

SRI SAI COLLEGE FOR WOMEN

Rajajinagar, Bangalore- 560010

Department of Commerce

Vision:

To develop complete growth of students and faculty members and to kindle their advanced and essential skills and spirit in the fields of value based education, community development with society orientation, placement to facilitate vertical mobility, identification of entrepreneurial trails and knowledge enhancement with a scientific temperament.

Mission:

To create an ambience for conducive high quality, affordable, innovative, value based research oriented commerce education with experimental learning process for an overall personality development and leadership qualities. To develop entrepreneurial ability in students.

Program objectives:

- To cater to the manpower needs of companies in Accounting, Taxation, Auditing, Financial analysis and Management.
- To provide conceptual knowledge and application skills in the domain of commerce students.
- To sharpen a student's analytical and decision making skills.
- To provide a good foundation to students who plan to pursue professional courses like CA, CS, ICWA, M.com, MBA.
- To develop entrepreneurs.

Course Objectives and Outcomes:-

SL.N O	COURSE	OBJECTIVES & OUTCOMES
01.	FINANCIAL ACCOUNTING	<p>OBJECTIVES:</p> <p>The objective of this subject is to acquaint students with the accounting concepts, tools and techniques influencing Business Organizations.</p> <p>OUTCOMES:</p> <p>CO1. Students are capable of preparing final accounts, hire purchase accounts, and royalty accounts.</p> <p>CO2. To acquaint the students with the final accounts of partnership firms.</p> <p>CO3. To make the students familiar with the consignment account and single entry system</p> <p>CO4. Students have knowledge of converting partnership firm into limited company.</p>
02.	INDIAN FINANCIAL SYSTEM	<p>OBJECTIVES:</p> <p>The objective of this subject is to familiarize the students with regard to structure, organization and working of financial system in India. And also to familiarize the different regulatory institutions concerned to stock and money market.</p> <p>OUTCOMES:</p> <p>CO1. To explain the nature, functions and issues related to money, banking and non banking financial; institutions.</p> <p>CO2. To acquaint the students with changing role of banking and financial intermediaries in the process of growth and development.</p> <p>CO3. They know about importance of commercial banks and reformative policies. And they are able to recognize the role and</p>

		functions of RBI and SEBI as a regulatory institutions.
03.	CORPORATE ACCOUNTING	<p>OBJECTIVES:</p> <ul style="list-style-type: none"> • . To develop awareness of students and to train them in Corporate Accounting in conformity with the provisions of Indian Companies Act 2013 and Indian Accounting Standards. • To understand the concept of financial statements. • To overview about the concept of fair value of shares, goodwill and profits of companies. <p>OUTCOMES:</p> <p>CO1. Students are able to determine the requirement of financial statements.</p> <p>CO2. Aware of concepts of financial statements.</p> <p>CO3.Students are able to know financial position of the company.</p> <p>CO4.Able to get complete knowledge about treatment of capital and revenue, expenditures of the company's profit structure.</p> <p>CO5.Students are able to get practical knowledge of profit and loss account and balance sheet</p>
04.	FINANCIAL MANAGEMENT	<p>OBJECTIVES:</p> <ul style="list-style-type: none"> • To study about role of Financial Management in decision-making. • To Familiarize students with investment and dividend decisions and time value of money • To over view the concept of working capital management which is used for day to day business. <p>OUTCOMES:</p> <p>CO1. To Analyze the capital structure and appraise its influence on risk and growth.</p> <p>CO2.students can Differentiate and apply various method and techniques to analyze investment decision.</p> <p>CO3. Explain the concept of leverage and benefits and cost associated with debt financing.</p>

