

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

**B.COM
NEP Scheme**

VISION

Envisions to provide excellent and value-based Commerce and Management Education

MISSION

- To equip the students with sound knowledge and application skills to excel in their career.
- To train the students with required levels of competence for employment.
- To make the students globally competent without losing humanity.
- To motivate the students to explore them as Women Entrepreneur.

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I SEMESTER
Financial Accounting
Course Code: B.Com. 1.1

Course Outcomes:

1. Understand the theoretical framework of accounting as well accounting standards.
2. Demonstrate the preparation of financial statement of manufacturing and non-manufacturing entities of sole proprietors.
3. Exercise the accounting treatments for consignment transactions & events in the books of consignor and consignee.
4. Understand the accounting treatment for royalty transactions & articulate the Royalty agreements.
5. Exercise the accounting treatments for Joint Venture transactions.

Management Principles and Applications
Course Code: B.Com. 1.2

Course Outcomes:

1. Understand and identify the different theories of organizations, which are relevant in the present context.
2. Design and demonstrate the strategic plan for the attainment of organizational goals.
3. Differentiate the different types of authority and choose the best one in the present context.
4. Compare and choose the different types of motivation factors and leadership styles.
5. Choose the best controlling techniques for better productivity of an organisation.

Principles of Marketing
Code: B.Com. 1.3

Course Outcomes:

1. Understand the basic concepts of marketing and assess the marketing environment.
2. Analyze the consumer behaviour in the present scenario and marketing segmentation.
3. Discover the new product development & identify the factors affecting the price of a product in the present context.
4. Judge the impact of promotional techniques on the customers & importance of channels of distribution.
5. Outline the recent developments in the field of marketing.

Digital Fluency (SECSB)
Course Code: B.Com 1.4

Course Outcomes:

1. To impart computer skills and knowledge for commerce students.
2. Provide insights on Microsoft office tools.
3. To inculcate presentation skills.
4. To acquire knowledge on hardware and software system.

Open Elective Course
Accounting for Everyone
Code: B.Com. 1.5

Course Outcomes:

1. Make accounting entries and prepare cash book and other accounts necessary while running a business.
2. Prepare accounting equation of various business transactions.
3. Analyze information from company's annual report. Comprehend the management reports of the company.

Financial Literacy

Code: B.Com. 1.5

Course Outcomes:

1. Describe the importance of financial literacy and list out the institutions providing financial services.
2. Prepare financial plan and budget and manage personal finances.
3. Open, avail, and manage/operate services offered by banks.
4. Open, avail, and manage / operate services offered by post offices.
5. Plan for life insurance and property insurance & select instrument for investment in shares.

Banking Theory and Practice

Course Code: B.Com.1.5

Course Outcomes:

1. To acquire knowledge of working of Indian Banking system.
2. To elucidate the broad functions of banks.
3. To understand the functions of Central bank.
4. Understanding bank lending policies and procedures.
5. To learn the importance to be updated on the developments of the banking sector.

Business Environment

Course Code: B.Com.1.5

Course Outcomes:

1. An Understanding of components of business environment.
2. Ability to analyze the environmental factors influencing business organization.
3. Ability to demonstrate Competitive structure analysis for select industry.
4. Ability to explain the impact of fiscal policy and monetary policy on business
5. Ability to analyze the impact of economic environmental factors on business.

II SEMESTER

Advanced Financial Accounting Course Code: B.Com.2.1

Course Outcomes:

1. Understand & compute the amount of claims for loss of stock & loss of Profit.
2. Learn various methods of accounting for hire purchase transactions.
3. Learn various methods of accounting for instalment purchase transactions.
4. Deal with the inter-departmental transfers and their accounting treatment.
5. Demonstrate various accounting treatments for dependent & independent branches.

Business Mathematics Course Code: B.Com. 2.2

Course Outcomes:

1. Understand the number system and indices applications in solving basic business problems.
2. Apply concept of commercial arithmetic concepts to solve business problems.
3. Make use of theory of equation in solving the business problems in the present context.
4. Understand and apply the concepts of Set Theory, and Matrices solving business problems.
5. Understand and apply the techniques of LPP in resource allocation.

