

## **BACHELOR OF COMMERCE (B.Com)**

### **Programme Outcome(PO)**

- PO 1:** To develop numerical abilities of students
- PO 2:** To inculcate writing skills and Business correspondence.
- PO 3:** To create awareness of Law and Legislations related to commerce and business.
- PO 4:** To introduce recent Trends in Business, Organizations and Industries.
- PO 5:** To inform about Economic Environment of Country as well as World.
- PO 6:** To acquire practical skills related with banking and other business.
- PO 7:** To provide a platform for overall development of students and develop knowledge level and awareness of students about Recent Trends of World.
- PO 8:** B. Com degree is structured to provide the students managerial skills in disciplines related to commerce. Also, by the end of the program, students gain an in-depth knowledge on core subjects like accounting, law, statistics, finance, marketing just to name a few.
- PO 9:** Students of B. Com can certainly expect high employment opportunities.
- PO10:** Student presentations are encouraged in order to improve their confidence, negotiation and communication skills.
- PO 11:** To develop entrepreneurship and managerial skills in students so as to enable them to establish and manage their business establishments effectively.
- PO 12:** To provide conceptual knowledge and application skills in the domain of Commerce studies.

### **Program Specific Outcome (PSO)**

- PSO 1:** 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
- PSO 2:** Students will demonstrate progressive affective domain development of values, the role of accounting in society and business.
- PSO 3:** Students will learn relevant financial accounting career skills, applying both quantitative and qualitative knowledge to their future careers in business.
- PSO 4:** Students will learn relevant managerial accounting career skills, applying both quantitative and qualitative knowledge to their future careers in business.
- PSO 5:** Learners will gain thorough systematic and subject skills within various disciplines of commerce, business, accounting, economics, finance, auditing and marketing.
- PSO 6:** Learners will be able to recognize features and roles of businessmen, entrepreneur, managers, consultant, which will help learners to possess knowledge and other soft skills and to react aptly when confronted with critical decision making.
- PSO 7:** Learners will be able to prove proficiency with the ability to engage in competitive exams like CA, CS, ICWA and other courses.
- PSO 8:** Learners will acquire the skills like effective communication, decision making, problem solving in day to day business affairs

**PSO 9:** Learners will involve in various co-curricular activities to demonstrate relevancy of foundational and theoretical knowledge of their academic major and to gain practical exposure.

**PSO 10:** Learners can also acquire practical skills to work as tax consultant, audit assistant and other financial supporting services.

**PSO 11:** Learners will be able to do higher education and advance research in the field of commerce and finance.

## **COURSE OUTCOMES**

### **I SEMESTER**

**Course Name: GENERAL PROFICIENCY AND COMMUNICATIVE ENGLISH**

**Course Code: BCMCMC103**

**Course outcome:**

CO1-Effective and fluent oral communication.

CO2- Perfect writing skills.

CO3- Creative skills in presenting stories.

**Pedagogy:** Lectures, Assignments, Discussions, Role play and Seminars.

**Evaluation method:** Two internal test, one final semester exam

**Course Name : HINDI**

**Course Code: BCMHDL104**

**Course outcome:**

CO1- Hindi, when learnt as a second language by the students, their communication skill and command over the language, will improve their confidence level. Also they can express their thoughts in a better way.

CO2- Learning Hindi specially in non-Hindi regions will boost their ability to understand and gain the things in a better way.

**Pedagogy:** chalk and talk method, lectures, assignments, Projects, debate on specific topics, chart work, PPT Presentations, discussions.

**Evaluation method:** Two internal test, one final semester exam

**Course Name : KANNADA**

**Course Code: BASKAL 104**

**Course Outcomes:**

ಕಾವ್ಯ: ಕಾವ್ಯಭಾಗಗಳನ್ನು, ಓದಿ ಅರ್ಥಮಾಡಿಕೊಳ್ಳುವ, ಕವನ ರಚಿಸುವ, ಆಸ್ವಾದಿಸುವ ಸಾಮರ್ಥ್ಯ ಗಳಿಸುವುದು.

ಪಠ್ಯ: ವಚನಸಾಹಿತ್ಯದ ಭಾಗ, ನಡುಗನ್ನಡ ಕಾವ್ಯದ ಭಾಗ ಮತ್ತು ಹೊಸಗನ್ನಡದ ಕವನಗಳು.

ಗದ್ಯ: ೧. ಪ್ರಬಂಧಗಳು: ಲೇಖನಗಳನ್ನು ಓದಿ ಅರ್ಥಮಾಡಿಕೊಳ್ಳುವ, ಸೃಜನಶೀಲವಾಗಿ ಅಭಿವ್ಯಕ್ತಿಗೊಳಿಸುವ ಸಾಮರ್ಥ್ಯ ಗಳಿಸುವುದಕ್ಕೆ ಪೂರಕವಾದ ಲೇಖನಗಳು.

