# JSS COLLEGE OF ARTS AND COMMERCE, GUNDLUPET 571 111 DEPARTMENT OF COMMERCE

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# COURSE OUTCOME (ODD SEM) 2021 - 22

### V SEMESTER

Financial Management

| To Understand the Financial System of India                     |
|---|
| To Know the Operational Structure of Financial Institutions     |
| To Understand the future cash flows of present value            |
| To Understand effects of capital structure on value of the firm |
| To Know the optimum capital structure of the firm               |
| To know the various dividend policies adopted in the firm       |
|   |

#### **Business Taxation**

| COI  | To Know the Indirect Tax Structure in India                |
|------|--|
| CO 2 | To Understand the rates of GST                             |
| CO 3 | To Know about Tax Planning, Tax Avoidance and Tax Evasion. |
| CO 4 | To Know about Custom Duty                                  |
| CO 5 | To Know the procedure of Tax Payment                       |
|      |  |

## Quantitative Techniques - 1

| CO1 - | To be able to apply quantitative techniques to solve variety of<br>business problems                                 |
|-------|--|
| CO 2  | To disguise between different mathematical techniques and application.   |
| CO 3  | Identify the source of a quantifiable problem, recognized the issues involved and produce an appropriate action plan |
| CO 4  | Employ appropriate mathematical tools to solve problems  |
| CO 5  | To familiarize the students with the calculation of different discount<br>and interest rates                         |



## Corporate accounting - III

| CO I | To familiarize the students regarding the procedure of amalgamation,<br>its types and methods of accounting treatments |
|------|--|
| CO 2 | To understand the process external and internal reconstruction and its<br>procedure of accounting                      |
| CO 3 | To familiarize the students in banking company functions and<br>preparation of final accounts in a new format          |
| CO 4 | To understand the various methods of valuation of goodwill and<br>shares   |
| CO 5 | To understand the concepts of corporate financial reporting system in<br>India   |

### **Business Law**

| COI  | To acquire advance knowledge in the specific field of Law   |
|------|---|
| CO 2 | To identify the fundamental legal principles behind contractual<br>agreement  |
| CO 3 | To be able to appreciate the relevance of business law to individuals<br>and business and the role of law in an economic, political and social<br>context |
| CO 4 | To interpret and analyze the legal and social problems and work<br>towards finding solutions to the problems by applications of law and<br>regulations    |

## Cost and management Accounting - IV

| CO I  | To understand the concepts of Cost Accounting and Management<br>Accounting   |
|-------|--|
| CO 2  | To make use of Standard cost to prepare budgets for planning and<br>control purpose  |
| CO3   | Critically analyze and provide the recommendation to improve the<br>operations of organization through the application of management<br>accounting techniques                          |
| CO 4. | Demonstrate the need for a balance between financial and non<br>financial information and decision making, control and performance<br>evaluation applications of management accounting |
| CO 5  | To know the concept of marginal costing, Break even analysis, make<br>or buy decisions, margin of safety and CVP analysis.   |

## III SEMESTER

## Disaster Management

| CO I | To Understand the foundations of hazards, disasters and associated<br>natural phenomena  |
|------|--|
| CO 2 | To Know how to manage the public Health aspects of the disasters.  |
| CO 3 | To Understand the familiarity with disaster management theory (cycle, phases)  |
| CO 4 | To evaluate the environmental, social, cultural, economic, legal and organizational aspects influencing vulnerabilities and capacities to face disaster. |
| CO 5 | To obtain analyses and communicate information on risk, relief needs.  |

## Company Law

| COT  | To impart the information of fundamentals of Company Law.                       |
|------|---|
| CO 2 | To acquaint with the duties and responsibilities of Key Managerial<br>Personnel |
| CO 3 | To update the knowledge of provisions of the Companies Act of 2013.             |
| CO 4 | To impart the provisions and procedures under company law.                      |
| CO 5 | To apprise new concepts involving in company law regime.                        |

## Corporate Accounting - 1

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| CO 1 | To Enable the students to understand the feature of shares and<br>debentures and its Accounting for their issues               |
|------|--|
| CO 2 | To give an exposure to the students regarding company Final<br>Accounts with new format  |
| CO 3 | To understand about redemption of shares and debenture and its<br>types  |
| CO 4 | To enable the students to understand the legal procedure of liquidation, duties of a liquidator and his statement of accounts. |

