

Dr. N.S.A.M First Grade College

Krishnarajapura Village, Bengaluru - 89

Programme Outcomes (PO's)

PO1: Gain knowledge and application skills in the respective domains connected to the Program.

PO2: Be equipped with problem-solving skills which would enable them to face real life and professional problems.

PO3: Be able to understand the importance of professional values and ethics.

PO4: Improve their interpersonal skills and be ready to operate effectively in multicultural and diverse environments.

Programme Specific Outcomes (PO's)

PSO1: Acquire knowledge and skills in the domain of Accounts, Finance and Commerce.

PSO2: Be prepared to pursue career opportunities in fields of Accounting, Taxation, Auditing, Financial Analysis, Stock Market and International Finance

PSO3: Be ready for progression to Master's program or pursue professional courses like CA/MBA etc.

PSO4: Inculcate the qualities and develop the abilities to be an entrepreneur.

Programme	Semester	Course Name	Course Code	Course Outcome: On successful completion of the course, the Students will be able to
B Com (R)	I	Financial Accounting	B.Com.1.1	Understand the theoretical framework of accounting as well accounting standards.
				Demonstrate the preparation of financial statement of manufacturing and non- manufacturing entities of sole proprietors.
				Exercise 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.
				Outline the emerging trends in the field of accounting.
B Com (R)	I	Management Principles & Applications	B.Com. 1.2	Understand and identify the different theories of organisations, which are relevant in the present context.
				Design and demonstrate the strategic plan for the attainment of organisational goals.
				Differentiate the different types of authority and chose the best one in the present context.
				Compare and chose the different types of motivation factors and leadership styles.
				Choose the best controlling techniques for better productivity of an organisation.
B Com (R)	I	Principles of Marketing	B.Com. 1.3	Understand the basic concepts of marketing and asses the marketing environment.
				Analyze the consumer behavior in the present scenario and marketing segmentation.
				Discover the new product development & identify the factors affecting the price of a Product in the present context.
				Judge the impact of promotional techniques on the customers & importance of channels of distribution.
				Outline the recent developments in the field of marketing.
B Com (R)	II	Advanced Financial Accounting	B.Com. 2.1	Understand & compute the amount of claims for loss of stock & loss of Profit.
				Learn various methods of accounting for hire purchase transactions.
				Deal with the inter-departmental transfers and their accounting treatment.
				Demonstrate various accounting treatments for dependent & independent branches.
				Prepare financial statements from incomplete records.
B Com (R)	II	Business Mathematics	B.Com. 2.2	The application of equations to solve business problems.
				The Application AP and GP in solving business problems.
				The calculation of simple, compound interest and discounting of Bills of Exchange.

				The use of matrices in business.
				The Application of ratios and proportions to business.
B Com (R)	II	Corporate Administration	B.Com. 2.2	Understand the framework of Companies Act of 2013 and different kind of companies.
				Identify the stages and documents involved in the formation of companies in India.
				Analyse the role, responsibilities and functions of Key management Personnel in Corporate Administration.
				Examine the procedure involved in the corporate meeting and the role of company secretary in the meeting.
				Evaluate the role of liquidator in the process of winding up of the company.
B Com (R)	II	Law & Practice of Banking	B.Com. 2.3	Summarize the relationship between Banker & customer and different types of functions of banker.
				Analyse the role, functions and duties of paying and collecting banker.
				Make use of the procedure involved in opening and operating different accounts.
				Examine the different types of negotiable instrument & their relevance in the present context.
				Estimate possible developments in the banking sector in the upcoming days.
B Com (LSCM)	I	Financial Accounting	B.Com.1.1	Understand the theoretical framework of accounting as well accounting standards.
				Demonstrate the preparation of financial statement of manufacturing and non- manufacturing entities of sole proprietors.
				Exercise 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.
				Outline the emerging trends in the field of accounting.
B Com (LSCM)	I	Management Principles & Applications	B.Com. 1.2	Understand and identify the different theories of organisations, which are relevant in the present context.
				Design and demonstrate the strategic plan for the attainment of organisational goals.
				Differentiate the different types of authority and chose the best one in the present context.
				Compare and chose the different types of motivation factors and leadership styles.
				Choose the best controlling techniques for better productivity of an organisation.
B Com (LSCM)	I	MATERIALS MANAGEMENT	B.Com. 1.3	To understand the theoretical framework
				Introduce the student to the concept, functions, objectives and importance of material management function in an organization and provide an elementary idea of material management linkages with other areas of management, supply chain management and production processes.
B Com (LSCM)	II	Advanced Financial Accounting	B.Com. 2.1	Understand & compute the amount of claims for loss of stock & loss of Profit.
				Learn various methods of accounting for hire purchase transactions.
				Deal with the inter-departmental transfers and their accounting treatment.
				Demonstrate various accounting treatments for dependent & independent branches.
				Prepare financial statements from incomplete records.
B Com (LSCM)	II	Business Mathematics	B.Com. 2.2	The application of equations to solve business problems.
				The Application AP and GP in solving business problems.
				The calculation of simple, compound interest and discounting of Bills of Exchange.
				The use of matrices in business.
				The Application of ratios and proportions to business.
				Understand the framework of Companies Act of 2013 and different kind of companies.

