

GOVERNMENT COLLEGE FOR WOMEN (AUTONOMOUS), MANDYA

DEPARTMENT OF COMMERCE.

B.COM PROGRAMME

Academic Year-2020-21

(Revised CBCS Scheme 2018-19 Onwards)

Criterion –II- Teaching - Learning and Evaluation

2.6 Teaching – Learning Process

2.6. Student Performance and Learning Outcomes

2.6.1 Programme outcomes, programme Specific outcomes and Course outcomes for all programs offered by the institution are stated and displayed in website of the institution (to provide web link)

Objectives of B.Com Programme

To train a strong foundation for the students in the different areas of commerce

To develop the skills required for applying the concepts and techniques in the field of Commerce

To build a strong attitude in the minds of students to work efficiently and effectively

To make the students of B.Com to develop entrepreneurship skills

To develop the students of B.Com to take the business decisions in an apt manner

To train the students to work efficiently in different business environment

| Sl. No | Title of the paper | Course Code | Course Objective | Course Outcomes |
|--|--------------------|-------------|------------------|-----------------|
| The Objectives B.Com Programme | | | | |
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| DSC 01 | Financial Accounting -I | | <p>The objective of this paper is to help students to acquire conceptual knowledge of the accounting and financial accounting</p> <p>To lay foundation for recording various kinds of business transactions and to prepare and present financial statements</p> | <p>The students would be able to apply the basic principles of financial accounting and write up the accounts of a sole trading concern.</p> <p>To make the students to develop the skill of preparing Final Accounts and Accounting for Departments and Branches. To develop the students to understand concepts and conventions and accounting standards and IFRS</p> |
| DSC 02 | Business Management | | <p>To provide the student with an understanding of basic management concepts, principles and practices.</p> <p>To make the students understand the concept of leadership and control</p> | <p>Students would be able to make use of different management principles in the course of decision making in different forms of business organizations.</p> |
| DSC 03 | Management of Banking and Insurance Services | | <p>To enable the students to acquire knowledge about basics of Banking and Insurance.</p> <p>To familiarize the students with the modern trends in banking.</p> | <p>After completion of the course the student would have acquired practical knowledge of working mechanism of the banks in India.</p> <p>The students will know the basic principles of insurance</p> |

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| | | | To familiarize the students on basic concepts of insurance services | industry and about the different types of insurance contracts |
| DSC-4 | Cost Accounting | | The main objective of this subject is to familiarize students in various concepts of cost accounting in preparation of cost statement, valuation of inventory, labour and overheads | after studying this paper students are able prepare cost statements and estimate the cost of production, valuation of inventories and labour cost. |
| DSC-5 | Financial Accounting-II | | The objective of this subject is to acquaint students with the accounting tools and techniques influencing Business Organizations. To enable the students to learn the functional aspects of Financial Accounting. | The students will know the various methods of calculating and recording depreciation in the books The students would be able to convert the books written on single entry basis (incomplete records) into proper double entry system. The students would be able to write up the accounts of certain special types of business units like branches, departments and non trading concerns. |
| DSC-6 | Principles of Marketing | | Objective of this subject is to provide basic knowledge to the students on basic marketing concepts and marketing practices. | The students would familiarize with the basic concepts of marketing practices. Some important topics covered in this subject |

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| | | | are- Introduction to Marketing, Marketing Organization and Environment, Marketing Mix, Physical Distribution and Price Mix & Promotion Mix. |
| DSC-7 | Corporate Accounting I | <p>To help students acquire knowledge on accounting for issue and redemption of capital and help them to prepare the final accounts of companies according to the requirements of Companies Act 2013.</p> <p>To familiarize the students of the accounting treatment required at the time of mergers and reconstruction of companies</p> | <p>The students will have a clear understanding on the accounting treatment of issue and redemption of shares/preference shares and debentures, calculation of profit prior to incorporation and its treatment.</p> <p>The students would be able to prepare the final accounts of Joint stock companies in the format specified by the companies Act.</p> <p>The students will know the accounting procedure involved in amalgamation and reconstruction of companies and accounting for the same.</p> |
| DSC-8 | Income Tax – I | <p>To provide basic knowledge of Income Tax Law</p> <p>To equip students with application of principles and provisions of Income Tax Act, 1961</p> | <p>The students would be able to apply the provisions of Income Tax Act and know the residential status of different types of persons</p> <p>The students will be able to calculate the taxable income</p> |

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| | | | | chargeable under the heads salary, house property and other heads of income and total taxable income and tax. |
| SEC-1 | Company Law and Secretarial practice | | To make the students to understand the law relating to the formation and management of a company To make the students understand the role of a secretary in a company | after studying this paper students would be able to understand various provisions of Companies Act 2013. To impart expert knowledge of the various provisions of the Companies Act, schedules, rules, notifications, circulars including secretarial practice, case laws and Secretarial Standards |
| AECC-1 | Disaster Management | | Objective of this paper to create awareness among the students on various disasters causes and hazards from these disasters. | To bring oneness among the students between the nature and human. students are able understand |
| DSC-9 | Corporate Accounting II | | To acquire knowledge and understanding of the concepts, techniques and practices of Corporate accounting and to develop skills for decision making and to acquire knowledge of the concepts Human Resource Accounting, Inflation Accounting and | after studying this paper students would acquire knowledge and techniques to prepare corporate accounts. The subjects dealt with Accounting for general insurance, holding companies accounts, Human Resource Accounting and Inflation Accounting would help |

