



BISHOP COTTON WOMEN'S CHRISTIAN COLLEGE

C.S.I Karnataka Central Diocese

#19,3rd Cross, C.S.I Compound, Mission Road, Bengaluru – 560027

Affiliated to Bengaluru City University

Contact No: 080 – 22212933/22129880

Email: principal@bcwcc.edu.in

Website: www.bcwcc.edu.in

DEPARTMENT OF COMMERCE PROGRAM OUTCOMES - SEP

AIMS AND OBJECTIVES OF UG PROGRAMS IN B.COM

1. To create manpower for global middle level management equipped with core managerial competencies and relevant IT skills.
2. To cater to the requirements of Industries.
3. To prepare students to take up Higher Education to become business scientists, researchers, consultants and teachers, with core competencies.
4. To develop Ethical Managers with Inter-Disciplinary and Holistic approach.
5. To prepare students to pursue careers in Finance, Marketing, Human Resources and allied functions in the Corporate Sector.
6. To develop students for competitive examinations of UPSC, KPSC, Staff Selection Commission, Recruitment of Banking, Insurance companies etc.
7. To develop entrepreneurs.
8. To prepare students for professions in the field of Accountancy, Chartered Accountancy, Cost and Management Accountancy, Company Secretary, Professions in Capital and Commodity Markets, Professions in life and non-life insurance and professions in Banks by passing the respective examinations of the respective professional bodies.
9. To prepare students to fit into the job roles of Business analyst, Financial Analyst, Marketing and HR Associates.



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DEPARTMENT OF COMMERCE

COURSE OUTCOMES - SEP

I SEM PAPER: FINANCIAL ACCOUNTING:

On successful completion the students will be able to

- a) Understand the theoretical framework of accounting as well accounting standards.
- b) Prepare Financial Statements from Incomplete records.
- c) Work out the accounting treatments for Consignment transactions.
- d) Learn various methods of Accounting for Hire Purchase transactions.
- e) Work out various Accounting treatments for Dependent Branches.

I SEM PAPER: BUSINESS ENVIRONMENT

On successful completion the students will be able to

- a. Understand the components of Business Environment.
- b. Analyse the various environmental factors influencing business organisation.
- c. Design a competitive analysis for a specific Industry.
- d. Understand the concept of Globalization and its impact on Domestic Businesses.

I SEM: PRINCIPLES OF MARKETING:

On successful completion the students will be able to

- a. Understand the concepts and functions of Marketing.
- b. Analyze Marketing Environment impacting the Business.
- c. Segment the Market and understand the Consumer Behaviour.
- d. Describe the 4 P's of marketing and design the Marketing Mix.



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I SEM: INDIAN FINANCIAL SYSTEM

On successful completion the students will be able to

- To understand the Indian Financial System and its role in economic development.
- To learn various Financial Markets and its contribution to the Financial Services Sector.
- To understand the various types of Financial Instruments and its features.
- To learn the types of financial intermediaries and their role in channelizing the funds from the place of its abundance to the place of its scarcity.
- To understand the role of Commercial banks as a financial intermediary in the financial services sector.

I SEM: SPREADSHEET ANALYTICS

- To learn how to start working with MSEXCEL right from basics to Tables.
- To understand the various table formatting
- To equip students with various Functions in MS EXCEL
- To equip students with Data analysis functions

II SEM: ADVANCED FINANCIAL ACCOUNTING:

On successful completion the students will be able to

- Understand & Compute the amount of Claims for Loss of Stock.
- Understand and preparing the accounts for converting Partnership Firms to Limited Companies.
- Deal with the Inter-Departmental Transfers and their Accounting Treatment.
- Articulate the Accounting treatment for Royalty Agreements & Transactions.
- Outline the Emerging Trends in the field of Accounting

II SEM: HUMAN RESOURCE MANAGEMENT

On successful completion students will demonstrate:

- Describe the role and responsibility of Human resources manager.
- Understand the HRP process, Recruitment and Selection process.
- Demonstrate the ability to understand the on-boarding process and Learning & Development aspects.



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- d. Analyse the criteria and methods of Employees' Performance Appraisal.
- e. Understand the compensation structure in organisations.

II SEM: BUSINESS REGULATIONS

On successful completion the students will be able to

- a. Comprehend the laws relating to Contracts and its application in business activities.
- b. Comprehend the rules for Sale of Goods and rights and duties of a buyer and a seller.
- c. Understand the significance of Consumer Protection Act and its features
- d. Understand the need for Environment Protection.

II SEM: CORPORATE ADMINISTRATION

On successful completion the students will be able to

- a. Understand the framework of Companies Act of 2013 and different kind of companies.
- b. Identify the stages and documents involved in the formation of companies in India.
- c. Analyse the role, responsibilities and functions of key management personnel in Corporate Administration.
- d. Examine the procedure involved in the corporate meeting and the role of company secretary in the meeting.
- e. To enable students to get familiarized with the Liquidation process.

