

Programme Matrix: Bachelor of Commerce [2019 Batch]



Kristu Jayanti College

AUTONOMOUS Bengaluru
Reaccredited 'A' Grade by NAAC | Affiliated to Bengaluru North University

FACULTY OF COMMERCE AND MANAGEMENT

B.Com.

Programme Educational Objectives

PEO1: To empower students with contemporary business knowledge and skills in the functional domains of commerce.

PEO2: To provide experiential learning avenues for professional development and entrepreneurship.

PEO3: To inculcate professional ethics, human values and social responsibility for organizational and societal development.

Programme Outcome

After the successful completion of the three year B.Com. Programme, the graduate will be able to:

PO1: Demonstrate professional capability for organizational development, global employability and lifelong learning.

Programme Specific Outcomes

After the successful completion of the three year B.Com Programme, the graduate will be able to:

PSO1: Apply business skills in functional areas of commerce for organizational effectiveness.

PSO2: Appraise national and global economic, social and environmental issues related to business.

PSO3: Perform accounting, taxation, auditing and finance related roles in multinational organizations.

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I Semester

Course Type	Course Code	Course Title	Course Outcome
MIL [Any ONE to be Opted]			
AECC	AEN103A11	Additional English I	<ol style="list-style-type: none"> 1. Describe and differentiate between ballads and sonnets 2. Analyze critically the writing style of prose writers 3. Develop interest to appreciate one act plays 4. Apply the rules of punctuation to write concisely 5. Demonstrate proficiency in creating leaflets and brochures
AECC	HIN103B12	Hindi I	<ol style="list-style-type: none"> 1. हिन्दी साहित्य के गद्य विधाओं को समझता है 2. विद्यार्थियों में सामाजिक यथार्थ का मूल्यांकन करने का ज्ञान 3. सृजनात्मक कौशल्य में परिपूर्णता 4. गद्य विधाओं में निहित सामाजिक यथार्थ का विश्लेषण 5. अनुवाद एवं पत्र शैली का विकास
AECC	KAN103B12	Kannada I	<ol style="list-style-type: none"> 1. ಭಕ್ತಿ ಸಾಹಿತ್ಯದ ಮುಖ್ಯ ಗುರಿಗಳು ಪ್ರಸ್ತುತ ಸಮಾಜದ ಬದಲಾವರೆಗೆ ಸ್ಪಂದಿಸುವ ವಿವಿಧ ಬಗೆಗಳನ್ನು ಪರಸ್ಪರ ಹೋಲಿಸುವರು 2. ಲೇಖನ ಕಲೆ, ಸತ್ರಿಕಾ ಬರಹಗಳ ಕೌಶಲ್ಯವನ್ನು ಅಧ್ಯಯನದೊಂದಿಗೆ ಅಭ್ಯಾಸ ಮಾಡುವ ಕಲೆಯನ್ನು ತಿಳಿಯುವರು 3. ಓ ಸಮಾಜದ ಸಂಘರ್ಷಗಳಲ್ಲಿ ಹೋರಾಟ ಹಾಗೂ ಚಳವಳಿಗಳ ವಿವಿಧ ನೆಲೆಗಳನ್ನು ತಿಳಿಯುವರು 4. ಮನರಂಜನೆ ಹಾಗೂ ವೈಜ್ಞಾನಿಕ ಕ್ಷೇತ್ರಗಳ ಮೂಲಕ ಸಾಮಾಜಿಕ ಜವಾಬ್ದಾರಿಗಳನ್ನು ಹುನರಾವಲೋಕನೆ ಮಾಡುವರು 5. ಡಿಜಿಟಲ್ ಯುಗದಲ್ಲಿ ಕನ್ನಡ ಭಾಷೆಯ ಅಳವಡಿಕೆ ಹಾಗೂ ಅಭಿವೃದ್ಧಿಯನ್ನು ಕುರಿತು ಚರ್ಚಿಸುವರು 6. ಓ ಅಂತರ್ಜಾಲ ಹಾಗೂ ಶತ್ರಿಕೋದ್ಯಮದಲ್ಲಿ ಭಾಷೆಯ ಸೋಲು ಹಾಗೂ ಸಾಧ್ಯತೆಗಳನ್ನು ಅಧ್ಯಯನ ಮಾಡುವರು
Compulsory courses			
AECC	ENG103A12	English I	<ol style="list-style-type: none"> 1. Outline basic figure of speech, simile, metaphor, personification, and alliteration 2. Determine grammatical and syntactical structures suitable for a given context 3. Appreciate the significance of prose and poetry 4. Develop communication skills for greeting, introduction, making request and offering help
DSCC	COM204A11	Financial Accounting I	<ol style="list-style-type: none"> 1. Understand accounting principles, concepts, conventions and to maintain the basic books of accounts. 2. Prepare final accounts for the business with various adjustments. 3. Maintain the books of accounts for special transactions. (hire purchase, installment

