

Vidya Vardhaka Sangha First Grade College

Basaveshwaranagar Bangalore 79

COURSE SPECIFIC OUTCOMES

COMMERCE - B.Com

- Students would gain a thorough foundation in the fundamentals of Commerce.
- The commerce curriculum offers a number of specializations and practical exposures which would equip the student to face the modern-day challenges in commerce and business
- Students will be able to demonstrate progressive learning of various tax issues and tax forms related to individuals. Students will be able to demonstrate knowledge in setting up a computerized set of accounting books
- The commerce and finance focused curriculum offers a number of specializations and practical exposures which would equip the student to face the modern-day challenges in commerce and business.
- Students will be able to demonstrate progressive learning of various tax issues and tax forms related to individuals.
- Learners will be able to recognize features and roles of businessmen, entrepreneur, managers, consultant

SEMESTER – I

1. Financial Accounting

- Learn how to construct financial accounts and understand the theoretical background of accounting.
- Explain and calculate inventory depreciation and value.
- Learn Accounting for hire buy transactions, leases, branches, and departments .
- Understand the basics of a partnership firm and how to prepare accounts for a partnership's dissolution a business partnership.
- Develop the ability to prepare trading and profit and loss accounts, as well as balance sheets using a digital accounting sheet.

2 Indian Financial System

- To understand the concept of Indian Financial System.
- To familiarise with components of Indian Financial System.
- The functions of Indian Banking System.
- The working of Commercial Banks.
- The Emerging trends in Indian Financial System.

SEMESTER – II

Advanced Financial Accounting

- To calculate insurance claims with average clause
- With reference to consignment accounts, prepare accounting records in accordance with accounting standards.
- To compile accounting records for a joint venture in accordance with accounting standards.
- Calculate branch accounts using INDAS as a guide.
- Calculate branch accounts using department accounts as a guide.

1. Banking Law and Operations

- To familiarise with concept and importance of banking.
- With various Banking operations
- With the different types of negotiable instruments.
- With the process of opening various types of bank accounts and operate them
- With latest services offered in banking sector.

SEMESTER – III

1. BUSINESS LAW

- Conceptualise Indian contract act 1872 and its legal provisions.
- Apprehend contract of sale of goods act and its legal provision.
- Understand Intellectual property legislations, Inventions, patentees and WTO rules.
- Analyse the environmental protection act 1986 and inspiring the students in active participation in protecting the environment.
- Understand the Consumer Protection Act and creating awareness about consumer rights and various consumer Redressal agencies
- Describe the concepts and salient features under Foreign Exchange Management Act, Cyber Laws and Competition Law.

2. FINANCIAL MANAGEMENT

- Discern the role and purpose of the financial function and financial planning.
- Access and familiarize the impact of the economic environment in financial decisions

- Understand the working capital management and its funding strategies.
- Evaluate and apply effective investment appraisal
- Conceptualise different dividend structure.
- Identify the principles of business and asset valuations.

SEMESTER – IV

1. Cost Accounting

After completing the course, the student shall be able to:

- Understand thoroughly the conceptual framework of Cost Accounting; identification of differences between different financial and cost accounting; cost concepts and elements of cost; preparation of cost sheet.
- Understand the accounting and control of material and labour cost.
- Develop ability to understand classification, allocation, apportionment and absorption of overheads in cost determination; under and over absorption of overheads; treatment of various item of overheads
- Develop ability to calculate the cost of products, jobs, contracts, processes and services after understanding the basic concepts and processes involved in them.

- Understand cost accounting book keeping systems and reconciliation of cost and financial account profits

2. Goods & Service Tax

After completing the course, the student shall be able to:

- Connect with the genesis of goods and services tax (GST), decipher the constitutional amendment carried out to install GST in India and comprehend the composition and working of GST council.
- Understand the meaning of supply under GST law, differentiate between intra-state and inter-state supply, comprehend rules related to the place of supply and compute the value of supply.
- Comprehend the utilization of input tax credit, and the reverse charge mechanism of paying GST and to know the procedure for claiming refund under GST law.
- Understand the provisions for registration under GST along with special provisions such as those related to anti-profiteering; avoidance of dual control; e-way bills and penalties.

