

2022-23

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## PROGRAM SPECIFIC OUTCOMES (PSO's)

### B.COM- ACCOUNTS AND TAXATION

PSO1: Accounts of Banking Companies and Insurance Companies-Understand the provisions of Banking Regulation Act 1949, features of bank accounting, final accounting of bank accounting concepts of general insurance and life insurance companies.

PSO2: Inflation Accounting and Investment Accounting- Through the preparation of accounts on Current Purchasing Power method and Current Cost Accounting method. Calculation of cost of investment and valuation of investments.

PSO3: Farm Accounting-Unorganized primary sector to be made organized, its accounts, methodology of preparation of accounts are made scientific and taught them.


PSO4: Goods and Services Tax-Application of principles and provisions of Goods and Services Act, share of Central Government and share of State Government and GST computation.

PSO5: Customs Act and Central Excise-Computation of types of custom duties, tariff value customs value, method of valuation and problems on customs duty.

PSO6: Services Tax, Wealth Tax- Features of service tax, levy and its collection, service tax administration, exemptions, taxable services. Basis of charge, net-wealth, exempted assets, computation of wealth tax of individual and firm.

PSO7: Assessment of firm-New scheme of taxation of firms, assessment of firms (Section 184). Computation of firm's business income and total income.

PSO8: Assessment of Companies-Types of companies, computation of taxable income of the companies, Minimum Alternative Tax and computation of tax liability.

  
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- **Indian constitution:** Civilian duties & responsibilities are also taught at graduate level as everyone need to follow the law of the land of the country.
- **Ethics:** Apply ethical principles and commitment for professional ethics and responsibilities.
- **Knowledge of Banking & Insurance:** As everyone's life moves on the wheels of banking system & the RBI governance, Protection to life & Property by insurance agencies & make them risk free.
- **Entrepreneurship Development:** Provision of Financial & Non- Financial facilities availability, its use, training by the government agencies & opportunities for self-development & the dependents.

## PROGRAMME SPECIFIC OUTCOMES (PSO's)

### B.COM- FINANCE

PSO1: Understand the nature & objectives of Finance, Business Finance & Financial management and the sources of capital.

PSO2: Analyse & interpret the capital budgeting decisions, capital structure theories and decisions by the companies.

PSO3: Calculation of various types of impact on the companies.


PSO4: Understanding the Modigliani and Miller Dividend Theories and planning and forecasting of working capital.

PSO5: To make known of the International Business and finance, methods of payment, International monetary system.

PSO6: Foreign Exchange and Balance of Payments-Forex market and its intermediaries, ADR, theories of foreign exchange rates and analyze the components of balance of payments.

PSO7: Foreign Exchange Risk-Exposure to exchange risks, hedging, forward, future swap, options and their valuation.

PSO8: International Financial Institutions and Liquidity-Role and functioning of IMF, international liquidity, SDRs, IBRD, IDA and Investment Guarantee Agency.

  
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### **Computer Application in Business:**

- To help the students to understand the concept of information systems used in business.
- Enables to know the latest trends in doing business in internet environment.
- Assist in operating a variety of advanced spreadsheet, operating system and word processing functions.

### **Management Accounting**

- Enables the students to understand the analysis and interpretation of financial statements.
- Helps to prepare management reports for decision- making in a business concern.
- It helps analyse the financial strengths and weakness of a business organisation through various ratios and Fund Flow and Cash Flow Analysis.

### **Investment Management**

- Improve student's ability to analyse various types of securities and take investment decisions.
- Increases skills of students to design a portfolio of securities.

### **Elective Paper- Marketing**

#### **Consumer Behaviour:**

- It helps students to acquire skills on retail and advertising media selection
- It helps to find out the attitudes of the consumer about a product.
- It enables students to look into various traits of consumer psychology and understand their buying pattern.

#### **Advertising and Media Management**

- It help students to understand the concepts on effectiveness of advertising and organising.

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## BACHELOR OF COMMERCE

### PROGRAMME EDUCATIONAL OBJECTIVES (PEO's)

The Commerce programme aims to achieve the following objectives:

- It will be capable of making a significant contribution to the field of accounting for the creation of accounts and audits to facilitate trade and commerce.
- Will be able to pursue the research in their chosen field of Accounting and Finance.
- Will be able to demonstrate team spirits adapt to change throughout their professional career.
- Will be able to make them career oriented.
- Act as guiding force of the students to become Government servants to serve the civic society.
- Enable them to become the Entrepreneurs and Contribution for the nations development.

### PROGRAMME OUTCOMES (PO's):

#### B.COM

- **Accounting Knowledge:** Laying the strong foundation of Financial accounting, Cost accounting and Management accounting, H.R. Accounting, Environmental Accounting and Social Responsibility Accounting etc., to the solution of Accounting and Management problems.
- **Knowledge of laws:** Understand various laws pertaining to business in India and outside India to promote the righteous practices in the business community and to protect the interest of the nation.
- **Use of Modern Tools:** Appropriate Accounting, statistical and Mathematics tools to analyse, interpret and solve the business problems & pave the way for success.
- **Development of communication skills:** Communication skill is a prerequisite for the preparations and presentation of various reports required by the management and also to receive & transmit the information as a better link.

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