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			system and royalty accounts
DSCC	COM203A13	Business Statistics	<ol style="list-style-type: none"> 1. Understand statistical concepts, Data collection, tabulation and graphical representation. 2. Apply various measures of central tendency, dispersion, and correlation & regression analysis.
DSCC	COM204A14	Business Economics	<ol style="list-style-type: none"> 1. Apply the knowledge, tools and techniques to make effective economic decisions under conditions of risk and uncertainty. 2. Apply well equipped with economic principles tools which are applied for analyzing the ever changing demand and supply conditions. 3. Understand the economic concepts to analyze the volatility in the business world.
Any ONE to be opted	DSCC	COM203A12	Management Process
	DSCC	CMA203A11	Financial Planning and Performance*
			<ol style="list-style-type: none"> 1. Understand the concepts of management, functional areas and its principles. 2. Identify and evaluate social responsibility and ethical issues involved in business situations. 3. Evaluate leadership styles to anticipate the consequences of each leadership style.
			<ol style="list-style-type: none"> 1. Understand the strategic planning and budgeting process. 2. Analyze performance by using flexible budgets and compare actual results to planned results. 3. Explain the importance and use of standard cost systems. 4. Propose performance measures and discuss key performance indicators

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II Semester

Course Type	Course Code	Course Title	Course Outcome
MIL [Any ONE to be Opted]			
AECC	AEN103A21	Additional English II	<ol style="list-style-type: none"> 1. Explain the meaning of select poetry, prose, and drama of writers from India, England, Chile, France, Nigeria, and Canada by placing the texts in the cultural context 2. Analyze the issues of race, problems faced by fisher community and women, futility of war, societal fabrications, Nazism, religion, spirituality, partition, and the political tensions in professional field 3. Relate and frame opinions on racial issues, war, struggles of women and the marginalized community 4. Interpret film text 'Life is beautiful' and learn the historical background of the reign of Hitler and the injustices in concentration camps 5. Solve questions on idioms, super ordinates, and hyponyms
AECC	HIN103B22	Hindi II	<ol style="list-style-type: none"> 1. काव्य अध्ययन मे संगीतात्मक शैली को समझ लेता है 2. काव्य मे निहित मुल्यों को विशलेषण करने की क्षमता 3. काव्य में निहित विचारों का मूल्यांकन 4. काव्य सृजन करने का कौशल्य 5. व्याकरणिक भाषा में शुद्धता
AECC	KAN103B22	Kannada II	<ol style="list-style-type: none"> 1. ಕನ್ನಡ ಸಾಹಿತ್ಯದ ವಿವಿಧ ಕಾಲಘಟ್ಟಗಳನ್ನು ಸರಿಚಯಿಸುತ್ತದೆ 2. ಸಾಮಾಜಿಕ ಪಿಡುಗು, ಶೋಷಣೆಗಳ ಕುರಿತು ಎಚ್ಚರಿಕೆಗಳನ್ನು ವಾಸ್ತವದೊಂದಿಗೆ ಹೋಲಿಸುತ್ತಾ ಮುನರಾವಲೋಕನ ಮಾಡುವರು 3. ಸರಿಸರ ಕಾಳಜಿ, ಸಂರಕ್ಷಣೆಕುರಿತು ವಿವಿಧ ಪ್ರಾದೇಶಿಕ ಚಟುವಟಿಕೆಗಳ ಮೂಲಕ ಹೋಲಿಕೆ ಮಾಡಿಚರ್ಚಿಸುವರು 4. ಸೃಷ್ಟಿಪ್ರಾಜ್ಞಿಕೆಯ ವಿದಂಬನೆ ಕುರಿತು ಸಾಮಾಜಿಕ ಮೌಲ್ಯಗಳ ಮೂಲಕ ತಮ್ಮಜವಾಬ್ದಾರಿಯನ್ನು ಕಲಿಸುವುದು 5. ಆಹಾರ ಹಾಗೂ ಆರೋಗ್ಯದ ವಿಚಾರಗಳ ಕುರಿತು ಸೂಕ್ತ ತಿಳುವಳಿಕೆ ಪಡೆಯುವರು
Compulsory courses			
AECC	ENG103A22	English II	<ol style="list-style-type: none"> 1. Examine and critically analyze the way in which the present media works and understand its importance. 2. Manage day to day and academic life with the use of proper spoken and written English, by constructing grammatically correct sentences. 3. Examine prescribed poetic devices and interpret the meanings that the poetic devices provide. 4. Illustrate and analyze the approach behind the advertisements, and discover the ideas they project.
DSCC	COM204A21	Financial accounting ii	<ol style="list-style-type: none"> 1. Understand how to take a business partnership to the next level, convert the business into a limited company, consignment business and joint venture business. 2. Apply a critical and analytical approach to accounting in preparation of reconciliation statements, rectification of errors and insurance claims. 3. Acquire the relevant financial accounting career skills, applying both quantitative and qualitative knowledge to their future careers in business
DSCC	COM203A22	Corporate Laws	<ol style="list-style-type: none"> 1. Gain a complete understanding about the company law and its provisions. 2. Synthesize all information pertaining to shareholders, members, creditors and directors which will assist them in solving legal and business related issues

