



Sri Sai College for Women

Rajajinagar, Bengaluru-10

Course Outcome of 2023-24

Bachelor of Commerce Odd Semester II, IV, VI

Course Outcomes	
Name of the Course	Advanced Financial Accounting
Class	II Sem B.Com
Course Code	B.COM.2.1
CO1	Understand & compute the amount of claims for loss of stock & loss of Profit.
CO2	Learn various methods of accounting for hire purchase transactions.
CO3	Deal with the inter-departmental transfers and their accounting treatment.
CO4	Demonstrate various accounting treatments for dependent & independent branches
CO5	Outline the emerging trends in the field of accounting

Course Outcomes	
Name of the Course	CORPORATE ADMINISTRATION
Class	II Sem B.Com
Course Code	B.COM.2.2
CO1	Understand the framework of Companies Act of 2013 and different kind of companies.
CO2	Identify the stages and documents involved in the formation of companies in India
CO3	Analyse the role, responsibilities and functions of Key management Personnel in Corporate Administration.
CO4	Examine the procedure involved in the corporate meeting and the role of company secretary in the meeting.
CO5	Evaluate the role of liquidator in the process of winding up of the company.

Course Outcomes	
Name of the Course	Law & Practice of Banking
Class	II Sem B.Com
Course Code	B.COM.2.3
CO1	Summarize the relationship between Banker & customer and different types of functions of banker.
CO2	Analyse the role, functions and duties of paying and collecting banker.
CO3	Make use of the procedure involved in opening and operating different accounts
CO4	Examine the different types of negotiable instrument & their relevance in the present context.
CO5	Estimate possible developments in the banking sector in the upcoming days

Course Outcomes	
Name of the Course	Innovation Management
Class	II Sem B.Com
Course Code	B.COM.2.4
CO1	The students can able to define types and patterns of innovation.
CO2	Search of the sources of innovation and ideas generating.
CO3	Students can able to defining innovation-related strategic decisions within organizations.
CO4	Managing the processes of new product development.

Course Outcomes	
Name of the Course	Advanced Corporate Accounting
Class	IV Sem B.Com
Course Code	B.COM.4.1
CO1	Understand the key principles and theories of Advanced Accounting.
CO2	Learn various valuation methods and techniques used in practice.
CO3	Develop skills in Advanced Accounting.
CO4	Explore the challenges and considerations involved in preparation of financial statements of Banking & Insurance companies.
CO5	Understand the process of Liquidation of Companies in India

Course Outcomes	
Name of the Course	Costing Methods & Techniques
Class	IV Sem B.Com
Course Code	B.COM.4.2
CO1	Understand the various methods of costing applicable to different industries.
CO2	Determine the cost under different methods of costing.
CO3	Analyse the processes involved in standard costing and variance analysis.
CO4	Apply the knowledge gained for decision making.

Course Outcomes	
Name of the Course	Indian constitution
Class	IV Sem B.Com
Course Code	AEPS331
CO1	Gain knowledge of fundamental principles, rights, and duties outlined in the Constitution.
CO2	Explore the historical evolution of India's constitutional framework and its impact on governance.
CO3	Understand the functioning of key political institutions such as the Legislature, Executive, and Judiciary under the Indian Constitution.
CO4	Appreciate the significance of democratic principles, federalism, and the rule of law in shaping India's governance.

Course Outcomes	
Name of the Course	Life skill in Education
Class	IV Sem B.Com
Course Code	OEED311
CO1	They develop career planning abilities, set achievable goals, and enhance employability skills for future success.
CO2	They cultivate adaptability, perseverance, and a proactive approach to lifelong learning and success.
CO3	To Build confidence to take leadership roles and work effectively in diverse teams.
CO4	They gain the ability to assess risks, evaluate options, and make responsible choices in daily life and future careers.

Course Outcomes	
Name of the Course	Management Accounting
Class	VI Sem B.Com
Course Code	B.COM.6.1
CO1	Develop the ability to analyze financial data and use management accounting techniques to support business decisions.
CO2	Learn how to prepare budgets, control costs, and optimize resource allocation for better financial efficiency.
CO3	Understand various performance measurement tools to assess profitability, efficiency, and overall business success.
CO4	Apply management accounting principles to support strategic planning and manage financial risks effectively.

Course Outcomes	
Name of the Course	Income Tax Law and Practice -II
Class	VI Sem B.Com
Course Code	B.COM.6.2
CO1	Gain expertise in calculating taxable income for individuals, firms, and corporations, including deductions and exemptions.
CO2	Learn the process of filing income tax returns, e-filing procedures, and compliance with tax laws.
CO3	Develop skills in tax planning strategies while ensuring adherence to the legal and regulatory framework of taxation.
CO4	Learn the process of filing income tax returns, e-filing procedures, and compliance with tax laws.