## Income Tax - I

| CO I | To introduce the basic concept of Income Tax   |
|------|--|
| CO 2 | To familiarize the different knowhow and heads of Income with its<br>Components  |
| CO 3 | It helps to build an idea about income from house property as a concept  |
| CO 4 | It give more idea about income from business or profession   |
| CO 5 | To familiarize the students regarding the calculation of income from<br>salary, agriculture income, excepted incomes and calculation of<br>residential status of an individual |

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### I SEMESTER

## **Business Management**

| CO I | To create awareness about importance of management and<br>significant Role of Management in all organizations, |
|------|--|
| CO 2 | To inform evolution of concept & functions of Management.  |
| CO 3 | To understand the various functions of Management and its<br>Importance.                                       |
| CO 4 | To inform application of management functions  |
| CO 5 | To inform about contribution of Management scientist and the<br>Theories of Management developed by them.      |
| CO 6 | To make aware about contribution of industrial leaders and<br>their qualities of leadership.                   |
| CO 7 | To create awareness about Recent Trends in the field of<br>Management  |

## Management of Banking and Insurance Services

| COT  | Understanding of Indian Banking System Structure, types of banks,<br>and their interlinking          |
|------|--|
| CO 2 | Analysis of RBI functions ,working and policy  |
| CO3  | To give knowledge of Bank reforms since 1991 with ref.to<br>Narsimham committee I&II                 |
| CO 4 | To enable them to understand better customer relation with bank and<br>insurance companies           |
| CO 5 | To create awareness about modern banking services like e- banking<br>M- banking and Internet banking |
| CO 6 | To enable the students to understand the concepts, principles and types of insurance                 |

## Financial Accounting - I

| CO 1 | It helps to describe the main element of Financial Accounting information, Concepts and conventions |
|------|---|
| CO 2 | To interpreting the business implication of financial statement information                         |
| CO 3 | To enable the students to understand the concept of rectification of errors                         |
| CO 4 | To prepare financial statement in accordance with appropriate standards                             |
| CO 5 | To enable the students to acquire the knowledge regarding computerized accounting.                  |

## JSS COLLEGE OF ARTS AND COMMERCE, GUNDLUPET 571 111

## DEPARTMENT OF COMMERCE

COURSE OUTCOME (EVEN SEM) 2021-22

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#### VISEMESTER

#### Marketing Management

| To build ability to take decisions and plan, develop, execute and control marketing strategies |
|--|
| To understand the concepts of advertising and economic effects of advertising                  |
| To understand the concepts of product and PLC  |
| To understand the concept of retail marketing and building retail as a career.                 |
|  |

## Principles & Practice of Auditing

| CO 1 | To Understand the Auditing in a computerized Environment             |
|------|--|
| CO 2 | To Know the appointment of Company Secretary in India.               |
| CO 3 | To Understand the sequential Procedure of Auditing                   |
| CO 4 | To know the calculation of verification and valuation of liabilities |
| CO 5 | To know the Audit of different types of organization                 |
|      |  |

#### Entrepreneurship Development

| CO I | To understand the concept of entrepreneurship  |
|------|--|
| CO 2 | To gain the knowledge of utilizing entrepreneur as a career development              |
| CO 3 | To create awareness regarding institutional and non institutional assistance (MUDRA) |
| CO 4 | To understand the challenges for the establishment of new business.                  |
| CO 5 | To Explain challenges of Entrepreneurs   |
| CO 6 | To understand the concepts of Business Ethics  |

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#### **Business Statistics**

| CO I | To Know the Research Sampling                             |  |
|------|---|--|
| CO 2 | To Know about Hypothesis Testing                          |  |
| CO 3 | To Understand the Significance of the Test                |  |
| CO 4 | To Understand the correlation of Distribution             |  |
| CO 5 | To impart the knowledge of preparation of research Design |  |

