



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

AIMS AND OBJECTIVES OF UG PROGRAMS IN B.COM

- To provide a well-trained professional to the requirements of Industries, Banking sectors, Insurance companies, Financing Companies, Transport Agencies and corporates.
- Students can get through the knowledge of finance and accounting.
- The knowledge of different specialisations in accounting, costing, banking and finance with the practical exposure helps the students to stand in organization.
- To impart industry needed skill, problem solving and decision-making competencies.
- To make students industry ready and develop various managerial and accounting skills for better professional opportunities
- To enrich students to adapt to an ever changing and dynamic business environment.



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DEPARTMENT OF COMMERCE

COURSE OUTCOMES

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) Demonstrate the preparation of financial statement of manufacturing and non-manufacturing entities of sole proprietors.
- c) Exercise the accounting treatments for consignment transactions & events in the books of consignor and consignee.
- d) Understand the accounting treatment for royalty transactions & articulate the Royalty agreements.
- e) Outline the emerging trends in the field of accounting.

I SEM PAPER: MANAGEMENT PRINCIPLES AND APPLICATIONS

On successful completion the students will be able to

- a) Understand and identify the different theories of organizations, which are relevant in the present context.
- b) Design and demonstrate the strategic plan for the attainment of organisational goals.
- c) Differentiate the different types of authority and chose the best one in the present context.
- d) Compare and chose the different types of motivation factors and leadership styles.
- e) Choose the best controlling techniques for better productivity of an organisation.

I SEM: PRINCIPLES OF MARKETING:

On successful completion the students will be able to

- a. Understand the basic concepts of marketing and asses the marketing environment.
- b. Analyse the consumer behaviour in the present scenario and marketing segmentation.
- c. Discover the new product development & identify the factors affecting the price of a Product in the present context.
- d. Judge the impact of promotional techniques on the customers & importance of channels of distribution. Outline the recent developments in the field of marketing.



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I SEM: OPEN ELECTIVE: ACCOUNTING FOR EVERYONE:

On successful completion the students will be able to

- a. Analyse various terms used in accounting;
- b. Make accounting entries and prepare cash book and other accounts necessary while running a business;
- c. Prepare accounting equation of various business transactions;
- d. Analyse information from company's annual report;
- e. Comprehend the management reports of the company.

I SEM: OPEN ELECTIVE: PERSONAL FINANCE AND PLANNING:

On successful completion the students will be able to

- a. Explain the meaning and appreciate the relevance of Financial Planning;
- b. Familiarize with regard to the concept of Investment Planning and its methods;
- c. Examine the scope and ways of Personal Tax Planning;
- d. Analyse Insurance Planning and its relevance;
- e. Develop an insight into retirement planning and its relevance.

II SEM: ADVANCED FINANCIAL ACCOUNTING:

On successful completion the students will be able to

- a) Understand & compute the number of claims for loss of stock & loss of Profit.
- b) Learn various methods of accounting for hire purchase transactions.
- c) Deal with the inter-departmental transfers and their accounting treatment.
- d) Demonstrate various accounting treatments for dependent & independent branches.
- e) Prepare financial statements from incomplete records.

II SEM: BUSINESS MATHEMATICS:

On successful completion students will demonstrate:

- a) The application of equations to solve business problems.
- b) The Application AP and GP in solving business problems.
- c) The calculation of simple, compound interest and discounting of Bills of Exchange.



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- d) The use of matrices in business.
- e) The Application of ratios and proportions to business.

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) Evaluate the role of liquidator in the process of winding up of the company.

II SEM: LAW AND PRACTICE OF BANKING:

On successful completion the students will be able to

- a. Summarize the relationship between Banker & customer and different types of functions of banker.
- b. Analyse the role, functions and duties of paying and collecting banker.
- c. Make use of the procedure involved in opening and operating different accounts.
- d. Examine the different types of negotiable instrument & their relevance in the present context.
- e. Estimate possible developments in the banking sector in the upcoming days.

II SEM: INVESTING IN STOCK MARKETS:

On successful completion the students will be able to

- a. Explain the basics of investing in the stock market, the investment environment as well as risk & return;
- b. Analyse Indian securities market;
- c. Examine EIC framework and conduct fundamental analysis;
- d. Perform technical analysis;
- e. Invest in mutual funds market.



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OPEN ELECTIVE: INNOVATION MANAGEMENT:

On successful completion the students will be able to

- The students can be able to defining types and patterns of innovation.
- Search of the sources of innovation and ideas generating.
- Students can be able to defining innovation-related strategic decisions within organizations.
- Managing the processes of new product development.
- Developing the paths of cooperation for innovation-based projects.

III SEM: FINANCIAL ACCOUNTING

On successful completion the students will be able to

- Understand the theoretical framework of accounting as well as accounting standards.
- Demonstrate the ability to prepare financial statement of manufacturing and nonmanufacturing entities of sole proprietors.
- Workout the accounting treatments for consignment transactions & events in the books of consignor and consignee.
- Understand the accounting treatment for royalty transactions & articulate the Royalty agreements.
- Demonstrate various accounting treatments for dependent and independent branches.