		CO4. Define and identify the concepts of Working capital management.
05.	QUANTITATIVE ANALYSIS FOR BUSINESS DECISIONS-I	<p>OBJECTIVES:</p> <ul style="list-style-type: none"> • To make students to understand the statistical concepts such as mean, median and mode. • To classify and tabulate the data. • To know the significance of index number • To provide the basic knowledge about statistics and to know how to apply them in business decisions • To impart knowledge about dispersion and skewness. <p>OUTCOMES:</p> <p>CO1. Student know the concept of mean, median and mode.</p> <p>CO2. Student will be confident about graphs & diagram.</p> <p>CO3.They gain practical knowledge how to calculate correlation& regression.</p> <p>CO4.They are able to get knowledge on dispersion and skewness and its uses.</p> <p>CO5.They are confident in solving practical problems on index number.</p>
06.	BANKING LAW AND OPERATIONS	<p>OBJECTIVES:</p> <ul style="list-style-type: none"> • To make students get basic knowledge about the negotiable instruments like promissory note, bills of exchange, cheques etc. • To acquaint students about the special and general relationship of banker with customer. • To create awareness about banking operations from different aspects of the bankers. • To analyze the different types of customers and their eligibility to open and operate bank account. • To avail practical exposure to students about the new innovations in banking. <p>OUTCOMES:</p>

		<p>CO1. Students are able to secure knowledge about the negotiable instruments like promissory note, bills of exchange, cheques etc.</p> <p>CO2. Students are able to understand the different types of customers and their eligibility to open and operate bank account.</p> <p>CO3. Students have got practical exposure to students about the new innovations in banking like ATM, EFT, MICR, RTGS, NEFT and DEMAT.</p>
07.	BUSINESS ETHICS	<p>OBJECTIVES:</p> <ul style="list-style-type: none"> •The objective is to provide basic knowledge of business ethics and values and its relevance in modern context. • To know the Basics of Ethical values in business to be followed. • To make them understand the Corporate social Responsibility undertaken by the Business. • To Study about personal ethics to make the students understand ethics in management. • To Learn about Corporate Culture . • To study about Corporate Governance . <p>OUTCOMES:</p> <p>CO1.Understanding the Corporate Social Responsibility, Moral values and ethical principles followed in the business.</p> <p>CO2. To be able to analyse the ethical and moral values in management & concept of Corporate culture.</p> <p>CO3. Gain knowledge in corporate governance.</p>
08.	QUANTITATIVE ANALYSIS FOR BUSINESS DECISIONS-II	<p>OBJECTIVES:</p> <ul style="list-style-type: none"> • To familiarize the students with various statistical techniques for application in business decisions. • To make them understand the correlation and regression in business decisions. • To study about time series concepts and methods. • To Figure out interpolation and extrapolation.

		<ul style="list-style-type: none"> • To Know the census and sample survey and it's methods. • To learn basic concepts of probability. <p>OUTCOMES:</p> <p>CO1. Students will be able to work out problem on regression and correlation to take business decisions.</p> <p>CO2. Able to fit a trend line by method of least square and computation of trend values. CO3. Workout the problems on interpolation and extrapolation to find missing data.</p> <p>CO4. Students are able to understand the significance of sampling and sampling distribution.</p> <p>CO5. Students are able to understand the probability theory at different levels of events.</p>
09.	PUBLIC RELATIONS AND CORPORATE COMMUNICATION	<p>OBJECTIVES:</p> <ul style="list-style-type: none"> • To Study about attitude and emotional intelligence. • To study about vision, goal and time management.. • To study about creativity and its importance. • To learn about communication skills • To familiarize the student about career planning and counseling. <p>OUTCOMES:</p> <p>CO1. Able to understand about the attitude and its importance</p> <p>CO2. Able to set goals and also learn how to achieve the goals</p> <p>CO3. Able to use the techniques of creativity.</p> <p>CO4. It helps the students to select the strategies and tools to build relationship in professional and career development .</p> <p>CO5. Helps the students to increase their communication skills.</p> <p>CO6. Students are aware of different careers and also able to choose a suitable career.</p>
10.	ADVANCED CORPORATE ACCOUNTING	<p>OBJECTIVES:</p> <ul style="list-style-type: none"> • The objective is to enable the students to develop awareness about corporate accounting in Conformity with the provision of Companies Act 2013