II SEM: QUANTITATIVE APTITUDE

On successful completion the students will be able to

- a. Understand the number System and different types of ratios and proportion.
- b. Compute simple interest, compound interest annuities and discounting of bills of exchange.
- c. Calculate simultaneous equation, quadratic equation and factorization method.
- d. Calculate matrix and determinants.
- e. Application of Logical Reasoning in problem solving.



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II SEM: DATABASE MANAGEMENT SYSTEM & SQL

On successful completion of the course, the students will be able

1. To Understand Database System Concept and Data Models Management Systems
2. To Understand Database design
3. To Understand the Concept of Operation and Management.
4. To Understand the application of SQL



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III SEM: CORPORATE ACCOUNTING

On successful completion the students will be able to

- Understand the treatment of underwriting of Shares & Debentures
- Comprehend the computation of profit prior to incorporation.
- Know the valuation of Goodwill.
- Know the valuation Shares.
- Prepare the financial statements of Companies as per the New Companies Act 2013.

III SEM: QUANTITATIVE ANALYSIS FOR BUSINESS DECISIONS - I

On successful completion the students will be able to

- Understand the basics of Quantitative Analysis.
- Demonstrate the skill of Collecting Quantitative Data and utilizing it for Presentations and Analysis.
- Demonstrate the skills to use the tools and techniques of data analysis for Business
- Understand the development & use of Quantitative Techniques for Business decisions.

III SEM: COST ACCOUNTING

On successful completion the students will be able to

- Demonstrate an understanding of the concepts of costing and cost accounting.
- Demonstrate the ability to prepare a Cost Statement.
- Prepare material related documents, understand the management of stores and issue procedures.
- Demonstrate the ability to Calculate Wages and Bonus
- Classify, allocate, and apportion overheads and Calculate Overhead absorption rates.

III SEM: CONSUMER BEHAVIOUR

On successful completion the students will be able to

- Explain the fundamental principles and psychological aspects of buyer behaviour.
- Analyse consumer motivation, personality, perception, and their implications for marketing strategies.
- Evaluate the impact of cultural and social factors on buyer decision-making.
- Apply consumer decision-making models to real-world marketing scenarios.
- Critically assess consumer rights, protection laws, and ethical considerations in consumerism.



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III SEM: EMPLOYEE PERFORMANCE MANAGEMENT

On successful completion the students will be able to

- a. Understand the fundamentals of Employee Performance Management.
- b. Explore various Performance Appraisal Methods and their Applications.
- c. Analyse the impact of Employee Performance Management on Organizational Growth and Employee Development.
- d. Develop practical insights into performance-linked incentives and employee benefits.
- e. Examine recent trends in Employee Performance Management.

III SEM: START-UPS AND NEW AGE ENTREPRENEURSHIP

On successful completion the students will be able to

1. Start his/ her own business by understanding the opportunities that are lying in front of them.
2. He / she will learn how to make a business plan and how to approach funding agencies for getting their loans sanctioned.
3. Acquire the knowledge of becoming an entrepreneur by identifying business opportunities and developing business plans.

III SEM: CORPORATE COMMUNICATION SKILLS

On successful completion the students will be able to

- a) Identify the importance of Business correspondence
- b) understand the different types of Business Communication
- c) Learn different types of communication skills
- d) Understand and write the different types of Business Letters

IV SEM: ADVANCED CORPORATE ACCOUNTING

On successful completion the students will be able to

- a. Know the procedure of Redemption of Preference Shares and Debentures.
- b. Comprehend the different methods of Amalgamation and Acquisition of Companies.
- c. Understand the process of internal reconstruction.
- d. Understand the process of Liquidation of Companies.
- e. Prepare the liquidators Final statement of accounts.



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IV SEM: QUANTITATIVE ANALYSIS FOR BUSINESS DECISIONS II

On successful completion the students will be able to

- To apply Correlation and Regression for data analysis
- Do estimation through time series analysis and find the trend
- To Interpolate and Extrapolate the data
- To find the association in two variables

IV SEM: RESEARCH METHODOLOGY

On successful completion the students will be able to

- Explain the fundamental concepts, scope, and methodologies of business research.
- Apply appropriate research problem formulation, hypothesis development, and sampling techniques to real-world business scenarios.
- Analyse collected data using statistical tools and techniques to derive meaningful business insights.
- Critically evaluate research findings and test hypotheses using appropriate statistical methods.
- Design and develop a well-structured research report with proper interpretation, visualization, and ethical considerations.

IV SEM: LOGISTICS AND SUPPLY CHAIN MANAGEMENT

On successful completion the students will be able to

- Understand the fundamentals of Logistics and Supply Chain Management
- Comprehend the relationship between competitive strategies and supply chain strategies
- Analyse the latest trends and challenges in the field of Logistics and Supply chain management

IV SEM: EMPLOYEE WELFARE AND SOCIAL SECURITY

On successful completion the students will be able to

- To understand the concept of labour welfare and social security
- To learn various labour welfare policies and practices in India
- To understand the importance and role of negotiation in conflict resolution.
- To understand the importance of cross-cultural and gender dimensions of negotiation.



