



SINDHI COLLEGE

(Sponsors: Sindhi Seva Samithi)

#33/2B, Kempapura, Hebbal, Bangalore- 560024

Permanently affiliated to Bengaluru City University Recognized by UGC under 2 (f) & 12 (b)

An ISO 9001:2005 certified institution



DEPARTMENT OF COMMERCE

B.COM ODD SEM COURSE OUTCOMES 2023-24

Name of the College : Sindhi College

1 Vision of the College :	
To nurture creativity, talent and performance by providing high quality education in a state- of- the-art environment and mould aspiring youth into future leaders.	
2 Mission of the College :	
1	Inculcating high value through integrity
2	Empowerment through knowledge
3	Development through social conscience
4	Community upliftment through employability
3 PEOS Program Expected Out Come	
1	Graduates will be responsible global citizens and contribute towards inclusive growth and sustainable development of the society.
2	Graduates will be capable of innovating, starting new entrepreneurial ventures and be a lifelong learner in Trade & Commerce with multidisciplinary Knowledge
3	Graduates will be able to think critically; communicate effectively; demonstrate analytical skills, team spirit and leadership qualities

4	Graduates will be able to demonstrate professional values, cultural sensitization, ethical behaviour and integrity		
5	Graduates will be able to demonstrate effective decision making, cognitive flexibility and problem-solving capability and adapt to the changing global environment		
4	PO's	Program Outcomes	
	Name of the Program		Bachelor of Commerce (B.Com)
	No	Category/areas	Statements
	1	Knowledge and Understanding	Apply knowledge of management theories and practices to solve business problems.
	2	Critical Thinking/Decision Making	Foster analytical and critical thinking abilities for data-based decision making. Develop value-based leadership skills.
	3	Problem Solving	Ability to understand, analyze and communicate global, economic, societal, cultural, legal, and ethical aspects of businesses.
	4	Collaboration	Ability to identify industrial practices & regulations
	5	Teamwork	Ability to lead themselves and others in the achievement of organizational goals, contributing effectively to a team environment.
	6	Communication	Ability to function effectively as individuals, and in teams, through effective communication and negotiation skills.
	7	Leadership	Ability to deal with contemporary issues using a multi-disciplinary approach with the help of advanced Management and IT tools.
	8	Research	Ability to apply domain specific knowledge and skills to build competencies in their respective functional areas through research.

	9	Lifelong Learning	Ability to engage in research and development work with cognitive flexibility, to create new knowledge and be a lifelong learner.
	10	Ethical, Cultural, Global, Environmental, Economical, Legal and Social Awareness	Ability to understand social responsibility and contribute to the growth and development of the society at large.

Course Outcomes	
Name of the Course	Generic English
Class	I Sem B.COM
Course Code	AECC02.2
CO1	To acquire the LSRW Skills
CO2	To be aware of their social responsibilities
CO3	To increase their reading Speed
CO4	To acquire the skills of creativity to express one's experience
CO5	To increase their analytical Skills.

Course Outcomes	
Name of the course	गद्य भंडार
Class	बी.काम .प्रथम

Course Code	AECC04.2
CO1	सभ्यता संस्कृति तथा राष्ट्र प्रेम की भावना जागृत करना।
CO2	मनुष्य की अतृप्ती की भावना को दर्शाना।
CO3	काम के प्रति समर्पण की भावना।
CO4	वृद्ध व्यक्ति की मनोदशा ।
CO5	प्रकृति के प्रति आकर्षण ।

Course Outcomes	
Name of the Course :	ಬಿ.ಕಾಂ ಮೂದಲನೇ ಸೆಮಿಸ್ಟರ್
Class :	ಬಿ.ಕಾಂ ಮೂದಲನೇ ಸೆಮಿಸ್ಟರ್ ಎ ಮತ್ತು ಬಿ ವಿಭಾಗ
Course Code:	ವಾಣಿಜ್ಯ ಸೌರಭ -1/ AECC01.3
CO1	ನಾಡು-ನುಡಿ ಚಿಂತನೆ, ದೇಶಾಭಿಮಾನ, ಹೊರನಾಡಿನ ಮತ್ತು ಒಳನಾಡಿನ ಕನ್ನಡಿಗರ ವಿಶೇಷತೆ, ನಾಡನ್ನು ಒಟ್ಟು ಗೂಡಿಸುವ ಮತ್ತು ಭಾಷಾಭಿಮಾನ ಕುರಿತು ವಿದ್ಯಾರ್ಥಿಗಳು ತಿಳಿದುಕೊಂಡರು
CO2	ಒಂದು ಜನಾಂಗದ ಜೀವನ ವಿಧಾನವೇ ಸಂಸ್ಕೃತಿ. ಮನುಷ್ಯ ತನ್ನನ್ನು ತಾನು ಉತ್ತಮಗೊಳಿಸಿ ಕೊಳ್ಳಲು ನಡೆಯಿಸುವ ಪ್ರಯತ್ನದ ಪರಿಣಾಮವೇ ಸಂಸ್ಕೃತಿ. ಪ್ರತಿಯೊಂದು ದೇಶಕ್ಕೂ ಪ್ರತಿಯೊಂದು ಜನಾಂಗಕ್ಕೂ ಅದರದೇ ಆದ ಸಂಸ್ಕೃತಿ ಇರುತ್ತದೆಯೆಂದು ವಿದ್ಯಾರ್ಥಿಗಳು ತಿಳಿದುಕೊಂಡರು.
CO3	ಜಾಗತೀಕರಣ ಎಂಬ ಪದವು ವಿಶ್ವ ಆರ್ಥಿಕತೆಯೊಂದಿಗೆ ರಾಷ್ಟ್ರದ ಆರ್ಥಿಕತೆಯ ಏಕೀಕರಣವನ್ನು ಸೂಚಿಸುತ್ತದೆ. ಇದು ಬಹು ಮುಖಿ ಅಂಶವಾಗಿದೆ, ಹೆಚ್ಚಿನ ಪರಸ್ಪರ ಅವಲಂಬನೆ ಮತ್ತು ಏಕೀಕರಣವನ್ನು ಪರಿವರ್ತಿಸುವ ಎಲ್ಲಾ ಆಂಶಗಳನ್ನು ವಿದ್ಯಾರ್ಥಿಗಳು ತಿಳಿದುಕೊಂಡರು.
CO4	ಸೃಜನಶೀಲ ವ್ಯಕ್ತಿತ್ವವನ್ನು ಬೆಳೆಸುವ ಕೊಳ್ಳುವ ಸಂಧರ್ಭಗಳನ್ನು ತಿಳಿಯಬಹುದು, ಗಂಡೇ ಆಗಿರಲಿ ಹೆಣ್ಣೇ ಆಗಿರಲಿ ವಿಶೇಷವಾಗಿ ಹೆಣ್ಣು ಈ ಭೂಮಿಗೆ ಮತ್ತೊಂದು ಜೀವವನ್ನು ಬಳುವಳಿಯಾಗಿ ನೀಡುವವಳು ಹಾಗಾಗಿ ಸಮಾಜದಲ್ಲಿ ಹೆಣ್ಣಿಗೆ ಗೌರವವನ್ನು ಕೊಡುವ ಅರಿವು ವಿದ್ಯಾರ್ಥಿಗಳು ತಿಳಿದುಕೊಂಡರು.
CO5	ವಿದ್ಯಾರ್ಥಿಗಳಲ್ಲಿ ಕಲ್ಪನೆ, ವೈಚಾರಿಕ ಚಿಂತನೆ ಮತ್ತು ಸಾಹಿತ್ಯ ಮುಖೇನ ಅಮಾಜೋ, ಧಾರ್ಮಿಕ, ರಾಜಕೀಯ ತಿಳುವಳಿಕೆಯನ್ನು ಪಡೆದುಕೊಂಡರು.