Corporate Administration

Course Code: B.Com. 2.3

Course Outcomes:

1. Understand the framework of Companies Act of 2013 and different kinds of companies.
2. Identify the stages and documents involved in the formation of companies in India.
3. Analyse the role, responsibilities and functions of Key management Personnel in Corporate Administration.
4. Examine the procedure involved in the corporate meeting and the role of company secretary in the meeting.
5. Evaluate the role of liquidator in the process of winding up of the company.

Law and Practice of Banking

Course Code: B.Com.2.4

Course Outcomes:

1. Summarize the relationship between Banker & customer and different types of functions of banker.
2. Analyse the role, functions and duties of paying and collecting banker.
3. Make use of the procedure involved in opening and operating different accounts.
4. Examine the different types of negotiable instrument & the irrelevance in the present context.
5. Estimate possible developments in the banking sector in the upcoming days.

Financial Environment
Course Code: B.Com.2.5

Course Outcomes:

1. Understand the fundamentals of Indian Economy and its significance.
2. Evaluate the impact of monetary policy on the stakeholders of the Economy.
3. Assess the impact of fiscal policy on the stakeholders of the Economy.
4. Examine the status of inflation, unemployment and labour market in India.
5. Infer the financial sector reforms in India.

Investment in Stock Markets
Course Code: B.Com.2.6

Course Outcomes:

1. Explain the basics of investing in the stock market, the investment environment as well as risk & return.
2. Analyze Indian securities market.
3. Examine EIC frame work and conduct fundamental analysis.
Perform technical analysis.
4. Invest in mutual funds market.

Human Resource Management
Course Code: B. Com 2.6

Course Outcomes:

1. Ability to describe the role and responsibility of Human Resources
Management functions on business.
2. Ability to describe HRP, Recruitment and Selection process.
3. Ability to describe induction, training and compensation aspects.
4. Ability to explain performance appraisal and its process.
5. Ability to demonstrate Employee Engagement and Psychological Contract.

Secretarial Practice
Course Code: B.Com.2.6

Course Outcomes:

1. Understand the concept of Company Secretary.
2. Know the stages of company promotion and incorporation.
3. Get awareness about documents of companies & secretarial duties.
4. Learn how to manage companies.
5. Aware about the company meetings and secretarial duties.

Advertising Skills
Course Code: B.Com. 1.6

Course Outcomes:

1. Understanding the basic concepts of advertizing.
2. Analyzing the various types of advertizing in the present scenario.
3. Explore the emerging trends in advertizing.
4. Analyzing and selecting the various media available for advertizing.
5. Aware the ethics in advertizing towards society.

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III SEMESTER Corporate Accounting Course Code: B.Com.3.1

Course Outcomes:

1. Understand the treatment of Underwriting of Shares.
2. Comprehend the computation of Profit Prior to Incorporation.
3. Know the valuation of Intangible Assets.
4. Know the Valuation of Shares.
5. Prepare the Financial Statements of companies as per Companies Act, 2013.

Business Statistics Course Code: B.Com. 3.2

Course Outcomes:

1. Familiarizes statistical data and 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.

Cost Accounting Course Code: B.Com. 3.3

Course Outcomes:

1. Understand concepts of cost accounting & Methods of Costing.
2. Outline the Procedure and documentations involved in Procurement of Materials & compute the Valuation of Inventory.
3. Make use of payroll procedures & compute idle and over time.
4. Discuss the methods of allocation, apportionment & absorption of overheads.
5. Prepare cost sheet & discuss cost allocation under ABC.

Financial Education and Investment Awareness
Course Code: B.Com. 3.4 (SEC)

Course Outcomes:

1. Provide the foundations for financial decision making.
2. List out various saving and investment alternatives available for a common man.
3. Give a detailed overview of stock markets and stock selection.
4. Orient the learners about mutual funds and the criteria for selection.

Advertising Skills
Course Code : B.Com. 3.6 (OEC)

Course Outcomes:

1. Familiarize with advertising concepts.
2. Able identify effective media choice for advertising.
3. Develop ads for different media.
4. Measure the advertising effectiveness.
5. Analyze the role of advertising agency.