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| | | | Holding Company Accounts | students to prepare accounts. |
| DSC-10 | Income Tax – II | | To provide basic knowledge of Income Tax Law and provisions of Income Tax Act, 1961 and application of principles in assessment of individuals, partnership firms, companies. | The students will gain knowledge on Assessment procedure and Computation of Tax Liability of assesses. The students will have an idea of the filing of returns and the assessment procedure |
| DSC-11 | Quantitative Techniques | | The objective of this paper is to help the students in understanding mathematical and statistical tools in business decision making and to familiarize the students in quantification of data in business. | Students can gain knowledge to apply mathematical and statistical tools in business decision and to familiarize the students in quantification of data in business. |
| SEC-2 | Principles and Practice of General Insurance | | To familiarize the students with the basic principles of insurance industry and about the different types of insurance contracts | After completion of the course the student would know the basic principles of insurance industry and about the different types of insurance contracts This discipline helps students to have knowledge about principles and practices of fire insurance and marine insurance, and to know how the settlement of claims |

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| | | | | would be involved in this regard. |
| DSC-12 | Entrepreneurship Development | | <p>To enable the students to understand the concept of entrepreneurship and to learn the professional behaviour on entrepreneurship.</p> <p>To identify significant changes and trends which create business opportunities and to analyze the environment for potential business opportunities.</p> | <p>To create an opportunity for Entrepreneurial Development and Role of Women Entrepreneur.</p> <p>To possessing the knowledge of Developing Successful Business Ideas</p> <p>How to Establishing an Enterprise and Funding Opportunities.</p> |
| DSC-13 | IFRS (IND-AS) | | <p>the aim of this course is to familiarize students on IFRS, IND- AS framed by accounting body ICAI, and helps to understand few standards comes under the purview of IFRS for the purpose of financial statements preparation and reporting</p> | <p>After studying this paper students would be able to understand the IFRS, IND-AS framed by accounting body ICAI, and helps to understand few standards comes under the purview of IFRS for the purpose of financial statements preparation and reporting</p> |
| SEC-3 | Quantitative Decision Tools | | <p>To make students to understand as to application of OR techniques for interpreting and drawing conclusion for business problems through</p> | <p>After studying this paper the students would be familiarized to apply O R techniques for interpreting and drawing conclusion for business problems through</p> |

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| | | | SPSS/ EXCEL while using statistical tools in the area of research | SPSS/ EXCEL while using statistical tools in the area of research |
| DSE-1 | Indirect Taxes-I | | The objective is to equip students with the principles and provisions of Goods and Services Tax (GST), which is, implemented from 2017 under the notion of One Nation, One Tax and One Market. | The objective of this paper is to help the students to acquire the knowledge of indirect taxation structure in India and basic concepts such as time and place of supply, various types of GST, Levy and Collection of GST |
| DSE-2 | Financial Management-I | | The objective of this paper is to help the students to acquire knowledge about wealth maximization of shareholders through optimum cost of capital, dividend policy | this paper would help the students to acquire knowledge about wealth maximization of shareholders through optimum capital structure and dividend policy |
| DSE-3 | Advanced Cost & Management Accounting-I | | The aim of this course is to make students to understand various advanced concepts of Cost and Management accounting, through lecture mode using ICT | This paper would help students to familiarize the applied cost accounting methods and techniques in the process and contract accounting. Also, to help students to understand on operating costing and reconciliation of CA with FA |
| DSC-14 | Principles and Practice of Auditing | | To familiarize the students with the Principles of Auditing To make the students | The students will be able to describe the nature, purpose and scope of audit including the role of external audit and |

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| | | | <p>aware of the qualifications and the qualities of an auditor</p> | <p>its regulatory and ethical framework.</p> <p>The students will understand nature of internal audit and describe its role enhancing the overall performance of the management.</p> <p>The students will be able to describe and evaluate information system and internal controls to identify and communicate control risks and their potential consequences.</p> |
| DSC-15 | Business laws | | <p>To understand the basic structure of Business Law</p> <p>To enlighten the students' to gain basic knowledge on Information Technology Act 2000 and RTI Act 2005 in India</p> | <p>The students will be able to understand the premise of the Indian Contracts Act.</p> <p>The students will understand the different elements of contract, factors related to the performance of contract and different modes of discharge of contract</p> <p>The students will get acquainted to the special contracts and will be able to explain the important provisions relating to them.</p> |
| SEC-4 | SEC- Corporate Tax Planning | | <p>To provide basic knowledge of Income Tax Law and provisions of</p> | <p>The students will gain knowledge on Assessment procedure and Computation</p> |

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| | | | Income Tax Act, 1961 and application of principles applicable to corporate entities | of Tax Liability of corporate entities. |
| DSE-4 | Indirect Taxes-II | | This paper aims to make the students to familiarize with GST and its provisions regarding determination of value of taxable supply, Input tax credit and e-filing of GSTR and Provisions of customs duty with case studies | After studying this paper students would be well acquainted with GST and its provisions regarding determination of value of taxable supply, Input tax credit and e-filing of GSTR and Provisions of customs duty with case studies |
| DSE-5 | Financial Management-II | | This paper aims to make the students to familiarize regarding working capital management, cash management, venture capital financing and international financing. | After studying this paper students are able to Solve problems pertaining to various Financial Decisions relating working capital management, cash management, venture capital financing and international financing. |
| DSE-6 | Advanced Cost & Management Accounting-II | | The aim of this paper is to familiarize the students on various advanced concepts of Cost and Management accounting, through lecture mode using ICT | This paper helps students to conceptualize advanced areas in cost and management such as ration analysis, analysis of financial statement, cash flow statement and marginal costing |