ಗದ್ಯ: ೨. ಸಣ್ಣಕಥೆಗಳು: ಓದಿನ ಆಸ್ವಾದ ಗಳಿಸುವುದು, ಜೀವನ ಮಾಲ್ಯಗಳಿಗೆ ಸ್ಪಂದಿಸುವುದು, ಅನುಭವಗಳನ್ನು ಕಲೆಯಾಗಿ ಅಭಿವ್ಯಕ್ತಿಗೊಳಿಸುವ ಶಕ್ತಿಗಳಿಸುವುದು - ಹೊಸಗನ್ನಡದ ಕಥೆಗಳು

**Pedagogy:** Chalk and talk method, Lectures, Assignments, Discussions, Role play and Seminars

**Course Name: KONKANI**

**Course Code: BCMKNL101**

**Course outcomes:**

CO 1 - ಕೊಂಕಣಿ ಭಾಸ್ ಏಕ್ ವಿಷಯ್‌ಜಾವ್ನ್ ಶಿಕೊನ್ ಮುಕ್ಲ್ಯಾ ಪಿಳ್ಗಿಕ್ ಹಸ್ತಾಂತರ್ ಕರುಂಕ್.

CO 2 - ಕೊಂಕಣಿ ಭಾಶೆಚಿ ಗ್ರೇಸ್ತ್ ಸಂಸ್ಕೃತಿ, ಲೋಕ್‌ವೆವ್ ಸಮ್ಜೊನ್ ಫೆವ್ನ್, ಪಸಂದ್ ಕರ್ನ್ ಮುಕ್ಲ್ಯಾ ಜನಾಂಗಾಕ್ ಹಸ್ತಾಂತರ್ ಕರುಂಕ್ ಆನಿ ಊರ್ಜತ್ ಕರುಂಕ್.

CO 3 - ಕೊಂಕಣಿ ಭಾಶೆಚಿಚಿತ್ರಾ - ಬಂದಾವಳ್-ವ್ಯಾಕರಣ್ ಸಮ್ಜೊನ್ ಫೆಂವ್ನ್.

**Pedagogy:** ಕಾಳೊ ಬೋರ್ಡ್ ಆನಿ ಉಲವ್ನ್, ವಿವರಣ್, ನಿಯೋಜಿತ್ ವಾವ್ರ್, ತರ್ಕ್, ಪಿಂತ್ರಾವ್ಣಿ, ತಾಂತ್ರಿಕತೆ ಮುಕಾಂತ್ರ್ ಶಿಕವ್ನ್, ಪಂಗಡ್ ಚರ್ಚಾ.

**Evaluation method :** ದೋನ್ ಆಂತರಿಕ್ ಪರೀಕ್ಷಾ, ನಿಯೋಜಿತ್ ವಾವ್ರ್, ಷಣ್ಮಾಸಿಕ್ ಅಂತಿಮ್ ಪರೀಕ್ಷಾ.

**Course Name: BUSINESS ECONOMICS**

**Course Code: C101**

**Objective:** To teach students about how people make choices at the individual or household level and how these people interact in markets.

**Course outcomes:**

CO 1-To understand the scope and importance of business economics.

CO 2-Working of the demand, supply concepts and demand forecasting in the real world is known.

CO 3-To understand the concept of law of diminishing marginal utility and consumer surplus.

CO 4-Describe variable proportion, law of returns to scale, economies and diseconomies of scale and its application.

CO 5-To understand the market structure, price and output determination of the different types of markets.

**Pedagogy:** lectures, assignments, discussions, case studies

**Evaluation method:** Two internal test, one final semester exam

**Course Name: FINANCIAL ACCOUNTING - I**

**Course Code:C102**

**Objective:** To familiarize the students with the fundamentals of book – keeping & accountancy to create an awareness among the students about the practical utility of the accounting concepts and conventions.

**Course outcomes:**

C01-Knowledge about basic theory, concept and practice of financial accounting.

C02-To enable students to understand information contained in the published financial statements of companies and other organizations.

CO3- Knowledge of pass book and cash book by preparing bank reconciliation statement.

CO4 - Insight of the different methods of depreciation and its related calculation.

CO5 - Describe the financial accounts and accounts of non – trading concern.

**Pedagogy:** lectures, assignments, discussions

**Evaluation method:** Two internal test, one final semester exam

**Course Name: PRINCIPLES OF MANAGEMENT**

**Course Code: C103**

**Objective:** To make the students aware of various management practices and principles.

**Course outcomes:**

CO 1- To understand the primary functions of management.

CO 2- To acquire knowledge on scientific management

CO 3- Explicit knowledge is gained on the concepts of Planning, Motivation, Coordination and Controlling.

CO 4- To identify the traits, dimensions, and styles of effective leaders.

CO 5- To understand different principles of management and various skills to practice in management.

**Pedagogy:** lectures, assignments, discussions, case studies

**Evaluation method:** Two internal test, one final semester exam

**Course Name: BUSINESS STATISTICS AND MATHEMATICS - I**

**Course Code: C104**

**Objective:** To acquaint the students with the use of statistical tools and techniques to analyze business and managerial data and facilitate managerial decision making.

**Course outcomes:**

C01-Ability to understand and apply business statistics in the industry.

C02- A good understanding of business statistics is a requirement to make correct and relevant interpretations of data.

CO3 -To familiarize the concept of statistics

CO4 - To provide practical exposure on calculation of measures of averages

CO 5 -To introduce the students about the concept of provability

**Pedagogy:** lectures, assignments, discussions

**Evaluation method:** Two internal test, one final semester exam

**Subject: CONSTITUTION OF INDIA**

**Subject code: BCMCIF102**

**Objective:** To educate students on Indian constitution and bring in them a sense of social concern towards the country.

**Course outcomes:**

C01- The History and formation of IC is studied in detailed.

