



Acharya Pathasala College of Arts and Commerce

N.R.Colony ,Bengaluru-19

Affiliated to Bengaluru City University

NAAC Accredited 'B' Grade

apseveningcollege@gmail.com

www.apseveningcollege.ac.in

Bachelor of Commerce

Program Outcomes:

- POS-1 This course focuses on building a good foundation for your business drive and helps you with good analysis.
- POS-2 The B.Com undergraduate program equips apprentices with professions falling under Economics, Finance, and Accounting; these are demanded professionally.
- POS-3 We have designed this program according to industrial standards.
- POS-4 This course evolves your business/commercial learning experience and makes you understand every detail of the matter.
- POS-5 Develop academic networks through conducting workshops, corporate gatherings, knowledge voyages, and student exchange programs, and internships that bring endless possibilities to create great career paths.


Acharya Pathasala Evening College
of Arts & COMMERCE
N R Colony, Bengaluru-560 019.
A. Sudarshan Kumar
Co-ordinator
IQAC


Principal
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Course Outcome

Name of the Program: Bachelor of Commerce (B.Com.)

Course Code: B.Com. 1.1

NAME OF THE COURSE: FINANCIAL ACCOUNTING

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

- a. Understand the theoretical framework of accounting as well as accounting standards.
- b. Demonstrate the ability to prepare financial statement of manufacturing and nonmanufacturing entities of sole proprietors.
- c. Workout the accounting treatments for consignment transactions & events in the books of consignor and consignee.
- d. Understand the accounting treatment for royalty transactions & articulate the Royalty agreements.
- e. Demonstrate various accounting treatments for dependent and independent branches



MANAGEMENT PRINCIPLES AND APPLICATIONS

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

- a. Bring out the relevance of F W Taylor's view on management in today's knowledge era.
- b. Design strategic plans for various organisations for the attainment of organisational goals.
- c. Differentiate between the different types of organisational structures and authority and identify the best one for an MNC.
- d. Compare the different types of leadership styles.
- e. Identify a few control techniques for better productivity of an organisation

PRINCIPLES OF MARKETING

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

- a. Understand the basic concepts of marketing and assess the marketing environment.
- b. Discover the new product development & identify the factors affecting the price of a Product in the present context.
- c. Judge the impact of promotional techniques on the customers & importance of channels of distribution.
- d. Outline the recent developments in the field of marketing.
- e. Analyze the consumer behavior in the present scenario and marketing segmentation.



ADVANCED FINANCIAL ACCOUNTING

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

- a. Understand & compute the amount of claims for loss of stock & loss of Profit.
- b. Learn various methods of accounting for hire purchase transactions.
- c. Deal with the inter-departmental transfers and their accounting treatment.
- d. Prepare financial statements from incomplete records.
- e. Outline the emerging trends in the field of accounting

BUSINESS MATHEMATICS

Course Outcomes: On successful completion, the students will be able to demonstrate:

- a. The application of equations to solve business problems.
- b. The Application AP and GP in solving business problems.
- c. The calculation of simple, compound interest and discounting of Bills of Exchange.
- d. The use of matrices in business.
- e. The Application of ratios and proportions to business.

CORPORATE ADMINISTRATION

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

- a. Understand the framework of Companies Act of 2013 and different kind of companies.
- b. Identify the stages and documents involved in the formation of companies in India.



- c. Analyse the role, responsibilities and functions of Key management Personnel in Corporate Administration.
- d. Examine the procedure involved in the corporate meeting and the role of company secretary in the meeting.
- e. Evaluate the role of liquidator in the process of winding up of the company.

LAW AND PRACTICE OF BANKING

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

- a. Summarize the relationship between Banker & customer and different types of functions of banker.
- b. Analyse the role, functions and duties of paying and collecting banker.
 - a. Make use of the procedure involved in opening and operating different accounts.
 - b. Examine the different types of negotiable instrument & their relevance in the present context.
 - c. Estimate possible developments in the banking sector in the upcoming days.

CORPORATE ACCOUNTING

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

- a. Understand the treatment of underwriting of corporate Securities.
- b. Comprehend the computation of profit prior to incorporation.
- c. Know the valuation of Goodwill.
- d. Know the valuation corporate Securities.
- e. Prepare the financial statements of companies as per the Companies Act 2013.

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BUSINESS STATISTICS

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

- a. Understand statistical data and descriptive statistics for business data Analysis.
- b. Comprehend the measures of Central Tendency, Dispersion and Skewness.
- c. Validate the application of Correlation Analysis in business decisions.
- d. Apply the Regression Analysis Technique for business decisions.

COST ACCOUNTING

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

- a. Demonstrate an understanding of the concepts of costing and cost accounting.
- b. Classify, allocate apportion overheads and calculate overhead absorption rates.
- c. Demonstrate the ability to calculate labour cost
- d. Demonstrate the ability to prepare a cost sheet.
- e. Prepare material related documents, understand the management of stores and issue procedures.



