



K. L. E. Society's
Basava Prabhu Kore Arts, Science and Commerce College, Chikodi
(Accredited at 'A +' by NAAC with 3.42 CGPA)

Website: www.klesbkcollegechikodi.edu.in e-mail: kles_bkcc@rediffmail.com Ph: 08338-272176

Department of Commerce

Course out comes for the year 2023-24

1st Semester

Course Code: B.Com. 1.1

Name of the Course: FINANCIAL ACCOUNTING

Course Outcomes: On successful completion of the course, the students will be able to

- CO1:** Understand the theoretical framework of accounting as well accounting standards.
- CO2:** Demonstrate the preparation of financial statement of manufacturing and non-manufacturing entities of sole proprietors.
- CO3:** Exercise the accounting treatments for consignment transactions & events in the books of consignor and consignee.
- CO4:** Understand the accounting treatment for royalty transactions & articulate the Royalty agreements.

Course Code: B.Com. 1.2

Name of the Course: MANAGEMENT PRINCIPLES AND APPLICATIONS

Course Outcomes: On successful completion of the course, the students will be able to

- CO1:** Understand and identify the different theories of organizations, which are relevant in the present context
- CO2:** Design and demonstrate the strategic plan for the attainment of organizational goals
- CO3:** Differentiate the different types of authority and chose the best one in the Present context.
- CO4:** Compare and chose the different types of motivation factors and leadership styles.
- CO5:** Choose the best controlling techniques for better productivity of an organization

Course Code: B.Com. 1.3

Name of the Course: PRINCIPLES OF MARKETING

Course Outcomes: On successful completion of the course, the students will be able to

- CO1:** Understand the basic concepts of marketing and asses the marketing environment.
- CO2:** Analyse the consumer behaviour in the present scenario and marketing segmentation.
- CO3:** Discover the new product development & identify the factors affecting the price of a product in the present context.
- CO4:** Judge the impact of promotional techniques on the customers & importance of channels of distribution.
- CO5:** Outline the recent developments in the field of marketing



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IInd Semester

Course Code: B.Com. 2.1

Name of the Course: ADVANCED FINANCIAL ACCOUNTING

Course Outcomes: On successful completion of the course, the students will be able to

CO1: Learn various methods of accounting for hire purchase transactions

CO2: Deal with the inter-departmental transfers and their accounting treatment

CO3: Demonstrate various accounting treatments for dependent & independent branches.

CO4: Prepare financial statements from incomplete records

Course Code: B.Com. 2.2

Name of the Course: CORPORATE ADMINISTRATION

Course Outcomes: On successful completion of the course, the students will be able to

CO1: Understand the framework of Companies Act of 2013 and different kind of companies

CO2: Identify the stages and documents involved in the formation of companies in India.

CO3: Analyse the role, responsibilities and functions of Key management Personnel in Corporate Administration.

CO4: Examine the procedure involved in the corporate meeting and the role of company secretary in the meeting

CO5: Evaluate the role of liquidator in the process of winding up of the company

Course Code: B.Com. 2.3

Name of the Course: LAW AND PRACTICE OF BANKING

Course Outcomes: On successful completion of the course, the students will be able to

CO1: Summarize the relationship between Banker & customer and different types of functions of banker

CO2: Analyse the role, functions and duties of paying and collecting banker.

CO3: Make use of the procedure involved in opening and operating different accounts.

CO4: Examine the different types of negotiable instrument & their relevance in the present context.

CO5: Estimate possible developments in the banking sector in the upcoming days.

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IIIrd Semester

Course Code: B.Com. 2.1

Course Code: B.Com.3.1

Name of the Course: Corporate Accounting

Course Outcomes: On successful completion of the course, the students will be able to

CO1: Understand the treatment of underwriting of shares

CO2: Comprehend the computation of profit prior to incorporation.

