



HKE SOCIETY'S
SMT. C.B.PATIL ARTS AND COMMERCE
DEGREE COLLEGE CHINCHOLI, KALABURAGI



NAAC Accredited B grade
Affiliated to the Gulbarga University of Kalburagi

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PROGRAMME OUTCOMES FROM 2016-17 TO 2020-21

The college is affiliated to the University of Gulbarga. Thus, The College follows the guidelines and syllabus prescribed by the Affiliated University.

After completing graduation, students can get skills regarding various aspects like Marketing Manager, Selling Manager, over all Administration abilities of the Company

Capability of the students to make decision at personal and professional level will increase after completion of this course.

Students can independently start up their own business. Student can get through knowledge of finance and commerce

The students will acquire the knowledge, skill in different areas of communication, decision making, innovations and problem solving in day to day business activities.

Students will gain thorough systematic and subject skills within various disciplines of finance, auditing and taxation, accounting, management disciplines of finance, auditing and taxation, accounting, management.

Students can also get the practical skills to work as accountant, audit assistant, tax consultant, and computer operator. As well as other financial supporting services.

Students will be able to do their higher education and can make research in the field of finance and commerce.

Students will prove themselves in different professional exams like C.A, MBA, M.COM, CS, CMA, UPSC. As well as other courses.

To enable the students to learn the basic concepts of Partnership Accounting, and allied aspects of accounting.

PROGRAMME: COMMERCE

This program could provide Industries, Banking Sectors, Insurance Companies, Financing companies, Transport Agencies, Warehousing etc, well trained professional to meet the requirements.

B.COM SEMESTER WISE COURSE OUTCOMES (CBCS AND NON-CBCS)

B.COM I SEMESTER		
SL.NO	NAME OF THE COURSE	OUTCOMES
1	COMMERCE	1. Transmits understanding of basic concept of business along with setting business unit and logical provisions for initiating business.
2	Financial Accounting	1. To enable the students to learn principles of Accountancy. 2. Students are enabled with the knowledge in the practical application of accounting.
3	Principal Of Marketing	1. Enable learning of the basic concept of financial management investment and capital investment options. 2. Provide knowledge of long term investment decision planning and risk of investment projected with it.
4	Business Economics	1. Enable understanding of the relationship between different market structures and how they compare and contrast with one another. 2. Enable understanding of how a firms sets price for its products by using different method.
B.COM II SEMESTER		
1	Financial Accounting	1. To enable the students to learn principles of Accountancy. 2. Students are enabled with the knowledge in the practical application of accounting.
2	Principal Of Insurance	1. Demonstrate a general knowledge framework and understanding of key functions in management as applied in practice. 2. Obtain through electives in-depth

		knowledge and understanding in more specific management related areas
3	Principal of Management	<ol style="list-style-type: none"> 1. Describe what management is. 2. Explain the primary functions of management. 3. Describe the primary types of managers and the roles they play. 4. Explain the advantages that arise from managing people well.
4	Industrial Economics	<ol style="list-style-type: none"> 1. Create awareness among students about various economic condition of macro –economic such as inflation unemployment.
B.COM III SEMESTER		
1	Financial Accounting-III	<ol style="list-style-type: none"> 1. This course aims to enlighten the students on the accounting procedures followed by the Companies. Student's skills about accounting standards will be developed. 2. To make aware the students about the valuation of shares. 3. To impart knowledge about holding company accounts, amalgamation, absorption and reconstruction of company.
2	Business Corresponding Reporting	<ol style="list-style-type: none"> 1. Creating awareness about savings and other products and education and advice on managing money and debt counseling 2. Identification of potential customers. Collection and preliminary processing of various forms for deposits including verification of primary information / data.
3	Small Business Management	<ol style="list-style-type: none"> 1. Execute the four functions of management: planning, organizing, leading, and controlling. Exhibit professional behavior appropriate for

		<p>the workplace. Demonstrate ability to function effectively as a team member</p> <ol style="list-style-type: none"> 2. Apply effective communication skills in business settings.
4	Quantitative Techniques'-I	<ol style="list-style-type: none"> 1. Provides students with quantitative skills that are required to make business decisions. 2. These skills involve using statistical, forecasting and estimation techniques. Formulation and application of mathematical models in business decision making scenarios.
5	Business Economics	<ol style="list-style-type: none"> 1. Creates awareness among students about various economic conditions of macro - economic such as inflation, unemployment etc. 2. Examines the economy as a whole and inspires a consistent way of thinking about key macroeconomic phenomena
6.	Corporate Accounting	<ol style="list-style-type: none"> 1. Development and understanding of various components of corporate financial transactions. Information of relevant accounting standards.
7	Human Resource Management	<ol style="list-style-type: none"> 1. Students can know concepts, principles and practices of HRM. Familiar with concepts of HR Planning, job analysis, recruitment and selection. 2. Development in total personality of students as future human resource of India. 3. Acquaint the knowledge of recent trends in HRM. 4.
8	Disaster Management(DM)	<ol style="list-style-type: none"> 1. Understanding foundations of hazards, disasters and associated natural/social phenomena. 2. Familiarity with disaster management theory (cycle, phases) Knowledge about existing global frameworks and