Course Outcomes	
Name of the Course	Raghuvamsham 1st Canto, Grammar and comprehension
Class	1 Sem B.com
Course Code	AECC05.3
CO1	Students will gain/learn basic knowledge of Sanskrit language. They will learn about greatness of Kalidasa and his works.
CO2	Students will gain/learn knowledge about Indian classical sanskrit poetry, particularly Raghuvamsham. They will gain knowledge about the administration of ancient Kings, particularly the kings of Surya vamsha.
CO3	Students will gain/learn the power, strength and Dilipa's treatment and relation with the subjects. Sense of open mindness, impartial behaviour, un-biased nature, Zeal to help others.
CO4	Students will gain/learn declination and conjugation of nouns and verbs in the Sanskrit language.
CO5	Students will gain/learn to understand and interpret some simple unread passages.

Course Outcomes	
Name of the Course	Financial Accounting
Class	I Sem B.COM
Course Code	B.COM.1.1
CO1	To learn theoretical framework of accounting as well as accounting standards.
CO2	Preparation of financial statements of manufacturing & non-manufacturing entities of sole Proprietor
CO3	To know accounting treatments for consignment transactions & events in the books of Consignee & Consignor
CO4	Accounting treatment for Royalty transactions & articulate royalty agreements.
CO5	To know accounting treatments for dependent Branches in the books of Head office.

Course Outcomes	
Name of the Course	Management Principles & Applications
Class	1st Sem B.COM
Course Code	B.COM.1.2
CO1	Bring out the relevance of F W Taylor's view on management in today's knowledge era.
CO2	Design strategic plans for various organisations for the attainment of organisational goals.
CO3	Differentiate between the different types of organisational structures and authority and identify the best one for an MNC.
CO4	Compare the different types of leadership styles.
CO5	Identify a few control techniques for better productivity of an organisation

Course Outcomes	
Name of the Course	Principles of Marketing
Class	1st Sem B.COM
Course Code	B.COM.1.3
CO1	To understand the basic concepts of marketing and asses the marketing environment.
CO2	Discover the new product development & identify the factors affecting the price of a Product in the present context.
CO3	Judge the impact of promotional techniques on the customers & importance of channels of distribution.
CO4	Outline the recent developments in the field of marketing.

CO5	Analyze the consumer behaviour in the present scenario and marketing Segmentation
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Course Outcomes	
Name of the Course	Digital Fluency
Class	I Sem B.COM
Course Code	B.COM.1.4
CO1	Understand the Operating systems and basic usage
CO2	Enabling the students about various Networking device and awareness about security Aspects in networking
CO3	Understand the database managemnet system and the process of online collection & analysis of Data, and also aspects of Digital Society
CO4	Understand the Practical implications of networking and Google forms

Course Outcomes	
Name of the Course	Health & Well-being
Class	I Sem B.Com/ BBA
Course Code	OEPLY111
CO1	Students will be able to recall the spectrum of health and illness to enhance health management.
CO2	Students will be able to recognize stressors in their lives and apply strategies to manage them effectively.
CO3	Students will be able to analyze health-promoting and health-compromising behaviors and apply them to manage illness.