CO2-To understand the various aspects of Indian constitution, specially the articles

CO 3-To educate on important articles which have to be known by everyone

CO 4-To educate the students on how various elections are carried on in India

CO 5- Knowledge regarding various issues and matters of Parliament is learnt in the particular subject

**Pedagogy:** lectures, assignments, discussions, case studies

**Evaluation method:** Two internal test , one final semester exam

## II SEMESTER

**Course Name: GENERAL PROFICIENCY AND COMMUNICATIVE ENGLISH**

**Course Code: BCMENL153**

**Course outcome:**

CO1-Effective reading, writing, speaking and listening skills.

CO2- Better conversation skills to communicate in real life situations.

CO3- Improved skills in role play and enactment of a situation.

**Pedagogy:** Lectures, Assignments, Discussions, Role play and Seminars.

**Evaluation method:** Two internal test, one final semester exam

**Course Name: HINDI**

**Course Code: BCMHDL154**

**Course outcome:**

CO1- Hindi is our National language. It has been considered as official language for central government jobs. So when Hindi is opted by the students as a second language, they able to read, write and learn in Hindi.

CO2- Through the learning of translation from Hindi to English and vice versa, they can work as a translator under Central Govt. Jobs and they can work even in foreign countries as translators.

**Pedagogy:** chalk and talk method, lectures, assignments, Projects, debate on specific topics, chart work, PPT Presentations, discussions.

**Evaluation method:** Two internal test, one final semester exam

**Course Name: KANNADA**

**Course Code: BCMKAL154**

**Course Outcomes:**

ಕಾವ್ಯ: ಕಾವ್ಯಭಾಗಗಳನ್ನು, ಓದಿ ಅರ್ಥಮಾಡಿಕೊಳ್ಳುವ, ಕವನ ರಚಿಸುವ, ಆಸ್ವಾದಿಸುವ ಸಾಮರ್ಥ್ಯಗಳಿಸುವುದು.

ಪಠ್ಯ: ಹಳಗನ್ನಡ ಕಾವ್ಯ ಭಾಗ, ವಚನಸಾಹಿತ್ಯದ ಭಾಗ, ಜನಪದ ಕಾವ್ಯ ಮತ್ತು ಹೊಸಗನ್ನಡದ ಕವನಗಳು.

ಗದ್ಯ: ೧. ಪ್ರಬಂಧಗಳು: ಲೇಖನಗಳನ್ನು ಓದಿ ಅರ್ಥಮಾಡಿಕೊಳ್ಳುವ, ಸೃಜನಶೀಲವಾಗಿ ಅಭಿವ್ಯಕ್ತಿಗೊಳಿಸುವ ಸಾಮರ್ಥ್ಯಗಳಿಸುವುದಕ್ಕೆ ಪೂರಕವಾದ ಲೇಖನಗಳು.

ನಾಟಕ: ನಾಟಕದ ಸ್ವರೂಪದ ಅಧ್ಯಯನ, ನಾಟಕ ಓದಿನ ಆಸ್ವಾದ ಹಾಗೂ ಕನ್ನಡ ರಂಗಭೂಮಿಯ ಪರಿಚಯ. ಜೀವನ ಮೌಲ್ಯಗಳ ಕಲಿಕೆ, ಕಲೆಯ ಮೂಲಕ ಸಾಮಾಜಿಕ ಮೌಲ್ಯಗಳನ್ನು ಅಭಿವ್ಯಕ್ತಿಗೊಳಿಸುವ ಸಾಮರ್ಥ್ಯಗಳಿಸುವುದು. - ನಾಟಕ ಅಧ್ಯಯನ

**Pedagogy:** Chalk and talk method, Lectures, Assignments, Discussions, Role play and Seminars

**Course Name: KONKANI**

**Course Code: BCMKNL151**

**Course outcomes:**

CO 1 - ಭಾವ್ ಬಾಂಧವ್ವಣಾಚೆಂಚಿಂತಾಪ್ ವಾಂಟುಂಕ್.

CO 2-ಸಾಮಾಜಿಕ್ ಮೌಲ್ಯಾಂರುತಾಂಕರುಂಕ್

CO 3-ಧಾರ್ಮಿಕ್ ಸಮರಸ್‌ರಚುಂಕ್

**Pedagogy:** ಕಾಳೊ ಬೋರ್ಡ್ ಆನಿ ಉಲವ್ವ್, ವಿವರಣ್, ನಿಯೋಜಿತ್ ವಾವ್ರ್, ತರ್ಕ್, ಪಿಂತ್ರಾವ್ಣಿ, ತಾಂತ್ರಿಕತೆ ಮುಕಾಂತ್ ಶಿಕವ್ಣ್, ಪಂಗಡ್‌ಚರ್ಚಾ.

**Evaluation method:** ದೋನ್‌ಆಂತರಿಕ್ ಪರೀಕ್ಷಾ, ನಿಯೋಜಿತ್ ವಾವ್ರ್, ಷಣ್ಕಾಸಿಕ್ ಅಂತಿಮ್ ಪರೀಕ್ಷಾ.

**Course Name: MONEY AND PUBLIC FINANCE**

**Course Code: C201**

**Objective:** To understand the students about the elements of public finance, fiscal system, policy and fiscal techniques.

**Course outcomes:**

CO 1-Student understands the concept of value of money.

