



Sharanabasveshwar College of Commerce, Kalaburagi

Course Outcome

Subjects Under the NEP Course

Financial Accounting

- Understand the theoretical framework of accounting as well as accounting standards
- Demonstrate the preparation of financial statements of manufacturing and non-manufacturing entities of sole proprietor
- Exercise the accounting treatments for consignment transactions and events in the books of consigner and consignee
- Understand the accounting treatment for royalty transactions and articulate the royalty agreements.
- Outline the emergency trades in the field of accountancy.

Management principles and applications

- Understand and identify the different theories of organizations which are relevant in the present context.
- Design and demonstrate the strategic plan for the attainment of organizational goal.
- Differentiate the different types of authority and choose the best one in the present context.
- Compare and choose the different types of motivational factors and leadership style.
- Choose the best controlling techniques for better productivity of an organization.

Principles of Marketing

- Understand the basic concepts of marketing and assess the marketing environment.
- Analyse the customer behavior in the present scenario and marketing segments.
- Discover the new product development and identify the factors affecting the price of the product in the present context.

- Judge the impact of promotional techniques on the customers and importance of channels of distributions.
- Outline the recent development in the field of marketing.

Financial literacy

- Describe the importance of financial literacy and. List out the institutions providing financial services.
- Prepare the financial plan and budget and manage personal finances.
- Open, avail and manage or operate services offered by banks.
- Open,avail and manage or operate services offered by Post Offices
- Plan for Life Insurance and property insurance & select instrument for investment in shares

Advanced Financial Accounting

- Understand and compute the amount of claims for loss of stock and loss of profit.
- Learn various methods of accounting for higher purchase transactions.
- Deal with the interdepartmental transfers and their accounting treatments.
- Demonstrate the various accounting treatments for dependent and independent branches.
- Prepare financial statements from incomplete records.

Corporate Administration

- Understand the framework of the Companies Act 2013 and different kind of companies.
- Identify the stages and documents involved in the formation of companies in India.
- Analyze the roles, responsibilities, and functions of key management personnel. Incorporate administration.
- Examine the procedure involved in the corporate meeting and the role of the company secretary in the meeting.
- Evaluate the role of liquidator in the process of winding up of the company.

Law and practice of banking

- Summarise the relationship between banker and customer and the different types of functions of banker.
- Analyse the role, function, and duties of paying and collecting. Bankers.
- Make use of procedures involved in opening and operating different accounts.
- Examine the different types of negotiable instruments and their relevance in the present context.
- Estimate possible development in the banking sector in the upcoming days.

Financial environment

- Understand the fundamentals of Indian economy and its significance.
- Evaluate the impact of monetary policy on stakeholders of the economy.
- Assess the impact of fiscal policy on the stakeholders of the economy.
- Examine the status of inflation, unemployment and labour market in India.
- The inference of the financial sector reform in India.

Corporate Accounting

- Understand the treatment of underwriting of shares
- Comprehend the computation of profit prior to incorporation
- Know the valuation of intangibles assets
- Know the valuation of shares
- Prepare the financial statements of companies as per companies act,2013

Business Statistics

- Familiarizes statistical data and descriptive statistics for business decisions making.
- Comprehend the measures of variation and measures of skewness.
- Demonstrate the use of probability and probability distributions in business.
- Validate the applications of correlation and regression in business decisions.
- Show the use of index numbers in business.

Cost Accounting

- Understand concepts of Cost Accounting & Methods of Costing
- Outline the procedure documentations involved in procurement of materials & compute the valuation of Inventory.
- Make use of payroll procedures & compute idle and over time
- Discuss the methods of allocation, Apportionment & absorption of overheads.
- Prepare cost sheet & discuss cost allocations under ABC.

Advertising Skills

- Familiarize with advertising concepts.
- Able identify effective media choice for advertising
- Develop ads different media.
- Measures the advertising effectiveness.
- Analyze the role of advertising agency

Entrepreneurship Skills

- Discover their strengths and weakness in developing the entrepreneurial mind set
- Identify the different Government Institutions/ Schemes available for promoting Entrepreneurs.
- Understand the various aspects to set up an enterprises
- Familiar with mechanism of monitoring & maintaining an Enterprises.
- Know the various features for successful/unsuccessful entrepreneurs.

Advanced Corporate Accounting

- Know the procedure of redemption of preference shares.
- Comprehend the different methods of Mergers & Acquisition of companies.
- Understand the process of internal reconstructions.
- Prepare the liquidators final statement of accounts.
- Understand the recent developments in accounting and accounting standards.