CO4	Students will be able to evaluate personal weaknesses and develop strategies to improve quality of life.
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Course Outcomes	
Name of the Course	Writing for Media
Class	I Sem B.Com/ BBA
Course Code	OEJM111
CO1	Apply media literacy, ethical rules, and journalistic writing forms to create engaging content, emphasizing information gathering and rewriting skills.
CO2	Demonstrate proficiency in radio scripting principles, script design, and language aesthetics for effective communication in various script formats.
CO3	Analyze the elements of TV scripting, language, and grammar to craft scripts for entertainment programs and news, showcasing creative storytelling skills.
CO4	Utilize content writing strategies for social media and blogging, staying updated on current trends to engage audiences effectively across online platforms

Course Outcomes	
Name of the Course	Generic English
Class	3 Sem B.COM
Course Code	AECEN3.2
CO1	Equipped themselves with interpersonal communication skills
CO2	Augmented presentation and analytical skills
CO3	Ability to critically analyse, interpret and appreciate literary texts
CO4	An awareness of social, cultural, religious and ethic diversities

CO5	Facilitated employability in emerging sectors such as - content writers, interpreters, translators, transcribers
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Course Outcomes	
Name of the course	kavya kunj
Class	B.COM III
Course Code	AECHN3.2
CO1	काव्य के सौन्दर्य को अनुभव करना।
CO2	साहित्य के विभिन्न रूपों का ज्ञान।
CO3	भक्तिकालीन व आधुनिक काव्य द्वारा काव्य की विधाओं से अवगत कराना।
CO4	तकनीकी शब्दों का ज्ञान कराना।
CO5	व्यवहारिक भाषा का ज्ञान देना।

Course Outcomes	
Name of the Course :	ಬಿ.ಕಾಂ
Class :	ಬಿ.ಕಾಂ ಮೂರನೇ ಸೆಮಿಸ್ಟರ್ ಎ ಮತ್ತು ಬಿ ವಿಭಾಗ
Course Code:	ವಾಣಿಜ್ಯ ಸೌರಭ -3/ AECK3.3
CO1	ಸಿನಿಮಾ ಮಾಯಾಲೋಕ, ಕಿನ್ನರ ಜಗತ್ತು, ಜೂಜಿನ ಜಗತ್ತು ಶಕ್ತಿಯಿದ್ದವರ ಅಖಾಡ ಹೀಗೆ ಆಶಾವಾದ ನಿರಾಶವಾದಗಳೆರಡನ್ನು ಅನಿವಾರ್ಯತೆಯ ಅರ್ಥದಲ್ಲಿಯೇ ಗ್ರಹಿಸಿಕೊಳ್ಳಬಹುದು.
CO2	ಜಾಗತೀಕರಣದ ಹಿನ್ನೆಲೆಯಲ್ಲಿ ಮಾರುಕಟ್ಟೆ ಇಂದು ಇಡೀ ಜಗತ್ತಿಗೆ ತನ್ನ ಕರಾಳ ಬಾಹುವನ್ನು ಚಾಚಿದೆ. ವ್ಯಾಪಾರಂ ದ್ರೋಹ ಚಿಂತನಂ ಎಂಬ ಮಾತಿನಂತೆ ಅದರ ಕರಾಳ ಬಾಹು ಕ್ರೀಡಾ ಕ್ಷೇತ್ರಕ್ಕೂ ವ್ಯಾಪಿಸಿ ಅದರ ಪಾವಿತ್ರತೆಯನ್ನೂ ಹಾಳುಮಾಡುತ್ತಿದೆ.
CO3	ಎಲ್ಲಿ ಸ್ತ್ರೀಯರು ಗೌರವಿಸಲ್ಪಡುತ್ತಾರೋ ಅಲ್ಲಿ ದೇವತೆಗಳು ನೆಲೆಸುತ್ತಾರೆ, ಎಂಬ ಸೂಕ್ತಿಯಂತೆ ಮಹಿಳೆಯರನ್ನು ನೋಡುವ ವಿಭಿನ್ನ ಧೃಷ್ಟಿಕೋನದಲ್ಲಿ ಗಮನಿಸಬಹುದು.

C04	ನೊಂದವರಿಗೆ, ಹಸಿದವರಿಗೆ ಸಮಾಧಾನ ಪಡಿಸುವ ರೀತಿ, ಮತಾಂತರದ ಒಳಮುಖ, ಗಾದೆಗಳಲ್ಲಿ ನಾಯಿ ಬಿಂಬಿತವಾಗಿರುವ ರೀತಿ ಜಾಗತೀಕರಣದ ಸಂದರ್ಭದಲ್ಲಿ ಗಾಂಧೀಜಿಯವರ ಪ್ರಸ್ತುತತೆಯನ್ನು ಅರಿಯಬಹುದು.
C05	ಸಿನಿಮಾ ಮನೋರಂಜನೆಗೆ ಮಾತ್ರ ಸೀಮಿತವಾಗದೆ ಜನ ಜಾಗೃತಿಯ ಸಂಕೇತವಾಗಿ ನಿಂತಿರುವುದು, ಮಾರುಕಟ್ಟೆಯ ಭಿನ್ನ ಮುಖಗಳ ಅನಾವರಣ, ಲಿಂಗ ಸಮಾನತೆಯ ಅನಿವಾರ್ಯತೆ ಮತ್ತು ಸಂಕೀರ್ಣ ವಿಚಾರಗಳ ಚರ್ಚೆ.

Course Outcomes	
Name of the Course	Sundara Kanda of Champu Ramayana and Vinayadhikaranam
Class	3rd Sem B.com
Course Code	AECSK 3.3
C01	1. Students will be introduced A critical study of Champu Literature in Sanskrit.
C02	2. Students will be introduced comparative study of Champu Ramayana and Valmiki Ramayana.
C03	3. Students will gain knowledge about Bhoja's Poetic skill/style and scholastic abilities.
C04	4. Students will learn about Anjaneya's personality/knowledge about the strength.
C05	5. Students will be able to learn ancient Sanskrit Texts related to Arthashastra. They will learn as to how business prevailed during olden times, the laws governing business, taxes collected, fines levied etc., officers incharge and their duties etc., learns to compare and contrast with the modern day business.