Course Outcomes	
Name of the Course	INDIAN ACCOUNTING STANDARDS
Class	VI Sem B.Com
Course Code	B.COM.6.4
CO1	Understand the need and benefits of accounting standards.
CO2	Prepare the financial statements as Indian Accounting standards.
CO3	Comprehend the requirements of Indian Accounting Standards for recognition, measurement and disclosures of certain items appear in financial statements
CO4	Understand the Accounting Standards for Items that do not Appear in Financial Statements

Course Outcomes	
Name of the Course	Advanced Financial Management
Class	VI Sem B.Com
Course Code	B.COM.6.3
CO1	Develop the ability to make strategic financial decisions for business growth.
CO2	Understand techniques to identify, assess, and mitigate financial risks.
CO3	Gain expertise in valuing businesses and financial assets.
CO4	Apply financial management principles to long-term business planning and sustainability.
CO5	Understand the important components of Working capital and its management.

Course Outcomes	
Name of the Course	E-COMMERCE
Class	VI SEMESTER B.Com
Course Code	B.COM 6.6 (b)
CO1	Comprehend the concepts of E-commerce.
CO2	Understand the e-retailing benefits and key success factors.
CO3	Analyse the benefits of EDI.
CO4	To understand Cyber security.
CO5	Know the Issues in E-commerce.

Course Outcomes	
Name of the Course	CUSTOMER RELATIONSHIP MANAGEMENT
Class	VI SEMESTER B.Com
Course Code	B.COM M.2
CO1	To be aware of the concept of customer relationship.
CO2	To analyze the CRM link with the other aspects of marketing.
CO3	To impart the basic knowledge of the Role of CRM in increasing the sales of the company.
CO4	To make the students aware of the different CRM models in service industry.
CO5	To make the students aware and analyze the different issues in CRM

Course Outcomes	
Name of the Course	Business Regulatory Framework
Class	IV Sem B.Com
Course Code	B.COM.4.3
CO1	Comprehend the laws relating to Contracts and its application in business activities.
CO2	Comprehend the rules for Sale of Goods and rights and duties of a buyer and a seller.
CO3	Understand the importance of Negotiable Instrument Act and its provisions relating to Cheque and other Negotiable Instruments.
CO4	Understand the significance of Consumer Protection Act and its features

Sri Sai College for Women

Rajajinagar, Bengaluru-10.

Course Outcome of 2023-24

Bachelor of Commerce Odd Semester I, III, V

Course Outcomes	
Name of the Course	Financial Accounting
Class	I Sem B.Com
Course Code	B.Com.1.1
CO1	Understand the theoretical framework of accounting as well accounting standards.
CO2	Demonstrate the preparation of financial statement of manufacturing and non-manufacturing entities of sole proprietors.
CO3	Exercise the accounting treatments for consignment transactions & events in the books of consignor and consignee.
CO4	Understand the accounting treatment for royalty transactions & articulate the Royalty agreements
CO5	Demonstrate various accounting treatments for dependent and independent branches

Course Outcomes	
Name of the Course	MANAGEMENT PRINCIPLES AND APPLICATIONS
Class	I Sem B.Com
Course Code	B.Com.1.2
CO1	Understand and explore various organizational theories, focusing on those most relevant in today's business environment.
CO2	Develop and present a strategic plan that effectively drives the achievement of organizational goals.
CO3	Identify different types of authority and determine which is best suited for the current situation.
CO4	Analyze various motivation factors and leadership styles to choose the most effective approach.
CO5	Identify a few control techniques for better productivity of an organization.

Course Outcomes	
Name of the Course	Human rights
Class	I Sem B.Com
Course Code	OE-1
CO1	Develop a sense of ethical responsibility in upholding human dignity and justice.
CO2	Promote awareness and respect for diversity, equality, and inclusion in society.
CO3	Gain in-depth knowledge of human rights principles, their historical evolution, and legal foundations.
CO4	Understand the connection between human rights and sustainable development, democracy, and global peace.
CO5	Reflect on personal and societal responsibilities in upholding human rights.

Course Outcomes	
Name of the Course	Digital Fluency
Class	I Sem B.Com
Course Code	B.COM.1.4
CO1	Understand core operating system concepts (process management, memory, file systems, concurrency, and security) while gaining proficiency in using office automation tools to enhance productivity and efficiency in a professional environment.
CO2	Understand and apply computer network principles and protocols while configuring and troubleshooting various networking devices for efficient communication.
CO3	Design, implement, and manage databases using DBMS while developing effective digital learning environments through E-learning platforms and instructional technologies.

