

Department of Commerce

Program Outcomes

- After graduation students are well versed and trained to meet the professional requirement of different industries, banks, insurance companies, financing companies, transport and warehouses etc....
- They get a thorough knowledge of finance, accounts, tax and commerce.
- Students gain confidence to pursue professional courses like CA, M.Com, CMA, MBA, ICWA, CS etc....
- Student can independently startup their own business.
- They are equipped to face the challenges of the vast BFSI sector, which is booming.

Program Specific Outcomes

Finance specialization

- An understanding of role of financial management in business and essentials of corporate finance.
- Capability to understand international financial markets and risk involved in global business.
- They develop analytical ability to use financial and accounting data to solve complex business problems.
- Understand the capital and money market and operations of security markets.
- The study of GST will broaden the thinking horizon of students as GST is the latest and biggest tax reforms in India.

Banking and Insurance

- It provides thorough knowledge on Indian banking system and banking regulation Act.
- Provides understanding about the structure, nature, importance and reforms of banking sector.
- Clear understanding of life insurance, general insurance and marketing of insurance products.
- Knowledge about the regulatory framework of insurance in India.
- Understand the various insurance companies and claim management.

**Course Outcomes of B.com offered by Department of Commerce
(Bengaluru North University)**

Sl. No	Name of the Paper	Course Outcomes
I.	<u>SEMESTER-I</u>	
1)	<u>FINANCIAL ACCOUNTING</u>	<ul style="list-style-type: none"> • Acquire conceptual knowledge of basic accounting terms, concepts and accounting standards • . • Develop the skill of recording transactions and preparation of financial statements accordance with accounting standards • . • They understand the various concepts And accounting treatment of Hire purchase System and Royalty Accounting • . • Students learn to journalise the transaction and to prepare Financial statement when there is conversion of partnership firm.
2)	<u>INDIAN FINANCIAL SYSTEM</u>	<ul style="list-style-type: none"> • Gives an insight in to the classification of financial System, Signifies the important of Primary Secondary, capital and Money Mkt. • An understanding of the various types of banking and non-banking Institutions and Mutual Funds. • Regulatory Institutions their Role and functions. • An understanding on various types of financial services is provided.
3)	<u>MARKETING AND SERVICESMANAGEMENT</u>	<ul style="list-style-type: none"> • An understanding of joint stock company and various types of companies and highlights of companies act2013. • The capability to understand the formation of company, study about important document MOA, AOA and prospects, role of a promoter and commencement of business. • They develop deep study about company administration, various authorities and their appointment & powers. Audit Committee , CSR. • It provides thorough knowledge about corporate meetings and its proceedings. • A clear understanding of Global companies with features, types and administration.

4)	<u>CORPORATE ADMINISTRATION</u>	<ul style="list-style-type: none"> • An understanding of joint stock company and various types of companies and highlights of companies act2013. • The capability to understand the formation of company, study about important document MOA, AOA and prospects, role of a promoter and commencement of business. • They develop deep study about company administration, various authorities and their appointment & powers. Audit committee, CSR.
5)	<u>INDIAN CONSTITUTION</u>	<ul style="list-style-type: none"> • Able to understand the historical background of the Indian Constitution. • Know the Fundamental Rights and Duties • Evaluate the Indian political scenario amidst the emerging challenges.
II.	<u>SEMESTER-II</u>	
6)	<u>ADVANCED FINANCIAL ACCOUNTING</u>	<ul style="list-style-type: none"> • They acquire knowledge about insurance companies, different types of insurance, accounting procedure to claim insurance. • Students will be able to understand the concepts of consignment, joint ventures and accounting Procedures involved in it. • They will be familiarized with different accounting procedures followed to prepare financial statement in case of Branch accounting and Departmental accounting.
7)	<u>RETAIL MANAGEMENT</u>	<ul style="list-style-type: none"> • Understand the impact of retailing on economy. • Analyze the retail marketing strategies. • Gain knowledge about the marketing mix to be adopted for different target markets. • Exploit the numerous career opportunities in retail sector.