Course Outcomes	
Name of the Course	Corporate Accounting
Class	III Sem B.COM

Course Code	B.COM.3.1
CO1	Understand the treatment of underwriting of corporate Securities.
CO2	Comprehend the computation of profit prior to incorporation
CO3	Know the valuation of Goodwill
CO4	Know the valuation corporate Securities
CO5	Prepare the financial statements of companies as per the Companies Act 2013

Course Outcomes	
Name of the Course	Business Statistics
Class	III Sem B.COM
Course Code	B.COM. 3.2
CO1	Student should be able to understand statistical data and descriptive statistics for business data analysis
CO2	Student should be able to comprehend the measure of central tendency
CO3	Student should be able to comprehend the measure of dispersion
CO4	Student should be able to validate the application of correlation analysis in business decisions
CO5	Student should be able apply the Regression analysis techniques for business decision

Course Outcomes	
Name of the Course	Cost Accounting
Class	III Sem B.COM

Course Code	B.COM.3.3
CO1	Demonstrate an understanding of the concepts of costing and cost accounting
CO2	Classify, allocate apportion overheads and calculate overhead absorption rates.
CO3	Demonstrate the ability to calculate labour cost
CO4	Demonstrate the ability to prepare a cost sheet
CO5	Prepare material related documents, understand the management of stores and issue procedures.

Course Outcomes	
Name of the Course	Financial Education and Investment Awareness
Class	III Sem B.COM
Course Code	B.COM .3.4
CO1	Understand the concept of Understand the Role of Financial Managers effectively in an organization.
CO2	Apply the compounding & discounting techniques for time value of money Time value of Money
CO3	Understand various investment options available for Individual and Mutual funds
CO4	Understand the usage of various functions in excel and preparation of Financial Plan

Course Outcomes	
Name of the Course	Constitution of India
Class	III Sem B.COM

Course Code	B.COM.3.5
CO1	To Understand the philosophy of the Constitution and Its Structure
CO2	To measure the powers and functions of various office under the constitution
CO3	To learn the role of judiciary and the election commission in a democracy

Name of the Course	Financial Management
Class	5th Sem B.Com
Course Code	5.1
CO1	a) Understand the Role of Financial Managers effectively in an organization.
CO2	b) Apply the compounding & discounting techniques for time value of money.
CO3	c) Take investment decision with appropriate capital budgeting techniques for investment proposals.
CO4	d) Understand the factors influencing the capital structure of an organization.
CO5	e) Understand the factors influencing the working capital requirements of an organization

Name of the Course	Income Tax I
Class	6th Sem B.COM
Course Code	5.2
CO1	Understand the basic concepts of Income Tax as per Income Tax Act 1961

CO2	Understand the provisions for determining the residential status of an Individual.
CO3	Comprehend the meaning of Salary, Perquisites, allowances and Profit in lieu of salary, and various retirement benefits
CO4	Compute the income house property for different categories of house property.
CO5	Comprehend the assessment procedure and to know the power of income tax authorities.

Name of the Course	Goods and service tax
Class	5th Sem B.Com
Course Code	5.6
CO1	a) Comprehend the concepts of Goods and Services tax.
CO2	b) Understand the fundamentals of GST.
CO3	c) Understand the GST Registration Process
CO4	d) Analyze the GST Procedures in Business.
CO5	e) Know the GST Assessment and it computation.

Name of the Course	Principles and practices of Auditing
Class	5th Sem B.Com
Course Code	B.Com. 5.3
CO1	a) Understand the conceptual framework of auditing.
CO2	b) Examine the risk assessment and internal controlling auditing

CO3	c) Comprehend the relevance of IT in audit and audit sampling for testing.
CO4	d) Examinethecompanyauditandtheprocedureinvolvedintheauditofdifferententities.
CO5	e) Gain knowledge on different aspect of audit reporting and conceptual framework applicable on professional accountants.

Name of the Course	CONSUMER BEHAVIOUR AND MARKET RESEARCH
Class	5th Sem B.Com
Course Code	B.Com COM M1
CO1	Understanding of Consumer Behavior towards products, brands and services.
CO2	Establish the relevance of consumer behavior theories and concepts to marketing decisions.
CO3	Implement appropriate combinations of theories and concepts.
CO4	Understanding of market research process
CO5	Understanding of Data Analysis and reporting in market research.

Name of the Course	Advanced Accounting
Class	5th Sem B.Com
Course Code	B.Com COM A1
CO1	a) Understand the key principles and theories of Advanced Accounting..
CO2	. b) Learn various valuation methods and techniques used in practice
CO3	c) Develop skills in Advanced Accounting

C04	d) Explore the challenges and considerations involved in preparation of financial statements of Banking & Insurance companies.
C05	e) Gain knowledge of Advanced Accounting and their impact on business.

Name of the Course	Financial Institutions and Markets
Class	5th Sem B.Com
Course Code	B.Com COM F1
C01	a) Understand the structure of Indian financial system and its constituents.
C02	b) Outline the role of capital and money market in economic development.
C03	c) Comprehend primary and secondary market and its relevance in capital formation.
C04	d) Appraise the role played by banking and development financial institutions in economic development so far
C05	e) Understand the different types of NBFCs and their contribution

Name of the Course	Human Resources Management
Class	5th Sem B.Com
Course Code	B.Com COM HR 1
C01	aa) Describe the role and responsibility of Human resources management functions on business
C02	b) Describe HRP, Recruitment and Selection process c) Describe to induction, training, and compensation aspects.
C03	c) Comprehend primary and secondary market and its relevance in capital formation.
C04	d) Explain performance appraisal and its process.