SEMESTER – V

1. Auditing

After completing the course, the student shall be able to:

- Differentiate between different aspects of auditing especially for internal check, internal control and for overall corporate governance.
- Understand the concept of Auditing
- Conceptualise the importance of auditing and functions of auditors in company
- Draft an Audit Report.

2. INCOME TAX –I

- Introduction of basic concept of Income tax system in India
- knowledge about residential status of individuals
- Computation of salary income as per income tax rules.
- Knowledge on income from house property and its computation

SEMESTER – VI

1. INCOME TAX – II

- Computation of Business incomes or professional incomes as per income tax rules

- Calculation of capital assets when sold.
- Computation of Incomes from other sources.
- Assessment of Total income and tax liability of individuals.
- Provides a guidelines how to file income tax returns

3. MANAGEMENT ACCOUNTING

- Understand the nature and scope of management accounting
- Analyse and interpret financial statements for decision making
- Calculate and interpret various ratios in analyses and decision making.
- Identify the means by which funds are obtained and the ways in which there were employed.
- Describe the various inflows and outflows of cash and cash equivalents in an enterprise during a specified period of time as per SEBI regulations.
- Drafting of management reports under different circumstances.

B.SC Course outcomes

- Bachelor of Science offers theoretical as well as practical knowledge about different subject areas.
- This course forms the basis of science for coherent understanding of the academic field to pursue multi and interdisciplinary science careers in future. These subject areas include Physics, Chemistry, Mathematics, Computer Science.
- The students are able to plan and execute experiments or investigations, analyze and interpret data information collected using appropriate methods.
- The course helps to develop scientific temper and thus can prove to be more beneficial for the society as the scientific developments can make a nation or society to grow at a rapid pace through research.
- The students can think critically, follow innovations and developments in science and technology,
- The students will graduate with proficiency in the subject of their choice.
- The students will be eligible to continue higher studies in their subject in India or abroad.
- The students will be eligible to appear for the examinations for their jobs in government organizations.
- The students will be eligible to apply for jobs with a minimum requirement of B. Sc. Programme.

Course: Mathematics

At the completion of Mathematics, students are able to:

- Demonstrate an understanding of the foundations and history of mathematics.
- Perform computations in higher mathematics.
- Read and understand middle-level proofs.
- Write and understand basic proofs. – Develop and maintain problem-solving skills.
- Use mathematical ideas to model real-world problems.
- Communicate mathematical ideas with others.
- Utilize technology to address mathematical ideas.

Course: Physics

At the completion of B. Sc. in Physics, students are able to:

- ❖ Demonstrate a rigorous understanding of the core theories & principles of physics, which includes mechanics, electromagnetism, thermodynamics, & quantum mechanics introduced at degree level in order to understand nature at atomic levels.

- ❖ Provide knowledge about material properties and its application for developing technology to ease the problems related to the society.
- ❖ Understand the set of physical laws, describing the motion of bodies, under the influence of system of forces.
- ❖ Understand the relationship between particles & atom, as well as their creation & decay. Relate the structure of atoms & subatomic particles understand physical properties of molecule the chemical bonds between atom as well as molecular dynamics.
- ❖ Analyse the applications of mathematics to the problems in physics & develop suitable mathematical method for such application & for formulation of physical theories.

CHEMISTRY

Course outcome

1. Broad and balance knowledge in chemistry in addition to understanding of key chemical concepts, principles and theories.
2. To develop students' ability and skill to acquire expertise over solving both theoretical and applied chemistry problems.
3. To provide knowledge and skill to the students' thus enabling them to undertake further studies in chemistry in related areas or multidisciplinary areas that can be helpful for self-employment/entrepreneurship.
4. To provide an environment that ensures cognitive development of students in a holistic manner. A complete dialogue about chemistry, chemical equations and its significance is fostered in this framework, rather than mere theoretical aspects