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DSCC		COM203A23	Commercial Mathematics	<ol style="list-style-type: none"> 1. Gain proficiency about the basic concepts of mathematics. 2. Apply these mathematical concepts to practical applications
Any ONE to be opted	DSCC	COM204A24	Indian Financial System	<ol style="list-style-type: none"> 1. Understand the functions Indian financial institutions and commercial banks. 2. Understand the functioning of financial markets in present and past & know the role of regulators. 3. Acquaint themselves with emerging trends in financial services
	DSCC	CMA204A21	Financial Analytics and Control*	<ol style="list-style-type: none"> 1. Understand the progression of data, from data to information to knowledge to insight to action. 2. Understand the opportunities and challenges of managing data analytics. 3. Understand cost behavior, types of costs and costing systems. 4. Understand supply chain management, business process improvement and internal controls.

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III Semester

Course Type	Course Code	Course Title	Course Outcome
MIL [Any ONE to be Opted]			
AECC	AEN103A31	Additional English III	<ol style="list-style-type: none"> 1. Appreciate the theme of love and suspense in the works of Alfred Noyes, Robert Southey, Sir Arthur Conan Doyle and Shakespeare 2. Discover the sufferings of human being in the works of Tagore, Mary Fisher, Charley Chaplin, John Steinbeck and Philip Larkin 3. Analyses the dramatic techniques in the prescribed one act play 4. Outline the difference between essay writings and precis writing 5. Develop the interest on poem and prose
AECC	HIN103B32	Hindi III	<ol style="list-style-type: none"> 1. हिन्दी कविता और खण्डकाव्य के भेद को समझलेता है 2. पौराणिक कथा का विश्लेषण 3. पौराणिक आदर्श विचारों का अनुकरण करता है 4. आधुनिक और पौराणिक विचारों का मुल्यांकन 5. काव्य सृजन शैली का विकास
AECC	KAN103B32	Kannada III	<ol style="list-style-type: none"> 1. ಹೊಸಗನ್ನಡ ಸಾಹಿತ್ಯದಲ್ಲಿ ವಿವಿಧ ಮನೋಧರ್ಮಗಳನ್ನು ಚರ್ಚಿಸುವರು 2. ಸೃಷ್ಟಿಆರಾಧನೆಯೊಂದಿಗೆಡಾಂಭಿಕ ಭಕ್ತಿಯ ನಿರಾಕರಣೆಯನ್ನು ಮನರಾವಲೋಕನ ಮಾಡುವರು 3. ಜಾಗತಿಕ ಸಂದರ್ಭದಲ್ಲಿ ಬಂಡವಾಳಶಾಹಿಗಳ ಶೋಷಣೆಯಿಲ್ಲದೇಉದ್ಯೋಗ ಕ್ಷೇತ್ರಗಳ ಅಭಿವೃದ್ಧಿಯನ್ನು ಸಾಧಿಸುವಕುರಿತುಚರ್ಚಿಸುವರು 4. ಮನರಂಜನೆ ಹಾಗೂ ವೈಜ್ಞಾನಿಕ ಕ್ಷೇತ್ರಗಳ ಮೂಲಕ ಸಾಮಾಜಿಕ ಜವಾಬ್ದಾರಿಗಳನ್ನು ಕಲಿಯುವರು 5. ಶರಣ. ಸಂಸ್ಥೆ ತಿಯಿಂದ ಸಮಾಜದ ಬದಲಾವಣೆಗಳನ್ನು ವಾಸ್ತವ ಬದುಕಿನಜೊತೆಯಲ್ಲಿ ಹೋಲಿಸುವರು
Compulsory courses			
AECC	ENG103A32	Basics of Technical Writing and Organizational Communication	<ol style="list-style-type: none"> 1. Demonstrate efficiency in researching and organizing information for the effective delivery of a clear, articulate speech to accomplish a specific purpose. 2. Recognize and apply effective organizational communication techniques.
AECC	NES102A01	Environmental Science	<ol style="list-style-type: none"> 1. Discuss the overexploitation of natural resources. 2. Appraise the components of the ecosystem. 3. Assess the conservation of biodiversity. 4. Criticize the mitigation process of natural disasters. 5. Survey the effects of pollution in the environment. 6. Recommend the various policies for the betterment of environment
DSCC	COM204A31	Corporate Accounting	<ol style="list-style-type: none"> 1. Understand the underwriting of shares and valuation of goodwill and shares. 2. Prepare the company financial statements and compute the profit prior to incorporation.
DSCC	COM204A32	Law and Practices of Banking	<ol style="list-style-type: none"> 1. Identify the different types of relationships between banker and customer 2. Compare the role of paying banker and collecting banker and discuss the principles of bank lending 3. List the different types of bank customers and summarize the various principles governing them 4. Compare the various services of banks to its customers 5. Analyze the regulatory framework and policies influencing bank operations
DSCC	COM204A34	Principles of Marketing and Services	<ol style="list-style-type: none"> 1. Demonstrate a clear understanding of the marketing concept. 2. Demonstrate how organizations use the four P's of marketing mix to market to their target customers