		<ul style="list-style-type: none"> • To get knowledge of latest amendments there to with adoption of accounting standards. • To understand the basic concept and process of legal rules. • To able to analyze and understand comparison of internal and external reconstruction of companies. • The focus of course is to identify the recent developments in accounting and accounting standards. <p>OUTCOMES:</p> <p>CO1.Students gain practical knowledge about provisions of companies Act 2013.</p> <p>CO2.Students are enable to know about amalgamation of company's .</p> <p>CO3. Students get awareness of vertical balance sheet and also legal provisions of companies Act 2013.</p> <p>CO4. Students are able to gain basic knowledge of passing journal entries in terms of nature of amalgamation of companies.</p> <p>CO5. Students can able to know brief theoretical study of Indian accounting standards.</p>
11.	COST ACCOUNTING	<p>OBJECTIVES:</p> <ul style="list-style-type: none"> •The objective of this subject is to familiarize students with the various concepts and elements of cost. • To understand the basic concept and process of costing • To enable the students to analyze & understand the concept of inventory management • To understand about costing methods, material management, inventory management & overhead. <p>OUTCOMES:</p> <p>CO1.Students will get extreme knowledge about inventory methods</p> <p>CO2. Students are quite confident about calculation of different</p>

		<p>methods of time rate system</p> <p>CO3. They are able to demonstrate how to calculate reconciliation statement</p> <p>CO4. They are confident in solving practical problems on allocation & apportionment.</p>
12.	ENTREPRENEURSHIP DEVELOPMENT	<p>OBJECTIVES:</p> <ul style="list-style-type: none"> • To enable students to understand the basic concepts of entrepreneurship and preparing a business plan to start a small industry. • To know about financial and non-financial assistance provided by the different institutions. • Study about small scale industries and different types of industries & there concepts. • To know about formation of small scale industries <p>OUTCOMES:</p> <p>CO1. Students are aware about the topics of Entrepreneurship.</p> <p>CO2. Students know about small scale industries and different types of industries, policies governing small scale industries.</p> <p>CO3. Students know steps involved in formation of small scale industries and procedure of licensing, permits, finance etc.</p> <p>CO4. Students know about business plan in finance, Human Resource, marketing, technical aspects.</p> <p>CO5. Students know about assistance provided by SFCs, SIDBI.</p>
13.	ADVANCED ACCOUNTING	<p>OBJECTIVES:</p> <ul style="list-style-type: none"> • To make students aware about various issues of Banking Company • To give practical exposure to students for issue and redemption of shares and debentures through SEBI. • To give knowledge about various accounting schedules related to Insurance company • To acquaint the students and make them familiar with the

		<p>process and preparation of accounts of diverse types of organization.</p> <ul style="list-style-type: none"> • To make students to know about various methods of Inflation Accounting. • To make students aware about different terms in Investment Accounting. <p>OUTCOMES:</p> <p>CO1. Students are aware about various issues of Banking Companies.</p> <p>CO2. Students are able to do accounting issue and redemption of shares and debentures</p> <p>CO3. Students have understood schedules relating to Insurance companies.</p> <p>CO4. Students are able to do all the methods of Inflation Accounting.</p>
14.	<p>PRINCIPLES AND PRACTICE OF AUDITING</p>	<p>OBJECTIVES:</p> <ul style="list-style-type: none"> • To acquaint the students with the meaning and process of auditing and their applications. • To understand the concept of audit of limited companies and others. • To identify the internal control and vouching process of the company. • To make students to identify the internal audit and external audit of company. • To study about the qualification of auditor, powers, duties, educational institutions, insurance companies, & also co-operatives societies. <p>OUTCOMES:</p> <p>CO1. Students are able to get practical knowledge about types of audit conducted in organization.</p> <p>CO2. Students learns about audit firm, and how audit procedures</p>

		<p>are done in the organization.</p> <p>CO3. Students are aware of the vouching and its importance.</p> <p>CO4. Students have knowledge about internal audit and external audit.</p> <p>CO5. To learn about power and position of auditors in organization.</p>
15.	INCOME TAX-1	<p>OBJECTIVES:</p> <ul style="list-style-type: none"> • The Objective of this subject is to expose the students to the various provisions of Income Tax Act 1961 relating to computation of Income of individuals. • To create awareness about tax structure and tax system in India • To make them understand brief history of income tax and Income tax authorities <ul style="list-style-type: none"> • To teach them how to determine residential status and incidence of tax • To create awareness about salary , allowances, perquisites and its taxability. • To teach taxability of house property its basis of charge exempted incomes from house property and deduction • To make the students to learn about income tax slab rate, exempted incomes, filing of income tax and self assessment • To make them understand how to pay tax, mode of payment, refunds etc.... <p>OUTCOMES:</p> <p>CO1. Students learn about Indian tax structure, slab rate, calculation of tax liability, exemptions etc...</p> <p>CO2. They are able to determine residential status and incidence of tax</p> <p>CO3. They learn about salary computation and its contents</p> <p>CO4. They are able to calculate taxable income from salary</p> <p>CO5. They are capable to know the basis of charge of income</p>

