - To prepare students for professions in the field of Accountancy - Chartered Accountancy, Cost and Management Accountancy, Company Secretary, Professions in Income Tax and Goods and Service Tax, Professions in life and non life insurance and professions in Banks by passing the respective examinations of the respective professional bodies.
 - Also to develop the students for competitive examinations of UPSC, KPSC, BSRB, Staff Selection Commission, etc.
 - To create for students an additional avenue of self-employment and also to benefit Industry by providing them with suitably trained persons in the field of Accounting & Finance.


Head of the Department of Commerce
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Nagamangala-571 432, Mandya Dist.


PRINCIPAL
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of Arts and Commerce
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Programme specification

- The students can get the knowledge, skills and attitudes during the end of the B.com degree course.
- By goodness of the preparation they can turn into a Manager, Accountant , Management Accountant, cost Accountant, Bank Manager, Auditor, Company Secretary, Teacher, Professor, Stock Agents, Government employments and so on.,
- Students will prove themselves in different professional exams like C.A. , C S, CMA, MPSC, UPSC. As well as other coerces.
- The students will acquire the knowledge, skill in different areas of communication, decision making, innovations and problem solving in day to day business activities.
- Students will gain thorough systematic and subject skills within various disciplines of finance, auditing and taxation, accounting, management, communication, computer.
- Students can also get the practical skills to work as accountant, audit assistant, tax consultant, and computer operator. As well as other financial supporting services.
- Students will learn relevant Advanced accounting career skills, applying both quantitative and qualitative knowledge to their future careers in business.
- Students will be able to do their higher education and can make research in the field of finance and commerce



Principal
Sri Adichunchanagiri College
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|| Jai Sri Gurudev ||

**Sri Adichunchanagiri College of Arts, Commerce and
Science Nagamangala, Mandya Dist-571432**



FINANCIAL ACCOUNTING -I

I SEM B.Com

Course Outcomes

- Able to solve the trial balance by preparation of final accounts of a company.
- Students to *make* capable in preparation of final accounts of a company.
- For enabling the students of Computerized accounting system in generation of trail Balance and financial statements.
- The objective of this subject is to acquaint students with the accounting concepts, tools And techniques influencing Computerized accounting system.

BUSINESS MANAGEMENT

- Student know to manage the events such as concepts of management, evolution of management functions of management etc .
- It helps students to know general details about process of planning such as process of planning, decision making, strategy formulation, during planning process.
- Students how to plan the organisation, different types of organisation, delegation of authority, dynamics of group behaviour depending on skills.
- The student are aware how organization will try to maintain good relationship with customers
- The student are aware of different types emerging trends in management such as Kaizen, TQM, MIS, ISO stress management, business eco system.

MANAGEMENT OF BANKING AND INSURANCE SERVICES

I SEM B.Com

Course outcomes:

- To make students understand the concepts of banking and gain insite in to insurance as a risk management tool.

- Students are able to secure knowledge about the negotiable instruments like promissory note, bills of exchange, cheques etc.
- Students have learned the special and general relationship of banker with customer.
- Students are aware of the about banking operations from different aspects of the bankers.
- Students are able to understand the different types of customers and their eligibity to open and operate bank account.
- Students have got practical exposure to students about the new innovations in banking like ATM, EFT, MICR, RTGS, NEFT and DEMAT.





COST ACCOUNTING

II SEM B.Com

Course outcome:

- Student are able to practical knowledge about costing methods
- Students will get extreme knowledge about inventory methods
- Students are quite confident about calculation of different methods of time rate system
- They are able to know the principles of an integral accounting system and journal entries.
- They are confident in solving practical problems on allocation & apportionment.

FINANCIAL ACCOUNTING-II

II SEM B.Com

Course outcome

- After completion of course students are able to have knowledge about accounting for consignment.
- Able to understand about hire purchase and installment system.
- Able to prepare accounts in the books of non- profit organization and income and expenditure account.
- Capable of preparing royalties account.