To provide the latest subject matter, both theoretical as well as practical, such a way to foster their core competency and discovery learning. A chemistry graduate as envisioned in this framework would be sufficiently competent in the field to undertake further discipline-specific studies, as well as to begin domain-related employment

English textbook course outcome: for 1 and 2nd year BSc and BCom

- To introduce diversity in themes and styles
- To make English studies inclusive in content
- To explore the magical and the adventurous
- To engage with mystery and the art of storytelling
- To negotiate post modern concerns
- To enlighten the reader about lesser known facts
- To include EPP (English for Professional Purposes)
 - To enhance competence for attempting competitive exam papers
 - Improve communication skills through tools spanning LSRW.
 - Various tasks and exercises are meant for meaningful attempts to enhance the language skills.

SAMSKRITAM – Samskritam is the ancient language of our nation. Samskrita learning develops culture in students. Samskritam is the scientific language . It is the mother of all languages. So it is called as

“Vishwa Bhashanam janani”. The learning outcomes of BCOM Course is as follows.

- Students will know the rich heritage of Samskritam.
- Learns about the literature of Samskritam.
- Studies the rich grammar of Samskritam.
- Knows about Kalidasa and his contribution to Samskritam.
- Raghuvamsham of Kalidasa learnt in the I semester.
- Prose literature , poetry, Champu and Drama literature known.
- Vishnusharma’s Panchatantram known.
- Sandhi, Samasa, Linga vibhakti vachanani, Lakara purusha vachanani , Vakya dosha etc learnt.
- Students are able to translate Kannada or English Passages into Samskritam.
- Morals, ethics, culture, tradition, discipline , character building are the main moto of Samskrita learning.

U.G. PROGRAM OUTCOME

Programme – B.Com and B.Sc.

ಕಲಿಕೆಯ ಫಲಿತಾಂಶಗಳು:-“ಕನ್ನಡ”

1. ಕನ್ನಡ ಭಾಷೆ ಮತ್ತು ಸಾಹಿತ್ಯದ ಕಲಿಕೆಯ ಪ್ರಕ್ರಿಯೆಯಲ್ಲಿ ವಿದ್ಯಾರ್ಥಿಗಳಿಗೆ ಪರಿಣಾಮಕಾರಿಯಾಗಿ ತರಬೇತುಗೊಳಿಸುವುದು
2. ಪರಸ್ಪರ ಮತ್ತು ಸಂವಹನ ಕೌಶಲ್ಯಗಳನ್ನು ಅಭಿವೃದ್ಧಿ ಪಡಿಸಲು ಮತ್ತು ತೀಕ್ಷ್ಣಗೊಳಿಸಲು ಸಹಕಾರಿಯಾಗುತ್ತದೆ.
3. ಭಾಷಾ ಮೌಲ್ಯಗಳನ್ನು ಮತ್ತು ವ್ಯಾಕರಣ ಜ್ಞಾನವನ್ನು ಹೆಚ್ಚಿಸುತ್ತದೆ.
4. ಆತ್ಮ ವಿಶ್ವಾಸದೊಂದಿಗೆ ರಂಗ ಭಾಷೆಯನ್ನು ಕಲಿಯಲು ಅವರನ್ನು ಪ್ರೇರೇಪಿಸಲು ಅನುವು ಮಾಡಿಕೊಡುತ್ತದೆ.
5. ವಾಣಿಜ್ಯ ಕನ್ನಡವು ವ್ಯವಹಾರಿಕ ಜ್ಞಾನದೊಂದಿಗೆ ವಿವಿಧ ವಹಿವಾಟುಗಳಿಗಾಗಿ ಕನ್ನಡವನ್ನು ಕಲಿಯಲು ಒತ್ತು ನೀಡುತ್ತದೆ.
6. ಕನ್ನಡ ಕಲಿಯುವವರಿಗೆ ಭಾಷೆ ಮತ್ತು ಸಾಹಿತ್ಯದಲ್ಲಿನ ಜ್ಞಾನದ ಮೇಲೆ ಪರಿಣಾಮ ಬೀರುತ್ತದೆ ಮತ್ತು ಜೀವನದಲ್ಲಿನ ಸವಾಲುಗಳನ್ನು ಎದುರಿಸಲು ಕೌಶಲ್ಯದಿಂದ ಅವರನ್ನು ಸಜ್ಜುಗೊಳಿಸುತ್ತದೆ.
7. ಕನ್ನಡ ಸಾಹಿತ್ಯ ಪಠ್ಯಕ್ಕೆ ವಿಮರ್ಶಾತ್ಮಕ ವಿಧಾನವನ್ನು ಅಭಿವೃದ್ಧಿ ಪಡಿಸಲು ಸಹಕಾರಿಯಾಗುತ್ತದೆ.
8. ಕನ್ನಡ ಸಾಹಿತ್ಯ ರೂಪಗಳಿಗೆ ಒಡ್ಡಿಕೊಳ್ಳುವುದರ ಮೂಲಕ ಅದರ ಜ್ಞಾನ ಪಡೆಯುತ್ತಾರೆ.
9. ಸರಿಯಾದ ಲಿಖಿತ ಮತ್ತು ಮೌಖಿಕ ಸಂವಹನ ಕೌಶಲ್ಯಗಳನ್ನು ತೀಕ್ಷ್ಣಗೊಳಿಸಲು ಸಹಕಾರಿ
10. ಸೃಜನಾತ್ಮಕ ಬರವಣಿಗೆ ಅವರ ಚಿಂತನೆಯ ವಿಶ್ಲೇಷಣಾತ್ಮಕ ಬರವಣಿಗೆ ಕೌಶಲ್ಯಗಳನ್ನು ಚುರುಕುಗೊಳಿಸುತ್ತದೆ.