Entrepreneurship Skills
Course Code : B.Com. 3.6 (OEC)

Course Outcomes:

1. Discover their strengths and weaknesses in developing the entrepreneurial mind-set.
2. Identify the different Government Institutions/Schemes available for promoting Entrepreneurs.
3. Understand the various aspects to set-up an Enterprises.
4. Familiarize Mechanism of Monitoring and maintaining an Enterprises.
5. Know the various features for successful/unsuccessful entrepreneurs.

Marketing Management
Course Code : B.Com. 3.6 (OEC)

Course Outcomes:

1. Understand the dynamics of marketing in business.
2. Analyse the market based on segmentation and Make decision on Product Mix.
3. Understand the importance of pricing and promotion function in the entire chain of marketing.
4. Analyse the factors influencing the choice of channels.
5. Learn about service marketing.

Professional Skills
Course Code : B.Com. 3.6 (OEC)

Course Outcomes:

1. To bring a deviation in students perception depicting the importance of strong personality.
2. positive attitude for better personal efficiency.

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IV SEMESTER
Advanced Corporate Accounting
Course Code: B.Com.4.1

Course Outcomes:

1. Know the procedure of redemption of preference shares.
2. Comprehend the different methods of Mergers and Acquisition of Companies.
3. Understand the process of internal reconstruction.
4. Prepare the liquidators final statement of accounts.
5. Understand the recent developments in accounting and accounting standards.

Costing Methods and Techniques
Course Code: B.Com. 4.2

Course Outcomes:

1. The method of costing applicable in different industries.
2. Determination of cost by applying different methods of costing.
3. Prepare flexible and cash budget with imaginary figures.
4. Analyze the processes involved in standard costing.
5. Familiarize with the Activity Based Costing and its applications.

Business Regulatory Framework
Course Code: B.Com. 4.3

Course Outcomes:

1. Recognize the laws relating to Contracts and its application in business activities.
2. Acquire knowledge about Competition and Consumer Laws.
3. Comprehend the rules for Sale of Goods and rights and duties of a buyer and a seller.
4. Distinguish the partnership laws, its applicability and relevance.
Rephrase the cyber law in the present context.

Artificial Intelligence
Course Code: B.Com. 4.4

Course Outcomes:

1. Appraise the theory of Artificial intelligence and list the significance of AI.
2. Discuss the various components that are involved in solving an AI problem.
3. Illustrate the working of AI Algorithms in the given contrast.
4. Analyse the various knowledge representation schemes, Reasoning and Learning techniques of AI.
5. Apply the AI concepts to build an expert system to solve the real-world problems.

Business Ethics
Course Code : B.Com. 4.6 (OEC)

Course Outcomes:

1. Explain the concepts of business ethics and its approaches.
2. Examine the business and organizational ethics in the present context.
3. Analyze the ethical aspects in marketing and HR areas.
4. Analyze the ethical aspects in finance and IT areas.
5. Examine the impact of globalization on business ethics.

Corporate Governance
Course Code : B.Com. 4.6 (OEC)

Course Outcomes:

1. Identify the importance of corporate governance.
2. Know the rights, duties, and responsibilities of Directors.
3. Analyze the legal & regulatory framework of corporate governance.
4. Outline the importance and role of board committee.

International Business
Course Code : B.Com. 4.6 (OEC)

Course Outcomes:

1. Understand the political and legal environment in international business.
2. Understand the modes of entry into international business.
3. Learn the globalization and international business management.
4. Understanding the international marketing intelligence.
5. provides the knowledge of export and import procedure.

Digital Marketing
Course Code : B.Com. 4.6 (OEC)

Course Outcomes:

1. Understand the Concept of Digital Marketing.
2. Explain the Role of Digital Marketing in rapidly changing Business landscape.
3. Develop Skills in analysing the use ability of Website.
4. Setup web elements-page layout, colours scheme in the designs.
Understand the key elements of Digital Marketing Strategies.