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Any ONE to be opted	DSCC	COM204A33	Financial Management	<ol style="list-style-type: none"> 1. Understand both the theoretical and practical role of financial management. 2. Ability to analyze complicated scientific and professional problems and view a situation critically, address the current financial management issues of a company and take decisions
	DSCC	CMA204A31	Financial Reporting*	<ol style="list-style-type: none"> 1. Understand preparation of financial statements as per US GAAP and IFRS. 2. Prepare an account and report assets and liabilities. 3. Develop conceptual understanding on equity transactions and revenue recognition principles. 4. Understand Integrated Reporting
	DSCC	COA204A31	Corporate Financial Management **	<ol style="list-style-type: none"> 1. Evaluate financial decisions with respect to working capital & capital expenditure, methods of raising finances & distribution of profits. 2. Apply various techniques to value business. 3. Understand & use techniques of mitigating financial risks.

*Only students who had opted for B.Com with CMA should take up this course.

**Only students who had opted for B.Com with ACCA should take up this course.

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MIL [Any ONE to be Opted]					
AECC		AEN103A41	Additional English IV	<ol style="list-style-type: none"> 1. Interpret select poems of Robert Frost, Sarojini Naidu and William Blake 2. Explain the style and significant features of prose writings of R. K Narayan, Willa Cather, Doris Lessing, O. Henry, and Booker. T. Washington 3. Compare the ethical and cultural differences in Wole Soyinka's play 'The Lion and the Jewel' and learn the unique native culture of Nigeria 4. Assess the issues related to marriage, education, moral code of conduct, the concept of sublime, modernity, tradition, and the mindsets of human beings in life 5. Appraise the literary devices and techniques used in poetry and prose 6. Formulate grammatically correct sentences using proper punctuations 7. Create citations of books, articles and journals using MLA format 8th edition 	
