T. JOHN COLLEGE

NAAC Accredited with 'A" Grade
Recognised by UGC under sections 2(f) and 12(b) & Affiliated to Bangalore University

B.COM

PROGRAM OUTCOMES

PO1 - Annual and End Semester University Examination:

The Bangalore University conducts semester pattern examinations through which the institution measures programme outcomes based on the course attainment level fixed by the programme. It is a direct evaluation process.

PO2 - Internal and External Assessment:

Internal assignments in the form of PPT's, Case Studies, Problem solving techniques are given to the students which are mostly aligned with Programme Outcomes of the Commerce, Accounting, Finance & Taxation subjects. Evaluation for internal assessment is made by Internal experts of the institution itself. External Assessment is evaluated by external experts for the Practical examinations, appointed by the University through Viva-Voce and practical files.

PO3 – Well Trained Professionals:

This course provides well trained professionals for Industries, Insurance Companies, Transport Agencies, Banking sectors, Financial companies, Warehousing etc. to meet the well trained manpower requirements.

PO4 - Placements:

Undergraduate and Postgraduate Degree is one of the important Programme outcomes for easy employability of students on successful completion of their degree course. Our college has a sparkling cell, that enable all students to fetch their career successful in accordance with the demands of companies from different sectors.

PO5 - Internships:

Students are encouraged to take comopulsory internships, projects, fieldworks, etc. This helps them to obtain necessary skills and practical experience in their chosen discipline.

PO6 - Hands on Experience:

The graduates will get hands on experience in various aspects acquiring skills for Finance Manager, Marketing Manager, Sales Manager, over all Administration and Finance abilities of the company.

PO7- Knowledge in Finance & Accounting fields: This course provides students with the thorough knowledge and technical skills in the accounting and financial fields.

Programme Specific Outcome

PSO1 - Institutional Examination and Tests: Assessment at institutional level for students are assessed by conducting unit tests, class tests, surprise test, internal exams and prefinal exams. The student performance level is analysed throughout the year.

PSO2 – Possess knowledge and skills: At the end of B. COM and M. COM Course, the students should possess the specific knowledge, skills and attitudes related to the subject.

PSO3 – Building Career: Students can become a Manager, Accountant, Management Accountant, Bank Manager, Company Secretary, Professor etc. by virtue of the training gained.

PSO4 – Higher Studies: One of the criterias to measure the PSO's is to observe the progression of students towards higher studies in educational institutions in India such as IITs, IIMs, and for post-graduation in Indian and Foreign Universities.

Course Outcomes

CO1 – Accounting Knowledge: To enable the student with thorough accounting practice knowledge in partnership firms and other The student should have a thorough knowledge on the accounting practice prevailing in partnership firms and other unified aspects.

CO2 – Business Knowledge: The student's acquire knowledge about the various types of business organizations and office management on the successful completion of this course.

CO3 – Accounting Principles: To enable the students to learn Generally Accepted Accounting Principles and concepts of Accountancy.

CO4 – Accounting applications: The students are enabled with the practical knowledge in the accounting applications.

CO5 – Auditing and entrepreneurial concepts: To familiarize the students in the fundamental concepts of auditing, entrepreneur, knowledge in the financial sectors and institution, project report incentives and subsidies.

CO6 – Income Tax Provision's familiarization: This course aims to provide an in-depth knowledge on the provisions of Income Tax and to familiarize with recent amendments in Income-Tax.

CO7 – Cost Accounting Knowledge: To keep the students conversant with the Cost Accounting knowledge in ever-enlarging frontiers.

CO8 – Computer Application Knowledge: The student should be able to work efficiently in MS Office, MS-PowerPoint and Tally (Latest Version).

CO9 –Budgeting techniques: This course enables the students with the knowledge about the preparation of Capital budgeting procedures, Working capital, cash management and financial management techniques.

CO10 – Management Accounting Techniques: The student acquires the knowledge through Management Accounting Techniques in business decision making feasibly.

CO11 – Human resource organization: To enable students to understand the nature of human resources and its significance in the organization.

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(According to NEP – 2020 Regulations)

Bachelor of Commerce (I B.Com.)

