

**Dr. B.B. HEGDE FIRST GRADE COLLEGE, KUNDAPURA
DEPARTMENT OF COMMERCE**

Course Outcomes for Bachelor of Commerce (As per NEP)

Course Code	Course Name: B.Com.	Course Outcome
BCMCMCN101	Financial Accounting	<p>On successful completion of the course, the Students will be able to:</p> <ul style="list-style-type: none"> a) Understand the theoretical framework of accounting as well accounting standards. b) Demonstrate the preparation of financial statement of manufacturing and non-manufacturing entities of sole proprietors. c) Exercise the accounting treatments for consignment transactions & events in the books of consignor and consignee. d) Understand the accounting treatment for royalty transactions & articulate the Royalty agreements. <p>Outline the emerging trends in the field of accounting.</p>
BCMCMCN102	Management Principles and Applications	<p>On successful completion of the course, the Students will be able to:</p> <ul style="list-style-type: none"> a) Understand and identify the different theories of organisations, which are relevant in the present context. b) Design and demonstrate the strategic plan for the attainment of organisational goals. c) Differentiate the different types of authority and chose the best one in the present context. d) Compare and chose the different types of motivation factors and leadership styles. <p>Choose the best controlling techniques for better productivity of an organisation.</p>
BCMCMCN103	Principles of Marketing	<p>On successful completion of the course, the Students will be able to:</p> <ul style="list-style-type: none"> a) Understand the basic concepts of marketing and asses the marketing environment. b) Analyse the consumer behaviour in the present scenario and marketing segmentation. c) Discover the new product development & identify the factors affecting the price of a product in the present context. d) Judge the impact of promotional techniques on the customers & importance of channels of distribution. <p>Outline the recent developments in the field of marketing.</p>

BCMCCEN101	Accounting for Everyone (Open Elective Course)	<p>On successful completion of the course, the Students will be able to:</p> <ul style="list-style-type: none"> a) Analyse various terms used in accounting; b) Make accounting entries and prepare cash book and other accounts necessary while running a business; c) m) Prepare accounting equation of various business transactions; d) Analyse information from company's annual report; <p>Comprehend the management reports of the company.</p>
BCMCCEN102	Financial Literacy (Open Elective Course)	<p>On successful completion of the course, the Students will be able to:</p> <ul style="list-style-type: none"> a) Describe the importance of financial literacy and list out the institutions providing financial services; b) Prepare financial plan and budget and manage personal finances; c) Open, avail, and manage/operate services offered by banks; d) Open, avail, and manage/operate services offered by post offices; <p>Plan for life insurance and property insurance & select instrument for investment in shares</p>
BCMCMCN201	Advanced Financial Accounting	<p>On successful completion of the course, the Students will be able to:</p> <ul style="list-style-type: none"> a) Understand & compute the amount of claims for loss of stock & loss of Profit. b) Learn various methods of accounting for hire purchase transactions. c) Deal with the inter-departmental transfers and their accounting treatment. d) Demonstrate various accounting treatments for dependent & independent branches. <p>Prepare financial statements from incomplete records.</p>
BCMCMCN202	Business Mathematics	<p>On successful completion of the course, the Students will be able to:</p> <ul style="list-style-type: none"> a) Understand the number system and indices applications in solving basic business problems. b) Apply concept of commercial arithmetic concepts to solve business problems. c) Make use of theory of equation in solving the business problems in the present context. d) Understand and apply the concepts of Set Theory, Permutations & Combinations and Matrices solving business problems. <p>Apply measurement of solids in solving simple business problems.</p>

