



Kristu Jayanti College

AUTONOMOUS Bengaluru

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

FACULTY OF PROFESSIONAL ACCOUNTING AND FINANCE

Programme Matrix: Bachelor of Commerce - International Business and Finance [2023]

Programme Outcomes

After successful completion of Bachelor of Commerce - International Business and Finance, a student will be able to:

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

PO2: enable the organization to comply with global tax regulations

PO3: analyze the economic, social and environmental issues related to business

PO4: apply ethical standards and appropriate accounting and finance strategies for effective business operations

PO5: apply accounting principles and standards for corporate establishments

PO6: Design and execute ethical research projects in Commerce.

Date of Approval: 10/2/2023

DEAN

**FACULTY OF COMMERCE AND MANAGEMENT
KRISTU JAYANTI COLLEGE AUTONOMOUS
K. Narayanapura, Kothanur PO
Bengaluru - 560077**



Programme Matrix: Bachelor of Commerce - International Business and Finance [2023]

I Semester			
Course Type	Course Code	Course Title	Course Outcomes
DSC	21COM2T411	Financial Accounting	<ol style="list-style-type: none"> 1. compute profit by converting single entry system into double entry system 2. compute interest, cash price in connection with the preparation of ledger accounts in the books hire purchaser under Asset Accrual Method 3. analyze the cost of goods sold and value of stocks in accordance with fire insurance policies and claims 4. compare cash book and pass book, recognize and rectify errors in accounting transactions 5. explain emerging trends in the field of accounting.
DSC	21COM2T412	Business Statistics	<ol style="list-style-type: none"> 1. identify the significance of statistics and its functions in different business scenarios 2. make use of the different types of data and label it using specific type of diagram or graph 3. analyze the difference between the various measures of central tendency and dispersion 4. develop an understanding about Karl Pearson's & Spearman's Rank Correlation and also construct the regression equation using regression coefficients 5. estimate the probable future activities based
DSC	22IBF2T411	International Finance I	<ol style="list-style-type: none"> 1. understand the regulatory requirements and the corporate governance structure to be followed by public companies 2. evaluate investment proposals using the capital budgeting techniques 3. list the process of identification of risks and risk management process 4. explain various types of risks 5. analyze the business performance using various measurement tools.
AECC	22ENG1T313	Contemplations in English Literature	<ol style="list-style-type: none"> 1. identify the various concepts and usage of grammar and literature through studying prose and poetry 2. construct impeccable critical analysis of literary texts 3. apply the theoretical concept language and literature in practical life to communicate effectively.
AECC	21KANIT315	Saahithya Sinchana I	<ul style="list-style-type: none"> • ಸಾಹಿತ್ಯದ ಹಿನ್ನೆಲೆ ಹಾಗೂ ಅವಶ್ಯಕತೆಯನ್ನು ತಿಳಿಯುವರು • ಮನುಷ್ಯ ಸಂಬಂಧಗಳನ್ನು ಕುರಿತು ಚರ್ಚಿಸುವರು • ಬಾಲ್ಯದ ನೆನಪು ಹಾಗೂ ಬದುಕಿನ ಸಹಜತೆಗಳನ್ನು ಚರ್ಚಿಸುವರು • ಕಾಯಕನಿಷ್ಠೆ ಮತ್ತು ವೃತ್ತಿಪರತೆಯನ್ನು ವಿವರಿಸುವರು

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AECC	21HINIT315	Hindi Gadhya Ki Vidhaye aur Vyakaran	<ul style="list-style-type: none">• हिन्दी गद्य विधाओं का ज्ञान ग्रहण करने की क्षमता का विकास।• विद्यार्थियों में सामाजिक यथार्थ और मुल्यांकन करने का विकास।• विद्यार्थियों में गद्य विधाओं का वर्णन करने की क्षमता का विकास। विद्यार्थियों में गद्य का विश्लेषण और व्याकरण बद्ध भाषा कौशल में प्रवीणता।
AECC	22AENIT311	Listening and Comprehension in English	<ol style="list-style-type: none">1. identify the barriers to listening and describe the key components that contribute to effective listening2. use their grammatical knowledge to refine their speech and writing3. analyse complex human situations and challenges that emerge from the prescribed texts.