CO 2-They are enhanced with the knowledge of Public Finance and its uses.

CO 3-Students understand the role of deficit financing and fiscal policy in developing economy.

CO 4-It enables the students to understand the redemption methods of public debt.

CO 5-Students get an idea of budget and its impact on the economy.

**Pedagogy:** lectures, assignments, discussions, case studies

**Evaluation method:** Two internal test, one final semester exam

**Course Name: FINANCIAL ACCOUNTING - II**

**Course Code: C202**

**Objective:** To prepare an organization's financial statements for a specific period.

**Course outcomes:**

C01- To prepare the final statement of accounts which include Trading Accounts, Profit and Loss and Balance Sheet.

C02- To enhance dealing of credit transactions.

C03- Different method for purchasing goods, its sale and benefits are made known to the students.

C04- Concept of fire insurance is learnt in detail.

CO 5-To study the sale volumes through consignment accounts

**Pedagogy:** lectures, assignments, discussions, case studies

**Evaluation method:** Two internal test, one final semester exam

**Course Name: MODERN BANKING**

**Course Code: C203**

**Objective:** To acquaint the students to learn the banking norms and to give the practical knowledge of the same.

**Course outcomes:**

CO1-To understand the process of banking.

CO2-To comprehend the knowledge about growth of the Indian banking system.

CO3- To familiarize with the working of RBI.

CO4 –To make the students aware of E-Banking in detail.

CO5-Usage and practical knowledge of negotiable instruments.

**Pedagogy:** lectures, assignments, discussions, case studies

**Evaluation method:** Two internal test, one final semester exam

**Course Name: BUSINESS STATISTICS AND MATHEMATICS - II**

**Course Code: C204**

**Objective:** To acquaint the students with the use of statistical tools and techniques to analyze business and managerial data and facilitate managerial decision making.

**Course outcomes:**

CO1- The application of Regression analysis is studied.

CO2- To recognize and appreciate the connection between theory and application.

CO 3- To interpret the meaning of the calculated statistical indicators

CO 4- To be able to choose a statistical method for solving practical problems

CO 5-To be able to independently calculate basic statistical parameters (mean, measures of dispersion, correlation coefficient, indexes)

**Pedagogy:** lectures, assignments, discussions, case studies

**Evaluation method:** Two internal test, one final semester exam

**Subject: HUMAN RIGHTS, GENDER EQUITY & ENVIRONMENTAL STUDIES**

**Subject code: BCMHGF152**

**Objective:** To bring out a sense of gender equity to the students

**Pedagogy:** lectures, assignments, discussions, case studies

**Course outcomes:**

CO 1- To understand the Economic development and economic growth.

CO2 –Concept of poverty, population and unemployment are made aware of.

CO3- Describe about the small scale, large scale and cottage industries.

CO4 - Understand about the 1 to 12<sup>th</sup> Five Year Planning in India.

CO 5 – To study the different Rights and its significance.

**Evaluation method:**

Two internal test, one final semester exam

### III SEMESTER

**Course Name: GENERAL PROFICIENCY AND COMMUNICATIVE ENGLISH**

**Course Code: BCMENL203**

**Course outcome:**

CO1- Better creative and critical reading skills.

CO2-Ability to read a text from different angles and perspectives.

CO3- Improved skills in analyzing texts.

**Pedagogy:** Lectures, Assignments, Discussions, Role play and Seminars.

**Evaluation method:** Two internal test, one final semester exam

**Course Name: HINDI**

**Course Code: BCMHDL204**

**Course outcome:**

CO1- Through the learning of prose, they can become authors.

CO2- Through the learning of poetry, they can become poets.

CO3- Through the learning of grammar, they can become creative writers.

**Pedagogy:** chalk and talk method, lectures, assignments, Projects, debate on specific topics, chart work, PPT Presentations, discussions.

**Evaluation method:** Two internal test, one final semester exam

**Course Name: KANNADA**

**Course Code: BCMKAL 204**

**Course Outcomes:**

ಕಾವ್ಯ: ಕಾವ್ಯಭಾಗಗಳನ್ನು, ಓದಿ ಅರ್ಥಮಾಡಿಕೊಳ್ಳುವ, ಕವನ ರಚಿಸುವ, ಆಸ್ವಾದಿಸುವ ಸಾಮರ್ಥ್ಯಗಳಿಸುವುದು.

ಪಠ್ಯ: ಪಠ್ಯಗನ್ನಡ ಕಾವ್ಯ ಭಾಗ, ವಚನ ಸಾಹಿತ್ಯದ ಭಾಗ, ಜನಪದ ಕಾವ್ಯ ಮತ್ತು ಹೊಸಗನ್ನಡದ ಕವನಗಳು

ಗದ್ಯ: ೧. ಪ್ರಬಂಧಗಳು: ಲೇಖನಗಳನ್ನು ಓದಿ ಅರ್ಥಮಾಡಿಕೊಳ್ಳುವ, ಸೃಜನಶೀಲವಾಗಿ ಅಭಿವ್ಯಕ್ತಿಗೊಳಿಸುವ ಸಾಮರ್ಥ್ಯಗಳಿಸುವುದಕ್ಕೆ ಪೂರಕವಾದ ಲೇಖನಗಳು.

