



**K. L. E. Society's**  
**Basavaprabhu Kore Arts, Science and Commerce College, Chikodi**

(Accredited at 'A' by NAAC with 3.26 CGPA)

Website: [www.klesbkcollegechikodi.edu.in](http://www.klesbkcollegechikodi.edu.in) e-mail: [kles\\_bkcc@rediffmail.com](mailto:kles_bkcc@rediffmail.com) Ph: 08338-272176

**Department of Commerce**

**COURSE OUTCOMES – 2017-18**

**Non CBCS Syllabus w.e.f 2015-16**

<b>Course: Financial Accounting - I</b>		<b>BCOM I Semester</b>
	<b>On successful completion of the course, the Students will be able to;</b>	
<b>CO1</b>	Explain the concepts of financial accounting and record various kinds of business transactions.	
<b>CO2</b>	Convert the single entry system books into double entry system.	
<b>CO3</b>	Prepare final accounts of sole trading, professionals and farming.	
<b>CO4</b>	Evaluate the performance of various departments	
<b>CO5</b>	Calculate royalty and prepare accounts in connection to royalty.	
<b>Course: Business Environment</b>		<b>BCOM I Semester</b>
	<b>On successful completion of the course, the Students will be able to</b>	
<b>CO1</b>	Explain the effects of government policy on the economic environment and insurance industry.	
<b>CO2</b>	Outline how an entity operates in a business environment.	
<b>CO3</b>	Explain the legal framework that regulates the insurance industry.	
<b>CO4</b>	Explain the different environment in the business climate.	
<b>CO5</b>	Identify the minor and major factors affecting the business in various streams.	
<b>Course: Secretarial Practice</b>		<b>BCOM I Semester</b>
	<b>On successful completion of the course, the Students will be able to</b>	
<b>CO1</b>	Explain and make use of the various provisions of Companies Act 2013.	
<b>CO2</b>	Prepare the memorandum of association, articles of association and prospectus.	
<b>CO3</b>	Describe the role of Key-managerial personnel in the administration of company.	
<b>CO4</b>	Make correspondence with stakeholders.	
<b>CO5</b>	Elaborate about company meetings.	



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<b>Course: Financial Accounting - II</b>		<b>BCOM II Semester</b>
	<b>On successful completion of the course, the Students will be able to;</b>	
<b>CO1</b>	Describe various terms of consignment, hire purchase, LLP and branch account.	
<b>CO2</b>	Make necessary journal entries under consignment, hire purchase, LLP and branch account.	
<b>CO3</b>	Prepare accounts for various kinds of business transaction.	
<b>CO4</b>	Prepare final accounts of LLP.	
<b>CO5</b>	Describe about human resource accounting.	
<b>Course: Marketing Management</b>		<b>BCOM II Semester</b>
	<b>On successful completion of the course, the Students will be able to</b>	
<b>CO1</b>	Understand the concept of marketing and various types of market.	
<b>CO2</b>	Make segmentation of market and understand Consumer behavior.	
<b>CO3</b>	Analyses of marketing mix and pricing strategies.	
<b>CO4</b>	Classify of goods and make promotional activities.	
<b>CO5</b>	Describe the stages of product life cycle.	
<b>Course: Accounting Theory</b>		<b>BCOM II Semester</b>
	<b>On successful completion of the course, the Students will be able to</b>	
<b>CO1</b>	Describe the concepts, principles and conventions of accounting.	
<b>CO2</b>	Explain the applications of accounting theories.	
<b>CO3</b>	Value stock under LIFO and FIFO method.	
<b>CO4</b>	Differentiate accounting policies from its theory.	
<b>CO5</b>	Acquire knowledge of solving current issues of practical accounting.	