		from house property and they are able to calculate taxable income form house property.
16.	RETAIL MANAGEMENT	<p>OBJECTIVES:</p> <ul style="list-style-type: none"> • To understand the meaning of retailing and it types • To study about retail marketing mix. • To study about promotional plan to communicate the benefits to the consumer • To study about staffing the right people at the right time in retail organizations <p>OUTCOMES:</p> <p>CO1. Describe how the consumers decision process affects retailers</p> <p>CO2.To familiarize the students various concepts of the retailing</p> <p>CO3.To know about various advertising media and distribution channels.</p>
17.	BUSINESS REGULATION	<p>OBJECTIVES:</p> <ul style="list-style-type: none"> • This course is designed to acquaint the commerce students with the knowledge of Business Laws and how these laws affect the trade, industry and corporate sector in the country • The course also takes care of the developments of information technology in business and information rights of the citizens by including the cyber Law and Right To Information Act. • To make the students to understand the contract laws. <p>OUTCOMES:</p> <p>CO1.They are able to understand the nature and sources of law.</p> <p>CO2. To state the law relating to Indian Contract Act and define the concept of contract</p> <p>CO3.To understand the different elements of contract, performance of contract and different modes of discharge of contract</p>
18.	MARKETING AND SERVICE	<p>OBJECTIVES:</p> <p>The objective of this subject is to familiarize the students with</p>

	MANAGEMENT	<p>the principles of marketing and focus them towards Marketing and Management of Services.</p> <p>OUTCOMES:</p> <p>CO1. Students are able to know strategies for development of a product.</p> <p>CO2. Subject helps to understand the essential strategic and fundamental components of international business</p> <p>CO3. Students are aware of consumer behavior for the product of customers choice</p>
19.	E- BUSINESS AND ACCOUNTING	<p>OBJECTIVES:</p> <ul style="list-style-type: none"> • This course is designed to acquaint the commerce students with the knowledge of e- business and accounting and how electronic commerce models works. • To familiarize the students various concepts of tally and working on tally. <p>OUTCOMES:</p> <p>CO1. Students understand the Difference between Traditional and Modern commerce.</p> <p>CO2. Have a practical knowledge about the Impact of E-Commerce in Present Era. CO3.Students understand the software and Hardware tools of E-Business.</p> <p>CO4. To have the knowledge about the Tally Accounting Software which are used in the Business for maintaining the Accounts.</p> <p>CO5. Students understand how the E-Commerce Revenues are Earned and different models.</p>
20.	STOCK AND COMMODITY MARKETS	<p>OBJECTIVES:</p> <ul style="list-style-type: none"> • The objective is to provide students with a conceptual framework of stock markets and Commodity Markets, functionaries in these markets and their mode of trading. • To provide comprehensive Knowledge about working pattern of stock and commodity market • To impart knowledge on the

		<p>major regulatory authorized stock exchange centers of india.</p> <ul style="list-style-type: none"> • To analyse the concept of speculation and services of depositories in stock market • To realize the trading and settlement pattern of commodity market. <p>OUTCOMES:</p> <p>CO1.Students are able to write the meaning ,classification, differentiation of Stock and commodity.</p> <p>CO2. Students are capable to analyse the objectives and functions of SEBI, BSE ,and NSE Centers.</p> <p>CO3. They also able to write about speculation and its types .</p> <p>CO4. Students are capable to organize ,analyse the different market concepts and differentiations.</p> <p>CO5. They understand the settlement pattern of Indian Commodity trading pattern.</p>
21.	<p>PRINCIPLES OF EVENT MANAGEMENT</p>	<p>OBJECTIVES:</p> <ul style="list-style-type: none"> • The objective is to provide students with a conceptual framework of Event Management, Event Services, Conducting Event and Managing Public Relations. • To study the basic concept of event management, its policies, procedure etc. • To study the general details of event management • To study the principle of planning schedule • To study the event held in corporate sector and its types. <p>OUTCOMES:</p> <p>CO1.Students know to manage the events such as meeting, party, ceremony, marriage, award function etc</p> <p>CO2. It helps students to know general details about process of event planning such as permissions, policies, license, catering, electricity, taxes etc which has to be taken care during event planning</p>