III SEM: MANAGEMENT PRINCIPLES AND APPLICATIONS

On successful completion the students will be able to

- Bring out the relevance of F W Taylor's view on management in today's knowledge era.
- Design strategic plans for various organisations for the attainment of organisational goals.
- Differentiate between the different types of organisational structures and authority and identify the best one for an MNC.
- Compare the different types of leadership styles.
- Identify a few control techniques for better productivity of an organisation.

III SEM: PRINCIPLES OF MARKETING

On successful completion the students will be able to

- Understand the basic concepts of marketing and assess the marketing environment.



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- b. Discover the new product development & identify the factors affecting the price of a Product in the present context.
- c. Judge the impact of promotional techniques on the customers & importance of channels of distribution.
- d. Outline the recent developments in the field of marketing.
- e. Analyse the consumer behaviour in the present scenario and marketing segmentation.

OPEN ELECTIVE: ACCOUNTING FOR EVERYONE

On successful completion the students will be able to

- a. Analyse various terms used in accounting.
- b. Understand the procedure for recording the transaction.
- c. Learn posting the journal entry to ledger
- d. Prepare ledger accounts and cash books.
- e. Demonstrate the ability to prepare final accounts

OPEN ELECTIVE: PERSONAL FINANCE AND PLANNING

On successful completion the students will be able to

- a. Explain the meaning and appreciate the relevance of Financial Planning
- b. Comprehend the concept of Investment Planning and its methods
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IV SEM: BUSINESS MATHEMATICS

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- Examine the different types of negotiable instrument & their relevance in the present context.
- Estimate possible developments in the banking sector in the upcoming days.

OPEN ELECTIVE: INVESTING IN STOCK MARKETS

On successful completion the students will be able to

- Explain the basics of investing in the stock market.



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- b. Differentiate between Primary and Secondary Market.
- c. Understand different methods of issue of shares.
- d. Understand the different methods of pricing the issue of shares.
- e. Understand Demat A/c and Depository Participants managing Demat A/c.

OPEN ELECTIVE: INNOVATION MANAGEMENT

On successful completion the students will be able to

- a. Understand the different types and patterns of innovation.
- b. List out the sources of innovation and ideas generation.
- c. Comprehend the Innovation-related strategic decisions within organizations.
- d. Learn the concept of product and process innovation
- e. Understand the legal aspects of innovation management

SEM IV: CORPORATE ACCOUNTING

On successful completion the students will be able to

- a. Understand the treatment of underwriting of corporate Securities.
- b. Comprehend the computation of profit prior to incorporation.
- c. Know the valuation of Goodwill.
- d. Know the valuation corporate Securities.
- e. Prepare the financial statements of companies as per the Companies Act 2013.

IV SEM: BUSINESS STATISTICS

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

- a. Understand statistical data and descriptive statistics for business data Analysis.
- b. Comprehend the measures of Central Tendency, Dispersion and Skewness.
- c. Validate the application of Correlation Analysis in business decisions.
- d. Apply the Regression Analysis Technique for business decisions.

IV SEM: COST ACCOUNTING

On successful completion the students will be able to



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- a. Demonstrate an understanding of the concepts of costing and cost accounting.
- b. Classify, allocate apportion overheads and calculate overhead absorption rates.
- c. Demonstrate the ability to calculate labour cost
- d. Demonstrate the ability to prepare a cost sheet.
- e. Prepare material related documents, understand the management of stores and issue procedures.

IV SEM: ADVERTISING SKILLS

On successful completion the students will be able to

- a. Familiarize with advertising concepts.
- b. Able identify effective media choice for advertising.
- c. Develop ads for different media.
- d. Measure the advertising effectiveness.
- e. Analyse the role of advertising agency.

IV SEM: ENTREPRENEURSHIP SKILLS

On successful completion the students will be able to

- a. Discover their strengths and weaknesses in developing the entrepreneurial mind- set.
- b. Familiarize themselves with the mechanism of setting up, monitoring and maintaining an Enterprise.
- c. Understand the various procedures for setting up the Startups in India.
- d. Understand the role of Government in supporting entrepreneurship.

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. Prepare the liquidators Final statement of accounts.
- e. Understand the process of Liquidation of Companies in India



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IV SEM: COSTING METHODS AND TECHNIQUES

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. Analyse the processes involved in standard costing and variance analysis.
- d. Apply the knowledge gained for decision making

IV SEM: BUSINESS REGULATORY FRAMEWORK

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 importance of Negotiable Instrument Act and its provisions relating to Cheque and other Negotiable Instruments.
- d. Understand the significance of Consumer Protection Act and its features
- e. Understand the need for Environment Protection.

IV SEM: BANKING OPERATIONS

On successful completion the students will be able to

- a. Understand the concept of banks and banking and its operations
- b. Comprehend the procedures and risks involved in different types of accounts
- c. Utilize the knowledge for bank operations
- d. Comprehend the recent banking practices

IV SEM: PRINCIPLES OF EVENT MANAGEMENT

On successful completion the students will be able to

1. Understand the significance of various events
2. Demonstrate the ability to organize the event.
3. Demonstrate the ability to conduct the event.
4. Prepare the budget require for conducting an event.