Name of the Course: 1.1 Financial Accountancy

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

- Understand the Basic Concepts of Accountancy
- Exercise the accounting treatments for consignment transactions & events in the books of consignor and consignee.
- Demonstrate various accounting treatments for dependent branches
- Learn various methods of accounting for hire purchase transactions.
- Outline the emerging trends in the field of accounting
- Demonstrate e-Treatment of Accountancy

Name of the Course: Business Management & Startups

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

● Design and demonstrate the strategic plan for the attainment of organizational goals.
● Compare and choose the different types of motivation factors and leadership styles.
● Understand startups Opportunities and Financial Issues of Startups
● Understand the support extended by Incubators & Major Startups Incubators in India.
● Understands Government Initiatives for Startups in India.

Name of the Course: 1.2 Business Management & Startups

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

● Design and demonstrate the strategic plan for the attainment of organizational goals.
● Compare and choose the different types of motivation factors and leadership styles.
● Understand startups Opportunities and Financial Issues of Startups
● Understand the support extended by Incubators & Major Startups Incubators in India.
● Understands Government Initiatives for Startups in India

Name of the Course: 1.3 Principles of Marketing

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

● Understand the basic concepts of marketing and assess the marketing environment.
● Analyse the consumer behaviour 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.

Name of the Course: 1.4 Digital Fluency

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

● Understand the Fundamentals of computers.
● Work in Word Processor effectively.
● Discover the arena of the Internet and its possibilities.
● Effectively communicate through Email

Name of the Course: 1.4 Spreadsheet for Business

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

- Understand the basic concepts of Spreadsheet
- Summarize data using Functions
- Apply Conditions using formulas and Functions
- Implement Basic financial Concepts in Spreadsheet

Name of the Course: 1.5 Financial Literacy

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

- Describe the importance of financial literacy and list out the institutions providing financial services;
- Prepare financial plan and budget and manage personal finances;
- Open, avail, and manage/operate services offered by banks;
- Open, avail, and manage/operate services offered by post offices;
- Plan for life insurance and property insurance & select instrument for investment in shares

Name of the Course: 1.5 Business Documents

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

- Develop self-confidence to fulfill the documentation.
- Able to understand the formalities of bank & day to day transactions.
- Get in-depth knowledge in LIC & Office Documents

I SEMESTER B.Com.

Name of the Course: 1.3– FINANCIAL ACCOUNTING

Course Outcomes: successful completion of the course, the Students will be able to acquaint students with the accounting concepts, able to understand tools and techniques influencing Business Organizations.

Name of the Course: 1.4 INDIAN FINANCIAL SYSTEM

Course Outcomes: successful completion of the course, the Students will be able to to familiarize the students with regard to structure, organization and working of financial system in India.

Name of the Course: 1.5 MARKETING AND SERVICES MANAGEMENT

Course Outcomes: successful completion of the course, the Students will be able to to familiarize the students with the principles of marketing and focus them towards Marketing and Management of Services

Name of the Course: 1.6.(A) CORPORATE ADMINISTRATION

Course Outcomes: successful completion of the course, the Students will be able to enable the students to get familiarized with the existing Company Law and Secretarial Procedure.

Name of the Course: 1.6 (B) METHODS AND TECHNIQUES FOR BUSINESS DECISIONS

Course Outcomes: successful completion of the course, the Students will be able to provide basic knowledge of mathematics and their application to commercial situations.

II SEMESTER B.Com.

Name of the Course: 2.3 ADVANCED FINANCIAL ACCOUNTING

Course Outcomes: successful completion of the course, the Students will be able to the objective of this subject is to acquaint the students with the few accounting standards and make them familiar with the accounting procedures for different types of business.

Name of the Course: 2.4 RETAIL MANAGEMENT

Course Outcomes: successful completion of the course, the Students will be able to enable students to acquire skills in Retail Management.

Name of the Course: 2.5 BANKING LAW AND OPERATIONS

Course Outcomes: successful completion of the course, the Students will be able to familiarize the students with the law and operations of Banking.

Name of the Course: 2.6 QUANTITATIVE ANALYSIS FOR BUSINESS DECISIONS-I

Course Outcomes: successful completion of the course, the Students will be able to provide basic knowledge of statistics and their application to business situations.