		<p>existing agreements (e.g. Sendai)</p> <p>3. Methods of community involvement as an essential part of successful DRR.</p>
B.COM IV SEMESTER		
1	Corporate Accounting (CBCS) and Financial Accounting-IV (NON-CBCS)	<p>1. Financial accounting results in the determination of net income at the bottom of the income statement.</p> <p>2. Assets, liabilities and equity accounts are reported on the balance sheet. The balance sheet utilizes financial accounting to report ownership of the company's future economic benefits</p>
2	Quantitative Techniques-II	<p>1. Provides students with quantitative skills that are required to make business decisions.</p> <p>2. These skills involve using statistical, forecasting and estimation techniques. Formulation and application of mathematical models in business decision making scenarios.</p>
3	Corporate Administration	<p>1. Course Outcomes are the statements that helps the learners to understand the reason for pursuing the course and helps him to identify what he will be able to do at the end of the course.</p>
4	Indian Banking	<p>1. The learners will be able to understand various policies offered, risks faced by insurance companies and also will understand insurance product cost and pricing, marketing, and distribution.</p> <p>2. They will also understand various principles, provisions that govern insurance companies.</p>
B.COM V SEMESTER		
1	Banking Operation and Insurance (CBCS)	<p>1. The curriculum provides knowledge about banking, insurance, investments and portfolio management, international finance etc.</p> <p>2. The course offers vast employment</p>

		potential in the banking sector, insurance sector, investment and merchant banking activities, capital markets, share Broking and derivatives market.
2	Principal of Management	<ol style="list-style-type: none"> 1. Demonstrate a general knowledge framework and understanding of key functions in management as applied in practice. 2. Obtain through electives in-depth knowledge and understanding in more specific management related areas. 3. Identify and appreciate the ethical issues in management decision areas.
3	Principal of Auditing	<ol style="list-style-type: none"> 1. Described about the concept, types & methods of auditing. Acquired knowledge about vouching of cash and credit transactions, verification of assets and liabilities. Comprehend the knowledge about appointment, rights, duties and responsibility of auditor Acquired knowledge of audit documentation and audit evidence.
4	Business Environment	<ol style="list-style-type: none"> 1. Course Outcomes are the statements that help the learners to understand the reason for pursuing the course and help him to identify what he will be able to do at the end of the course.
5	Business Law	<ol style="list-style-type: none"> 1. Acquaints students with laws related to Indian Companies' Act 2013, IPR, Partnership Act 2008, and Consumer Protection Act. 2. Provides a brief idea about the frame work of Indian Business laws.
6	Income Tax-I	<ol style="list-style-type: none"> 1. Students can know the various provisions relating to income & income tax. Students can understand the basic concepts of IT Act and scheme of taxation in India. 2. Students can compute income and tax of an individual assesses.

7	Cost Accounting-I	<ol style="list-style-type: none"> 1. Creates understanding on the various techniques of costing like Contract, Process, Standard and Marginal. 2. Imparts knowledge on various emerging concept of cost accounting like cycling costing, Bench Marking etc.
8	Banking Theory and Practice	<ol style="list-style-type: none"> 1. To acquire knowledge of working of Indian Banking system. The impact of government policy and regulations on the banking industry. 2. Financial statements and performance of banks. Banking lending policies and procedures. 3.
B.COM VI SEMESTER		
1	Contemporary Auditing	<ol style="list-style-type: none"> 1. The main objective of the auditing is to find reliability of financial position and profit and loss statements. The objective is to ensure that the accounts reveal a true and fair view of the business and its transactions.
2	Management Accounting	<ol style="list-style-type: none"> 1. Understand about the concept, tools and management accounting. 2. Understand about different methods of analysis and application of marginal costing. 3. Acquired knowledge about fund flow and cash flow. 4. Understanding the budgetary control and different types of budgets. 5. Imparted knowledge on standard costing and classification of variances and decision making techniques.
3	Management Technique	<ol style="list-style-type: none"> 1. Demonstrate a general knowledge framework and understanding of key functions in management as applied in practice. 2. Obtain through electives in-depth knowledge and understanding in more specific management related

		<p>areas.</p> <p>3. Identify and appreciate the ethical issues in management decision areas.</p>
4	Business Law-II	<ol style="list-style-type: none"> 1. Demonstrate an understanding of the legal environment of business 2. Identify the fundamental legal principles behind contractual agreements 3. Apply basic legal knowledge to business transactions 4. Communicate effectively using standard business and legal terminology
5	Investment Management	<ol style="list-style-type: none"> 1. Describe the investment management process. Detail relevant asset classes for investment. Define performance metrics of investment funds. Confidently communicate the definition of technical words and phrases found within the investment management industry.
6	Income Tax-II	<ol style="list-style-type: none"> 1. To enable the students to identify the basic concepts, definitions and terms related to Income Tax. Students would identify the technical terms related to Income Tax. 2. To enable the students to determine the residential status of an individual and scope of total income.
7	Cost Accounting-II	<ol style="list-style-type: none"> 1. Understand the basic concepts of cost accounting Classify cost and prepare a subsequent cost Sheet and appraise the same with the financial statement. Illustrate practical problems based on Material, Labour. 2. Overhead Variances excluding sub-variances. Solve Practical problems based on Marginal Costing