C05	e) Demonstrate Employee Engagement and Psychological Contract.
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Name of the Course	Cyber Security
Class	5th Sem B.Com
Course Code	SEC 5
C01	After completion of this course, students would be able to understand the concept of Cyber security and issues and challenges associated with it
C02	Students, at the end of this course, should be able to understand the cyber crimes, their nature, legal remedies and as to how report the crimes through available platforms and procedures.
C03	On completion of this course, students should be able to appreciate various privacy and security concerns on online Social media and understand the reporting procedure of inappropriate content, underlying legal aspects and best practices for the use of Social media platforms.
C04	After the completion of this module, students would be able to understand the basic concepts related to E-Commerce and digital payments. They will become familiar with various digital payment modes and related cyber security aspects, RBI guidelines and preventive measures against digital payment frauds.
C05	Students, after completion of this module will be able to understand the basic security aspects related to Computer and Mobiles. They will be able to use basic tools and technologies to protect their devices

BCom – Even Sem

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DEPARTMENT OF COMMERCE

B.COM EVEN SEM COURSE OUTCOMES 2023-2024

Name of the College : Sindhi College

1	Vision of the College :
	To nurture creativity, talent and performance by providing high quality education in a state- of- the-art environment and mould aspiring youth into future leaders.
2	Mission of the College :
1	Inculcating high value through integrity
2	Empowerment through knowledge
3	Development through social conscience
4	Community upliftment through employability
3	PEOS Program Expected Out Come
1	Graduates will be responsible global citizens and contribute towards inclusive growth and sustainable development of the society.
2	Graduates will be capable of innovating, starting new entrepreneurial ventures and be a lifelong learner in Trade & Commerce with multidisciplinary Knowledge
3	Graduates will be able to think critically; communicate effectively; demonstrate analytical skills, team spirit and leadership qualities
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4	PO's Program Outcomes

Name of the Program		Bachelor of Commerce (B.Com)
No	Category/areas	Statements
1	Knowledge and Understanding	Apply knowledge of management theories and practices to solve business problems.
2	Critical Thinking/Decision Making	Foster analytical and critical thinking abilities for data-based decision making. Develop value-based leadership skills.
3	Problem Solving	Ability to understand, analyze and communicate global, economic, societal, cultural, legal, and ethical aspects of businesses.
4	Collaboration	Ability to identify industrial practices & regulations
5	Teamwork	Ability to lead themselves and others in the achievement of organizational goals, contributing effectively to a team environment.
6	Communication	Ability to function effectively as individuals, and in teams, through effective communication and negotiation skills.
7	Leadership	Ability to deal with contemporary issues using a multi-disciplinary approach with the help of advanced Management and IT tools.
8	Research	Ability to apply domain specific knowledge and skills to build competencies in their respective functional areas through research.
9	Lifelong Learning	Ability to engage in research and development work with cognitive flexibility, to create new knowledge and be a lifelong learner.
10	Ethical, Cultural, Global, Environmental, Economical, Legal and Social Awareness	Ability to understand social responsibility and contribute to the growth and development of the society at large.

Course Outcomes	
Name of the Course	Generic English
Class	II Sem BCOM/BBA/BBAM
Course Code	AECEN2.2
CO1	To acquire the LSRW Skills.
CO2	Learn to appreciate literary art.
CO3	To increase their reading speed.
CO4	To acquire the skills of creativity to express one's experience.
CO5	To increase their analytical Skills.

Course Outcomes	
Name of the Course	Kakolukeeyam of Panchatantra, Grammar, Translation and Comprehension
Class	II Sem B.com
Course Code	AECSK2.3
CO1	Students will be introduced to popular tales & fables in Sanskrit.
CO2	Students will gain knowledge about some well known books in Katha Sahitya such as Panchatantra, Hitopadesha etc.,.

CO3	Students will learn different types of Humanities , necessity of practicing different types of human nature, house holder and his duties towards society etc.
CO4	Students will gain knowledge about social behaviour and values from Katha Sahitya.
CO5	Students will learn to frame sentences, splits and effects the sandhis and learns the translation from Sanskrit to Kannada/English

Course Outcomes	
Name of the Course :	ವಾಣಿಜ್ಯ ಸೌರಭ 2ನೇ ಸೆಮಿಸ್ಟರ್
Class :	ವಾಣಿಜ್ಯ ಸೌರಭ 2ನೇ ಸೆಮಿಸ್ಟರ್
Course Code:	ವಾಣಿಜ್ಯ ಸೌರಭ -AECKA 2.3
CO1	ವಿವಿಧ ಕವಿತೆ, ಕಥೆ,ಲೇಖನಗಳ ರೂಪ ಸ್ವರೂಪಗಳ ಬಗೆಗೆ ತಿಳಿವಳಿಕೆ ಪಡೆದುಕೊಂಡರು ಹಾಗೂ ಪಠ್ಯಕ್ಕೆ ಸಂಬಂಧಿಸಿದ ಕವಿತೆ, ಕಥೆ, ಲೇಖನಗಳಲ್ಲಿ ಬರುವ ವಿಷಯಗಳನ್ನು ಕುರಿತು ವಿಮರ್ಶಾತ್ಮಕ ಚಿಂತನೆಯನ್ನು ಬೆಳೆಸಿಕೊಂಡರು
CO2	ಸಾಹಿತ್ಯದ ಮುಖೇನ ಸಮಾಜೋ, ಧಾರ್ಮಿಕ, ರಾಜಕೀಯ ತಿಳುವಳಿಕೆಯನ್ನು ಪಡೆದು ಪರಿಹಾರವನ್ನು ಕಂಡುಕೊಂಡರು ಹಾಗೂ. ಭಾಷೆ-ಸಾಹಿತ್ಯದಿಂದ ಉತ್ತಮ ಸಂವಹನ ಮತ್ತು ಮಾನವೀಯ ಮೌಲ್ಯಗಳನ್ನು ಬೆಳೆಸಿಕೊಂಡರು
CO3	ಸಾಹಿತ್ಯದ ಮುಖೇನ ಸಮಾಜೋ, ಧಾರ್ಮಿಕ, ರಾಜಕೀಯ ತಿಳುವಳಿಕೆಯನ್ನು ಪಡೆದುಕೊಂಡರು ಹಾಗೂ ನಾಯಕತ್ವ ಬೆಳೆಸಿಕೊಂಡರು
CO4	ಸಮಾಜ-ಸಂಸ್ಕೃತಿ ಹಾಗೂ ವೈಚಾರಿಕ ಚಿಂತನೆಗಳನ್ನು ಸಂಶೋಧನೆಯಿಂದ ಜ್ಞಾನವನ್ನು ವೃದ್ಧಿಸಿಕೊಂಡರು
CO5	ವಿದ್ಯಾರ್ಥಿಗಳಲ್ಲಿ ಕಲ್ಪನೆ, ವೈಚಾರಿಕ ಚಿಂತನೆ ಮತ್ತು ಸಾಹಿತ್ಯ ಮುಖೇನ ಅಮಾಜೋ, ಧಾರ್ಮಿಕ, ರಾಜಕೀಯ ತಿಳುವಳಿಕೆಯನ್ನು ಪಡೆದುಕೊಂಡರು.