8)	<u>BANKING LAW AND OPERATIONS</u>	<ul style="list-style-type: none"> • Develop a comprehensive understanding of cheques, bills of exchange, promissory notes. • Gain understanding about banker and customer relationship. • To learn and recognize the collecting banker, paying banker and various lending operations. • Develop a wide understanding of types of account holders and customers. • A Clear understanding about new technology in banking, E-banking, Debit and Credit cards.
9)	<u>QUANTITATIVE ANALYSIS FOR BUSINESS DECISIONS-I</u>	<ul style="list-style-type: none"> • Ability to deal with the numerical and quantitative issues in business • Use the statistical, graphical and algebraic techniques wherever relevant • Knowledge of basic techniques of statistics and calculation of dispersion, skewness and index numbers.
10)	<u>ENVIRONMENT AND PUBLIC HEALTH</u>	<ul style="list-style-type: none"> • Creates awareness about public health hazards posed by our environment • Role of Corporate towards improving the public health threshold • Impact of governmental policies on environment.
III.	<u>SEMESTER-III</u>	
11)	<u>CORPORATE ACCOUNTING</u>	<ul style="list-style-type: none"> • They learn the statutory provisions in preparation of company final accounts as per the revised schedule VI of the companies act. • They will be able to learn and understand about shares, types of shares n underwriting of shares, benefits n risk involved in it. • It helps students to learn how to work with profit prior to incorporation and post incorporation profit in companies account. • They learn to measure the performance of companies by understanding the various methods of valuation of shares and valuation .

12)	<u>FINANCIAL MANAGEMENT</u>	<ul style="list-style-type: none"> • Knowledge about the concepts of financial management and applicability to managerial decision making. • Understand the use of leverages. • Develop a cost effective capital structure.
13)	<u>BUSINESS ETHICS</u>	<ul style="list-style-type: none"> • Develop comprehensive understanding of business ethics gain understanding about CSR, issues/crisis. • Familiarize with personal ethics in relation with emotional honesty, virtue of humility, flexibility and purity of mind. • To learn and recognize ethics in management, ethical aspect of financial management, technology and professional ethics. • Acquire principal knowledge about role of corporate culture in business.
14)	<u>QUANTITATIVE ANALYSIS FOR BUSINESS DECISIONS-II</u>	<ul style="list-style-type: none"> • Knowledge of statistical techniques like correlation and regression which is helpful in business decisions. • Application of various sampling techniques and usage of theory of Probability. • Proper understanding of statistical applications in economic, Business and management.
15)	<u>PUBLIC RELATIONS AND CORPORATE ADMINISTRATION</u>	<ul style="list-style-type: none"> • Instills interpersonal relationships and Emotional Intelligence. • Doing things for the right purpose, setting goals and achieving them, gives tips to students to manage stress and time. • Enhance Communication skills, listening skills, speaking skills Body Language, Provides aids for Presentation and Preparation of resume and preparation to attend an Interview. • Career Counseling for choosing the right career

16)	<u>SCIENCE AND SOCIETY</u>	<ul style="list-style-type: none"> • Enable students with some basic knowledge of some key aspects of science and technology. • Develop an ability for analyzing the impact of science and technology on society • Acknowledging the impact of green revolution, white revolution and IT revolution in India.
IV.	<u>SEMESTER-IV</u>	
17)	<u>ADVANCED CORPORATE ACCOUNTING</u>	<ul style="list-style-type: none"> • To make students to understand the Concepts, legal provisions, effects of redemption of preference shares towards the company financial position • It makes them to understand how and why the mergers and acquisitions takes places, accounting procedures involved as per accounting standard • They understand the Process and accounting treatment to Liquidate and reconstruct Internally or externally the company when it is under loss
18)	<u>COST ACCOUNTING</u>	<ul style="list-style-type: none"> • Develop a thorough understanding of cost concepts . • Preparation and analysis of the cost sheet. • Apply modern costing methods and techniques to control cost.