ಗದ್ಯ ೨. ದೀರ್ಘಗದ್ಯ: ಭಾಗ್ಯ ಚಿಂತನೆ, ಅಭಿವ್ಯಕ್ತಿಯ ಕೌಶಲಗಳಿಗೆ ಹಾಗೂ ಹೊಸಗನ್ನಡ ಸಾಹಿತ್ಯ ಪರಂಪರೆಯನ್ನು ಅರಿತುಕೊಂಡು ಸೃಜನಶೀಲತೆಯನ್ನು ಮೈಗೂಡಿಸಿಕೊಳ್ಳುವುದಕ್ಕಾಗಿ ಹಾಗೂ ಓದಿನ ಆಸ್ವಾದದ ಸಾಮರ್ಥ್ಯಗಳಿಸುವುದಕ್ಕಾಗಿ ದೀರ್ಘಗದ್ಯ ಅಭ್ಯಾಸ ಮಾಡುವುದು. ಕಾದಂಬರಿ / ಆತ್ಮಕಥನ / ಅನುಭವ ಕಥನ – ಯಾವುದಾದರೂ ಒಂದು ಪ್ರಕಾರದ ಅಧ್ಯಯನ

**Pedagogy:** Chalk and talk method, Lectures, Assignments, Discussions, Role play and Seminars

**Course Name: KONKANI**

**Course Code: BCMKNL201**

**Course Outcomes:**

CO 1 - ರಾಷ್ಟ್ರ ಪ್ರೇಮ್ ರುತಾ ಕರುಂಕ್.

CO 2-ಭಾರತೀಯ್ ಸಾಂವಿಧಾನಿಕ್ ಗೌರವ್ ರುತಾ ಕರುಂಕ್.

CO 3-ರಾಷ್ಟ್ರೀಯ್ ಭಾವೈಕ್ಯತಾ ಚಿಂತಾಪ್ ರಚುಂಕ್.

**Pedagogy:** ಕಾಳೊ ಬೋರ್ಡ್ ಆನಿ ಉಲವ್ಪ್, ವಿವರಣ್, ನಿಯೋಜಿತ್ ವಾವ್ರ್, ತರ್ಕ್, ಪಿಂತ್ರಾವ್ಣಿ, ತಾಂತ್ರಿಕತೆ ಮುಕಾಂತ್ರ್ ಶಿಕವ್ಪ್, ಪಂಗಡ್ ಚರ್ಚಾ.

**Evaluation method:** ದೋನ್ ಆಂತರಿಕ್ ಪರೀಕ್ಷಾ, ನಿಯೋಜಿತ್ ವಾವ್ರ್, ಷಣ್ಮಾಸಿಕ್ ಅಂತಿಮ್ ಪರೀಕ್ಷಾ.



**Course Name: INTERNATIONAL TRADE & FINANCE - I**

**Course Code: C301**

**Objective:** To provide an idea of international trade and its economic implication. To enable students to have a feel of the Theories of International Economics.

**Course outcomes:**

CO 1-Develop the knowledge of international trade.

CO 2-It enables the students to understand the theories of foreign trade in wide aspects.

CO 3-To provide an idea regarding balance of trade and payments.

CO 4-To enable International monitoring system.

CO 5-To introduce WTO and its implication on trade.

**Pedagogy:** lectures, assignments, discussions, case studies

**Evaluation method:** Two internal test, one final semester exam

**Course Name: FINANCIAL ACCOUNTING - III**

**Course Code:C302**

**Objective:** To familiarize the students with the admission of partners, retirement, dissolution & death of a partner in Company accounts.

**Course outcomes:**

C01-To earn the idea of partnership Accounting, which include Admission of Partner, Retirement of Partner and death of Partner.

C02-To understand business relating ethics.

C03-Dealing of Joint Stock Company and Sole Trading Company

C04- To study the dissolution of partners & to prepare realization a/c.

C05-To study the ways of sale of partnership firms.

**Pedagogy:** lectures, assignments, discussions, case studies

**Evaluation method:** Two internal test, one final semester exam

**Course Name: COST & MANAGEMENT ACCOUNTING -I**

**Course Code:C303**

**Objective:** To expose the students to the cost &management accounting methods and techniques used in practice.

**Course outcomes:**

C01 - Define the various components of total cost of a product i.e. direct & indirect cost and fixed & flexible cost

C02- Determine various levels of material i.e. reorder level, minimum level, maximum level & EOQ for managing working capital

C03 - Use methods of time-keeping & time-booking and manage idle & overtime.

C04 – Define the features of overhead or indirect cost of production and basis of allocation and apportionment.

CO 5 – Use cost-sheet to compute unit cost of product and determine basis for computing tender price of a product.

**Pedagogy:** lectures, assignments, discussions, case studies

**Evaluation method:** Two internal test, one final semester exam

**Course Name: BUSINESS TAXATION- I**

**Course Code: C305**

**Objective:** To help the students to access their tax returns and gives them the practical knowledge about filing tax returns.

**Course outcomes:**

CO 1- Impart knowledge on the provisions of Income tax law and practice and make students compute the assessment practices under the various heads of income.

CO 2- Acquire knowledge about taxation, Rates of tax.

CO 3- Enhance assessment of Individuals filing of returns and PAN.

CO 4- Understand the concept of deductions under the section 80C.

CO 5 – Treatment of Agricultural income and its benefits.