Sudha M

Dr. K. Kannada.

विद्यार्थियों ने इस पाठ्य पुस्तक से क्या सीखा :

COMMERCE - B.Com - I SEMESTER

I. Hindi.

1. रूप्यों से मनुष्य कैसे बदल जाता है। पत्र लेखन का ढग
2. चीन से भारत आकर उसने अपने को कैसे संभाला।
3. धारणा बनाने में कभी जल्दबाजी नहीं करनी चाहिए।
4. यात्रा में जाते समय किन बातों का ध्यान रखना चाहिए।

II - SEMESTER

1. कविताओं का सार
2. प्राचीन कविता और आधुनिक कविताओं में अंतर
3. पत्र लेखन का ढग
4. प्राचीन कवियों का परिचय
5. नए कवि, छंद सार

III - SEMESTER

1. एक व्यक्ति को जिस काम की इच्छा होती है।
2. उसे ही करना चाहिए।
3. काम बदलने पर उसे किस प्रकार हानि हुई।
4. बड़ों के साथ कैसा सलूक करना पड़ता है।
5. सच से व्यक्ति की आँखे गई पर भी वह अड़ा रहा।

IV - SEMESTER

1. एक किसान से क्या सीख मिली।
2. वह गरीब होने पर भी दान देना चाहता था।
3. एक गाय का लाना दान देने की इच्छा उसकी
4. अधूरी रह गई। वह अपने खर्चों को कम
5. करके दान के लिए किस प्रकार रूप्यों को जमा करता है।

B.Sc., COURSE

I - SEMESTER

1. इस पाठ्य पुस्तक में डा. होते हुए एक बूढ़ा अपने
2. बेटे को लाता है तो वह उसे देखता नहीं है।
3. पर वही बूढ़ा डा. के बेटे को अपने मंत्र से
4. सारा साँप का विष निकल देता है।
5. इससे सीख मिली कि चाहे कोई सहायता करे न करे हमें सहायता करनी चाहिए।

II - SEMESTER

1. कविताओं का सार सीखा।
2. प्राचीन कवियों और आधुनिक कवियों में अंतर
3. छंद, सार जाना।

III - SEMESTER

1. नाटक मंच पर कैसे किया जाता है।
2. विज्ञापन देना
3. आधुनिक तकनीति

IV - SEMESTER

1. हिन्दी से दूसरी भाषा में अनुवाद
2. लेख लिखना
3. राजनीति में अपने को कैसे आगे बढ़ाना।