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**V SEMESTER
Financial Management
Course Code: B.Com.5.1**

Course Outcomes:

1. Understand the role of financial managers effectively in an organization.
2. Apply the compounding & discounting techniques for time value of money.
3. Take investment decision with appropriate capital budgeting techniques for investment proposals.
4. Understand the factors influencing the capital structure of an organization.
5. Estimate the working capital requirement for the smooth running of the business

**Income Tax Law and Practice – I
Course Code: B.Com.5.2**

Course Outcomes:

1. Comprehend the procedure for computation of Total Income and tax liability of an individual.
2. Understand the provisions for determining the residential status of an Individual.
3. Comprehend the meaning of Salary, Perquisites, Profit in lieu of salary, allowances, and various retirement benefits.
4. Compute the income house property for different categories of house property.
5. Comprehend TDS & advances tax Ruling and identify the various deductions Under Section 80.

Principles and Practice of Auditing

Course Code: B.Com.5.3

Course Outcomes:

1. Understand the conceptual framework of auditing.
2. Examine the risk assessment and internal control in auditing
3. Comprehend the relevance of IT in audit and audit sampling for testing.
4. Examine the company audit and the procedure involved in the audit of different entities.
5. Gain knowledge on different aspect of audit reporting and conceptual framework applicable on professional accountants.

Accounting Standards-1

Course Code: COM A1

Course Outcomes:

1. Understand the need and benefits of accounting standards.
2. Prepare the financial statements as Indian Accounting standards.
3. Comprehend the requirements of Indian Accounting Standards for recognition, measurement and disclosures of certain items appear in financial statements.
4. Understand the Accounting Standards for Items that do not Appear in Financial Statements.

Financial Institutions and Markets

Course Code: COM F1

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 so far.
5. Understand the different types of NBFCs and their contribution.

Human Resources Development
Course Code: COM H1

Course Outcomes:

1. Understand the need of HRD.
2. Comprehend the framework of HRD.
3. Know the models for evaluating the HRD programs.
4. Comprehend the need for employee counselling.
5. Apprehend the HR performance.

Basics of Business Analytics
Course Code: COM I1

Course Outcomes:

1. Understand analytical applications in practice.
2. Validate sources of data, use statistical resources, and apply tools and techniques learnt to solve real time problems.
3. Formulate and manipulate business models, using quantitative methods including spreadsheets and graphical methods, in order to find solutions to real time problems.
4. Be aware about the emerging trends in the world of analytics.

Retail Management
Course Code: COM M1

Course Outcomes:

1. Understand the contemporary of retail management, issues, strategies, and trends in Retailing.
2. Utilize the theories and strategies of retail planning.
3. Perceive the role and responsibilities of store manager and examine the visual merchandising and its techniques in the present context.
4. Prioritize the factors to be considered while fixing the price in retailing.
5. Comprehend the emerging trends in Retail Industry.

GST-Law & Practice
Course Code: COM5.6

Course Outcomes:

1. Comprehend the concepts of Goods and Services tax.
2. Understand the fundamentals of GST.
3. Analyse the GST Procedures in the Business.
4. Know the GST Assessment and its computation.

Digital Marketing
Course Code: COM5.6(B)

Course Outcomes:

1. Gain knowledge on Digital Marketing, Email marketing and Content marketing.
2. Understand Search Engine Optimization tools and techniques
3. Gain skills on creation of Google AdWords & Google AdSense
4. Gain knowledge on Social Media Marketing and Web Analytics.
5. Gain knowledge on YouTube Advertising & Conversions.

Cyber Security
Course Code: COM5.7(A)

Course Outcomes:

1. Understand the concept of Cyber security and issues and challenges associated with it.
2. Understand the cybercrimes, their nature, legal remedies and as to how report the crimes through available platforms and procedures.
3. Appreciate various privacy and security concerns on online social media and understand the reporting procedure of inappropriate content, underlying legal aspects and best practices for the use of social media platforms.

Employability Skills
Course Code: COM5.7(B)

Course Outcomes:

1. Develop systematic problem-solving abilities.
2. Enhance verbal and non-verbal reasoning skills.
3. Improve numerical and analytical abilities.
4. Enhance English language and communication skills.