AECC		HIN103B42	Hindi IV	<ol style="list-style-type: none"> 1. हिन्दी साहित्य में नाटक अध्ययन करने की शैली को समझलेता है 2. नाटक में निहित विचारों का विश्लेषण 3. हिन्दी नाटक में अभिव्यक्त विचारों का मूल्यांकन 4. निबंधों में निहित आदर्श विचारों का अनुकरण करता है 5. नाटक सृजन एवं रंगमंच कौशल का विकास 	
AECC		KAN103B42	Kannada IV	<ol style="list-style-type: none"> 1. ಭಕ್ತಿ ಸಾಹಿತ್ಯದ ಮುಖ್ಯ ಗುರಿಗಳು ಪ್ರಸ್ತುತ ಸಮಾಜದ ಬದಲಾವಣೆಗೆ ಸ್ಪಂದಿಸುವ ವಿವಿಧ ಬಗೆಗಳನ್ನು ತಿಳಿಯುವರು 2. ಲೇಖನ ರಚನೆ ಹಾಗೂ ಕತೃಕಾ ಬರಹಗಳ ಕೌಶಲ್ಯ ಇವುಗಳ ನಡುವಿನ ವ್ಯತ್ಯಾಸವನ್ನು ಅಧ್ಯಯನ ಮಾಡುವರು 3. ಸಮಾಜದಲ್ಲಿ ಕಂಡುಬರುವ ವಿವಿಧ ಕ್ಷೇತ್ರಗಳ ಹೋರಾಟ ಹಾಗೂ ಚಳುವಳಿಗಳ ವಿವಿಧ ನೆಲೆಗಳನ್ನು ಚರ್ಚಿಸುವರು 4. ಸಾಹಿತ್ಯ ಹಾಗೂ ವೈಶ್ವನಿಕ ಕ್ಷೇತ್ರಗಳ ಮೂಲಕ ಸಾಮಾಜಿಕ ಜವಾಬ್ದಾರಿಗಳನ್ನು ಕಲಿಯುವರು 5. ಸಮೂಹ ಮಾಧ್ಯಮಗಳೊಂದಿಗೆ ಸಾಹಿತ್ಯ ಅಭಿವ್ಯಕ್ತಿಯ ಕೊರತೆಗಳ ಹಾಗೂ ಸಾಧ್ಯತೆಗಳನ್ನು ಮರುಪರಿಶೀಲಿಸುವರು 	
Compulsory courses					
DSCC		COM204A41	Advanced Corporate Accounting	<ol style="list-style-type: none"> 1. Understand the capital restructuring of the company. 2. Understand the liquidation process of the company 	
DSCC		COM203A44	International Business Environment	<ol style="list-style-type: none"> 1. Perform PEST analysis of international business, and identify modes of entry, stages, methods, and impact of international business 2. Distinguish among Indian, MNC, Global, TNC companies, and evaluate merits and demerits of the organizational structure of MNC 3. Discover the information required for international marketing and plan the decision-making process for international business 4. Compare between HRM and IHRM, and application of selection approach, orientation, training; identify international adjustment stages, and reasons for expatriate failure 5. Compare merits and demerits of economic integration, classify major trading blocks, analyse the role of the WTO in international business, and assess the EXIM process 	
] A n	Group 1 [For those enrolled to	DSCC	COM204A42	Cost Accounting	<ol style="list-style-type: none"> 1. Understand the various techniques of cost accounting. 2. Identify the various elements of cost to prepare the cost sheet
		DSCC	COM204A43	Equity and Commodity	<ol style="list-style-type: none"> 1. Identify the difference between equity and commodity market.