19)	<u>E-BUSINESS AND ACCOUNTING</u>	<ul style="list-style-type: none"> • Discuss modern computing infrastructures from the perspective of the internet and organizations. • Discuss and explain theoretical and practical issues of conducting business over the internet and the Web • Reflect on general principles revealed through practical exploration of specific tools, techniques and methods in e-business.
20)	<u>STOCK AND COMMODITY MARKETS</u>	<ul style="list-style-type: none"> • Provides an overview of capital markets and commodity markets to the students. An understanding of the Issue mechanism and Buy back of shares. • Provides Insite of Stock market and its functions, discusses the role of SEBI. • An understanding of the patterns of trading and settlement, speculation, Types of Brokers their functions and Depositaries.
21)	<u>PRINCIPLES OF EVENT MANAGEMENT</u>	<ul style="list-style-type: none"> • An understanding of role of event management, event manager, technical staff, policies and record keeping system. • The capacity to understand event management procedure • To understand the conduct of event with planning schedule. Role and responsibilities of event manager. • It provides thorough knowledge on public relations and media management.
22)	<u>PERSONALITY DEVELOPMENT</u>	<ul style="list-style-type: none"> • An understanding on self awareness and goal settings to be successful Enables to be more creative and became a role model. • Persuades Interpersonal skills to have better relationships gives tips to manage stress and teaches the stress removed techniques. • Enables in the management of time and teaches how to manage time effectively and efficiently.

V.	<u>SEMESTER-V</u>	
23)	<u>ENTREPRENEURSHIP DEVELOPMENT</u>	<ul style="list-style-type: none"> • Understand the nature of Entrepreneurship and functions of a successful Entrepreneur. • An understanding of Small Scale Industries, their Product range, capital Investment and Its Impact on Indian Economy. • Confirm an entrepreneurial business idea, formation of a small Business venture and Assessment of the market.
24)	<u>INTERNATIONAL FINANCIAL REPORTING AND STANDARDS.</u>	<ul style="list-style-type: none"> • Familiarize and understand the IFRS and their application to the companies who use them. • To be proficient in the use of appropriate reporting standards. • To operate effectively in multicultural and diverse environment by adapting standards accepted globally. • Students gets well versed in basic provisions regarding legal frame work governing the business world. • Provides in depth analysis of the accounting and disclosure requirement under IFRS.
25)	<u>INCOME TAX- I</u>	<ul style="list-style-type: none"> • Understanding the basic principles underlying in the Income Tax Act. • Analyze the assessment procedure before appropriate Authorities under law • Computation of residential status, income from Salary and income from house property.
26)	<u>COSTING METHODS</u>	<ul style="list-style-type: none"> • Describe the cost concepts, cost behaviors and cost accounting techniques that are applied to manufacturing and service businesses. • Determine the cost and analyze the profitability of products and services. • Apply the various techniques to solve the management decisions.

27)	<p><u>ELECTIVE-I</u></p> <p><u>FINANCE- INTERNATIONAL FINANCIAL MANAGEMENT</u></p>	<ul style="list-style-type: none"> • Have a good understanding of financial, capital and money market and its players. • Identify the types of risks involved in international trade. • Measure and manage the factors affecting Exchange rate.
28)	<p><u>BANKING AND INSURANCE</u></p> <p><u>INTERNATIONAL BANKING AND FOREX MANAGEMENT</u></p>	<ul style="list-style-type: none"> • An understanding of role of international banking, international payment system in business. • Capacity to understand international capital market and volatile and stable flow, demand and supply of funds across national borders. • Understand the role of international financial in global business. • The study of exchange rate, gold standard and fluctuation in foreign exchange rate, causes and effects of foreign exchange rat
29)	<p><u>ELECTIVE-II</u></p> <p><u>FINANCE-GOODS AND SERVICES TAX</u></p>	<ul style="list-style-type: none"> • Understand the biggest tax reform in India • enables the commerce students to identify practical issues in relation to the collection and levy of tax. • This course is relevant to the students that are studying business (commerce and management) subject and which will be helpful in advancing their career. • provide the students with knowledge and skills to describe and explain the application of Goods and Services Tax in business practices.
30)	<p><u>BANKING AND INSURANCE- LIFE AND GENERAL INSURANCE</u></p>	<ul style="list-style-type: none"> • Knowledge of various types of insurance, pensions, mortality, insurance underwriting. • They learn legal aspects of insurance, Indian contract act and how the insurance companies work. They learn how to claim insurance and the various Job opportunities they can opt for. • They study about general insurance, product design which helps them to choose type of policy they can go for. • They understand how insurance industry is in pre and post nationalization

