

# Internal Quality Assurance Cell

## Course Outcomes

### **B.Com - I Semester**

#### **Financial Accounting**

- ◆ Acts as a foundation for students which enables them to learn about further accounting papers in an organised and systematic way.
- ◆ Helps students to know the importance of final accounts, basic analysis of financial statements, understanding the concept of Hire purchase system and also acts as a bridge to Industry and Academia.

#### **Business Dynamics and Entrepreneurship**

- ◆ Helps students to understand the conceptual framework of management and to know about the entrepreneurial culture and industrial growth to manage 21<sup>st</sup> century organizations.
- ◆ Makes students perceive the dynamic nature of business, HR, and entrepreneurship and also creates awareness on various schemes on Indian government to help cope up entrepreneurship

#### **Indian Financial Institutions and Markets**

- ◆ Exposes students to conceptual framework of Indian Financial System, financial markets and regulatory authorities governing them.
- ◆ Familiarizes students with roles and functions of banking and non-banking financial institutions, exposes them to domestic and international monetary systems and issues related to conversion of currencies.

  
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### **Corporate Structure and Administration**

- ◆ Familiarizes students with a thorough understanding of Indian Companies Act 2013, formation and administration of companies according to the Act and different types of companies
- ◆ Enables students to understand types of capital, meetings and proceedings and structure and administration of global companies.

### **Practical on Skill Development**

- ◆ Equip students with the practical knowledge about hire purchase agreement and interest calculation, collection of transactions relating to branch account and departmental stores
- ◆ Familiarizes students with various organizational structures of companies and with the achievement of a few successful entrepreneurs,
- ◆ Enables them to understand preparation of project report and format of business plan, and to know the process of PMKVY registration with PMKVY forms.
- ◆ Enables students to understand the structure of Indian Financial System, Commercial banks, RBI and Financial Markets and make them familiar with drafts, cheques with MICR technology and process for opening different accounts.
- ◆ Enables students to understand drafting of Memorandum of Association and Articles of Association, Company meeting notice and exposes students to company's organisation structure and preparation of prospectus.

### **B.Com - II Semester**

#### **Advanced Financial Accounting**

1. Enables students get a conceptual understanding of requirements of journal entries, Performa, ledger accounts to bridge the gap between real practices and academics.
2. Acquaints students with a few accounting standards and familiarizes them with accounting procedures for different types of business.

  
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### **Banking Operations and Innovations**

1. Familiarizes students with operations and innovations in banking sector.
2. Helps students comprehend the importance of banks as institutions that helps proper channelization of money into the economy and effective utilization through their primary and secondary functions.

### **Modern Marketing**

1. Enables students to understand the dynamics of marketing of products and services, marketing mix, digital marketing and its challenges.
2. Exposes students to modern marketing which is about selling products as per consumer needs rather than sell what is produced.

### **Methods and Techniques for Business Data Analysis**

1. Equips students with basics of mathematics and develops analytical skills for solving practical problems.
2. Enables students solve quantitative problems related to commerce concepts such as Bill Discounting, Simple and Compound interest, Percentages, Annuities etc.

### **Practical on Skill Development**

1. Enables students get practical knowledge on claiming insurance, preparation of consignment account, drafting of joint venture agreements, collection and recording of royalty account.
2. Familiarizes students with applications of opening a bank account and obtaining bank loans, forms of RTGS, credit and debit cards and drafting specimens of travelers/gift cheque.
3. Helps students understand consumer behavior in buying a product, development of strategies for new products, preparing advertisement copies and concepts of digital marketing.
4. Enables students apply mathematical concepts in analyzing business data and find solutions to various practical situations such as interest calculation for deposits and loans, preparation of matrices for railway reservation, GET counseling etc.

## **B.Com - III Semester**

### **Corporate Accounting**

1. Enable students to have comprehensive awareness about the provision of Companies Act and Corporate Accounts.
2. Helps students build practical knowledge about the maintenance of book of accounts in several conditions like valuation of share, goodwill and maintain company final accounts.

### **Financial Management**

1. Introduces students to financial management and its application in practice and helps learners to understand the financial environment in which firms and managers must operate.
2. Helps students to focus on critical elements of decision- making for organization, including evaluation of investment decisions by applying a variety of capital budgeting techniques, study of dividend policy and working capital management.

### **Business Ethics**

1. Promotes understanding of ethical conduct among student community and provides them with skills to recognize, re-examine their knowledge on unethical practices and resolve ethical issue in business.
2. Helps students to enhance awareness and critical self-examination of one's own value, appreciate the relevance of personal values, and encourages reflection on ethical dimension of personal decisions in business/workplace settings.

### **Quantitative Analysis for Business Decision-II**

1. Provides the basic knowledge about various quantitative statistical methods and its applicability for decision making in business.
2. Gives a practical exposure to students on the needs about research and various statistical concepts and provides students a brief insight on how statistical concepts such as correlation, regression time series etc are used in research.

  
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### **Public Relations and Corporate Communication**

1. Enables students to comprehend the importance of soft skills required to plan and pursue a successful career and empowers them with employability skills.
2. Offers knowledge on Goal Setting, Career Planning, Stress Management and Time Management.

