

**JSS COLLEGE FOR WOMEN (Autonomous)
SARSWATHIPURAM, MYSURU-09 DEPARTMENT OF
COMMERCE**

**B.COM
NEP(Revised) Scheme**

I SEMESTER

**Fundamentals of Financial Accounting
Course Code: Major - 1**

Course Outcomes:

1. To have insight of financial statements.
2. To identify the element of financial statements.
3. To prepare the financial statement of sole Trading Concern.
4. To acquire the knowledge of Accounting Provisions regarding Society and Trust.
5. To deal with the inter- departmental transfers and their accounting treatment.

**Basics of Cost Accounting
Course Code: Major - 2**

Course Outcomes:

1. To Understand the Elements of Cost.
2. To outline the procedure and documentation involved in procurement of materials.
3. To discuss the methods of allocation, apportionment and absorption of overheads.
4. To prepare cost sheet of an organization.

**Banking Law and Practice
Course Code: Major - 3**

Course Outcomes:

1. To acquire knowledge of working of Indian Banking System.
2. To acquire knowledge provisions under Banking Regulation Act 1949.
3. To analyze the role and functions of RBI.
4. To learn the importance to be updated on the developments of Banking sector.

II SEMESTER

Advanced Financial Accounting

Course Code: Major - 4

Course Outcomes:

1. Prepare financial statement from incomplete records.
2. Learn various methods of accounting transactions for hire purchase and installment system.
3. Understand the accounting treatment for royalty transactions and articulate the Royalty agreements.
4. Exercise the accounting treatments for consignment transactions and events in the books of consignor and consignee.
5. Understand accounting treatment for Lease.

Company Law and Practice

Course Code: Major - 6

Course Outcomes:

1. Understand the framework of Companies Act 2013 and different kinds of Companies.
2. Identify the stages and documents involved in the formation of Companies in India.
3. Analyze the role and responsibilities and functions of Key Managerial Personnel in Corporate administration.
4. Examine the procedure involved in the corporate meetings and the role of company secretary in the meeting.
5. Evaluate the role of liquidator in the process of liquidation of the Company.

NEP (Scheme)

**III SEMESTER
Fundamentals of Corporate Accounting
Course Code: Major -7**

Course Outcomes:

1. Understand the accounting for share capital.
2. Understand Accounting for redemption for Preference shares, Debentures and Issue of Bonus shares.
3. Comprehend Liquidation procedure.
4. Prepare the Financial Statements of companies as per Companies Act, 2013.
5. Understand the treatment of Underwriting of Shares.

**Financial Institutions and Markets
Elective-I**

Course Outcomes:

1. Understand the structure of Indian Financial System and its constituents.
2. Outline the role of capital and money market in economic development
3. Comprehend Primary and Secondary Market and its relevance in capital formation.
4. Appraise the role played by banking and development financial institutions in economic development.
5. Understand the different types of NBFC's and their contribution.

**B.COM
NEP (Scheme)**

**IV SEMESTER
Advanced Corporate Accounting
Course Code: Major - 10**

Course Outcomes:

1. Prepare Final accounts of General Insurance Companies.
2. Prepare valuation Balance Sheet for Life Insurance Companies.
3. Know about the computation of Minority Interest.
4. Prepare and present of financial statements of Banking Companies.
5. Know the Valuation of goodwill and Shares.

**Business Statistics
Course Code: Major 12**

Course Outcomes:

1. Familiarizes Statistical data Descriptive Statistics for Business Decision- Making.
2. Comprehend the Measures of Variation and Measures of Skewness.
3. Demonstrate the use of Probability and Probability distributions in business.
4. Validate the application of Correlation and Regression in Business decisions.
5. Show the use of Index numbers in Business.

**Entrepreneurship Development
Course Code: Compulsory Paper**

Course Outcomes:

1. To understand the concept of Entrepreneurship and to learn the professional behavior expected of an entrepreneur.
2. To identify significant changes and trends which create business opportunities and to analyse the environment for potential business opportunities.
3. To provide conceptual exposure on converting idea to a successful entrepreneurial firm.

International Business
Course Code: Elective-I

Course Outcomes:

1. Understand the orientation of International Business.
2. Understand the globalization and entry strategies of International Business.
3. Analyze the International Business Environments.
4. Facilitate the trading mechanism of transactions in Foreign Exchange Market.
5. Outline the strategies of IMF and Ethical Dimensions.