ADVANCED CORPORATE ACCOUNTING

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

- a. Know the procedure of redemption of Preference Shares and Debentures.
- b. Comprehend the different methods of Amalgamation and Acquisition of Companies
- c. Understand the process of Internal reconstruction.
- d. Prepare the liquidators Final statement of accounts.
- e. Understand the process of Liquidation of Companies in India.

COSTING METHODS AND TECHNIQUES

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

- a. Understand the various methods of costing applicable to different industries.
- b. Determine the cost under different methods of costing.
- c. Analyze the processes involved in standard costing and variance analysis.
- d. Apply the knowledge gained for decision making

BUSINESS REGULATORY FRAMEWORK

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

- a. Comprehend the laws relating to Contracts and its application in business activities.
- b. Comprehend the rules for Sale of Goods and rights and duties of a buyer and a seller.
- c. Understand the importance of Negotiable Instrument Act and its provisions relating to Cheque and other Negotiable Instruments.
- d. Understand the significance of Consumer Protection Act and its features
- e. Understand the need for Environment Protection.



Financial Management

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

- a) Understand the Role of Financial Managers effectively in an organization.
- b) Apply the compounding & discounting techniques for time value of money.
- c) Take investment decision with appropriate capital budgeting techniques for investment proposals.
- d) Understand the factors influencing the capital structure of an organization.
- e) Understand the factors influencing the working capital requirements of an organization.

Income Tax Law and Practice – I

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

- a) Understand the basic concepts of Income Tax as per Income Tax Act 1961.
- b) Understand the provisions for determining the residential status of an Individual.
- c) Comprehend the meaning of Salary, Perquisites, allowances and Profit in lieu of salary, and various retirement benefits.
- d) Compute the income house property for different categories of house property.
- e) Comprehend the assessment procedure and to know the power of income tax authorities.



GST - LAW & PRACTICE

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

- a) Comprehend the concepts of Goods and Services tax.
- b) Understand the fundamentals of GST.
- c) Understand the GST Registration Process.
- d) Analyze the GST Procedures in Business.
- e) Know the GST Assessment and its computation

Management Accounting

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

- a) Demonstrate the significance of management accounting in decision making.
- b) Analyze and interpret the corporate financial statements by using various techniques.
- c) Compare the financial performance of corporate through ratio analysis.
- d) Understand the latest provisions in preparing cash flow statement.
- e) Understand the concepts of Budgetary Control

Income Tax Law & Practice – II

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

- a) Understand the procedure for computation of income from business and other Profession.
- b) Understand the provisions for computation of capital gains.
- c) Learn to compute the taxable income from other sources.
- d) Learn the computation of total income of an Individual.
- e) Understand the provisions relating to Set Off and Carry Forward of Losses

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Principles and Practice of Auditing

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

- a) Understand the conceptual frame work of auditing.
- b) Examine the risk assessment and internal control in auditing
- c) Comprehend there levance of IT in audit and audit sampling for testing.
- d) Examinethecompanyauditandtheprocedureinvolvedintheauditofdifferent entities.
- e) Gain knowledge on different aspect of audit reporting and conceptual framework applicable on professional accountants.

Advanced Accounting

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

- a) Understand the key principles and theories of Advanced Accounting.
- b) Learn various valuation methods and techniques used in practice.
- c) Develop skills in Advanced Accounting.
- d) Explore the challenges and considerations involved in preparation of financial statements of Banking & Insurance companies.
- e) Gain knowledge of Advanced Accounting and their impact on business.

Human Resources Management

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

- a) Describe the role and responsibility of Human resources management functions on business
- b) Describe HRP, Recruitment and Selection process
- c) Describe to induction, training, and compensation aspects.
- d) Explain performance appraisal and its process.
- e) Demonstrate Employee Engagement and Psychological Contract.



Advanced Financial Management

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

- a) Understand Weighted Average Cost of Capital and its significance
- b) Comprehend the different advanced capital budgeting techniques.
- c) Understand different capital structure theories and its application in financing decisions.
- d) Evaluate different dividend decisions and its impact on the security valuation.
- e) Understand the important components of Working capital and its management.

Indian Accounting Standards

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

- a) Understand the need and benefits of accounting standards.
- b) Prepare the financial statements as Indian Accounting standards.
- c) Comprehend the requirements of Indian Accounting Standards for recognition, measurement and disclosures of certain items appear in financial statements
- d) Understand the Accounting Standards for Items that do not Appear in Financial Statements
- e) Understand the preparation of calculation of NCI & Cost of control.



Human Resources Development

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

- a) Understand the need of HRD.
- b) Comprehend the framework of HRD.
- c) Know the models for evaluating the HRD programs.
- d) Comprehend the need for employee counseling.
- e) Apprehend the HR performance.

E-Commerce

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

- a) Comprehend the concepts of E-commerce
- b) Understand the e-retailing benefit sand key success factors
- c) Analyze the benefits of EDI
- d) To understand Cyber security
- e) Know the Issues in E-commerce.

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