Course Outcomes	
Name of the course	katha sankalap
Class	II SEM B.COM
Course Code	AECC
CO1	स्नातक छात्र देश के सर्वांगीण विकास मे योगदान देंगे।

CO2	स्नातक देश को विकास के मार्ग में अपनी उद्यमशीलता के साथ ले जाएंगे।
CO3	स्नातक वर्ग गंभीरता से सोचने व प्रभावशाली ढंग से संवाद करने में सक्षम होंगे।
CO4	सामुहिक ढंग से कार्य करने की दक्षता प्राप्त होगी। जिससे वह सफल आजीविका पाने में सक्षम होगा।
CO5	स्नातक वर्ग नैतिक मूल्यों को समझने वाला व संस्कृति का सफल वाहक बनेगा।

Course Outcomes	
Name of the Course	Advanced Financial Accounting
Class	II Sem B.COM
Course Code	B.COM.2.1
CO1	Understand & compute the amount of claims for loss of stock & loss of Profit.
CO2	Learn various methods of accounting for hire purchase transactions
CO3	Deal with the inter-departmental transfers and their accounting treatment
CO4	Prepare financial statements from incomplete records
CO5	Outline the emerging trends in the field of accounting

Course Outcomes	
Name of the Course	Business Mathematics
Class	II Sem B.COM
Course Code	B.COM.2.2
CO1	Student should be able to apply number system, ratios and indices

CO2	Student should be able to apply the equations to solve business problems
CO3	Student should be able to apply Arithmetic and Geometric Progressions to solve business problems
CO4	Student should be able to calculate Simple interest, compound interest and discounting of bills
CO5	Student should be able know the application of matrices in business

Course Outcomes	
Name of the Course	Corporate Administration
Class	II Sem B.COM
Course Code	B.COM. 2.2
CO1	Student should be able to understand the framework of Companies Act of 2013 and different kind of companies.
CO2	Student should be able to Identify the stages and documents involved in the formation of companies in India.
CO3	Student should be able to Analyse the role, responsibilities and functions of Key management Personnel incorporate Administration.
CO4	Student should be able to examine the procedure involved in the corporate meeting and the role of company secretary in the meeting.
CO5	Student should be able to evaluate the role of liquidator in the process of winding up of the company.

Course Outcomes	
Name of the Course	Law and Banking Practice
Class	II Sem B.COM
Course Code	B.Com. 2.3
CO1	Summarize the relationship between Banker & customer and different types of functions of banker.
CO2	Analyse the role, functions and duties of paying and collecting banker
CO3	Make use of the procedure involved in opening and operating different accounts.
CO4	Examine the different types of negotiable instrument & their relevance in the present context.
CO5	Estimate possible developments in the banking sector in the upcoming days.

Course Outcomes	
Name of the Course	EVS
Class	II Sem B.COM
Course Code	B.COM.2.4
CO1	To learn the scope and importance of environmental studies
CO2	To gain detailed knowledge about the ecosystem
CO3	To understand the scope and importance of renewable and non-renewable energies
CO4	To know the practices appropriated for the conservation of various species
CO5	To gain knowledge about the causes and effects of pollution and control measures

Course Outcomes	
Name of the Course	Health & Well-being
Class	II Sem B.Com/ BBA
Course Code	OEPY211
CO1	Students will analyze the complex interplay between youth, gender, and identity, integrating diverse cultural and global viewpoints.
CO2	Through collaboration and innovative problem-solving, students will devise strategies to address contemporary challenges related to youth identity and gender roles.
CO3	Students will develop a comprehensive understanding of identity formation, considering family, peers, workplace, and cultural influences
CO4	By critically examining issues like youth violence and changing gender roles, students will promote inclusive and non-gender stereotyped attitudes.
CO5	Engaging in ethical, culturally sensitive discussions and interventions, students will demonstrate a commitment to social justice and global citizenship in addressing youth, gender, and identity issues

Course Outcomes	
Name of the Course	Photo Journalism
Class	II Sem B.Com/ BBA
Course Code	OEJM211
CO1	Understand photography evolution, camera types, lighting, and trends.
CO2	Analyze photojournalism scope, roles, sources, and responsibilities.
CO3	Apply photo editing techniques, including caption writing and software.
CO4	Use smartphones for capturing, editing, and uploading news content.