BCMCMCN203	Corporate Administration	<p>On successful completion of the course, the Students will be able to:</p> <ul style="list-style-type: none"> a) Understand the framework of Companies Act of 2013 and different kind of companies. b) Identify the stages and documents involved in the formation of companies in India. c) Analyse the role, responsibilities and functions of Key management Personnel in Corporate Administration. d) Examine the procedure involved in the corporate meeting and the role of company secretary in the meeting. <p>Evaluate the role of liquidator in the process of winding up of the company.</p>
BCMCMCN204	Law and Practice of Banking	<p>On successful completion of the course, the Students will be able to:</p> <ul style="list-style-type: none"> a) Summarize the relationship between Banker & customer and different types of functions of banker. b) Analyse the role, functions and duties of paying and collecting banker. c) Make use of the procedure involved in opening and operating different accounts. d) Examine the different types of negotiable instrument & their relevance in the present context. <p>Estimate possible developments in the banking sector in the upcoming days.</p>
BCMCCEN201	Financial Environment (Open Elective Course)	<p>On successful completion of the course, the Students will be able to:</p> <ul style="list-style-type: none"> a) Understand the fundamentals of Indian Economy and its significance. b) Evaluate the impact of monetary policy on the stakeholders of the Economy. c) Assess the impact of fiscal policy on the stakeholders of the Economy. d) Examine the status of inflation, unemployment and labour market in India <p>ii) Inference the financial sector reforms in India.</p>
BCMCCEN202	Investing in Stock Markets (Open Elective Course)	<p>On successful completion of the course, the Students will be able to:</p> <ul style="list-style-type: none"> a) Explain the basics of investing in the stock market, the investment environment as well as risk & return; b) Analyse Indian securities market; c) Examine EIC framework and conduct fundamental analysis; d) Perform technical analysis; <p>Invest in mutual funds market.</p>
BCMCMCN301	Corporate Accounting	<p>On successful completion of the course, the Students will be able to:</p>

		<ul style="list-style-type: none"> a) Understand the treatment of underwriting of shares. b) Comprehend the computation of profit prior to incorporation. c) Know the valuation of intangible assets. d) Know the valuation of shares. e) Prepare the financial statements of companies as per companies act, 2013.
BCMCMCN302	Business Statistics	<p>On successful completion of the course, the Students will be able to:</p> <ul style="list-style-type: none"> a) Familiarizes statistical data and descriptive statistics for business decision making. b) Comprehend the measures of variation and measures of skewness. c) Demonstrate the use of probability and probability distributions in business. d) Validate the application of correlation and regression in business decisions. e) Show the use of index numbers in business.
BCMCMCN303	Cost Accounting	<p>On successful completion of the course, the students will be able to:</p> <ul style="list-style-type: none"> a) Understand concepts of cost accounting & Methods of Costing. b) Outline the Procedure and documentations involved in procurement of materials & compute the valuation of Inventory. c) Make use of payroll procedures & compute idle and over time. d) Discuss the methods of allocation, apportionment & absorption of overheads. e) Prepare cost sheet & discuss cost allocation under ABC.
BCMCCEN302	Advertising Skills	<p>On successful completion of the course, the students will be able to:</p> <ul style="list-style-type: none"> a) Familiarize with advertising concepts. b) Able identify effective media choice for advertising. c) Develop ads for different media. d) Measure the advertising effectiveness. e) Analyze the role of advertising agency.
BCMCCEN301	Entrepreneurship Skills	<p>On successful completion of the course, the Students will be able to:</p> <ul style="list-style-type: none"> a) Discover their strengths and weaknesses in developing the entrepreneurial mind-set. b) Identify the different Government Institutions/Schemes available for promoting Entrepreneurs. c) Understand the various aspects to set-up an Enterprises. d) Familiarise Mechanism of Monitoring and maintaining an Enterprises.

		e) c. Know the various features for successful/unsuccessful entrepreneurs.
COMFISN301	Financial Education and Investment Awareness	The course aims to: a) provide the foundations for financial decision making. b) List out various savings and investment alternatives available for a common man. c) Give a detailed overview of stock markets and stock selection. d) Orient the learners about mutual funds and criteria for selection.
BCMCMCN401	Advanced Corporate Accounting	On successful completion of the course, the Students will be able to: a) Know the procedure of redemption of preference shares. b) Comprehend the different methods of Mergers and Acquisition of Companies c) Understand the process of internal reconstruction. d) Prepare the liquidators final statement of accounts. e) Understand the recent developments in accounting and accounting standards.
BCMCMCN402	Costing Methods and Techniques	On successful completion of the course, the Students will be able to: a) The method of costing applicable in different industries. b) Determination of cost by applying different methods of costing. c) Prepare flexible and cash budget with imaginary figures d) Analyse the processes involved in standard costing. e) Familiarize with the Activity Based Costing and its applications
BCMCMCN403	Business Regulatory Framework	On successful completion of the course, the Students will be able to: a) Recognize the laws relating to Contracts and its application in business activities. b) Acquire knowledge on bailment and indemnification of goods in a contractual relationship and role of agents. c) Comprehend the rules for Sale of Goods and rights and duties of a buyer and aseller. d) Distinguish the partnership laws, its applicability and relevance. e) e) Rephrase the cyber law in the present context.
BCMCCEN401	Business Ethics	On successful completion of the course, the students will be able to: a) Explain the concepts of business ethics and its approaches.