## Quantitative Techniques - 11

| CO I | To understand the types of set and Venn Diagram         |  |
|------|---|--|
| CO 2 | To impart the knowledge of permutation and combination  |  |
| CO 3 | To understand the significance of various distributions |  |
| CO 4 | To solve applications involving probabilities           |  |
| CO 5 | To Understand the Significance of the Test              |  |

### Business Taxation - II

| CO I | To understand various tax rebate & relief and procedure to file IT return |
|------|---|
| CO 2 | To understand the concept of TDS and advance payment of tax               |
| CO 3 | To understand the concept of recovery and refund of tax                   |
| CO 4 | To familiarize the students with the process of international customs     |

### IV SEMESTER

## Corporate Accounting - II

| CO I | To impart the knowledge of preparation of Insurance Company Accounts (new format) |
|------|---|
| CO 2 | To understand the importance and preparation of electricity accounts              |
| CO 3 | To familiarize with Inflation Accounting  |
| CO 4 | To understand the importance of Human Resource Accounting                         |
| CO 5 | To familiarize the students in preparing Holding Company Accounts                 |

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#### Income Tax - II

| CO 1 | To develop an idea about capital gain among students   |
|------|--|
| CO 2 | To enlighten the concept of income from other source   |
| CO 3 | To Enabling the students to have a fair idea on set-off and carry forward of losses  |
| CO 4 | To understand the provisions and procedure to compute total income and tax<br>payable by an individual. HUF, Firms and AOP/BOI |
| CO 5 | To equip the students with thoughts of assessment procedure, PAN, E- filing, E-<br>payment, TRP's                              |

## Quantitative Techniques

| CO I | To be able to apply quantitative techniques to solve variety of business problems                                       |
|------|---|
| CO 2 | To disguise between different mathematical techniques and application.  |
| CO 3 | Identify the source of a quantifiable problem, recognized the issues involved<br>and produce an appropriate action plan |
| CO 4 | Employ appropriate mathematical tools to solve problems   |
| CO 5 | To familiarize the students with the calculation of different discount and interest rates                               |

## Principles and practice of General Insurance

| CO 1 | To learn about the basic concepts of Risk and Insurance   |
|------|---|
| CO 2 | To enable the students to learn evolution, growth and regulatory framework of general insurance in India                    |
| CO 3 | To Know about the fundamental principles of General Insurance and about the<br>various classifications of General Insurance |
| CO 4 | To familiarize the students with the concepts of third party insurance and settlement procedure                             |
| CO 5 | To enable them to understand process of calculation of profit or loss in claims   |

#### II SEMESTER

## Financial Accounting - II

| CO I | To Understand the concept of Consignment and learn the accounting treatment<br>of the various aspects of consignment  |
|------|---|
| CO 2 | To Understand the meaning and features of Non-Profit Organizations, Learn to<br>prepare Receipts & Payment Account, Income & Expenditure Account and<br>Balance Sheet for Non-Profit Organizations. |
| CO 3 | To enable the students to develop skills for Computerized Accounting  |

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| CO 4 | To understand the concepts of Hire purchase system and Installment System |
|------|---|
| CO 5 | To familiarize the students in preparation of Royalty Account             |

## Cost and Management Accounting

| COI  | To make aware about cost structure and cost elements                   |
|------|--|
| CO 2 | To understand various techniques and methods of cost accounting        |
| CO 3 | . To understand various aspects of material control & wastage          |
| CO 4 | To understand various aspects of labour control.                       |
| CO 5 | To understand classification of overheads & methods of absorption      |
| CO 6 | To understand the features of a cost-sheet & determining tender price. |
|      |  |

## Principles & Practices of Marketing

| CO I | To understand and develop various facts of marketing management                                |
|------|--|
| CO 2 | To build ability to take decisions and plan, develop, execute and control marketing strategies |
| CO 3 | To understand the concepts of advertising and economic effects of advertising                  |
| CO 4 | To understand the concepts of product and PLC  |
| CO 5 | To understand the concept of retail marketing and building retail as a career.                 |
| CO 6 | To understand the concepts of Marketing Research   |

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# COURSE OUTCOMES OF BA (GEOGRAPHY) (NEP pattern)