MARKETING MANAGEMENT

II SEM B.Com

Course outcome:

- Students can identified the producer /Distributors of the organization in which stage of the product life cycle and position.
- Students are able to know strategies for development of a product.
- Students are aware of consumer behavior for the product of customers choice.
- Students able to gain basic knowledge of develop in advertisement copy for a product.
- Students are able to analyse the market by market research techniques.

CORPORATE ACCOUNTING –I

III SEM B.Com



Course Outcome:

- Students are able to determine the requirement of financial statements as per Companies Act 2013.
- Aware of concepts of financial statements.
- Students are able to know how the liquidation of the companies carried out.
- Able to get complete knowledge about accounting for redemption of preference shares and debentures.
- Students are able to get practical knowledge of profit and loss account and balance sheet.

INCOME TAX - I

III SEM B.Com

Course Outcome:

- Students learned about Indian tax structure, slab rate, calculation of tax liability, exemptions etc.....
- They are able to determine residential status and incidence of tax
- They learned about salary and its contents
- They are able to calculate taxable income from salary and retirement benefits such as leave encashment, gratuity, commutation of pension etc.
- They understood the basis of charge of income from house property and they are able to calculate taxable income form house property.
- They are able to calculate professional gain or loss and business income.



DISASTER MANAGEMENT

III SEM B.Com

Course outcome:

- Students are able to know strategies for prevention and disaster risk reduction.
- Students are aware of differential impacts, climate change adaptation.
- Students able to gain basic knowledge of different components of disaster risk management.
- Students can identified the causes for disaster, vulnerability, differential impacts.

COMPANY LAW AND SECRETERIAL PRACTICE

III SEM B.Com

Course outcome:

- Acquire knowledge on basic documents in a company formation and various methods of raising of capital.
- Able to know the provisions of Companies Act relating to meetings, resolutions and Company Management
- Students are aware of statutory duties, power and responsibilities of director, secretary and other officers.
- Learn about Scope of secretarial audit, secretarial standards.

CORPORATE ACCOUNTING II

IV SEM B.Com

Course Outcome:

- Students are able to determine the requirement of holding company accounts and are able to draft the consolidated balance sheet.
- Aware of concepts of insurance companies.
- Students are able to know how the inflation accounting can be drafted.
- Able to get complete knowledge about accounting for human resource management.
- Students are able to get practical knowledge of social responsibility accounting.

INCOME TAX - II

IV SEM B.Com

Course Outcomes:

- Students are able to answer about the basics of income tax.
- They are able to determine admissible and inadmissible expenses, business incomes, non business incomes, exempted incomes and they are able to calculate taxable income from company and partnership firm.
- They are able to determine admissible and inadmissible expenses and incomes.





- Students are able to classify different capital assets and capable of calculate taxable capital gain.
- Gained the knowledge about determination of taxable income from other sources
- They are able to charge the deduction u/s 80C-80U for gross total income.
- Gained the knowledge about determination of taxable income of individual assessee.

QUANTITATIVE TECHNIQUES -I

IV SEM B.COM

Course outcome:

- Student know the concept of indices and logarithms.
- Student will be confident about arithmetic and geometric progressions.
- They gain practical knowledge how to calculate probability & theoretical distribution.
- They are able to get knowledge on about matrices and determinants and its uses
- They are confident in solving practical problems on ratios.

BUSINESS LAWS

V SEM B.Com

Course outcome:

- Acquire knowledge on contractual capacity, minors agreement, fraud, undue etc.
- Able to know the different kinds of contracts.
- Students are aware of Intellectual property Act, Department of Commerce .
- Learn about information technology Act 2000.
- Understand the basic concepts of law.

FINANCIAL MANAGEMENT

V SEM B.COM

Course outcome:

- Define the fundamental concepts of FM .
- Student acquired practical skills on capital budgeting
- Describe factors influencing dividend policies
- Analyse the capital structure and appraise its influence on risk and growth.
- Differentiate and apply various method and techniques to analyse investment decision.
- Explain the concept of leverage and benefits and cost associated with debt financing.
- Define and identify the concepts of cost of capital.