**Pedagogy:** lectures, assignments, discussions, case studies

**Evaluation method:** Two internal test, one final semester exam

#### **IV SEMESTER**

**Course Name: GENERAL PROFICIENCY AND COMMUNICATIVE ENGLISH**

**Course Code: BCMENL253**

**Course outcome:**

CO1- Ability to read and review literary works.

CO2- Distinguished skills in reading and enacting plays.

CO3- Improved language skills, and management of affective matters.

**Pedagogy:** Lectures, Assignments, Discussions, Role play and Seminars.

**Evaluation method:** Two internal test, one final semester exam

**Course Name: HINDI**

**Course Code: BCMHDL254**

**Course outcome:**

CO1- By Reading and observing Drama's, one can become a good dramatist or a actor.

**Pedagogy:** chalk and talk method, lectures, assignments, Projects, debate on specific topics, chart work, PPT Presentations, discussions.

**Evaluation method:** Two internal test, one final semester exam

**Course Name: KANNADA**  
**Course Code: BCMKAL254**

**Course Outcomes:**

ಕಾವ್ಯ: ಕಾವ್ಯಭಾಗಗಳನ್ನು, ಓದಿ ಅರ್ಥಮಾಡಿಕೊಳ್ಳುವ, ಕವನ ರಚಿಸುವ, ಆಸ್ವಾದಿಸುವ ಸಾಮರ್ಥ್ಯ ಗಳಿಸುವುದು.

ಪಠ್ಯ: ಹಳಗನ್ನಡ ಕಾವ್ಯ, ವಚನ ಸಾಹಿತ್ಯ, ಹೊಸಗನ್ನಡ ಕಾವ್ಯ.

ಗದ್ಯ : ಪ್ರವಾಸ ಸಾಹಿತ್ಯದ / ಜೀವನ ಚರಿತ್ರೆಯ ಓದಿನ ಮೂಲಕ ಓದಿನಲ್ಲಿ ಆಸಕ್ತಿ ಗಳಿಸುವುದು, ವಿವಿಧ ಪ್ರದೇಶಗಳ ಸಂಸ್ಕೃತಿ ಅಭ್ಯಾಸ / ವಿವಿಧ ವ್ಯಕ್ತಿತ್ವಗಳ ಪರಿಚಯ ಮಾಡುವುದು. ಗಳಿಸಿದ ಅನುಭವಗಳನ್ನು ಸೃಜನಶೀಲವಾಗಿ ಅಭಿವ್ಯಕ್ತಿಗೊಳಿಸುವ ಕೌಶಲವೃದ್ಧಿ.

ಗದ್ಯ ೧. ಕನ್ನಡ ಸಾಹಿತ್ಯದಲ್ಲಿ ಆಸಕ್ತಿಮೂಡಿಸುವುದಕ್ಕಾಗಿ ಸ್ವಾರಸ್ಯಕರವಾಗಿ ಸರಳವಾಗಿರುವ ಕಥನ ಸಾಹಿತ್ಯದ ಅಧ್ಯಯನ: ಪರಿಸರ ಕುರಿತು ಚಿಂತಿಸುವ, ಕಾಳಜಿ ವ್ಯಕ್ತಪಡಿಸುವ ಆ ಕುರಿತ ಅಭಿವ್ಯಕ್ತಿ ಸಾಮರ್ಥ್ಯ ಗಳಿಕೆಗಾಗಿ ಪರಿಸರ ಕಥೆಗಳನ್ನು ಅಭ್ಯಾಸ ಮಾಡುವುದು. ಕಾದಂಬರಿ / ಆತ್ಮಕಥನ / ಅನುಭವ ಕಥನ – ಯಾವುದಾದರೂ ಒಂದು ಪ್ರಕಾರದ ಅಧ್ಯಯನ

**Pedagogy:** Chalk and talk method, Lectures, Assignments, Discussions, Role play and Seminars

**Course Name: KONKANI**  
**Course Code: BCMKNL251**

**Course Outcomes:**

CO 1 - ಪರಿಸರ್ ಸಂರಕ್ಷಣೆ ಚಿಂತಾಪರಚುಂಕ್.

CO 2-ಪರಿಸರ್ ನಿತಳಾಯ್ ಸಾಂಬಾಳ್ನ್ ವರುಂಕ್.

CO 3 – ರೂಕ್‌ಝಾಂ ಲಾವ್ನ್ ಪ್ರಸ್ತುತಿ ಸೊಭಂವ್ನ್.

**Pedagogy:** ಕಾಳೊ ಬೋರ್ಡ್ ಆನಿ ಉಲವ್ನ್, ವಿವರಣ್, ನಿಯೋಜಿತ್ ವಾವ್ರ್, ತರ್ಕ್, ಪಿಂತ್ರಾವ್ಣಿ, ತಾಂತ್ರಿಕತೆ ಮುಕಾಂತ್ರ್ ಶಿಕವ್ನ್, ಪಂಗಡ್‌ಚರ್ಚಾ.

**Evaluation method:** ದೋನ್‌ಆಂತರಿಕ್ ಪರೀಕ್ಷಾ, ನಿಯೋಜಿತ್ ವಾವ್ರ್, ಷಣ್ಕಾಸಿಕ್ ಅಂತಿಮ್ ಪರೀಕ್ಷಾ.

**Course Name: INTERNATIONAL TRADE & FINANCE - II**  
**Course Code: C401**

**Objective:** To compare the level of formal analysis, the major models of International Trade and be able to distinguish between them in terms of their assumptions and economic implications.