## Paper I Principals of Geomorphology

| Studer | nts shou | ld be able to  |
|--------|----------|--|
| CO     | 1        | Define the field of Geomorphology and to explain the essential of it.  |
| CO     | 2        | Know the internal structure of the earth know the importance<br>of longitudes & latitudes International Date line and Standard<br>time |
| CO     | 3        | Understand interior structure of the earth   |
| CO     | 4        | Understand Theory regarding of Origin of Continents and oceans   |
| CO     | 5        | Study the formation of Rocks   |
| CO     | 6        | Understand the work of internal and external forces and their associated landforms.  |
| CO     | 7        | Understand the importance of Atmosphere  |
| CO     | 8        | Understand the composition of atmosphere   |
| CO     | 9        | Know the Measurement of Atmospheric Pressure and<br>formation of Pressure Belts  |
| CO     | 16       | Understand the types of winds  |

## Practical Paper 1: Geomorphology practical.

#### Students should be able to

| CO | 1 | Understand the different types of Rocks.     |
|----|---|--|
| CO | 2 | Understand the different types of Minerals . |
| CO | 3 | Understand the types of slopes .             |

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## **Environmental Studies**

### Students should be able to

| CO | 1 | Know the Concept of Environment and importance of<br>Environment         |
|----|---|--|
| CO | 2 | Understand the Structure and Components of Ecology.                      |
| СО | 3 | Study about Nutrient cycling.  |
| СО | 4 | Acquire knowledge about biodiversity.                                    |
| CO | 5 | Understand the value of Resource   |
| СО | 6 | Understand the environmental problems there Cause, Effects and Remedies. |
| CO | 7 | Get knowledge about environmental hazards and management.                |
| CO | 8 | Make awareness about conservation of resources.                          |
| CO | 9 | Understand the various environmental protection acts.                    |

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# O E Paper I Introduction to Physical Geography (B COM)

## Students should be able to

| CO | 1  | Understand the effect of rotation of revolution the Earth  |
|----|----|--|
| CO | 2  | Know the internal structure of the earth know the importance of longitudes & latitudes International Date line and Standard time |
| CO | 3  | Understand interior structure of the earth   |
| CO | 4  | Understand Theory regarding of Origin of Continents and oceans   |
| CO | 5  | Study the formation of Rocks   |
| CO | 6  | Understand the work of internal and external forces and their associated landforms.  |
| CO | 7  | Understand the importance of Atmosphere  |
| CO | 8  | Understand the composition of atmosphere   |
| CO | 9  | Know the Measurement of Atmospheric Pressure and formation of Pressure Belts   |
| CO | 10 | Understand the types of winds  |
| CO | 11 | Know the measurement of ocean deep and floor   |
| CO | 12 | Understand the important ocean currents  |
| CO | 13 | To know the formation of tides   |

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# COURSE OUTCOMES OF BA (GEOGRAPHY) (CBCS pattern)

# II BA III Sem Paper III, Regional Geography of the world

#### Students should be able to

| CO | 1 | Understand the location Physiographic, Drainage, Climate, and Vegetation of World         |
|----|---|---|
| CO | 2 | To know the salient feature, problems and prospects of<br>Agriculture.                    |
| CO | 3 | TO know the Natural Regions the World classification                                      |
| СО | 4 | Study the Mineral and power Recourses, -production and distribution of Iron and fuels etc |
| CO | 5 | Study the Transportation and Hoover's transport cost theory                               |

# Practical Paper 3: Cartograms, and Distribution Maps.

## Students should be able to

| CO | 1 | Understand the uses of Cartograms in Geography    |
|----|---|---|
| co | 2 | Get Knowledge about Line Graphs, Bar Graphs, Etc. |
| CO | 3 | Understand the Distribution of Maps               |

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## III B A V Sem, Paper V Economic Geography of the world

#### Students should be able to

| CO | 1 | Study the Human Economic Activities   |
|----|---|---|
| CO | 2 | Explain the Weber theory  |
| CO | 3 | Understand the mineral and power resources                                    |
| CO | 4 | Study of the distribution of engineering, cotton sugar<br>Industries in India |
| CO | 5 | Study Of India's foreign tread  |

## III B A V Sem, Toposheet

Practical Geography Study of latitudes and latitudes, relief features, Scales, Projections and Interpretation of Toposheet, weather reports, and Cartograms.