31)	<u>CREATIVITY AND INNOVATION</u>	<ul style="list-style-type: none"> • An understanding of why some students are naturally creative, but also how everyone can develop their creative skills. • Knowledge of how to use a range of creative thinking methods, tools and techniques to generate ideas and solve problems • . The opportunity to apply the methods and tools to generate ideas for improving areas of their own work.
VI.	<u>SEMESTER-VI</u>	
32)	<u>BUSINESS REGULATION</u>	<ul style="list-style-type: none"> • An understanding of Business Law, Scope and Sources. • Enables the understanding of contract act. Consumer protection Act teaches the rights of a Consumer and the presence of redressal agencies to resolve the problems of consumes. • An understanding of the Economic laws, patent laws, and FEMA and its salient features. • Provides an insight of Environment protection Act,
33)	<u>PRINCIPLES AND PRACTICE OF AUDITING</u>	<ul style="list-style-type: none"> • Introduction to auditing, types of audit, preparation before commencement of new audit, audit working paper. • To learn internal control, internal check and its fundamental principles. • To acquire important knowledge about vouching, Vouching of receipts and vouching of payments. • The study of verification and valuation of assets and liabilities broaden the knowledge of students.
34)	<u>INCOME TAX-II</u>	<ul style="list-style-type: none"> • Computation of profits and gains from Business and Profession, Capital gains and other sources • The students will be able to compute the final assessment of individual and taxable income of an assessee.

35)	<u>MANAGEMENT ACCOUNTING</u>	<ul style="list-style-type: none"> • provides students with an understanding of management accounting concepts related to the management functions of planning, control, and decision making. . • Students are introduced to the application of management accounting tools for pricing, budgetary control, cost allocation and performance evaluation as well as new developments in management accounting knowledge and techniques and how to assess these through cost-benefit analysis.
36)	<u>ELECTIVE-I</u> <u>FINANCE- PERFORMANCE MANAGEMENT</u>	<ul style="list-style-type: none"> • Ability to prepare budgets. • Take up CVP Analysis. • Prepare performance management reports Both financial and non-financial.
37)	<u>FINANCE- INTERNATIONAL AUDITING AND ASSURANCE.</u>	<ul style="list-style-type: none"> • Imparting knowledge on audit framework and regulation. • Audit planning, risk assessment and internal control. • Procedure for audit evidence,sampling and documentation. • Preparation of audit reports
38)	<u>BANKING AND INSURANCE- MARKETING OF INSURANCE PRODUCTS.</u>	<ul style="list-style-type: none"> • Fair understanding of marketing of various insurance products. • Acquire skills to identify the insurance products with different customer segments. • Plan and implement an effective marketing strategy.

39)	<u>RISK MANAGEMENT</u>	<ul style="list-style-type: none"> • Knowledge of corporate risk .Understand the approaches to risk management.. • Identify the types of risks, measurement and control. • Use of derivatives as risk management tools. • Fundamental concepts of options and hedging. • VAR approach and insurance.
40)	<u>CULTURE ,DIVERSITY AND SOCIETY</u>	<ul style="list-style-type: none"> • They will understand the various diversity of Indian society which promotes culturally responsible. • They understand the transition in Indian family, caste system and it's effects in society. Violence against Women and Confidence to improve the status of women. • It creates an awareness about social realities and challenges of Indian society in terms religious fundamentalism, ethnocentrism globalization, child labour and mass media