**Course outcomes:**

CO 1-To understand the role of Multinational Companies in developing countries.

CO 2-To evaluate the fixed and floating exchange rate system.

CO 3-To understand the features and working of foreign exchange markets.

CO 4- To understand the concept of foreign exchange department of a bank.

CO 5-To understand the method of calculating merchant rates for currencies.

**Pedagogy:** lectures, assignments, discussions, case studies

**Evaluation method:** Two internal test, one final semester exam

**Course Name: FINANCIAL ACCOUNTING - IV**  
**Course code: C402**

**Objective:** To acquaint students with Royalty accounts, Branch accounts and Departmental accounts.

**Course outcomes:**

CO 1- To check out an interdepartmental performance and to ascertain the gross profit of each department

CO2-Enhance knowledge of Departmental accounts, applications, transaction, rule and regulations will be gained.

CO 3 –To know the profit or loss of each branch, its financial position and to control the activities of the branch.

CO 4- Able to maintain royalty and joint venture accounts.

CO 5-To study the different levels of businesses and its control over finance.

**Pedagogy:** lectures, assignments, discussions, case studies

**Evaluation method:** Two internal test, one final semester exam

**Course Name: COST & MANAGEMENT ACCOUNTING -II**

**Course Code:C403**

**Objective:** To familiarize the students with costing terminology, principles & applications of costing methods, techniques to the business enterprise.

**Course outcomes:**

CO1 -To study how to control cost in various sectors.

CO2 -To analyze the absorption rate and machine hour rate.

CO3- To prepare cost sheet and trading profit and loss account.

CO4- To identify use and interpret the results of costing techniques.

CO5-To apportion and allocate items in the distribution table

**Pedagogy:** lectures, assignments, discussions, case studies

**Evaluation method:** Two internal test, one final semester exam

**Course Name: BUSINESS TAXATION- II**

**Course code: C 405**

**Objective:** To familiarize the students with the legal provisions and procedural aspects of Income tax. Hence, this subject is to be taught with reference to the relevant amendments made to Direct Tax Laws in India by the Annual Finance Act

**Course outcomes:**

CO 1: Describe about the provisions of salary income, House property & business or profession and their computation.

CO 2: Acquire knowledge in provisions of capital gain and income from other sources.

CO 3: Describe the calculation of clubbing of income and set off and carry forward of losses.

CO 4: Comprehend knowledge about the concept of deductions under the section 80C to 80U.

CO5- Describe Tax liability, Tax exemptions for legal entities, profits from corporate activity

**Pedagogy:** lectures, assignments, discussions, case studies

**Evaluation method:** Two internal test, one final semester exam

## V SEMESTER

**Course Name: BUSINESS LAW**

**Course Code: C501**

**Objective:** To give an insight into the concept of contract and contemporary issues in Business Law.

**Course outcomes:**

CO1- To understand the agreement procedures, rules that should be applied at the time of agreement

CO2- Describe Offer, Acceptance, consideration and contractual Capacity.

CO3- Concept of Mercantile law its rights and obligations arising out of mercantile transactions.

CO 4-To develop in the student acceptable attitudes and viewpoints with respect to business ethics and social responsibility.

CO 5-Communicate effectively using standard business and legal terminology.

**Pedagogy:** lectures, assignments, discussions, case studies

**Evaluation method:** Two internal test, one final semester exam

**Course Name: MODERN MARKETING**

**Course Code: C502**

**Objective:** To make the students aware about the strategies adopted in the marketing segment.

**Course outcomes:**

CO1- Understand the concept of marketing and various types of market.

CO2 -Knowledge on segmentation of market and Consumer Behavior.

CO3- Analyses of marketing mix and pricing strategies.

CO4- Classification of channels of distribution and promotional activities.

CO5 -Awareness on recent trends used by the marketers and Consumer Protection act.

**Pedagogy:** lectures, assignments, discussions, case studies

**Evaluation method:** Two internal test, one final semester exam

**Course Name: FINANCIAL MANAGEMENT - I**

**Course Code: C503**

**Objective:** To acquaint the students to learn the financial concepts and cost of capital in actuality.

**Course outcomes:**

CO1- Concept of Financial Management with different sources.

CO2 -Elicit knowledge on theories of capital structures – MM theory.

CO3 –To Understand and analyze the cost of capital and WACC.

CO4 -Acquire knowledge to calculate dividend under Gordon & Walters dividend policies.

CO5 –To calculate working capital requirement and its components.

**Pedagogy:** lectures, assignments, discussions, case studies

**Evaluation method:** Two internal test, one final semester exam

**Course Name: FINANCIAL ACCOUNTING - V**

**Course Code: C504**

**Objective:** To acquaint the students with proceedings of shares & debentures in a company, describes the pattern of final accounts of the company, differentiate profit and loss prior period to incorporation and post incorporation.

**Course outcomes:**

C01-Know about the final accounts of the companies.

C02-To know about the meaning of companies and working style of companies.

C03-Learn about the valuation method of shares and goodwill and measurement of performance of companies.

CO 4-Learn about the journal entries of issue of shares and issue of shares and debentures.

CO 5-Learn about the concept of sources of redemption of debentures and redemption of preference shares.