B Com (LSCM)	II	Corporate Administration	B.Com. 2.2	Identify the stages and documents involved in the formation of companies in India.
				Analyse the role, responsibilities and functions of Key management Personnel in Corporate Administration.
				Examine the procedure involved in the corporate meeting and the role of company secretary in the meeting.
				Evaluate the role of liquidator in the process of winding up of the company.
B Com (LSCM)	II	FUNDAMENTALS OF LOGISTICS AND SUPPLY CHAIN MANAGEMENT	B.Com. 2.3	The objective of this course is to introduce the students to the fundamentals of Logistics and Supply Chain Management strategies and the market environment for Logistics and Supply chain management
BBA (R)	I	Management Principles & Practice	BBA 1.1	The ability to understand concepts of business management, principles and function of management.
				The ability to explain the process of planning and decision making.
				The ability to create organization structures based on authority, task and responsibilities.
				The ability to explain the principles of direction, importance of communication, barrier of communication, motivation theories and leadership styles.
				The ability to understand the requirement of good control system and control techniques
BBA (R)	I	FUNDAMENTALS OF ACCOUNTING	BBA 1.2	Understand the framework of accounting as well accounting standards.
				The Ability to pass journal entries and prepare ledger accounts
				The Ability to prepare various subsidiary books
				The Ability to prepare trial balance and final accounts of proprietary concern
				Construct final accounts through application of accounting software tally.
BBA (R)	I	Marketing Management	BBA 1.3	Understand the concepts and functions of marketing.
				Analyse marketing environment impacting the business.
				Segment the market and understand the consumer behaviour
				Describe the 4 p's of marketing and also strategize marketing mix
				Describe 7 p's of service marketing mix.
BBA (R)	II	Financial Accounting	BBA 2.1	Ability to understand the conversion of single entry into double entry.
				The ability to prepare final accounts of partnership firms
				The ability to understand the process of public issue of shares and accounting for the same
				The ability to prepare final accounts of joint stock companies.
				The ability to prepare and evaluate vertical and horizontal analysis of financial statements
BBA (R)	II	Human Resource Management	BBA 2.2	Ability to describe the role and responsibility of Human resources management functions on business
				Ability to describe HRP, Recruitment and Selection process
				Ability to describe to induction, training, and compensation aspects.
				Ability to explain performance appraisal and its process.
				Ability to demonstrate Employee Engagement and Psychological Contract.
BBA (R)	II	BUSINESS ENVIRONMENT	BBA 2.3	An Understanding of components of business environment.
				Ability to analyse the environmental factors influencing business organisation.
				Ability to demonstrate Competitive structure analysis for select industry.
				Ability to explain the impact of fiscal policy and monetary policy on business.
				Ability to analyse the impact of economic environmental factors on business.