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y O N E t o b e o p t e d]	B.Com] Group 2 [For those enrolled to B.Com with CMA]		Markets	2. To enrich their knowledge in trading of securities		
		DSCC	COM204A45	Macro Economics For Business Decisions	1. Understand the working of an economy and its relationship with business decision making	
		DSCC	CMA204A41	Financial Decision Making	1. Understand marginal, sunk and opportunity costs, and develop the cost-volume-profit analysis. 2. Understand pricing methodologies. 3. Understand the components of enterprise risk management. 4. Understand investment decisions and develop stages of capital budgeting. 5. Understand the importance of ethics for management accounting and financial management professionals.	
		DSCC	CMA204A42	Corporate Finance	1. Understand financial statement analysis. 2. Identify the relationship between risk and return. 3. Understand long-term financial management. 4. Analyze working capital management. 5. Analyze mergers and acquisitions, bankruptcy, and corporate restructuring	
		DSCC	COM204A45	Macro Economics For Business Decisions	1. Understand the working of an economy and its relationship with business decision making.	
	Group 3 [For those enrolled to B.Com with ACCA]	DSCC	COM204A42	Cost Accounting	1. Understand the various techniques of cost accounting. 2. Identify the various elements of cost to prepare the cost sheet	
		DSCC	COA204A41	Financial Reporting	1. Determine the usefulness of a conceptual framework, identify the qualitative characteristics of accounting information and the basic elements of financial statements 2. Determine the initial measurement of tangible noncurrent assets and intangible assets, identify the appropriate accounting treatment, perceive the disclosures requirement 3. Identify and classify the events after the balance sheet date, identify and analyse the accounting treatment of the foreign currency transactions of a business entity outline and identify the requirements and accounting treatment of government grants, distinguish between revenue and capital grants 4. Identify the users of these financial statements and their needs, identify and evaluate the major components and classifications of each statement, identify how various financial transactions influence the elements of each of the financial statements 5. Demonstrate an understanding of the relationship among the financial statements and preparation of balance sheet, an income statement, a statement of changes in equity and a statement of cash flows are prepared 6. Identify and use a comprehensive set of financial ratios to evaluate a company's performance, choose an appropriate benchmark for use in performing a financial ratio analysis, describe the limitations of financial ratio analysis	
		NCCC Life	DSCC	COA204A42	Audit and Assurance	1. Apply the fundamental principles to perform audit & assurance duties. 2. Evaluate audit risks & to mitigate them. 3. Prepare the audit reports giving an independent opinion on entity's performance.
				LSE5A2A41	Life Skills Education	1. Develop self-competency and confidence in their day to day life 2. Evaluate the problems and find the sustainable solutions in their daily life 3. Enhance interpersonal relationship effectively in the community 4. Develop coping mechanisms to manage their stress effectively in their environment

V Semester

Course Type	Course Code	Course Title	Course Outcome
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DSCC		COM204A51	Methods and Techniques of Cost Accounting	<ol style="list-style-type: none"> 1. Apply various costing systems in practical scenario. 2. Understand the process, operating and contract costing. 3. Prepare and analyze variances and flexible budgets. 	
DSCC		COM204A52	Income Tax I	<ol style="list-style-type: none"> 1. Examine the basic concepts of income tax 2. Determine the residential status of individuals 3. Assess the incidence of tax 4. Apply the concept of salary income to determine the taxable income from salary 5. Apply the concept of rental income from house property to determine the taxable income from house property 	
DSCC		COM204A53	International Financial Reporting Standards	<ol style="list-style-type: none"> 1. Understand the conceptual framework for financial reporting under both the U.S. generally accepted accounting principles (GAAP) and international financial reporting standards (IFRS). 2. Provides an in-depth analysis of the accounting and disclosure requirement under IFRS and understand the approach to restate and interpret the financial statements as per IFRS. 3. Understand the IFRS framework in comparison with the Indian financial reporting requirements (Indian GAAP) and explain the differences in Indian GAAP and IFRS. 	
Any ONE to be opted[#]	Accounting and taxation	DSEC	COMA 04A51	Advanced Financial Accounting	<ol style="list-style-type: none"> 1. Assess and evaluate the Profit and loss account and Balance sheet of banking company in accordance with Banking Regulations Act 2. Assess the Revenue account and Balance sheet of Life Insurance companies 3. Analyze the accounting concepts and construct the Revenue account and Balance sheet of General Insurance Company with reference to Fire & Marine Insurance 4. Identify the general price level changes and evaluate the process of various assets and liabilities based on CPP and CCA method 5. Estimate and analyses the Cost on purchase, Interest and sale proceeds of Investment
		DSEC	COMA 04A52	Business Taxation	<ol style="list-style-type: none"> 1. Examine the basic framework of direct taxation 2. Compare the conceptual framework for amt and mat to analyses the difference between a company's tax liability and that of a partnership firm 3. Examine the features of company taxation and scheme of taxing business income of companies 4. Assess the tax liability of companies under corporate tax 5. Identify tax planning opportunities and recommend appropriate tax-saving strategies for decision making in companies
	Finance	DSEC	COMB 04A51	Advanced Financial Management	<ol style="list-style-type: none"> 1. Understand and critically evaluate the principles underlying the accounting of complex transactions relating to banking and insurance companies. 2. Evaluate the process of various assets and liabilities based on CPP and CCA method