Course Outcomes	
Name of the Course	Generic English
Class	4 Sem B.COM
Course Code	AECEN4.2
CO1	Acquired creative, interpretative and critical thinking
CO2	Obtained persuasive and creative social media writing skills
CO3	Eligibility to take up jobs such as content writing, journalism and such other jobs with proficiency in English
CO4	Skills to communicate confidently and effectively
CO5	Learnt to identify and understand social context and ethical frame works in the texts

Course Outcomes	
Name of the Course	Ekachakram Drama, Dramaturgy and Dramatists
Class	IV Sem B.com
Course Code	AECSK4.3
CO1	Students will be introduced to Dramatic Literature in Sanskrit Types of Dramas, Knowledge of Natyashastra.
CO2	Students will learn about Ranganatha Sharma's place, time and works and his dramatic skill. Students will learn about dramatists of Sanskrit Literature, style and fame.
CO3	Students will understand the character and behaviour of Pandavas & also learn to depict contemporary society & highlights human values.
CO4	Students will be able to appreciate the emotions expressed, prosody employed, dialogues and other gestures expressed in the drama.
CO5	Students will be introduced to the Concepts of Rasa, Bhava and Abhinaya & theoretical aspects related to the production of the play.

Course Outcomes	
Name of the course	Jadu kaa kaleen
Class	IV SEM B.COM
Course Code	34403
CO1	नाट्य विधा के साथ उसके मंचन व प्रदर्शन से छात्र अवगत होता है।
CO2	छात्रों में नैतिक मूल्यों का विकास।
CO3	स्नातक परिस्थितियों को समझने में सक्षम होते है।
CO4	पूँजीपति वर्ग का शिक्षा पर पडने वाला प्रभाव।
CO5	तकनीकी शब्दों का ज्ञान।

Course Outcomes	
Name of the Course :	ಬಿ.ಕಾಂ
Class :	ಬಿ.ಕಾಂ ನಾಲ್ಕನೇ ಸೆಮಿಸ್ಟರ್ ಎ ಮತ್ತು ಬಿ ವಿಭಾಗ
Course Code:	ವಾಣಿಜ್ಯ ಸೌರಭ -4 / AECKA4.3
CO1	ಕಡಲು ಆದಿ ಕವಿ ರನ್ನನಿಗೆ, ನವೋದಯ ಕವಿ ದ. ರಾ ಬೇಂದ್ರೆಗೆ ಹಾಗೂ ನವ್ಯ ಕವಿ ವಿ.ಕೃ ಗೋಕಾಕ್ ರವರಿಗೆ ಗೋಚರಿಸಿದ ರೀತಿ.
CO2	ಸಹಬಾಳ್ವೆಯಿಂದ ಬದುಕಿದರೆ ಹೊಸಬಾಳು ನಮ್ಮದಾಗುತ್ತದೆ. ಈ ಹಿನ್ನೆಲೆಯಲ್ಲಿ ಸಂಗಾತಿಗಳು ಮತ್ತು ಅಕ್ಕಯ್ ಪದ್ಮಶಾಲಿ ಪಠ್ಯಗಳ ವಿವರಣೆ.
CO3	ಹುಟ್ಟು ಆಕಸ್ಮಿಕ ಸಾವು ಖಚಿತ. ಭಾಗೀರತಿಗೆ ಸಾವು ಬಂದ ರೀತಿ, ಸಾವು ಮನೆಗೆ ಹೇಗೆ ಭೂಷಣವಾಗಿದೆ ಮತ್ತು ಆತ್ಮಹತ್ಯೆಯ ಮನೆಗೆ ಭೂಷಣ ಎಂಬುದರ ಚರ್ಚೆ.

CO4	ಸಂಕೀರ್ಣ ಲೇಖನಗಳಲ್ಲಿ, ವಿದ್ಯಾರ್ಥಿಗಳಲ್ಲಿ ಮತಿಗೌರವದ ಅವಶ್ಯಕತೆ, ಕೊಳಗೇರಿಗಳ ಸುಧಾರಣೆಯ ಸಾಧ್ಯತೆಗಳು, ಭಾಷೆಗಿರುವ ಮಾಂತ್ರಿಕತೆಯ ವಿವರಣೆ.
CO5	ಕಡಲನ್ನು ವಿವಿಧ ಕಾಲಗಟ್ಟದ ಕವಿಗಳು ಗಮನಿಸಿರು ರೀತಿ. ಸಹಭಾಷೆಯ ಮಹತ್ವ, ಸಾವಿನ ಬಗ್ಗೆ ನಡೆದಿರುವ ಚರ್ಚೆಗಳ ವಿವರಣೆ ಮತ್ತು ಸಂಕೀರ್ಣ ವಿಷಯಗಳ ಬಗೆಗಿನ ಚರ್ಚೆ.

Course Outcomes	
Name of the Course	Advanced corporate accounting
Class	IV Sem B.COM
Course Code	B.COM. 4.1
CO1	Student should be able to know the procedure of redemption of Preference Shares and Debentures
CO2	Student should be able to comprehend the different methods of Amalgamation and Acquisition of Companies
CO3	Student should be able to Understand the process of Internal reconstruction.
CO4	Student should be able to Prepare the liquidators Final statement of accounts
CO5	Student should be able to understand the process of Liquidation of Companies in India

Course Outcomes	
Name of the Course	Costing Methods & Techniques
Class	IV Sem B.com
Course Code	B.COM. 4.2
CO1	Apply the knowledge gained for decision making

CO2	Understand the various methods of costing applicable to different Manufacturing industries
CO3	Understand the various methods of costing applicable to different service industries
CO4	Determine the cost under different methods of costing
CO5	Analyze the processes involved in standard costing and variance analysis.