		<ul style="list-style-type: none"> b) Examine the business and organizational ethics in the present context. c) Analyze the ethical aspects in marketing and HR areas. d) Analyze the ethical aspects in finance and IT areas. e) Examine the impact of globalization on business ethics.
BCMCCEN402	Corporate Governance	<p>On successful completion of the course, the Students will be able to:</p> <ul style="list-style-type: none"> a) Identify the importance of corporate governance. b) Know the rights, duties and responsibilities of Directors. c) Analyse the legal & regulatory framework of corporate governance. d) Outline the importance and role of board committee. e) Understand the major expert committees' Reports on corporate governance.
BCMCMCN501	Financial Management	<p>On successful completion of the course, the students' will be able to:</p> <ul style="list-style-type: none"> a) Understand the role of financial managers effectively in an organization. b) Apply the compounding & discounting techniques for time value of money. c) Take investment decision with appropriate capital budgeting techniques for investment proposals. d) Understand the factors influencing the capital structure of an organization. e) Estimate the working capital requirement for the smooth running of the business
BCMCMCN502	Income Tax Law and Practice – I	<p>On successful completion of the course, the students will be able to:</p> <ul style="list-style-type: none"> a) Comprehend the procedure for computation of Total Income and tax liability of an individual. b) Understand the provisions for determining the residential status of an Individual. c) Comprehend the meaning of Salary, Perquisites, Profit in lieu of salary, allowances and various retirement benefits. d) Compute the income house property for different categories of house property. e) Comprehend TDS & advances tax Ruling and identify the various deductions under section 80.
BCMCMCN503	Principles and Practice of Auditing	<p>On successful completion of the course, the students' will be able to:</p> <ul style="list-style-type: none"> a) Understand the conceptual framework of auditing.

		<ul style="list-style-type: none"> b) Examine the risk assessment and internal control in auditing c) Comprehend the relevance of IT in audit and audit sampling for testing. d) Examine the company audit and the procedure involved in the audit of different entities. e) Gain knowledge on different aspect of audit reporting and conceptual framework applicable on professional accountants.
BCMCCEN501	Indian Accounting Standards-1	<p>On successful completion of the course, the students' will be able to:</p> <ul style="list-style-type: none"> a) Understand the need and benefits of accounting standards. b) Prepare the financial statements as Indian Accounting standards. c) Comprehend the requirements of Indian Accounting Standards for recognition, measurement and disclosures of certain items appear in financial statements d) Understand the Accounting Standards for Items that do not Appear in Financial Statements
BCMCCEN502	Financial Institutions and Markets	<p>On successful completion of the course, the students' will be able to:</p> <ul style="list-style-type: none"> a) Understand the structure of Indian financial system and its constituents. b) Outline the role of capital and money market in economic development. c) Comprehend primary and secondary market and its relevance in capital formation. d) Appraise the role played by banking and development financial institutions in economic development so far. e) Understand the different types of NBFCs and their contribution.
BCMCCEN504	Human Resources Development	<p>On successful completion of the course, the students' will be able to:</p> <ul style="list-style-type: none"> a) Understand the need of HRD. b) Comprehend the framework of HRD. c) Know the models for evaluating the HRD programs. d) Comprehend the need for employee counselling. e) Apprehend the HR performance.
BCMCCEN505	Basics of Business Analytics	<p>On successful completion of the course, the students' will be able to:</p> <ul style="list-style-type: none"> a) Understand analytical applications in practice. b) Validate sources of data, use statistical resources and apply tools and techniques learnt to solve real time problems.