Costing Methods and Techniques

- The method of costing applicable in different industries.
- Determination of cost by applying different method of costing.
- Prepare flexible and cash budget with imaginary figures.
- Analyze the process involved in standard costing.
- Familiarize with the Activity based costing and its applications.

Business Regulatory Framework

- Recognize the laws relating to contracts and its application in business activities.
- Acquire knowledge on bailment and indemnification of goods in a contractual relationship and role of agents.
- Comprehend the rules for sale of goods and rights and duties of a buyer and a seller.
- Distinguish the partnership laws, its applicability and relevance.
- Rephrase the cyber law in the present context.

Business ethics

- Explain the concepts of business ethics and its approaches.
- Examine the business and organizational ethics in the present context.
- Analyze the ethical aspect in marketing and HR areas.
- Analyze the ethical aspect in finance and IT areas.
- Examine the impact of globalization on business ethics.

Subject under CBCS

Banking Operations & Insurance

- Develop and understand the nature and purpose of financial statements in relationship to decision-making.
- Create the ability to use the fundamental accounting equation to analyze the effect of business transactions on an organization's accounting records and financial statements.
- Understand the ability to use accounting concepts, principles, and frameworks to analyze and effectively communicate information to a variety of audiences.
- Apply the ability to use accounting information to solve a variety of business problems.

Business Law

- Understand general business law issues and important legal aspects and provisions of business laws
- Types of contract, role of law in economic, political and social context
- Understand the contract of the Agency and agent with their responsibilities as an employer.
- Relevance of law to individuals, businesses and organizations
- Understand the laws related to Consumer Protection and Cyber law

Cost Accounting

- Understand the difference between Financial Accounting and Cost Accounting.
- Learners shall be acquainted with the basics of Costing Concepts and Principles.
- Learners will be able to prepare a Cost sheet by appropriate standards of Cost.
- To Gain the knowledge to apply Standard Costing & Marginal Costing, which are commonly used in industries.
- Students shall be able to understand the concept of Process costing, Joint Products, and By-Products.

Management Accounting

- Students would explain the significance of basic concepts, importance & functions of Management Accounting.
- Students would calculate the various ratios and would be able to discuss the significance and use of the various ratios.
- Students would be able to prepare cashflow statements using the Indirect method.
- Students would calculate the estimated working capital requirement of the entity.

Income Tax

- Understand the basic concepts and definitions of the Income Tax Act 1961
- To know the residential status of assessee and incomes exempted from tax
- To understand the concepts & computation of income from salary
- To be familiar with the computation of income from house property
- To be familiar with the computation of income from business and profession

Goods & Services Tax

- To provide knowledge about goods service tax
- To create employability to the students in the commercial tax practices
- To understand the procedure for registration, payment and refund of GST
- To be familiar with computation of GST liability & Input Tax Credit
- To understand the assessment , appeals, offences and penalties concerning GST

Financial Management

- To learn the theoretical foundations of financial management and Financial management decisions.
- To familiarize the theories of capital structure and the concept of cost of capital
- To evaluate the feasibility of various investment options
- To provide basic knowledge about working capital management .
- To understand the factors determining dividend policy adopted by companies.

International Trade

- To gain conceptual clarity of the theoretical aspects, foundations and principles of International Economics.

- To examine the broad pattern of changes in the arena of International Economic Policy and the evolving Global Economic environment.
- To comprehend the complexities of theories, problems and policies in International Economics.
- To gain fundamental exposure to the role, structure and functioning of international institutions/organizations

Business Environment

- Students learn different types of business environment and its types. Different methods of analysis such as SWOT and PESTLE analysis are discussed.
- Student learn the concept of business ethics and entrepreneurship. Students learn MSED Act, 2006 and Consumer protection act.
- Students learn the concept of corporate social responsibility, corporate governance and Social audit.
- Students learn strategies for globalization for MNCs and TNCs, Foreign trade in India, Balance of trade.

Computer Application for Business & E-commerce

- Recognizes the impact of Information and Communication Technologies, basics of Computer & Networks
- Acquire knowledge in identifying the main business and marketplace models for electronic Communications and Trading
- Understanding Electronic Payment System and its environment.
- Understanding concepts of Software,types of software & Types of Connectivity in establishing network
- Analyze the steps, tools, and security considerations needed create an E- commerce websites

Indian Financial System

- Subjects gives overview of financial system to students such as the flow of funds in financial system, financial system and economic development.
- Students learn different financial system and their framework.
- Students studies non-banking financial institutions, their role in financial system, sources of finance and RBI guidelines.
- Students learn the concept of stock market with primary and secondary issue of stock.