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<b>Course: Retail Management</b>		<b>BCOM III Semester</b>
	<b>On successful completion of the course, the Students will be able to;</b>	
<b>CO1</b>	Describe the concept of retailing and retail management	
<b>CO2</b>	Explain about different formats of organized and unorganized retailing	
<b>CO3</b>	Provides clear information about pricing strategies used by retailers	
<b>CO4</b>	Elaborate the concepts of FDI in retailing, franchising, licensing Etc.	
<b>CO5</b>	Make segmentation in retail marketing.	
<b>Course: Principles of Entrepreneurship Development</b>		<b>BCOM III Semester</b>
	<b>On successful completion of the course, the Students will be able to</b>	
<b>CO1</b>	Understand the concept of entrepreneurship as a profession.	
<b>CO2</b>	Identify and implement systems for collecting and analyzing information to monitor the performance of a new firm.	
<b>CO3</b>	Describe examples of entrepreneurial business and actual practice, both successful and unsuccessful, and explain the role and significance of entrepreneurship as a career, in the firm, and in society.	
<b>CO4</b>	Understand the importance and role of ethical, sustainability, innovation and global issues for strategic decision making.	
<b>CO5</b>	Evaluate different modes of entering into entrepreneurship.	
<b>Course: Corporate Accounting -I</b>		<b>BCOM III Semester</b>
	<b>On successful completion of the course, the Students will be able to</b>	
<b>CO1</b>	Demonstrate the preparation of financial statement as per Companies Act 2013.	
<b>CO2</b>	Understand about valuation of goodwill and shares.	
<b>CO3</b>	Record the transitions and prepare Final Accounts of Banking Company.	
<b>CO4</b>	Understand the accounting treatment for valuation of goodwill & shares.	
<b>CO5</b>	Explain the process of liquidation of company.	

<b>On successful completion of the course, the Students will be able to</b>	
<b>CO1</b>	Understand Meaning and concepts of Statistics and different methods of presentation of Statistical data.
<b>CO2</b>	Calculate different measures of central tendencies and variations.
<b>CO3</b>	Analysis the causes of variations in Time series.
<b>CO4</b>	Apply the statistical tools in business and economics.
<b>CO5</b>	Find the probability of events.

<b>On successful completion of the course, the Students will be able to</b>	
<b>CO1</b>	Understand and aware about the process of banking.
<b>CO2</b>	Comprehend the knowledge about growth of the Indian banking system.
<b>CO3</b>	Describe the functions of RBI.
<b>CO4</b>	Grasp about E-Banking in detail.
<b>CO5</b>	Understand the opening and operating of various types of accounts.



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<b>Course: Financial Management</b>		<b>BCOM IV Semester</b>
	<b>On successful completion of the course, the Students will be able to;</b>	
<b>CO1</b>	Explain the terms and objectives of financial management.	
<b>CO2</b>	Understand and analysis the cost of capital and WACC.	
<b>CO3</b>	Calculate the amount of working capital.	
<b>CO4</b>	Describe causes and effects of undercapitalization and over capitalization.	
<b>CO5</b>	Determine the optimum capital structure of the organization.	
<b>Course: Modern Business Law</b>		<b>BCOM IV Semester</b>
	<b>On successful completion of the course, the Students will be able to</b>	
<b>CO1</b>	Explain various concepts of business law.	
<b>CO2</b>	Apply practical legal knowledge of general business law issues.	
<b>CO3</b>	Develop knowledge on contracts and various types of contracts.	
<b>CO4</b>	Equip with provisions of Right to Information Act	
<b>CO5</b>	Understand the various concepts of Cyber law	
<b>Course: Corporate Accounting - II</b>		<b>BCOM IV Semester</b>
	<b>On successful completion of the course, the Students will be able to</b>	
<b>CO1</b>	Explain the concepts of amalgamation, reconstruction and holding company.	
<b>CO2</b>	Describe the process of internal and external reconstruction.	
<b>CO3</b>	Prepare accounts in the books of Transferor and Transferee Company in amalgamation.	
<b>CO4</b>	Prepare consolidated financial statements.	
<b>CO5</b>	Explain forensic and creative accounting.	
<b>Course: Business Communication</b>		<b>BCOM IV Semester</b>
	<b>On successful completion of the course, the Students will be able to</b>	
<b>CO1</b>	Described about principles of effective communication.	
<b>CO2</b>	Classifying the different kinds of business letters and its purpose.	
<b>CO3</b>	Draft different types of correspondences.	
<b>CO4</b>	Describe different forms of communication, its importance & E-mail writing etc.	
<b>CO5</b>	Communicate effectively.	

**On successful completion of the course, the Students will be able to;**

- C01** Compute correlation between two variables.
- C02** Describe the concept probability and find the probability of various experiments.
- C03** Predict the future values under regression analysis.
- C04** Apply statistical tools in business and economics.
- C05** Draw charts of quality control.
- C06** Solve the transportation problems.



