



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 e-mail: kles_bkcc@rediffmail.com Ph: 08338-272176

Department of Commerce

COURSE OUTCOMES – 2016-17

Non CBCS Syllabus w.e.f 2015-16

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



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



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

Course: Business Statistics - I**BCOM III Semester**

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

Course: Banking Law and Practice**BCOM III Semester**

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



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

	On successful completion of the course, the Students will be able to;
CO1	Compute correlation between two variables.
CO2	Describe the concept probability and find the probability of various experiments.
CO3	Predict the future values under regression analysis.
CO4	Apply statistical tools in business and economics.
CO5	Draw charts of quality control.
CO6	Solve the transportation problems.



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

	On successful completion of the course, the Students will be able to;
CO1	Compute the assessable value of transactions related to goods for levy and
CO2	determination of duty liability.
CO3	Identify and analyze the procedural aspects applicable under statutes related to indirect taxation.
CO4	Explain the basic principles underlying the Indirect Taxation Statutes (with reference to Central Excise Act, Customs Act, Service Tax, Value Added Tax, Central Sales Tax). Explain and determine service tax liability.



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

Course: Indian Financial Services		BCOM VI Semester
	On successful completion of the course, the Students will be able to	
CO1	Explain the meaning and importance of financial service.	
CO2	Describe about merchant banking activities.	
CO3	Analyze lease financing.	
CO4	Gain knowledge about factoring and forfeiting	
CO5	Describe modern financial services.	
Course: Direct Taxes		BCOM VI Semester
	On successful completion of the course, the Students will be able to	
CO1	Define the procedure of direct tax assessment.	
CO2	Able to file IT return on individual basis.	
CO3	Compute total income and tax liability.	
CO4	Aware about IT authorities and their powers.	
CO5	Aware about appeal & revision, tax penalties, offences and prosecutions.	