		<ul style="list-style-type: none"> c) Formulate and manipulate business models, using quantitative methods including spreadsheets and graphical methods, in order to find solutions to real time problems. d) Be aware about the emerging trends in the world of analytics.
BCMCCEN503	Retail Management	<p>On successful completion of the course, the students' will be able to:</p> <ul style="list-style-type: none"> a) Understand the contemporary of retail management, issues, strategies and trends in Retailing. b) Utilize the theories and strategies of retail planning. c) Perceive the role and responsibilities of store manager and examine the visual merchandising and its techniques in the present context. d) Prioritize the factors to be considered while fixing the price in retailing. e) Comprehend the emerging trends in Retail Industry.
BCMCMVN501	GST-Law & Practice	<p>On successful completion of the course, the students' will be able to:</p> <ul style="list-style-type: none"> a) Comprehend the concepts of Goods and Services tax. b) Understand the fundamentals of GST. c) Analyse the GST Procedures in the Business. d) Know the GST Assessment and its computation.
COMESSN501	Employability Skills	<p>On successful completion of the course, the students will be able to:</p> <ul style="list-style-type: none"> a) Develop systematic problem-solving abilities. b) Enhance verbal and non-verbal reasoning skills. c) Improve numerical and analytical abilities. d) Enhance English language and communication skills.
BCMCMCN601	Advanced Financial Management	<p>On successful completion of the course, the students' will be able to:</p> <ul style="list-style-type: none"> a) Understand and determine the overall cost of capital. b) Comprehend the different advanced capital budgeting techniques. c) Understand the importance of dividend decisions. d) Evaluate mergers and acquisition. e) Enable the ethical and governance issues in financial management.
BCMCMCN602	Income Tax Law & Practice – II	<p>On successful completion of the course, the students' will be able to:</p>

		<ul style="list-style-type: none"> a) Understand the procedure for computation of income from business and other Profession. b) the provisions for determining the capital gains. c) Compute the income from other sources. d) Demonstrate the computation of total income of an Individual. e) Comprehend the assessment procedure and to know the power of income tax authorities.
BCMCMCN603	Management Accounting	<p>On successful completion of the course, the students' will be able to:</p> <ul style="list-style-type: none"> a) Demonstrate the significance of management accounting in decision making. b) Analyse and interpret the corporate financial statements by using various techniques. c) Compare the financial performance of corporates through ratio analysis. d) Understand the latest provisions in preparing cash flow statement. e) Comprehend the significance of management audit and examine the corporate reports of Management Review and Governance.
BCMCCEN601	Indian Accounting Standards-2	<p>On successful completion of the course, the students' will be able to:</p> <ul style="list-style-type: none"> a) Understand the preparation of consolidated financial statements as per Ind AS b) Learn the disclosures in the financial statements c) Understand the latest provisions of measurement-based accounting policies. d) Comprehend the Accounting and Reporting of Financial Instruments e) Analyse the Revenue based accounting standard.
BCMCCEN602	Investment Management	<p>On successful completion of the course, the students' will be able to:</p> <ul style="list-style-type: none"> a) Understand the concept of investments, its features and various instruments. b) Comprehend the functioning of secondary market in India. c) Underline the concept of risk and return and their relevance in purchasing and selling of securities. d) Illustrate the valuation of securities and finding out the values for purchase and sale of securities. e) Demonstrate the fundamental analysis to analyse the company for purchase and sale

		of securities and technical analysis for trading in the share market.
BCMCCEN604	Cultural Diversity at Work Place	<p>On successful completion of the course, the students' will be able to:</p> <ol style="list-style-type: none"> Understand, interpret question reflect upon and engage with the notion of "diversity". Recall the cultural diversity at work place in an organization. Support the business case for workforce diversity and inclusion. Identify diversity and work respecting cross cultural environment. Assess contemporary organizational strategies for managing workforce diversity and inclusion.
BCMCCEN605	Human Resource Analytics	<p>On successful completion of the course, the students' will be able to:</p> <ol style="list-style-type: none"> Understand the role of Analytics in Human Resource. Identify a list of HR metrics relevant to an organization's mission or goals. Apply best practices for using HR analytics to support making data-driven decisions. Demonstrate the use of Analytical techniques to analyse and interpret HR data
BCMCCEN603	Customer Relationship Management	<p>On successful completion of the course, the students will be able to:</p> <ol style="list-style-type: none"> To be aware of the nuances of customer relationship. To analyze the CRM link with the other aspects of marketing. To impart the basic knowledge of the Role of CRM in increasing the sales of the company. To make the students aware of the different CRM models in service industry. To make the students aware and analyze the different issues in CRM
BCMCMVN601	Assessment of Persons other than Individuals and Filing of ITRs	<p>On successful completion of the course, the students' will be able to:</p> <ol style="list-style-type: none"> Understand the calculation of Depreciation and allowance Comprehend the assessment of partnership Firms and determine the tax liability. Comprehend the assessment of corporate entities and determine the tax liability. Equip with understanding of intensive knowledge on analysis of all forms of ITR Forms along with the Overview ITR Forms and e-filing.