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<b>Course: Management Accounting</b>		<b>BCOM V Semester</b>
	<b>On successful completion of the course, the Students will be able to;</b>	
<b>CO1</b>	Understand about the concept of management accounting tools.	
<b>CO2</b>	Use different tools of financial analysis.	
<b>CO3</b>	Prepare fund flow and cash flow statements.	
<b>CO4</b>	Make use of ratios for financial analysis and decision.	
<b>Course: Income Tax - I</b>		<b>BCOM V Semester</b>
	<b>On successful completion of the course, the Students will be able to</b>	
<b>CO1</b>	Define the various terms of Income Tax Act 1961	
<b>CO2</b>	Understand the concept of exempted incomes and provisions of agricultural income.	
<b>CO3</b>	Determine Residential status of a person and calculate total income.	
<b>CO4</b>	Compute the income under the heads Salary, house property and business/profession.	
<b>Course: Elements of Costing -I</b>		<b>BCOM V Semester</b>
	<b>On successful completion of the course, the Students will be able to</b>	
<b>CO1</b>	Prepare cost sheet of the organization	
<b>CO2</b>	Develop the knowledge about remuneration and incentives.	
<b>CO3</b>	Understand the concept of overhead cost and various costing systems	
<b>CO4</b>	Evaluate the costs and benefits of different contemporary costing systems.	
<b>CO5</b>	Apply cost accounting methods for both manufacturing and service industry.	
<b>Course: Indian Financial Markets</b>		<b>BCOM V Semester</b>
	<b>On successful completion of the course, the Students will be able to</b>	
<b>CO1</b>	Understand the meaning and importance of financial markets.	
<b>CO2</b>	Explain the structure of Indian financial system.	
<b>CO3</b>	Describe about operating of money market and capital market and its instruments.	
<b>CO4</b>	Describe the mechanism of stock market instruments and its participants.	
<b>CO5</b>	Understand about mutual funds and institutions involved.	

	<b>On successful completion of the course, the Students will be able to</b>
<b>CO1</b>	Explain various concepts of Goods & Service Tax.
<b>CO2</b>	Understand the registration process of GST.
<b>CO3</b>	Gain an insight on the recording and analyzing the transactions for compliance under
<b>CO4</b>	GST especially in supply chain & distribution. Describe “place of supply rules” and applicability of the same under GST.





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<b>Course: Modern Auditing and Practices</b>		<b>BCOM VI Semester</b>
	<b>On successful completion of the course, the Students will be able to;</b>	
<b>CO1</b>	Explain the concepts of auditing, types of auditing and methods of auditing.	
<b>CO2</b>	Understand auditor's duties and liabilities.	
<b>CO3</b>	Explain the process of internal audit.	
<b>CO4</b>	Prepare audit reports on accounting of business.	
<b>CO5</b>	Do vouching of cash transaction, verification of assets and liabilities.	
<b>Course: Income Tax – II</b>		<b>BCOM VI Semester</b>
	<b>On successful completion of the course, the Students will be able to</b>	
<b>CO1</b>	Compute incomes under capital gain and other sources.	
<b>CO2</b>	Describe and compute the deductions u/s 80C to 80U.	
<b>CO3</b>	Understand the Assessment Procedure and filing income tax returns.	
<b>CO4</b>	Set-off of losses and compute total income of an Individual and firm.	
<b>CO5</b>	Make assessment of Individual and Firm.	
<b>Course: Costing Methods and Techniques</b>		<b>BCOM VI Semester</b>
	<b>On successful completion of the course, the Students will be able to</b>	
<b>CO1</b>	Define the process to compute total cost of a product belong to various production processes.	
<b>CO2</b>	Accumulate total cost of a contract assigned.	
<b>CO3</b>	Acquired knowledge on marginal costing technique	
<b>CO4</b>	Explain about ascertainment of process cost.	
<b>CO5</b>	Reconcile profits as per financial and cost accounts.	

<b>Course: Indian Financial Services</b>		<b>BCOM VI Semester</b>
	<b>On successful completion of the course, the Students will be able to</b>	
<b>CO1</b>	Explain the meaning and importance of financial service.	
<b>CO2</b>	Describe about merchant banking activities.	
<b>CO3</b>	Analyze lease financing.	
<b>CO4</b>	Gain knowledge about factoring and forfeiting	
<b>CO5</b>	Describe modern financial services.	
<b>Course: Goods and Services Tax-II</b>		<b>BCOM VI Semester</b>
	<b>On successful completion of the course, the Students will be able to</b>	
<b>CO1</b>	Explain Input tax credit mechanism.	
<b>CO2</b>	Understand valuation of goods and services under GST.	
<b>CO3</b>	Comprehend the knowledge about payment process in GST.	
<b>CO4</b>	Describe about the return forms and invoices.	
<b>CO5</b>	Understand the process of refund of tax.	