Course Outcomes	
Name of the Course	Corporate Accounting
Class	III Sem B.Com
Course Code	B.COM.3.1
CO1	Understand the treatment of underwriting of corporate Securities.
CO2	Comprehend the computation of profit prior to incorporation.
CO3	Know the valuation of Goodwill.
CO4	Prepare the financial statements of companies as per the Companies Act 2013.
CO5	Evaluate the role of liquidator in the process of winding up of the company

Course Outcomes	
Name of the Course	Business Statistics
Class	III Sem B.Com
Course Code	B.COM.3.2
CO1	Understand statistical data and descriptive statistics for business data Analysis.
CO2	Comprehend the measures of Central Tendency, Dispersion and Skewness.
CO3	Validate the application of Correlation Analysis in business decisions.
CO4	Apply the Regression Analysis Technique for business decisions.

Course Outcomes	
Name of the Course	Cost Accounting
Class	III Sem B.Com
Course Code	B.COM.3.3
CO1	Understand the basics of costing and cost accounting.
CO2	Identify, distribute, and allocate overhead costs, and determine absorption rates.
CO3	Accurately calculate labor costs.
CO4	Prepare a detailed cost sheet with all necessary components.
CO5	Prepare material related documents, understand the management of stores and issue procedures.

Course Outcomes	
Name of the Course	Financial Education and Investment Awareness.
Class	III Sem B.Com
Course Code	B.COM.3.4
CO1	Provide the foundations for financial decision making.
CO2	List out various saving and investment alternatives available for a common man.
CO3	Give a detailed overview of stock markets and stock selection.
CO4	Orient the learners about mutual funds and the criteria for selection.
CO5	Orient the learners about mutual funds and the criteria for selection.

Course Outcomes	
Name of the Course	Indian constitution
Class	III Sem B.Com
Course Code	AEPS331
CO1	Gain knowledge of fundamental principles, rights, and duties outlined in the Constitution.
CO2	Explore the historical evolution of India's constitutional framework and its impact on governance.
CO3	Understand the functioning of key political institutions such as the Legislature, Executive, and Judiciary under the Indian Constitution.
CO4	Appreciate the significance of democratic principles, federalism, and the rule of law in shaping India's governance.

Course Outcomes	
Name of the Course	Financial Management
Class	V Sem B.Com
Course Code	B.COM.5.1
CO1	Understand the Role of Financial Managers effectively in an organization.
CO2	Apply the compounding & discounting techniques for time value of money.
CO3	Take investment decisions with appropriate capital budgeting techniques for investment proposals.
CO4	Understand the factors influencing the working capital requirements of an organization
CO5	Understand the factors influencing the working capital requirements of an organization

Course Outcomes	
Name of the Course	Principles and Practice of Auditing
Class	V Sem B.Com
Course Code	B.COM.5.3
CO1	Understand the conceptual framework of auditing.
CO2	Examine the risk assessment and internal control in auditing.
CO3	Comprehend the relevance of IT in audit and audit sampling for testing.
CO4	Examine the company audit and the procedure involved in the audit of different entities.
CO5	Gain knowledge on different aspect of audit reporting and conceptual framework applicable on professional accountants.

Course Outcomes	
Name of the Course	GST
Class	V Sem B.Com
Course Code	B.COM.5.4
CO1	Comprehend the concepts of Goods and Service tax.
CO2	Understand the fundamentals of GST
CO3	Understand the GST Registration process.
CO4	Analyse the GST procedures in Business
CO5	Know the GST Assessment and it computation.

Course Outcomes	
Name of the Course	CONSUMER BEHAVIOUR AND MARKET RESEARCH
Class	V Sem B.Com
Course Code	B.COM.M1
CO1	Understanding of Consumer Behaviour towards products, brands and services.
CO2	Establish the relevance of consumer behaviour theories and concepts to marketing decisions.
CO3	Implement appropriate combinations of theories and concepts.
CO4	Understanding of market research process
CO5	Understanding of Data Analysis and reporting in market research.

Course Outcomes	
Name of the Course	Income Tax Law and Practice-I
Class	V Sem B.Com
Course Code	B.COM.5.2
CO1	Understand the basic concepts of Income Tax as per Income Tax Act 1961.
CO2	Understand the provisions for determining the residential status of an Individual.
CO3	Comprehend the meaning of Salary, Perquisites, allowances and Profit in lieu of salary, and various retirement benefits.
CO4	Compute the income house property for different categories of house property and Comprehend the assessment procedure and to know the power of income tax authorities
CO5	Comprehend the assessment procedure and to know the power of income tax authorities.

Course Outcomes	
Name of the Course	PRINCIPLES OF MARKETING
Class	I Sem B.Com
Course Code	B.Com.1.3
CO1	Understand the basic concepts of marketing and asses the marketing environment
CO2	Analyze the consumer behavior in the present scenario and marketing segmentation.
CO3	Discover the new product development & identify the factors affecting the price of a Product in the present context.
CO4	Judge the impact of promotional techniques on the customers & importance of channels of distribution
CO5	Analyze the consumer behavior in the present scenario and marketing segmentation