COST AND MANAGEMENT ACCOUNTING-IV

V SEM B.Com.

Course outcome:

- Student will be able conversant with need, scope and important concept of management accounting.
- Student will learn to analyse cash budget, flexible budget.
- Student will be able to gain knowledge about cost , profit and volume and understand the need of cost concepts in organization.
- Student demonstrate in preparation of management of reports

QUANTITATIVE TECHNIQUES -I

V SEM B.COM

Course outcome:

- Student know the concept of indices and logarithms.
- Student will be confident about arithmetic progression and geometric progression.
- They gain practical knowledge how to calculate ratios.
- They are able to get knowledge on matrices and determinants and its uses
- They are confident in solving practical problems on simple interest and compound interest.

CORPORATE ACCOUNTING-III

V SEM B.Com

Course Outcomes:

- Students gain practical knowledge about provisions of banking companies.
- Students are enable to know the extreme knowledge about amalgamation of company's .
- Students are quiet confident and get awareness of valuation of goodwill and shares.
- Students are able to gain basic knowledge of passing journal entries in terms of nature of amalgamation of companies.
- Students can able to know brief theoretical study of corporate financial reporting.

BUSINESS TAXATION -III

CORPORATE TAX PLANNING AND INTRODUCTION TO GST

V SEM B.Com

Course Outcomes:.

- Students are aware of different forms of business organisations.
- Students are enlightened on the managerial decision making process.
- Students to understand the Concept of GST from Basic to Advance.
- Students are aware of GST rates and different Slab rates of GST with examples.
- Have knowledge how GST is levied on goods and services.
- Knowing how GST was implemented in India and its background.
- To make students to have a detail study and capable and solve recent indirect taxation reforms.



MARKETING MANAGEMENT

VI SEM B.Com

Course outcome:

- Students can identified the producer /Distributors of the organization in which stage of the product life cycle and position.
- Students are able to know strategies for development of a product.
- Students are aware of consumer behavior for the product of customers choice.
- Students able to gain basic knowledge of develop in advertisement copy for a product.
- Students are able to analyse the market by market research techniques.

QUANTATIVE TECHNIQUES-II

VI SEM B.Com.

Course outcome:

- Students will be able to work out problem on set theory to take business decisions.
- Able to fit a to find the values of factorial permutation.
- Workout the problems on theoretical distribution.
- Student are able to understand the significance of sampling and sampling distribution.
- Students are able to understand the probability theory at different levels of events.

PRINCIPLES AND PRACTICE OF AUDITING

VI SEM B.Com

Course Outcomes:

- Students are able to get practical knowledge about types of audit conducted In organization.
- Student learn about audit firm, and how audit procedures are done in the organization.
- Students are investigates reports public limited company to know the process of auditing with the help of auditor.
- Students are aware of the vouching and it importance.
- Students have knowledge about internal audit and external audit.
- To learn about power and position of auditors in organization.

ENTREPRENEURSHIP DEVELOPMENT

Course outcomes:

- Students are aware about the topics of Entrepreneurship.
- Students know what are small scale industries and different types of industries, policies governing small scale industries.

- Students know steps involved in financing of small businesses in India.
- Students know about setting up new business and various forms of business.
- Students know about assistance provided by SFCs, SIDBI, Commercial bank, IFCI and non financial assistance

BUSINESS TAXATION –IV

CUSTOMS DUTY AND GST
VI SEM B.Com

COMMERCE

Course Outcomes:

- To make students to understand the different customs duties and Calculations.
- Understanding how to assess and find, levy Tax for the goods and services.
- Knowing value of supply and assessment of Practical Problems.
- To know the difference between Direct and Indirect Taxation.

Department of Commerce

- For better understanding of Calculation, Assessing , and levying of input tax credit.
- Understand the students to register and file the returns under GST Act 2017.



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