III SEMESTER B.Com.

Name of the Course: 3.3 CORPORATE ACCOUNTING

Course Outcomes: successful completion of the course, the Students will be able to enable the students to have a comprehensive awareness about the provisions of the Company's Act and Corporate Accounts.

Name of the Course: 3.4 FINANCIAL MANAGEMENT

Course Outcomes: successful completion of the course, the Students will be able to enable students to understand the basic concepts of Financial Management and the role of Financial Management in decision-making.

Name of the Course: 3.5BUSINESS ETHICS

Course Outcomes: successful completion of the course, the Students will be able to provide basic knowledge of business ethics and values and its relevance in modern context.

Name of the Course: 3.6 QUANTATIVE ANALYSIS FOR BUSINESS DECISIONS-II

Course Outcomes: successful completion of the course, the Students will be able to the objective is to familiarize the students with various statistical techniques for their application in Business Decisions.

Name of the Course: 3.7 PUBLIC RELATIONS AND CORPORATE COMMUNICATION

Course Outcomes: successful completion of the course, the Students will be able to create awareness among the students on the soft skills required to plan and pursue a career and empower them with employability skills.

IV SEMESTER B.Com.

Name of the Course: 4.3 ADVANCED CORPORATE ACCOUNTING

Course Outcomes: successful completion of the course, the Students will be able to enable the students to develop awareness about Corporate Accounting in conformity with the Provision of Companies' Act and latest amendments thereto with adoption of Accounting Standards.

Name of the Course: 4.4 COST ACCOUNTING

Course Outcomes: successful completion of the course, the Students will be able to familiarize students with the various concepts and elements of cost.

Name of the Course: 4.5 E-BUSINESS AND ACCOUNTING

Course Outcomes: successful completion of the course, the Students will be able to familiarize the students with E- Commerce models and Tally

Name of the Course: 4.6. STOCK AND COMMODITY MARKETS

Course Outcomes: successful completion of the course, the Students will be able to provide students with a conceptual framework of stock markets and Commodity Markets, functionaries in these markets and their mode of trading.

Name of the Course: 4.7 PRINCIPLES OF EVENT MANAGEMENT

Course Outcomes: successful completion of the course, the Students will be able to provide students with a conceptual framework of Event Management, Event Services, Conducting Event and Managing Public Relations.

V SEMESTER B.Com.

Name of the Course: 5.1 ENTREPRENEURSHIP DEVELOPMENT

Course Outcomes: successful completion of the course, the Students will be able to enable students to understand the basic concepts of entrepreneurship and preparing a business plan to start a small industry.

Name of the Course: 5.2 INTERNATIONAL FINANCIAL REPORTING STANDARDS

Course Outcomes: successful completion of the course, the Students will be able to the objective of the subject is to enable the students to understand the need and method of presentation of financial statements in accordance with International Financial Reporting Standards.

Name of the Course: 5.3 INCOME TAX - I

Course Outcomes: successful completion of the course, the Students will be able to expose the students to the various provisions of Income Tax Act 1961 relating to computation of Income of individuals.

Name of the Course: 5.4 COSTING METHODS

Course Outcomes: successful completion of the course, the Students will be able to familiarize the students on the use of cost accounting system in different nature of businesses.

VI SEMESTER B.Com.

Name of the Course: 6.1 BUSINESS REGULATIONS

Course Outcomes: successful completion of the course, the Students will be able to introduce the students to various Business Regulations and familiarize them with common issues of relevance.

Name of the Course: 6.2 PRINCIPLES AND PRACTICE OF AUDITING

Course Outcomes: successful completion of the course, the Students will be able to impart knowledge about the principles and methods of auditing and their applications.

Name of the Course: 6.3 INCOME TAX - II

Course Outcomes: successful completion of the course, the Students will be able to make the students to understand the computation of Taxable Income and Tax Liability of individuals.

Name of the Course: 6.4 MANAGEMENT ACCOUNTING

Course Outcomes: successful completion of the course, the Students will be able to enable the students to understand the analysis and interpretation of financial statements with a view to prepare management reports for decision-making.