		<p>CO3. Students know how to plan the event, how to assign responsibilities depending on skills</p> <p>CO4. The students are aware how organization will try to maintain good relationship with customers</p> <p>CO5. The student are aware of different types of corporate events held in organizations</p>
22.	COSTING METHODS	<p>OBJECTIVES:</p> <ul style="list-style-type: none"> • This course is designed to acquaint the commerce students the use of the costing data for decision making and cost control and emerging modern cost management concepts which is required for the different industrial sectors. <p>OUTCOMES:</p> <p>CO1.They are able to calculate the job cost sheet</p> <p>CO2. Students gain practical knowledge where to apply the different costing methods</p> <p>CO3. They understand where the contract account are applied and procedure to do contract.</p>
23.	BUSINESS TAXATION	<p>OBJECTIVES:</p> <ul style="list-style-type: none"> • To enable the students to understand how to assess the companies in regards to taxation to for companies. • To enable how to determine and calculate the tax of companies. • Book profits & Tax are calculated under this subject. <p>OUTCOMES:</p> <p>CO1.To make students to understand the different Taxation System and Calculations.</p> <p>CO2.Understanding how to assess and levy Tax for the business concerns.</p> <p>CO3. To know the difference between Direct and Indirect Taxation.</p> <p>CO4. For better understanding of Calculation, Assessing , and</p>

		levying of Taxes.
24.	CORPORATE ADMINISTRATION	<p>OBJECTIVES:</p> <p>The objective of this subject is to familiarize the students the fundamental concepts of Companies Act 2013 and to provide an insight into the different types of Companies and their provisions & to familiarize with various documents involved in a Joint Stock Company. And to make students to know about meeting, resolutions and company management.</p> <p>OUTCOMES:</p> <p>CO1. Understand the formation of the company and its incorporation & to Learn about different kinds of companies.</p> <p>CO2. Students are aware of statutory duties, power and responsibilities of director, secretary and other officers.</p> <p>CO3. Able to know the provisions of Companies Act relating to meetings, resolutions and Company Management</p> <p>CO4. Acquire knowledge on basic documents in a company and various methods of rising of capital.</p>
25.	ADVANCED FINANCIAL ACCOUNTING	<p>OBJECTIVES:</p> <ul style="list-style-type: none"> • To acquaint the students with the few accounting standards. • To make them familiar with the accounting procedures for different types of business. • To make students understand about insurance claim. • To familiarize with consignment accounts. • To prepare accounts for joint venture, branch and departments. <p>OUTCOMES:</p> <p>CO1. Have knowledge about accounting standards.</p> <p>CO2. Able to understand about insurance claims</p> <p>CO3. Prepare journal entries and ledger in consignor and consignee books</p> <p>CO4. Able to prepare accounts in the books of co- ventures & maintain separate books for joint venture.</p> <p>CO5. Capable of preparing departmental accounts and branch</p>

		accounts
26.	INTERNATIONAL FINANCIAL REPORTING STANDARDS	<p>OBJECTIVES:</p> <ul style="list-style-type: none"> • To study about a set of high quality, understandable, enforceable and globally financial reporting standards based upon clearly articulated principles. • To Study about the procedures for accounting for assets and liabilities • To Make student know of financial statement in which information about the financial position, financial performance, cash flows and assess the past and current position of an entity. • To study about the profitability and growth prospects and to assess the operational efficiency of the firm. • To study how to eliminate the differences in reporting standards and to produce a level playing field for financial reporting. • To learn about international capital markets and to make a common platform for better understanding of accounting internationally. <p>OUTCOMES:</p> <p>CO1.Students are able to understand the international financial reporting standards.</p> <p>CO2.They are able to understand the various accounting treatment for different assets and liabilities.</p> <p>CO3.Able to prepare the income statement and know the income and expenses of the organization.</p> <p>CO4.Able to prepare the financial statement of the entity and can analyze the financial position of the organization</p> <p>CO6. They can prepare different groups of accounts to manage the resources for multiple users and to simplify administration.</p>
27.	INCOME TAX – II	<p>OBJECTIVES:</p> <ul style="list-style-type: none"> • To make them revise basics of Income Tax-I • To create awareness about business and profession &