BCMPRON601	Mini Project	<p>On successful completion of the course, the students' will be able to:</p> <ol style="list-style-type: none">Identify and articulate specific research question or hypothesis to investigate.Critically review existing research related and justify appropriate research methods and procedure to collect and analyse data.Interpret research findings, draw conclusions and make recommendations for future action.Work effectively in teams and independently to complete a research project.
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Dr. B.B. HEGDE FIRST GRADE COLLEGE, KUNDAPURA
Course Outcome for Bachelor of Commerce(As per NEP)

Course Code	Course Name: B.Com.	Course Outcome
B.Com.3.1	Corporate Accounting	On successful completion of the course, the Students will be able to: a) Understand the treatment of underwriting of shares. b) Comprehend the computation of profit prior to incorporation. c) Know the valuation of intangible assets. d) Know the valuation of shares. e) Prepare the financial statements of companies as per companies act, 2013.
B.Com. 3.2	Business Statistics	On successful completion of the course, the Students will be able to a) Familiarizes statistical data and descriptive statistics for business decisionmaking. b) Comprehend the measures of variation and measures of skewness. c) Demonstrate the use of probability and probability distributions in business. d) Validate the application of correlation and regression in business decisions. e) Show the use of index numbers in business.
B.Com. 3.3	Cost Accounting	On successful completion of the course, the students will be able to a) Understand concepts of cost accounting & Methods of Costing. b) Outline the Procedure and documentations involved in procurement of materials & compute the valuation of Inventory. c) Make use of payroll procedures & compute idle and over time. d) Discuss the methods of allocation, apportionment & absorption of overheads. e) Prepare cost sheet & discuss cost allocation under ABC.
B.Com. 3.5 (OEC)	Advertising Skills	On successful completion of the course, the students will be able to a) Familiarize with advertising concepts. b) Able identify effective media choice for advertising. c) Develop ads for different media. d) Measure the advertising effectiveness. e) Analyze the role of advertising agency.
B.Com. 3.5 (OEC)	Entrepreneurship Skills	On successful completion of the course, the Students will be able to a) Discover their strengths and weaknesses in developing the entrepreneurial mind-set. b) Identify the different Government Institutions/Schemes available for

		<p>promoting Entrepreneurs.</p> <p>c) Understand the various aspects to set-up an Enterprises.</p> <p>d) Familiarise Mechanism of Monitoring and maintaining an Enterprises.</p> <p>e) e. Know the various features for successful/unsuccessful entrepreneurs.</p>
B.Com. 4.1	Advanced Corporate Accounting	<p>On successful completion of the course, the Students will be able to</p> <p>a) Know the procedure of redemption of preference shares.</p> <p>b) Comprehend the different methods of Mergers and Acquisition of Companies</p> <p>c) Understand the process of internal reconstruction.</p> <p>d) Prepare the liquidators final statement of accounts.</p> <p>e) Understand the recent developments in accounting and accounting standards.</p>
B.Com. 4.2	Costing Methods and Techniques	<p>On successful completion of the course, the Students will be able to</p> <p>a) The method of costing applicable in different industries.</p> <p>b) Determination of cost by applying different methods of costing.</p> <p>c) Prepare flexible and cash budget with imaginary figures</p> <p>d) Analyse the processes involved in standard costing.</p> <p>e) Familiarize with the Activity Based Costing and its applications</p>
B.Com. 4.3	Business Regulatory Framework	<p>On successful completion of the course, the Students will be able to</p> <p>a) Recognize the laws relating to Contracts and its application in business activities.</p> <p>b) Acquire knowledge on bailment and indemnification of goods in a contractual relationship and role of agents.</p> <p>c) Comprehend the rules for Sale of Goods and rights and duties of a buyer and aseller.</p> <p>d) Distinguish the partnership laws, its applicability and relevance.</p> <p>e) e) Rephrase the cyber law in the present context.</p>
B.Com. 4.6 (OEC)	Business Ethics	<p>On successful completion of the course, the students will be able to</p> <p>a) Explain the concepts of business ethics and its approaches.</p> <p>b) Examine the business and organizational ethics in the present context.</p> <p>c) Analyze the ethical aspects in marketing and HR areas.</p> <p>d) Analyze the ethical aspects in finance and IT areas.</p> <p>e) Examine the impact of globalization on business ethics.</p>

B.Com. 4.6 (OEC)	Corporate Governance	On successful completion of the course, the Students will be able to a) Identify the importance of corporate governance. b) Know the rights, duties and responsibilities of Directors. c) Analyse the legal & regulatory framework of corporate governance. d) Outline the importance and role of board committee. e) Understand the major expert committees' Reports on corporate governance.
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