

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

**B.COM
Revised NEP 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.

**Business Mathematics
Course Code: Major - 2**

Course Outcomes:

1. To understand the basic concepts in Business Mathematics
2. To understand the concept of Indices and Logarithms
3. To analyze the relationship between two variables of various business in managerial situations.
4. To acquire the knowledge about Progression and matrices
5. To apply mathematical concepts for decision making.

**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.

Basics of Cost Accounting

Course Code: Major - 5

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.

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.