		<p>calculation of Depreciation</p> <ul style="list-style-type: none"> • To make them learn to determine admissible, inadmissible expenses and make them to calculate taxable income from business & profession. • To create an awareness about capital assets, types of assets & types of capital gain • To make them able to calculate taxable amount of capital gain. • To impart knowledge about different incomes from other sources • To make them aware about deductions u/s 80C-80U & calculation of tax liability. <p>OUTCOMES:</p> <p>CO1. Students are able to answer about the basics of income tax.</p> <p>CO2. They are able to determine admissible and inadmissible expenses, business incomes, non business incomes, exempted incomes and they are able to calculate taxable income from business.</p> <p>CO3. They are able to determine admissible and inadmissible expenses and incomes.</p> <p>CO4. Students are able to classify different capital assets and capable of calculate taxable capital gain.</p> <p>CO5. They are able to charge the deduction u/s 80C-80U for gross total income.</p>
28.	MANAGEMENT ACCOUNTING	<p>OBJECTIVES:</p> <ul style="list-style-type: none"> • The objective of this subject is to understand the concept of management accounting • To make students understand the analysis and interpretation of financial statements • To familiarize about cash flow and fund flow concept. • To prepare management reports for decision-making. <p>OUTCOMES:</p>

		<p>CO1.Student will be able conversant with need, scope and important concept of management accounting.</p> <p>CO2.Student will learn to analyze financial statement with the help of ratios of liquidity, debt.</p> <p>CO3. Interpret cash flow and fund flow and its importance and manage funds most efficiently in the business</p> <p>CO4. Student will be able to gain knowledge about cost , profit volume and understand the need of cost concepts in organization.</p>
29.	GOODS AND SERVICE TAX	<p>OBJECTIVES:</p> <ul style="list-style-type: none"> • To make the students aware about recent reforms took in Indirect Taxation which is been replaced By GST. • To make students to understand the different models of GST i.e. CGST, SGST, IGST and UTGST. • To make them understand how GST is having importance for the country and study in detail about GSTN Portal. <p>OUTCOMES:</p> <p>CO1.Students understands the Concept of GST from Basic to Advance.</p> <p>CO2. Students are aware of GST rates and different Slab rates of GST with examples.</p> <p>CO3. Have knowledge how GST is levied on goods and services.</p> <p>CO4. Knowing how GST was implemented in India and its background.</p> <p>CO5. To identify GST problems in assessing and levying of taxes on goods and services</p> <p>CO6. To make students to have a detailed study and capable to solve recent indirect taxation reforms.</p>
30.	COST MANAGEMENT	<p>OBJECTIVES:</p> <ul style="list-style-type: none"> • To enable the students to understand techniques used to control as well as reduce the cost.

		<ul style="list-style-type: none"> • To understand the basic techniques of costs like absorption cost and marginal cost. • To analyse and evaluate variance analysis of cost ascertainment, Material Cost, Labour Cost and Overhead Cost. • To give knowledge about various accounting budgets related cash, fixed, flexible, purchase, production etc., • To enable the students to understand the steps in the implementation of Activity Based Costing. <p>OUTCOMES:</p> <p>CO1. Students are aware and able to solve accounting of marginal costing.</p> <p>CO2. Identify the specifics of different costing methods</p> <p>CO3. Students are able to understand the various accounting budgets like cash budget, flexible budget etc.,</p> <p>CO4. Students are able to understand steps in the implementation of Activity Based Costing.</p> <p>CO5. Students are able to apply the various techniques to control the cost.</p>
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