### **B.Com - IV Semester**

#### **Advance Corporate Accounting**

1. Enables students to develop awareness about Corporate Accounting in conformity with provisions of Companies' Act, latest amendments and adoption of accounting standards.
2. Familiarizes students with practical implementation of accounting treatments followed by companies in redemption of preference shares, mergers and acquisitions.

#### **Cost Accounting**


1. Acquaint students with various cost concepts and elements of cost essential for reducing and controlling overall cost which is a vital aspect in modern business.
2. Enables students to understand pricing material issues, labour remuneration, allocation and apportionment of overheads and also preparation of reconciliation statements.

#### **E-Business and Accounting**

1. Provides students with the conceptual knowledge about Online or Electronic business, marketing and payment mechanisms used by modern organisations and its legal framework.
2. Enables students gain practical knowledge about Tally which helps in maintaining accounts of business with the statutory features of tax.

#### **Stock and Commodity Market**

1. Acquaints students with an insight into the functioning and role of financial institutions and markets in the Indian Economy.
2. Provides a conceptual framework of stock and Commodity Markets, various functionaries



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and players in these markets and their mode of trading

### **Principles of Event Management**

1. Exposes students to various key principles that reinforce Event Management as a discipline and the characteristics of the Event Management Industry and different types of events.
2. Enables students to understand the key management skills and competencies required to be a successful event manager.

## **B.Com - V Semester**

### **Entrepreneurship Development**

1. Helps create entrepreneurial awareness among students and motivate them to develop a mindset for choosing entrepreneurship as a career.
2. Enables students to understand the influence of business environment on entrepreneurship, identification of opportunities and preparation of business plan.

### **International Financial Reporting Standards**

1. Enables students to understand the need for convergence of Indian Accounting Standards with International Financial Reporting Standards (IFRS) due to globalization.
2. Helps students to understand Indian Accounting Standards compliance by the companies in preparing and presenting their financial statements.

### **Income Tax-I**

1. Familiarizes students to various provisions of Income Tax Act 1961 relating to Income of Individuals.
2. Helps students to assess the income tax of an individual according to Income Tax provisions.

### **Costing Methods**

- Enables students to get an understanding of Cost Accounting concepts and computing cost of goods in different nature of businesses.

- Provides foundation courses like CMA, C

### **Elective Subjects - A**

#### **Advanced Accountin**

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2. Enable students to e

#### **Goods and Services**

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### **Elective Subjects - I**

#### **International Finan**

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- Provides foundation on cost aspects and enables students to prepare for professional courses like CMA, CA, CIMA etc., and pursue a career in the field of Cost Accountancy.

### **Elective Subjects – Accounting and Taxation Group**

#### **Advanced Accounting**

1. Familiarizes the process and preparation of accounts of different types of organizations.
2. Enable students to analyze the process of inflation and investments accounts.

#### **Goods and Services Tax**

1. Equips students with the principles and provisions of Goods and Services Tax (GST), which was implemented from 2017 under the notion of One Nation, One Tax.
2. Provides an insight into practical aspects and hoe to apply the provisions of GST Laws to various situations.

### **Elective Subjects - Finance Group**

#### **International Financial Management**

1. Exposes students to the functioning of finance in the corporate world.
2. Helps students appreciate the role and purpose of financial management function within a business with regards to making important financial decisions like capital budgeting, working capital, inventory management, risk management techniques etc.,

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## **B. Com - VI Semester**

### **Business Regulations**

1. Creates an understanding of the Legal Environment of Business.
2. Enables students to apply basic legal knowledge to business transactions and communicate effectively using standard business and legal terminology.

### **Principles and Practice of Auditing**

1. Provides knowledge of principles and methods of auditing and their applications.
2. Helps student understand various concepts related to internal control and audit, verification and valuation of assets and liabilities in a business organisation.

### **Income Tax-II**

1. Provides an in-depth knowledge on the provisions of Income Tax and familiarize the students with recent amendments in Income-tax.
2. Helps students understand the computation of Taxable Income and Tax Liability of individuals.

### **Management Accounting**

1. Enables students to develop an understanding of the conceptual framework and techniques of Management Accounting.
2. Helps students understand the analysis and interpretation of financial statements with a view to prepare management reports for decision-making.

## **Elective Subjects – Accounting and Taxation Group**

### **Business Taxation**

1. Provides an understanding of assessment of firms and companies with regard to IT Act 1961
2. Enables study of other existing Indirect Tax provisions on goods not covered under GST.

### **Cost Management**

1. Enables students to understand techniques used to control as well as reduce cost.

  
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Road.  
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2. Familiarizes students to different Costing and Budgetary Control methods

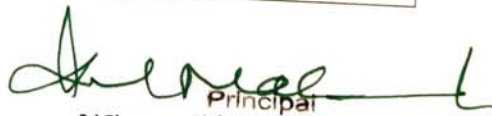
### **Elective Subjects - Finance Group**

#### **Performance Management**

1. Offers knowledge and skills in the application of management accounting techniques to quantitative and qualitative information for planning, decision making, performance, evaluation, and control.
2. Helps students understand application of modern techniques of costing in industrial settings and use of Performance Management Information Systems for managing and controlling of business.

#### **International Auditing and Assurance**

1. Enables students to comprehend the importance of International Audit framework and regulation.
2. Helps students to understand concepts related to Internal control, Review and reporting of performance to management.

  
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