CO3: Know the valuation of intangible assets

CO4: Know the valuation of shares

CO5: Prepare the financial statements of companies as per companies act, 2013

Course Code: B.Com. 3.2

Name of the Course: Business Statistics

Course Outcomes: On successful completion of the course, the students will be able to

CO1: Familiarizes statistical data and descriptive statistics for business decision- making

CO2: Comprehend the measures of variation and measures of skewness.

CO3: Demonstrate the use of probability and probability distributions in business

CO4: Validate the application of correlation and regression in business decisions

CO5: Show the use of index numbers in business

Course Code: B.Com. 3.3

Name of the Course: Cost Accounting

Course Outcomes: On successful completion of the course, the students will be able to

CO1: Outline the Procedure and documentations involved in procurement of materials
& compute the valuation of Inventory

CO2: Make use of payroll procedures & compute idle and over time

CO3: Discuss the methods of allocation, apportionment & absorption of overheads

CO4: Validate the application of correlation and regression in business decisions

CO5: Prepare cost sheet & discuss cost allocation under ABC



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IVth Semester

Course Code: B.Com. 2.1

Course Code: B.Com. 4.1

Name of the Course: Advanced Corporate Accounting

Course Outcomes: On successful completion of the course, the students will be able to

CO1: Know the procedure of redemption of preference shares.

CO2: Comprehend the different methods of Mergers and Acquisition of Companies

CO3: Understand the process of internal reconstruction

CO4: Prepare the liquidators final statement of accounts.

CO5: Understand the recent developments in accounting and accounting standards.

Course Code: B.Com. 4.2

Name of the Course: Costing Methods and Techniques

Course Outcomes: On successful completion of the course, the students will be able to

CO1: The method of costing applicable in different industries.

CO2: Determination of cost by applying different methods of costing.

CO3: Prepare flexible and cash budget with imaginary figures

CO4: Analyse the processes involved in standard costing.

CO5: Familiarize with the Activity Based Costing and its applications

Course Code: B.Com. 4.3

Name of the Course: Business Regulatory Framework

Course Outcomes: On successful completion of the course, the students' will be able to

CO1: Recognize the laws relating to Contracts and its application in business activities.

CO2: Acquire knowledge on bailment and indemnification of goods

CO3: in a contractual relationship and role of agents.

CO4: Comprehend the rules for Sale of Goods and rights and duties of a buyer and a seller.

CO5: Distinguish the partnership laws, its applicability and relevance.

Rephrase the cyber law in the present context.



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Course out comes for the year 2023-24
Course Code:COM.5.1

Vth Semester

Name of the Course: Financial Management

Course Outcomes: On successful completion of the course, the students 'will be able to

- CO1:** Understand the role of financial managers effectively in an organization.
- CO2:** Apply the compounding & discounting techniques for time value of money.
- CO3:** Take investment decision with appropriate capital budgeting techniques for investment proposals.
- CO4:** Understand the factors influencing the capital structure of an organization.
- CO5:** Estimate the working capital requirement for the smooth running of the business

Course Code:COM5.2

Name of the Course: Income Tax Law and Practice-I

Course Outcomes: On successful completion of the course, the students will be able to

- CO1:** Comprehend the procedure for computation of Total Income and tax liability of an individual.
- CO2:** Understand the provisions for determining the residential status of an Individual.
- CO3:** Comprehend the meaning of Salary, Perquisites, and Profit in lieu of salary, allowances and various retirement benefits.
- CO4:** Compute the income house property for different categories of house property.
- CO5:** Comprehend TDS & advances tax Ruling and identify the various deductions under section 80.

Course Code: COM5.3

Name of the Course: Principles and Practice of Auditing

Course Outcomes: On successful completion of the course, the students 'will be able to

- CO1:** Understand the conceptual framework of auditing.
- CO2:** Examine the risk assessment and internal control in auditing
- CO3:** Comprehend the relevance of IT in audit and audit sampling or testing.
- CO4:** Examine the company audit and the procedure involved in the audit of different entities.
- CO5:** Gain knowledge on different aspect of audit reporting and conceptual framework applicable on professional accountants.