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II Semester			
Course Type	Course Code	Course Title	Course Outcomes
DSC	22IBF2T421	International Financial Accounting and Reporting I	<ol style="list-style-type: none"> 1. understand the conceptual framework and standard-setting for business and non-business entities as per US GAAP 2. analyse the financial statement accounts for-profit business entities as per US GAAP 3. explain the value of different financial statement accounts as per US GAAP 4. evaluate the treatment of Monetary Current Assets & Current Liabilities as per US GAAP 5. appraise Investments in Equity and Debt Securities.
DSC	21COM2T422	Business Economics	<ol style="list-style-type: none"> 1. understand the basic economics concepts such as positive and normative economics, central problems of economics and opportunity cost 2. demonstrate the operation of demand and supply in business 3. evaluate the utility theories and identify the applications of consumer equilibrium in real life situation 4. apply marginal analysis for business decision making 5. analyze operations of markets under varying competitive conditions.
DSC	22IBF2T422	International Finance II	<ol style="list-style-type: none"> 1. understand the dimensions of microeconomics and the various factors that affect the economic environment 2. evaluate macro-economic variables and the effect of economic environment on strategy 3. list the types and characteristics of the Information Systems within a business 4. identify the role of Information Technology in data analytics 5. explain the effect of IT on internal controls and auditing.
AECC	22ENG1T323	Glance: Readings from English Literature	<ol style="list-style-type: none"> 1. identify themes and connotations within prose 2. illustrate literary knowledge to appreciate poetry 3. construct grammatically correct sentences following the rules of grammar.
AECC	21KAN1T325	Saahithya Sinchana II	<ul style="list-style-type: none"> • ಸಾಹಿತ್ಯದ ಹಿನ್ನೆಲೆ ಹಾಗೂ ಅವಶ್ಯಕತೆಯನ್ನು ತಿಳಿಯುವರು • ಮನುಷ್ಯ ಸಂಬಂಧಗಳನ್ನು ಕುರಿತು ಚರ್ಚಿಸುವರು • ಯೌವನದ ಮಹತ್ವ ಹಾಗೂ ಜವಾಬ್ದಾರಿಗಳನ್ನು ಚರ್ಚಿಸುವರು • ಮನರಂಜನೆ ಹಾಗೂ ಸಿನಿಮಾ ಕಲೆಯ ಪ್ರಯೋಗ ಹಾಗೂ ಮಹತ್ವವನ್ನು ವಿಶ್ಲೇಷಣೆ ಮಾಡುವರು • ಕಾಯದ ಮಹತ್ವ ಹಾಗೂ ಬದುಕಿನ ಮೌಲ್ಯಗಳನ್ನು ವಿವರಿಸುವರು

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AECC	21HIN1T325	Kahani Sangrah aur Media Lekhan	<ol style="list-style-type: none">1. हिन्दी कहानी विधा को समझने की योग्यता का विकास।2. विद्यार्थियों में सामाजिक यथार्थ और मूल्यांकन करने का विकास।3. कहानी पठन में रुचि एवं वर्णन करने की क्षमता का विकास।4. मीडिया लेखन के स्वरूप का ज्ञान प्राप्ति और कहानी विश्लेषण करने की योग्यता का विकास।
AECC	22AEN1T321	Conversation Practice in English	<ol style="list-style-type: none">1. identify the prerequisites of successful speaking skills and implement them where required2. apply their grammatical skills to produce error-free speech and writing in everyday communication3. evaluate contemporary issues and appraise literary responses to present crises.

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III Semester			
Course Type	Course Code	Course Title	Course Outcomes
DSC	22IBF2T431	International Financial Accounting and Reporting II	<ol style="list-style-type: none"> 1. identify the classification of intangible assets 2. apply inventory costing methods to determine inventory and COGS 3. analyze different types of bonds using appropriate accounting methods 4. explain Debt Restructuring and accounting treatment for deferred taxes 5. examine the concepts of lease and pension plans.
DSC	21COM2T432	Cost Accounting	<ol style="list-style-type: none"> 1. explain the basics of cost accounting and the role of cost accountant in an Organization 2. classify various overheads and prepare cost sheet 3. analyze the methods of inventory control and prepare stores ledger 4. identify the methods to calculate wages 5. examine the procedure for controlling overheads through allocation, apportionment and absorption.
DSC	22IBF2T432	International Auditing I	<ol style="list-style-type: none"> 1. apply the principles, rules and interpretations included in the AICPA Code of Professional Conduct to given situations 2. explain about the international standards applicable to auditors of public and non-public companies 3. build audit plan and auditing strategy 4. understand the risks involved and its assessment process 5. list the elements of a system of quality control.
AECC	21ENG1T333	Confluence of English Literature	<ol style="list-style-type: none"> 1. identify the various concepts and usage of grammar and literature through studying Prose and poetry 2. construct impeccable critical analysis of literary texts 3. apply the theoretical concept language and literature in practical life to communicate effectively.
AECC	21KAN1T335	Saahithya Sinchana III	<ul style="list-style-type: none"> • ಸಾಹಿತ್ಯದ ಹಿನ್ನೆಲೆ ಹಾಗೂ ಅವಶ್ಯಕತೆಯನ್ನು ತಿಳಿಯುವರು • ಮನುಷ್ಯ ಸಂಬಂಧಗಳನ್ನು ಕುರಿತು ಚರ್ಚಿಸುವರು • ಅಭಿವ್ಯಕ್ತಿಯ ಅರ್ಥದ ಕುರಿತು ಚರ್ಚಿಸುವರು • ಮಾನವ ಬದುಕಿನ ಸಹಜತೆಗಳನ್ನು ಚರ್ಚಿಸುವರು • ಸಾಧನೆ ಕುರಿತ ಅಧುನಿಕ ವಿಶ್ಲೇಷಣೆ ಮತ್ತು ಜೀವನ ಸಾಧನೆ ಕುರಿತು ಚರ್ಚೆ ಮಾಡುವರು