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		DSEC	COMB 04A52	Risk Management and Insurance	<ol style="list-style-type: none"> 1. Apply the various concepts of risks and analyses the risk management process 2. Examine the concepts of life insurance product concepts, pensions and annuities 3. Distinguish between types of general insurance products, risk assessment, underwriting and ratemaking 4. Examine the legal aspects of insurance and discovering the legal framework concepts 5. Determine the marketing strategy for insurance products, marketing mix and competitive positioning
Courses applicable to students enrolled for ACCA	Finance	DSEC	COMB 04A53	Strategic Business Leader	<ol style="list-style-type: none"> 1. Demonstrate organizational leadership. 2. Assess the risk involved and know the various reporting systems. 3. Possess the professional skills.
		DSEC	COMB 04A54	Strategic Business Reporting	<ol style="list-style-type: none"> 1. Apply the fundamental ethical and professional principles to ethical dilemmas. 2. Evaluate the appropriateness of the financial reporting framework. 3. Prepare the financial statements of a group of entities and to interpret them.
SEC		COM402A51		Entrepreneurship Development	<ol style="list-style-type: none"> 1. Discover the dynamics of the entrepreneurial world and the role of government in encouraging entrepreneurships 2. Identify and discuss the potential of small scale industries in the development of the economy and explain the sickness in sse's 3. Analyze the business environment in order to identify business opportunities 4. Design viable business plan considering the various aspects of feasibility and discuss common pitfalls 5. List the various institutional assistance provided to small scale Enterprises

#not applicable to students enrolled for ACCA

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VI Semester

Course Type		Course Code	Course Title	Course Outcome	
DSCC		COM203A61	Business Laws	<ol style="list-style-type: none"> Equip students with current law, rules, and regulations related to settling business disputes. Understand the legal framework and evaluate concepts of intellectual property, consumer protection and trade secrets. 	
DSCC		COM204A62	Income Tax II	<ol style="list-style-type: none"> Compute taxable income from business and capital gains and the statutory exclusions that are permitted. Understand various other components of total income and determination of tax liability. 	
DSCC		COM204A63	Management Accounting	<ol style="list-style-type: none"> Analyze and interpret the financial statements by applying accounting ratios. Prepare fund flow and cash flow statements. Understand Independently to prepare management report for decision making 	
DSCC		COM204A64	Principles of Auditing	<ol style="list-style-type: none"> Know the various principles and methods of auditing and their applications. Understand the various KRA's of organizations, ways to prevent and detect frauds and errors by applying the principles and tools of Auditing. Know the process of audit. 	
Any ONE to be opted [#]	Accounting and taxation	DSEC	COMA04A61	Goods and Services Tax	<ol style="list-style-type: none"> Analyze the current status of Indirect Tax regime in India Categorize and compute goods and services under GST Act, categorize under CGST, SGST and IGST Apply the tax slab rate for various goods and services to assess the tax Determine the GST filing and Return with the GST forms List the clauses of offence and penalties
		DSEC	COMA04A62	Accounting for Business Decisions	<ol style="list-style-type: none"> Apply the various marginal cost concepts like make or buy, selection of suitable product mix and earning desired profit for various decision making processes under different business scenarios. Develop investment options and opportunities using experience curve and project and product life cycle cost techniques Compare standard material, labour and overhead variances with actual performance to evaluate the efficiency of the organization Evaluate the accounting mechanism and conceptual framework of double accounting system Determine the room rents on the basis of check in and check out time, login and logout time and twenty-four hours' basis of the hotel and assessment of accounting procedure of hotel industry

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	Finance	DSEC	COMB04A61	International Financial Management	<ol style="list-style-type: none"> 1. Understand the various factors and issues prevailing in the international financial environment. 2. Know the modus operandi of foreign exchange markets, determination of exchange rates, interest rates and their forecasting
		DSEC	COMB04A62	Portfolio Management	<ol style="list-style-type: none"> 1. Understand the various investment avenues to create a portfolio. 2. Analyze the application of theories in portfolio management
Courses applicable to students enrolled for ACCA	Finance	DSEC	COMB04A63	Advanced Financial Management	<ol style="list-style-type: none"> 1. Evaluate the role and responsibility of the senior financial executive. 2. Assess potential investment decisions and their financial strategic consequences.
		DSEC	COMB04A64	Advanced Audit and Assurance	<ol style="list-style-type: none"> 1. Recognize the legal and regulatory environment and its impact of audit and assurance. 2. Demonstrate the ability to work effectively on an assurance or other service engagement within a professional and ethical framework

#not applicable to students enrolled for ACCA