BBA (R)	II	Business Mathematics	BBA 2.3	The application of equations to solve business problems.
				The Application AP and GP in solving business problems.
				The calculation of simple interest, compound interest and discounting of Bills of Exchange.
				The application of matrices in business.
				The Application of ratios and proportions in business.
BBA (AVIATION)	I	Management Principles & Practice	BBA 1.1	The ability to understand concepts of business management, principles and function of management.
				The ability to explain the process of planning and decision making.
				The ability to create organization structures based on authority, task and responsibilities.
				The ability to explain the principles of direction, importance of communication, barrier of communication, motivation theories and leadership styles.
				The ability to understand the requirement of good control system and control techniques.
BBA (AVIATION)	I	FUNDAMENTALS OF ACCOUNTING	BBA 1.2	Understand the framework of accounting as well accounting standards.
				The Ability to pass journal entries and prepare ledger accounts
				The Ability to prepare various subsidiary books
				The Ability to prepare trial balance and final accounts of proprietary concern
				Construct final accounts through application of accounting software tally.
BBA (AVIATION)	I	Introduction to Aviation Industry	BBA 1.3	To understand about the basic airline, General Abbreviations, City Names, Codes, Airport Names etc
				To Analyse the Airport Layout, Structure and different areas of airport.
				To understand Airline Regulatory Bodies, roles and responsibilities of various regulatory authorities.
				Able to understand Aircraft Types/ Understanding the security, navigation and traffic control
				To Analyse about the Airside Safety, Security and Airline Crew Training of the airline.
BBA (OEC)	I	Business Organization	BBA 1.5 a (OEC)	An understanding of the nature, objectives and social responsibilities of business
				An ability to describe the different forms of organisations
				An understanding of the basic concepts of management
				An understanding of functions of management.
				An understanding of different types of business combinations
BBA (AVIATION)	II	Financial Accounting and Reporting	BBA 2.1	The ability to prepare final accounts of partnership firms
				The ability to understand the process of public issue of shares and accounting for the same
				The ability to prepare final accounts of joint stock companies.
				The ability to prepare and evaluate vertical and horizontal analysis of financial statements
				The ability to understand company's annual reports.
BBA (AVIATION)	II	Human Resource Management	BBA 2.2	Ability to describe the role and responsibility of Human resources management functions on business
				Ability to describe HRP, Recruitment and Selection process
				Ability to describe to induction, training, and compensation aspects.
				Ability to explain performance appraisal and its process.
				Ability to demonstrate Employee Engagement and Psychological Contract.
				To enable the students to learn about the importance of Safety and Security in Air Transportation,

BBA (AVIATION)	II	AVIATION SAFETY & SECURITY MANAGEMENT	BBA 2.3	<p>The study of which is of vital importance to Aviation Students, where they will be learning about the techniques and methodologies used in protecting passengers, crew, baggage, cargo, mail, ground personnel, aircraft and property of Airports.</p> <p>Able to understand the causes of Terrorism, Hijacking, countering both Terrorism and Hijacking methods.</p> <p>Analyse the importance of Safety Assessment Program and Transportation security administration</p> <p>Students are able to understand the Ground Operations and their policies.</p>
BBA (AVIATION)	II	PEOPLE MANAGEMENT	BBA 2.5 b (Open Elective Course)	<p>Ability to examine the difference between People Management with Human resource Management</p> <p>Ability to explain the need for and importance of People Management.</p> <p>Ability to explain role of manager in different stages of performance management process</p> <p>Ability to list modern methods of performance and task assessment.</p> <p>Ability to analyse the factors influencing the work life balance of an working individual.</p>
BA	I	Sociology		<p>Understand the nature and role of Sociology in a changing world □</p> <p>Comprehend the uniqueness of sociological imagination in the study of real world</p> <p>Recognise the different perspectives of perceiving the workings of social groups</p> <p>Differentiate between sociology's two purposes - science and social reform</p> <p>Express one's understanding of current social issues in oral and written forms</p>
BA	II	Changing Social Institutions in India		<p>Identify the new forms taken by institutions of family and marriage</p> <p>Understand the role played by religion in modern world</p> <p>Sensitise the students to the conflicting norms of secularism and living by one's religious beliefs</p> <p>Appreciate the role of education and challenges in making education accessible to all</p> <p>Recognise the social nature of economy and work</p> <p>Grasp the opportunities offered by democracy and the threats it faces</p> <p>Undertake micro research work and communicate effectively</p>
BA	I	Introduction to Journalism concepts and practices		<p>Understand & appreciate various dimensions of mass communication</p> <p>Develop an understanding of the fundamental concepts of journalism</p> <p>Analyse the scope/various dimensions in journalism</p> <p>Discuss the recent trends in mass media</p> <p>Analyse and review different news papers</p>
BA	II	Computer Applications for Media		<p>Understand the basic concepts of computer</p> <p>Develop an understanding of the applications of computers in print and electronic journalism</p> <p>Get acquainted with internet applications</p> <p>Apply information technology skills in print and broadcast projects</p> <p>Demonstrate web based broadcasting skills</p>
BA	I	FOUNDATIONS OF PSYCHOLOGY - I		<p>Students will understand the genesis of Psychology and its importance</p> <p>Students will gain basic knowledge about Psychology</p> <p>Students will understand the fundamental mental processes which are base for behaviour</p> <p>Students understand the Applications of Psychology in various fields</p>
BA	II	Foundation of Behaviour		<p>evaluate and understand the different human emotions</p> <p>critically evaluate and identify determinants of motivation</p> <p>compare and contrast different theories of intelligence</p>