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AECC	21HIN1T335	Kavitha Sangrah, Sarakari Patrachar aur Paribhashik Shabdhavali	5. हिन्दी पद्य विधाओं का ज्ञान ग्रहण करने की क्षमता का विकास। 6. 7. विद्यार्थियों में सामाजिक मूल्यांकन और यथार्थ को समझने की क्षमता। 8. विद्यार्थियों में पद्य विधाओं का वर्णन करने की क्षमता का विकास। पत्राचार एवं कार्यालयीन भाषा में विश्लेषण और सृजनात्मकता कौशल का विकास।
AECC	21AEN1T331	Essential English Reading	1. Recognize the techniques of effective reading and demonstrate their competence in comprehension. 2. Articulate their thoughts and structure written compositions as needed in official contexts 3. Formulate their responses to contemporary challenges that emerge from the prescribed texts.

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IV Semester			
Course Type	Course Code	Course Title	Course Outcomes
DSC	21COM2T441	Costing Methods And Techniques	<ol style="list-style-type: none"> determine the notional profit from contact account examine the treatment of abnormal loss, abnormal gain and normal loss in process account and compute the value of output analyze the application of service costing and calculate Passenger, tonne kilometers identify the importance of budgetary control and prepare cash, flexible budget explain the Emerging concepts in Cost Management.
DSC	22IBF2T441	International Auditing II	<ol style="list-style-type: none"> understand and assess internal controls of various business cycles of an entity evaluate the internal audit function construct the audit documentation for audit of financial statements list the sampling procedures and report the findings of the audit explain the audit reports for other types of supplemental information.
DSC	22IBF2T442	International Technical Accounting	<ol style="list-style-type: none"> understand the concepts of lease and pension plans explain the concepts of Business combinations and their consolidations analyze differences between US GAAP & IFRS and foreign currency accounting treatment and individual foreign transactions construct partnership accounts, incorporating admission, retirement and liquidations of partnerships examine the fund types and inter fund transactions
AECC	21ENG1T343	Ruminations of English Literature	<ol style="list-style-type: none"> Articulate the relevant social issues and thematic representation in prose and poetry Analyse the characters, plot, setting and themes of novel Acquire vital employability skills and employment opportunities with in-depth knowledge of writing skills.

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AECC	21KANIT345	Saahithya Sinchana IV	<ul style="list-style-type: none"> • ಸಾಹಿತ್ಯದ ಹಿನ್ನೆಲೆ ಹಾಗೂ ಅವಶ್ಯಕತೆಯನ್ನು ತಿಳಿಯುವರು • ಮನುಷ್ಯ ಸಂಬಂಧಗಳು ಮತ್ತು ಸಹಬಾಳೆಯ ಕುರಿತು ಚರ್ಚಿಸುವರು • ಸಾವಿನ ಸಹಜತೆ ಮತ್ತು ಅನಿವಾರ್ಯತೆಗಳನ್ನು ಕುರಿತು ಚರ್ಚಿಸುವರು • ಮೂಢನಂಬಿಕೆಯ ಅನಾಹುತಗಳ ಕುರಿತು ವಿವರಿಸುವರು • ಕುಟುಂಬ ಮತ್ತು ಸಮಾಜದಲ್ಲಿ ಹೆಣ್ಣು ಅನುಭವಿಸುವ ಸ್ವರೂಪ ಕುರಿತು ವಿಶ್ಲೇಷಣೆ ಮಾಡುವರು
AECC	21HINIT345	Hindi Natak, Computer aur Hindi	<ul style="list-style-type: none"> • हिन्दी नाटक विधाओं का ज्ञान ग्रहण करने की क्षमता का विकास। • विद्यार्थियों में सामाजिक मूल्यांकन और यथार्थ को समझने की क्षमता। • विद्यार्थियों में नाटक विधाओं का वर्णन एवं अभिनय करने की क्षमता का विकास। • कंप्यूटर और हिंदी भाषा कौशल का विश्लेषण करता है।
AECC	21AENIT341	Fundamentals of English Written Communication	<ol style="list-style-type: none"> 1. Examine the features of effective writing and demonstrate their skills in complex, non-formulaic writing 2. Identify and fix common stylistic errors in written English 3. Analyze the representation of crosscutting issues in literary works.
AECC	21INCIT341	India and Indian Constitution	<ol style="list-style-type: none"> 1. Evaluate the philosophy of the Constitution and its structure 2. Appraise the powers and functions of various offices under the Constitution 3. Analyze the Indian values, Ideals and the role of Constitution in a Democracy.

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