V SEM: FINANCIAL MANAGEMENT



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

- a) Understand the basic concepts of Income Tax as per Income Tax Act 1961.
- b) Understand the provisions for determining the residential status of an Individual.
- c) Comprehend the meaning of Salary, Perquisites, allowances and Profit in lieu of salary, and various retirement benefits.
- d) Compute the income house property for different categories of house property.
- e) Comprehend the assessment procedure and to know the power of income tax authorities.

V SEM: PRINCIPLES AND PRACTICE OF AUDITING

On successful completion of the course, 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.

SEM V: ADVANCED ACCOUNTING

: On successful completion of the course, 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.



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- 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.

SEM V: FINANCIAL INSTITUTIONS AND MARKETS

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

- a) Understand the structure of Indian financial system and its constituents.
- b) Outline the role of capital and money market in economic development.
- c) Comprehend primary and secondary market and its relevance in capital formation.
- d) Appraise the role played by banking and development financial institutions in economic development so far.
- e) Understand the different types of NBFCs and their contribution.

SEM V: CONSUMER BEHAVIOUR AND MARKET RESEARCH

- a) Understanding of Consumer Behaviour towards products, brands and services.
- b) Establish the relevance of consumer behaviour theories and concepts to marketing decisions.
- c) Implement appropriate combinations of theories and concepts.
- d) Understanding of market research process
- e) Understanding of Data Analysis and reporting in market research.

SEM V: HUMAN RESOURCES MANAGEMENT

- a) Describe the role and responsibility of Human resources management functions on business
- b) Describe HRP, Recruitment and Selection process
- c) Describe to induction, training, and compensation aspects.
- d) Explain performance appraisal and its process.
- e) Demonstrate Employee Engagement and Psychological Contract.

SEM V: BUSINESS ANALYTICS

- a) Analyze and model financial data.
- b) Access the different open-source domains.
- c) Evaluate and build model on time series data.



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- d) Understand tools used in statistical analysis.

SEM V: LAW AND PRACTISE

- 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.

SEM V: DIGITAL MARKETING

- a) Gain knowledge on Digital Marketing, Email marketing and Content marketing
- b) Understand Search Engine Optimization tools and techniques
- c) Gain skills on creation of Google AdWords & Google AdSense
- d) Gain knowledge on Social Media Marketing and Web Analytics
- e) Gain knowledge on YouTube Advertising & Conversions.

SEM V: EMPLOYABILITY SKILLS

- a) Solve the problems on quantitative aptitude, logical reasoning and analytical ability.
- b) Exhibit the communication and leadership skills.
- c) Face interviews and write resumes
- d) Conduct self SWOC analysis and set his career goals.

SEM VI: MANAGEMENT ACCOUNTING

- 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.
- e) Understand the concepts of Budgetary Control.

SEM VI: INCOME TAX LAW & PRACTICE – II

- a) Understand the procedure for computation of income from business and other Profession.
- b) Understand the provisions for computation of capital gains.



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- 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

SEM VI: ADVANCED FINANCIAL MANAGEMENT

- a) Understand Weighted Average Cost of Capital and its significance
- b) Comprehend the different advanced capital budgeting techniques.
- c) Understand different capital structure theories and its application in financing decisions.
- d) Evaluate different dividend decisions and its impact on the security valuation.
- e) Understand the important components of Working capital and its management.

SEM VI: INDIAN ACCOUNTING STANDARDS

- 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

SEM VI: INVESTMENT MANAGEMENT

- a) Understand the concept of investments and various investments avenues available.
- b) Comprehend the functioning of secondary market in India.
- c) Underline the concept of risk and return and their relevance in trading in securities.
- d) Illustrate the valuation of securities and finding out the values for trading in securities.
- e) Demonstrate the fundamental analysis and technical analysis for trading in shares in the share market.

SEM VI: CUSTOMER RELATIONSHIP MANAGEMENT

- a) To be aware of the concept of customer relationship.
- b) To analyze the CRM link with the other aspects of marketing.
- c) To impart the basic knowledge of the Role of CRM in increasing the sales of the company.
- d) To make the students aware of the different CRM models in service industry.
- e) To make the students aware and analyze the different issues in CRM.



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SEM VI : HUMAN RESOURCES DEVELOPMENT

- a) Understand the need of HRD.
- b) Comprehend the framework of HRD.
- c) Know the models for evaluating the HRD programs.
- d) Comprehend the need for employee counselling.
- e) Apprehend the HR performance

SEM VI: BUSINESS ANALYTICS – II

- a) Understand the evolution of HR analytics and its significance in modern organizations.
- b) Evaluate the reliability and validity of selection models used in recruitment.
- c) Recognize the characteristics, sources, and value of big data in marketing analytics.
- d) Evaluate the financial health of an organization by considering liquidity, leverage.
- e) Understand the sources and types of financial data used in modelling.