**Pedagogy:** lectures, assignments, discussions, case studies

**Evaluation method:** Two internal test, one final semester exam

**Course Name: COST & MANAGEMENT ACCOUNTING -III**

**Course code: C505**

**Objective:** To make the students study the practicality of contract and service costing.

**Course outcomes:**

C01- To calculate service cost per passenger or ton-km.

C02- Accumulate total cost of a contract assigned.

C03- To trace the profit ascertained at each stage of manufacture.

CO 4- Define the process to compute total cost of a product belong to various production processes.

CO 5- To understand the concept of contract costing along with job and batch costing.

**Pedagogy:** lectures, assignments, discussions, case studies

**Evaluation method:** Two internal test, one final semester exam

**Course Name: BUSINESS TAXATION- III**

**Course Code: C507**

**Objective:** To apply knowledge and demonstrate technical abilities in the advanced areas of taxation, including corporate taxation, property transactions, , state and local taxation, individual taxation, and accounting for income taxes.

**Course outcomes:**

CO 1-To Understand and aware about tax system in India.

CO 2- To compute tax liability of Individual, Partnership firm and taxable companies.

CO 3- To study the assessment of cooperative societies.

CO 4-To assess the firms and Company's

CO 5-To assess the rules applicable while assessing an Individual.

**Pedagogy:** lectures, assignments, discussions, case studies

**Evaluation method:** Two internal test, one final semester exam

## **VI SEMESTER**

**Course Name: INDIAN CORPORATE LAW**

**Course Code: C601**

**Objective:** To acquaint students with the provisions of Company's Act, relating to the formation, running & closure of the Joint Stock Company.

**Course outcomes:**

C01- Awareness of current policy trends & developments in Corporate Law.

C02- Knowledge about company prospectus & shareholders.

C03-Corporate Law applies to several aspect of a business including employment, finance, contract & real estate.

C04-To form a Company and ways to build their relationship with their subordinates.

C05-Students get a detailed insight of the concepts due to case studies.

**Pedagogy:** lectures, assignments, discussions, case studies

**Evaluation method:**

Two internal test, one final semester exam

**Course Name: AUDITING**

**Course Code:C602**

**Objective:** The facts of auditing and its purpose is acquainted to the students through the syllabus.

**Course outcomes:**

CO1- Describe the concept of auditing, types and methods of auditing.

CO2- To acquire knowledge about vouching of cash & credit transaction, verification of assets & liabilities.

CO3- Describe preparation of different methods & auditor's responsibility regarding depreciation & reserves.

CO4- Comprehend knowledge regarding appointment of different types of auditor, their rights and duties.

CO5 -Acquire knowledge about audit in EDP environment.

**Pedagogy:** lectures, assignments, discussions, case studies

**Evaluation method:** Two internal test, one final semester exam

**Course Name: FINANCIAL MANAGEMENT - II**

**Course Code: C603**

**Objective:** To develop a sense of investment in the young minds by giving in depth knowledge of the financial market.

**Course outcomes:**

- CO1- Understand the meaning and importance of financial services.
- CO2 -Describe about merchant banking, capital market & role of SEBI.
- CO3 -Acquired knowledge about leasing and hire purchase.
- CO4 -Awareness on venture capital, credit rating & consumer finance.
- CO5 -Understand about mutual funds and institutions involved.

**Pedagogy:** lectures, assignments, discussions, case studies

**Evaluation method:** Two internal test, one final semester exam

**Course Name: FINANCIAL ACCOUNTING - VI**

**Course Code: C604**

**Objective:** It familiarizes the students with amalgamation, external reconstruction, internal reconstruction and liquidation of a company.

**Course outcomes:**

- C01-To study the standard accounting system.
- C02-To study the process of Liquidation its related accounts and winding up procedures
- C03-Knowledge of company Merging, external Reconstruction and Internal Reconstruction
- CO 4-Describe Banking norms and its accounting procedure
- CO 5-Use and application of Ratios

**Pedagogy:** lectures, assignments, discussions, case studies

**Evaluation method:** Two internal test, one final semester exam

**Course Name: COST & MANAGEMENT ACCOUNTING -IV**

**Course Code: C605**

**Objective:** Students get a deep insight on the movement of cash in a firm. They are exposed to study the benefit of variances and its usage.

**Course outcomes:**

- C01- Concept of cash & fund flow analysis gives a lot of knowledge through its problems.
- C02 -Tricky concepts such as variances & standard costing is understood well through its detailed explanation.
- C03 Budgets and its importance are known through the practical oriented problems.
- CO 4 – Define the terms with regard to variance analysis.
- CO 5- Define the terms with regard to BEP analysis.

**Pedagogy:** lectures, assignments, discussions, case studies

**Evaluation method:** Two internal test, one final semester exam

**Course Name: BUSINESS TAXATION- IV**

**Course Code: C607**

**Objective:** To acquaint the students with the provisions of GST and Custom duty.

**Course outcomes:**



CO 1- To Understand Indian tax system and structure of GST.

CO 2 -Acquire knowledge of GST, CGST, IGST, SGST, UTGST.

CO 3- Provide information about time of supply of goods and services, transaction value

CO 4-Provide knowledge on GST registration.

CO 5- Describe input tax credit and custom duty

**Pedagogy:** lectures, assignments, discussions, case studies

**Evaluation method:** Two internal test, one final semester exam