ELECTIVE GROUPS

Name of the Course: 1. ACCOUNTING & TAXATION GROUP

AC 5.5 ADVANCED ACCOUNTING

Course Outcomes: successful completion of the course, the Students will be able to acquaint the students and make them familiar with the process and preparation of accounts of different types of organizations.

Name of the Course: AC 5.6 GOODS AND SERVICES TAX

Course Outcomes: successful completion of the course, the Students will be able to equip students with the principles and provisions of Goods and Services Tax (GST), which is, implemented from 2017 under the notion of One Nation, One Tax and One Market. To provide an insight into practical aspects and apply the provisions of GST laws to various situations.

Name of the Course: AC 6.5 BUSINESS TAXATION

Course Outcomes: successful completion of the course, the Students will be able to the objective is to enable the students to understand assessment of Firms and Companies with regard to Income tax act, 1961and to study the other existing Indirect tax provisions on goods not covered under GST.

Name of the Course: AC 6.6 COST MANAGEMENT
Course Outcomes: successful completion of the course, the Students will be able to to enable the students to understand techniques used to control as well as reduce the cost.

2. FINANCE GROUP

Name of the Course: FN 5.5 INTERNATIONAL FINANCIAL MANAGEMENT

Course Outcomes: successful completion of the course, the Students will be able to develop the knowledge and skills expected of a Finance manager, in relation to investment, financing, and dividend policy decisions.

Name of the Course: FN 5.6 GOODS AND SERVICES TAX

Course Outcomes: successful completion of the course, the Students will be able

1. to equip students with the principles and provisions of Goods and Services Tax (GST), which is, implemented from 2017 under the notion of One Nation, One Tax and One Market.
2. To provide an insight into practical aspects and apply the provisions of GST laws to various situations.

Name of the Course: FN 6.5 PERFORMANCE MANAGEMENT

Course Outcomes: successful completion of the course, the Students will be able to develop knowledge and skills in the application of management accounting techniques to quantitative and qualitative information for planning decision making, performance evaluation, and control

Name of the Course: FN 6.6 INTERNATIONAL AUDITING & ASSURANCE

Course Outcomes: successful completion of the course, the Students will be able to impart knowledge of International Auditing and Assurance.

3. INFORMATION & TECHNOLOGY GROUP

Name of the Course: I.T 5.5 ACCOUNTING INFORMATION SYSTEMS

Course Outcomes: successful completion of the course, the Students will be able to provide an insight into the way computerized information systems impact how the accounting data is captured, processed, and communicated. It introduces the technology, procedures, and controls that are necessary in modern accounting field.

Name of the Course: I.T 5.6 ENTERPRISE RESOURCE PLANNING

Course Outcomes: successful completion of the course, the Students will be able to orient students to understand that business processes can be integrated in a seamless chain.

Name of the Course: I.T 6.5 INFORMATION TECHNOLOGY AND AUDIT

Course Outcomes: successful completion of the course, the Students will be able to impart knowledge about Auditing done with the use of Information Technology

Name of the Course: I.T6.6 BANKING TECHNOLOGY AND MANAGEMENT

Course Outcomes: successful completion of the course, the Students will be able to acquaint students with the banking technology and their recent developments and enhance their knowledge on modern banking concepts and techniques.

4 BANKING & INSURANCE GROUP

Name of the Course: B.I 5.5 INTERNATIONAL BANKING & FOREX MANAGEMENT

Course Outcomes: successful completion of the course, the Students will be able to enable the students to understand the various concepts of international banking and foreign exchange rate determination.

Name of the Course: B.I. 5.6 LIFE & GENERAL INSURANCE

Course Outcomes: successful completion of the course, the Students will be able to enable the students to understand various aspects of Life & General Insurance.

Name of the Course: B.I 6.5 RISK MANAGEMENT

Course Outcomes: successful completion of the course, the Students will be able to expose students to acquire skills in Risk Management.

Name of the Course: B.I 6.6 MARKETING OF INSURANCE PRODUCTS

Course Outcomes: successful completion of the course, the Students will be able to enable the students to acquire skills in Marketing of Insurance Products