				differentiate the human personalities
B Com	III	Corporate Accounting	3.3 (Core)	CO1: Overview of Underwriting of Shares, need for Underwriting & determination
				CO2: Understand the difference between pre incorporation & post incorporation profit & prepare the income statement classifying pre incorporation & post incorporation profit.
				CO3: understand the meaning & factors affecting Goodwill methods of calculating the goodwill. Calculate goodwill in various methods.
				CO4: Understand the various methods of calculating the share value & to understand the importance if the same.
				CO5: Understand the new format of preparing Income Statement and the Balance Sheet as per the Companies Act.
B Com	III	Financial Management	3.4 (Core)	CO1: Identify the areas & objectives of financial decisions.
				CO2: Analyse the importance of time factor in valuing the money.
				CO3: Make decision about the best investment avenues.
				CO4: Understand the impact of capital Structure on EPS.
				CO5: understand the importance of having an optimal working capital & also to understand the cash conversion cycle.
B Com	III	Business Regulations	3.5 (Core)	CO1: Define Business Law and explain its nature and sources.
				CO2: Explain the essentials of a valid contract; classify the contracts on the basis of formation, validity and performance, outline the rights and duties of buyer under the Sale of goods Act, 1930.
				CO3: Discuss the Objectives and Features of Competition Act, 2002 and explain the rights of consumer under the consumer protection Act, 1986.
				CO4: Understand Indian Patent Laws and WTO Patent Rules and list out the objectives and features of FEMA Act, 1999.
				CO5: Summarise the rules and powers of central government to protect environment in India and outline the objectives of Environment Protection Act, 1986.
B Com	III	Business Data Analytics	3.6 (Core)	CO1: Analyse correlation and regression & application in business area.
				CO2: Solve the time series problems & estimating the trend values.
				CO3: Make use of interpolation & extrapolation concepts.
				CO4: Apply various methods of Sampling Techniques.
				CO5: Illustrate simple problems on probability & problems based on addition theorem.
B Com	III	Personality Development	Non Core	CO1: Self-awareness is the ability to recognize one's own feelings, behaviour and characteristics.
				CO2: To appreciate the importance of setting goals for oneself.
				CO3: To inculcate creativity and with the help of creativity solve problems.
				CO4: To realize to manage stress and its importance.
B Com	IV	Advanced Corporate Accounting	4.3 (Core)	CO1: Understand the procedure of redemption of preference shares and the accounting treatment for the same.
				CO2: Understand the importance of Merger & Acquisition and the accounting treatment in the books of transferor & transferee company.
				CO3: Understand the need for Internal Reconstruction in a company & the Accounting treatment for the same.
				CO4: Clarity about who can liquidate a company and the appointment of liquidator & accounting treatment.
				CO5: Have a basic knowledge of recent methods in accounting like Environmental Accounting & Human Resource Accounting.
B Com	IV	Cost Accounting	4.4 (Core)	CO1: Understand the difference between Financial Accounting, Management Accounting & Cost Accounting & the meaning of cost, Costing & Cost Accounting.
				CO2: Understand the meaning of direct & indirect materials.
				CO3: Understand the importance of overtime, idle time & the methods of remunerating the labour.
				CO4: Understand the classification & allocation of overheads, methods of apportionment of overhead.
				CO5: Need for reconciliation of Cost Accounting data with Financial Accounting data & the treatment of Overvaluation & undervaluation of Closing & Opening Stock.

B Com	IV	E- Business & Accounting	4.5 (Core)	CO1: Compare between traditional commerce and e-commerce and outline the E-commerce business model.
				CO2: Define web server and explain the hardware and software for web servers.
				CO3: Understand the meaning of Tally software, list the items available on tally screen and Summarise the theoretical aspects of tally software
				CO4: Classify groups, ledgers, trial balance, cash books, statement of accounts and balance sheet and discuss the practical aspects of working in tally software.
				CO5: Generate basic reports in Tally and understand the configuration options in Tally.
B Com	IV	Goods & Services Tax	4.4 (Core)	CO1: Understand and apply the objectives & basic principles of GST Law in INDIA.
				CO2: Illustrate the concept of inter-state versus intra state supply of goods and services, under CGST, SGST (Karnataka State) and IGST Act.
				CO3: Apply various procedures and levy under GST to facilitate easy compliance for the calculation of tax liability.
				CO4: Analyze the furnishing details on the assessment of Tax and filing the returns.
				CO5: Adapting common and shared IT infrastructure for the implementation of GST through GSTN.