



## 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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

<b>Course Outcomes</b>	
<b>Name of the Course</b>	<b>Digital Fluency</b>
<b>Class</b>	<b>I Sem B.Com</b>
<b>Course Code</b>	<b>B.COM.1.4</b>
<b>CO1</b>	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.
<b>CO2</b>	Understand and apply computer network principles and protocols while configuring and troubleshooting various networking devices for efficient communication.
<b>CO3</b>	Design, implement, and manage databases using DBMS while developing effective digital learning environments through E-learning platforms and instructional technologies.

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

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

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

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

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

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

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

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

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

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

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