| CO | 1 | Introduce the student of toposheet, weather map.         |
|----|---|--|
| СО | 2 | Understand the mechanism function of topographical maps. |
| СО | 3 | Understand interpretation if weather images.             |

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## Paper II Introduction to Climatology

## Students should be able to

| CO | 1 | Understand the importance of Atmosphere  |
|----|---|--|
| CO | 2 | Understand the composition of atmosphere   |
| СО | 3 | Know the Measurement of Atmospheric Pressure and formation of Pressure Belts   |
| CO | 4 | Understand the types of winds  |
| CO | 5 | To understand and compute the air humidity as well as to explain the process of condensation and formation of precipitation and its types. |

## Practical Paper 2: Climatology Practical.

## Students should be able to

| CO | 1 | Understand the structure and functions of the Indian    |
|----|---|---|
|    |   | Meteorological Department.                              |
| СО | 2 | To be understand the functions & uses of Meteorological |
|    |   | Instruments.  |

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## O E Paper II Introduction to Human Geography (B COM)

## Students should be able to

| CO | 1 | Understand the relationship of man and environment,<br>Environmental Determinism, possibilism, probabalism |
|----|---|--|
| CO | 2 | Studies of contribution of Germens, French, Americans  |
| CO | 3 | Understand the modes of life of eskimo, pigmys, kirgeeze   |
| CO | 4 | Explain the Heger Strand Theory of Diffusion   |
| СО | 5 | Get knowledge about Cultural Realms of the world.  |
| CO | 6 | Get knowledge of population compositions.  |
|    |   |  |

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## II BA IV Sem, Paper IV Regional Geography of India

#### Students should be able to

| CO | 1 | Understand the location Physiographic, Drainage,<br>Climate, and Vegetation of India |
|----|---|--|
| СО | 2 | To know the silent feature, problems and prospects of irrigation and Agriculture.    |
| CO | 3 | To Know about the mineral and power resources  |
| CO | 4 | Study the Population Composition India and transportation net<br>work, tourism       |

## Practical Paper 4: Basic Statistics.

## Students should be able to

| CO | 1 | Understand the meaning, importance, limitations of     |
|----|---|--|
| CO | 2 | Statistics.  Get Knowledge about mean, median, mode.   |
| CO | 3 | Understand the Time series Analysis, Index Numbers Etc |

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## III BA VI Sem, Paper VI Regional Geography of Karnataka

### Students should be able to

| CO | 1 | Understand the location Physiographic, Drainage, Climate and<br>Vegetation of Karnataka |
|----|---|---|
| СО | 2 | To know salient feature, problems and prospects of<br>Agriculture                       |
| CO | 3 | Study the problems and prospects of Industries  |
| СО | 4 | Population Composition Karnataka  |

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## III B A VI Sem

Practical: G18 & Surveying (with the help of plane Table and prismatic compass )& Statistical Methods.

## Students should be able to

| CO | 1 | Understand the different surviving techniques.           |
|----|---|--|
| СО | 2 | Knowledge about preparation of layout.                   |
| СО | 3 | Understand the socio economic condition of the villages. |
| СО | 4 | Acquire knowledge of preparation of drawing of profile.  |
| CO | 5 | Get knowledge about Geo Statistical Methods.             |

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### PROGRAME SPECIFIC OUTCOMES

## On Completion of the BA (Geography) Students are able to:

| PSO | 1  | Concept of Fundamental of Geography                             |
|-----|----|---|
| PSO | 2  | Serve as conservator in forest, Soil, Agri, Departments.        |
| PSO | 3  | Work in disaster and water resources management.                |
| PSO | 4  | Serve in forest department as forest conservator.               |
| PSO | 5  | Serve in cartographer in map making divisions of Government.    |
| PSO | 6  | Can Prepare for Competitive exams.                              |
| PSO | 7  | Study the landforms, Geomorphology ,and agents of Denudation    |
| PSO | 8  | Work in GIS, ISRO   |
| PSO | 9  | To learn the concept of land scape and costal lines             |
| PSO | 10 | To serve in Town planning officer to serve in survey Department |

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