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IV SEM: BANKING PRACTICE

On successful completion the students will be able to

- a. Understand the various significant concepts in the field of Banking and Financial sector.
- b. Examine the role of Banking and Finance in economic development.
- c. Evaluate the functions of Banking and Finance system in Indian Economy.
- d. Assess the challenges in Banking and Financial sector.
- e. Understand the significance of modern technology in Banking and finance sector

V SEM: ADVANCED ACCOUNTING

On successful completion the students will be able to

- a) Understand the key principles and theories of Advanced Accounting.
- b) Learn various valuation methods and techniques used in practice.
- c) Develop skills in Advanced Accounting.
- d) Explore the challenges and considerations involved in preparation of financial statements of Banking & Insurance companies.
- e) Gain knowledge of Advanced Accounting and their impact on business.

V SEM: FINANCIAL MANAGEMENT

On successful completion the students will be able to

- a) Understand the Role of Financial Managers effectively in an organization.
- b) Apply the compounding & discounting techniques for time value of money.
- c) Take investment decision with appropriate capital budgeting techniques for investment proposals.
- d) Understand the factors influencing the capital structure of an organization.
- e) Understand the factors influencing the working capital requirements of an organization

V SEM: INCOME TAX LAW AND PRACTICE I

On successful completion the students will be able to

- a) Understand the basic concepts of Income Tax as per Income Tax Act 1961 & Recent amendments
- b) Understand the provisions for determining the residential status of an Individual.



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- c) Comprehend the meaning of Salary, Perquisites, allowances and Profit in lieu of salary, and various retirement benefits.
- d) Compute the income from house property for different categories of house property.
- e) Comprehend the assessment procedure and to know the power of income tax authorities.

V SEM: GOODS AND SERVICES TAX

On successful completion the students will be able to

- a) Comprehend the concepts of Goods and Services tax.
- b) Understand the fundamentals of GST.
- c) Understand the GST Registration Process.
- d) Analyze the GST Procedures in Business.
- e) Know the GST Assessment and its computation

V SEM: COSTING METHODS

On successful completion the students will be able to

- a. Understand the various methods of costing applicable to different industries.
- b. Determine the cost under different methods of costing.
- c. Analyze the Steps involved in different methods of Costing
- d. Understand the Meaning and Steps in Activity Based Costing

V SEM: EMPLOYABILITY SKILLS

On successful completion the students will be able to

- a) Understand the structure and pattern of major competitive examinations.
- b) Develop quantitative aptitude and logical reasoning abilities.
- c) Enhance business, financial, banking, and economic awareness.
- d) Improve English language and communication skills required for competitive exams.
- e) Prepare effectively for Banking, Insurance, SSC, UPSC, CMA, CA, CS, CAT, and other commerce-oriented examinations.



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VI SEM: INTERNATIONAL BUSINESS ENVIRONMENT

On successful completion the students will be able to

- a. Understand the concept of International Business.
- b. Differentiate the Internal and External International Business Environment.
- c. Understand the difference between MNC and TNC
- d. Understand the role of International Organisations in International Business.
- e. Understand International Operations Management.

VI SEM: AUDITING

On successful completion the students will be able to

- a) Understand the conceptual framework of auditing.
- b) Examine the risk assessment and internal control in auditing
- c) Comprehend the relevance of IT in audit and audit sampling for testing.
- d) Examine the company audit and the procedure involved in the audit of different entities.
- e) Gain knowledge on different aspect of audit reporting and conceptual framework applicable on professional accountants.

VI SEM: INCOME TAX LAW AND PRACTICE II

On successful completion the students will be able to

- a) Understand the procedure for computation of income from business and other Profession.
- b) Understand the provisions for computation of capital gains.
- c) Learn to compute the taxable income from other sources.
- d) Learn the computation of total income of an Individual.
- e) Understand the provisions relating to Set Off and Carry Forward of Losses

VI SEM: INDIAN ACCOUNTING PRACTICE

On successful completion the students will be able to

- a) Understand the need and benefits of accounting standards.
- b) Prepare the financial statements as Indian Accounting standards.
- c) Comprehend the requirements of Indian Accounting Standards for recognition, measurement and disclosures of certain items appear in financial statements
- d) Understand the Accounting Standards for Items that do not Appear in Financial Statements
- e) Understand the preparation of calculation of NCI & Cost of control



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VI SEM: MANAGEMENT ACCOUNTING

On successful completion the students will be able to

- a) Demonstrate the significance of management accounting in decision making.
- b) Analyze and interpret the corporate financial statements by using various techniques.
- c) Compare the financial performance of corporate through ratio analysis.
- d) Understand the latest provisions in preparing cash flow statement.

VI SEM: CAREER SKILLS

On successful completion the students will be able to

- a) Understand basics of banking, finance, accounting, and management.
- b) Apply accounting and financial concepts to practical problems.
- c) Explain the Indian financial system and regulatory bodies.
- d) Understand monetary and fiscal policies and their economic impact.
- e) Develop awareness of financial markets, CSR, and welfare schemes.