Course Outcomes	
Name of the Course	Business Regulation
Class	IV Sem B.COM
Course Code	B.COM.4.3
CO1	Comprehend the laws relating to Contracts and its application in business activities.
CO2	comprehend the rules for Sale of Goods and rights and duties of a buyer and a seller
CO3	Understand the importance of Negotiable Instrument Act and its provisions relating to Cheque and other Negotiable Instruments.
CO4	Understand the significance of Consumer Protection Act and its features
CO5	Understand the need for Environment Protection.

Course Outcomes	
Name of the Course	Artificial intelligence
Class	IV Sem B.COM
Course Code	B.COM.4.3
CO1	Appraise the theory of Artificial intelligence and list the significance of AI.

CO2	Discuss the various components that are involved in solving an AI problem
CO3	Illustrate the working of AI Algorithms in the given contrast.
CO4	Analyze the various knowledge representation schemes, Reasoning and Learning techniques of AI.
CO5	Apply the AI concepts to build an expert system to solve the real- world problems

Course Outcomes	
Name of the Course	Psychology & Mental Health
Class	IV Sem B.Com/ BBA
Course Code	OEPY311
CO1	Students will analyze mental health, considering its principles and the influence of physiological, psychological, and social factors while addressing ethical concerns.
CO2	Students will apply interpersonal approaches to mental health, incorporating non-violent communication and conflict resolution techniques, and utilize the A-B-C model to evaluate cognitive distortions.
CO3	Students will distinguish between various mental health conditions such as stress, burnout, anxiety, fear, worry, phobia, depression, and examine the psychological processes involved in grief and trauma.
CO4	Students will evaluate the necessity for mental health intervention, considering physiological, cultural, and social factors, and employ coping mechanisms and self-care practices for promoting positive mental health.

Course Outcomes	
Name of the Course	Quantitative Mathematics
Class	IV Sem B.Com
Course Code	MATOET 3.1(B)

CO1	Student should be able to understand number system and fundamental operations
CO2	Student should be able to understand the concept of linear, quadratic and simultaneous equations
CO3	Student should be able to understand and solve the problems based on age
CO4	Student should be able to solve speed and distance related problems

Course Outcomes	
Name of the Course	Management Accounting
Class	VI Sem B.COM
Course Code	COM 6.1
CO1	Demonstrate the significance of management accounting in decision making.
CO2	Analyze and interpret the corporate financial statements by using various techniques.
CO3	Compare the financial performance of corporate through ratio analysis.
CO4	Understand the latest provisions in preparing cash flow statement
CO5	Understand the concepts of Budgetary Control.

Course Outcomes	
Name of the Course	Income Tax Law & Practice – II
Class	VI Sem B.COM
Course Code	COM 6.2
CO1	Understand the procedure for computation of income from business and other Profession.
CO2	Understand the provisions for computation of capital gains.
CO3	Learn to compute the taxable income from other sources
CO4	Learn the computation of total income of an Individual.
CO5	Understand the provisions relating to Set Off and Carry Forward of Losses

Course Outcomes	
Name of the Course	Advanced Financial Management
Class	VI Sem B.Com
Course Code	COM 6.3
CO1	Understand Weighted Average Cost of Capital and its significance.
CO2	Comprehend the different advanced capital budgeting techniques
CO3	Understand different capital structure theories and its application in financing decisions.
CO4	Evaluate different dividend decisions and its impact on the security valuation
CO5	Understand the important components of Working capital and its management.

Course Outcomes	
Name of the Course	Indian Accounting Standards
Class	VI Sem B.Com
Course Code	COM A2
CO1	Understand the need and benefits of accounting standards.
CO2	Prepare the financial statements as Indian Accounting standards.
CO3	Comprehend the requirements of Indian Accounting Standards for recognition, measurement and disclosures of certain items appear in financial statements
CO4	Understand the Accounting Standards for Items that do not Appear in Financial Statements
CO5	Understand the preparation of calculation of NCI & Cost of control

Course Outcomes	
Name of the Course	Investment Management
Class	VI Sem B.COM
Course Code	COM F2
CO1	Understand the concept of investments and various investments avenues available.
CO2	Comprehend the functioning of secondary market in India
CO3	Underline the concept of risk and return and their relevance in trading in securities.
CO4	Illustrate the valuation of securities and finding out the values for trading in securities.
CO5	Demonstrate the fundamental analysis and technical analysis for trading in shares in the share market

Course Outcomes	
Name of the Course	Customer Relationship Management
Class	VI Sem B.COM
Course Code	COM. M2
CO1	To be aware of the concept of customer relationship
CO2	To analyse the CRM link with the other aspects of marketing.
CO3	To impart the basic knowledge of the Role of CRM in increasing the sales of the company.
CO4	To make the students aware of the different CRM models in service industry.
CO5	To make the students aware and analyze the different issues in CRM

Course Outcomes	
Name of the Course	Human Resources Development
Class	VI Sem B.Com
Course Code	COM HR-2
CO1	Understand the need of HRD.
CO2	Comprehend the framework of HRD
CO3	Know the models for evaluating the HRD programs
CO4	Comprehend the need for employee counselling
CO5	Apprehend the HR performance

Course Outcomes	
Name of the Course	Assessment of Persons other than Individuals and Filing of ITRs
Class	VI Sem B.com
Course Code	COM 6.6 (a)
CO1	Understand the calculation of Depreciation Understand the procedure of filing ITR's
CO2	Comprehend the assessment of partnership Firms and determine the tax liability.
CO3	Comprehend the assessment of corporate entities and determine the tax liability
CO4	Understand the rate of TDS for different sources of income.
CO5	Understand the procedure of filing ITR's.