Course Code: B.COM 5.3

Name of the Course: Financial Institutions and Markets

Course Outcomes: On successful completion of the course, the students 'will be able to

- CO1:** Understand the structure of Indian financial system and its constituents.
- CO2:** Outline the role of capital and money market in economic development.
- CO3:** Comprehend primary and secondary market and its relevance in capital formation.
- CO4:** Appraise the role played by banking and development financial institutions in economic development so far.
- CO5:** Understand the different types of NBFCs and their contribution.

Course Code: COMH1

Name of the Course: Human Resources Development

Course Outcomes: On successful completion of the course, the students 'will be able to

- CO1:** Understand the need of HRD.
- CO2:** Comprehend the framework of HRD.
- CO3:** Know the models for evaluating the HRD programs.
- CO4:** Comprehend the need for employee counselling.
- CO5:** Apprehend the HR performance



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VIth Semester

Course Code:COM6.1

Name of the Course: Advanced Financial Management

Course Outcomes: On successful completion of the course, the students' will be able to

- CO1: Understand and determine the overall cost of capital.
- CO2: Comprehend the different advanced capital budgeting techniques.
- CO3: Understand the importance of dividend decisions.
- CO4: Evaluate mergers and acquisition.
- CO5: Enable the ethical and governance issues in financial management.

Course Code:COM6.2

Name of the Course: Income Tax Law &Practice– II

Course Outcomes: On successful completion of the course, the students' will be able to

- CO1: Understand the procedure or computation of income from business and other Profession.
- CO2: The provisions for determining the capital gains.
- CO3: Compute the income from other sources.
- CO4: Demonstrate the computation of total income of an Individual.
- CO5: Comprehend the assessment procedure and to know the power of income tax authorities.

Course Code:COM6.3

Name of the Course: Management Accounting

Course Outcomes: On successful completion of the course, the students' will be able to

- CO1:** Demonstrate the significance of management accounting in decision making.
- CO2:** Analyse and interpret the corporate financial statements by using various techniques.
- CO3:** Compare the financial performance of corporate through ratio analysis.
- CO4:** Understand the latest provisions in preparing cash flow statement.
- CO5:** Comprehend the significance of management audit and examine the corporate reports of Management Review and Governance.

CourseCode:COM6.6

Name of the Course: Assessment of Persons other than Individuals and Filing of ITRs

Course Outcomes: On successful completion of the course, the students' will be able to

- CO1:** Understand the calculation of Depreciation and allowance
- CO2:** Comprehend the assessment of partnership Firms and determine the tax liability.
- CO3:** Comprehend the assessment of corporate entities and determine the tax liability.
- CO4:** Equip with understanding of intensive knowledge on analysis of all forms of ITR Forms along with the Overview ITR Forms and e-filing.

Course Code: COMF2

Name of the Course: Investment Management

Course Outcomes: On successful completion of the course, the students' will be able to

- CO1:** Understand the concept to investments, its features and various instruments.
- CO2:** Comprehend the functioning of secondary market in India.
- CO3:** Underline the concept of risk and return and their relevance in purchasing and selling of securities.
- CO4:** Illustrate the valuation of securities and finding out the values for purchase and sale of securities.
- CO5:** Demonstrate the fundamental analysis to analyse the company for purchase and sale of securities and technical analysis for trading in the share market.

Course Code: COMH2

Name of the Course: Cultural Diversity at Work Place

Course Outcomes: On successful completion of the course, the students' will be able to

- CO1:** Understand, interpret question reflect upon and engage with the notion of "diversity".
- CO2:** Recall the cultural diversity at work place in an organization.
- CO3:** Support the business case for work force diversity and inclusion.
- CO4:** Identify diversity and work respecting cross cultural environment.
- CO5:** Assess contemporary organizational strategies for managing work force diversity and inclusion.


HEAD
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PRINCIPAL
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CHIKODI - JULY 201