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**VI SEMESTER
Advanced Financial Management
Course Code: B.Com.6.1**

Course Outcomes:

1. Understand and determine the overall cost of capital.
2. Comprehend the different advanced capital budgeting techniques.
3. Understand the importance of dividend decisions.
4. Evaluate mergers and acquisition.
5. Enable the ethical and governance issues in financial management.

**Income Tax Law & Practice – II
Course Code: B.Com.6.2**

Course Outcomes:

1. Understand the procedure for computation of income from business and other Profession.
2. The provisions for determining the capital gains.
3. Compute the income from other sources.
4. Demonstrate the computation of total income of an Individual.
5. Comprehend the assessment procedure and to know the power of income tax authorities.

**Management Accounting
Course Code: B.Com.6.3**

Course Outcomes:

1. Demonstrate the significance of management accounting in decision making.
2. Analyse and interpret the corporate financial statements by using various techniques.
3. Compare the financial performance of corporates through ratio analysis.
4. Understand the latest provisions in preparing cash flow statement.
5. Comprehend the significance of management audit and examine the corporate reports of Management Review and Governance.

Indian Accounting Standards-2

Course Code: B.Com.A2

Course Outcomes:

1. Understand the preparation of consolidated financial statements as per Ind AS
2. Learn the disclosures in the financial statements
3. Understand the latest provisions of measurement-based accounting policies.
4. Comprehend the Accounting and Reporting of Financial Instruments
5. Analyse the Revenue based accounting standard.

Investment Management

Course Code: B.Com.F2

Course Outcomes:

1. Understand the concept of investments, its features, and various instruments.
2. Comprehend the functioning of secondary market in India.
3. Underline the concept of risk and return and their relevance in purchasing and selling of securities.
4. Illustrate the valuation of securities and finding out the values for purchase and sale of securities.
5. Demonstrate the fundamental analysis to analyse the company for purchase and sale of securities and technical analysis for trading in the share market.

Cultural Diversity at Work Place

Course Code: B.Com.H2

Course Outcomes:

1. Understand, interpret question reflect upon and engage with the notion of “diversity”.
2. Recall the cultural diversity at work place in an organization.
3. Support the business case for workforce diversity and inclusion.
4. Identify diversity and work respecting cross cultural environment.
5. Assess contemporary organizational strategies for managing workforce diversity and inclusion.

Human Resource Analytics

Course Code: B.Com.I2

Course Outcomes:

1. Understand the role of Analytics in Human Resource.
2. Identify a list of HR metrics relevant to an organization's mission or goals.
3. Apply best practices for using HR analytics to support making data-driven decisions.
4. Demonstrate the use of Analytical techniques to analyse and interpret HR data

Customer Relationship Management

Course Code: B.Com.M2

Course Outcomes:

1. To be aware of the nuances of customer relationship.
2. To analyze the CRM link with the other aspects of marketing.
3. To impart the basic knowledge of the Role of CRM in increasing the sales of the company.
4. To make the students aware of the different CRM models in service industry.
5. To make the students aware and analyze the different issues in CRM

Assessment of Persons other than Individuals and Filing of ITRs

Course Code: B.Com.6.6

Course Outcomes:

1. Understand the calculation of Depreciation and allowance
2. Comprehend the assessment of partnership Firms and determine the tax liability.
3. Comprehend the assessment of corporate entities and determine the tax liability.
4. Equip with understanding of intensive knowledge on analysis of all forms of ITR Forms along with the Overview ITR Forms and e-filing.

E-Commerce
Course Code: B.Com.6.6(B)

Course Outcomes:

1. Comprehend the concepts of E-commerce.
2. Understand the e-retailing benefits and key success factors.
3. Analyse the benefits of EDI.
4. To understand Cyber security.
5. Know the Issues in E-commerce.

Employability Skills
Course Code: B.Com.5.7 (B)

Course Outcomes:

1. Have the information on various vacancies notified by Central and State Government authorities as well as Private organizations.
2. Solve the problems on quantitative aptitude, logical reasoning and analytical ability.
3. Demonstrate the basic computer skills like MS word, MS excel, MS PPTs. Email etiquettes Etc.,
4. Exhibit the communication and leadership skills.
5. Conduct self SWOC analysis and set his career goals.

