



SHRI DHARMASTHALA MANJUNATHESHWARA COLLEGE OF BUSINESS MANAGEMENT

MANGALURU – 575 003 (DAKSHINA KANNADA)

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with 'A' Grade

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BACHELOR OF COMMERCE (B.COM.)

COURSE OUTCOMES

CHOICE BASED CREDIT SYSTEM (CBCS)

(2017~18 Batch onwards)

COURSE OUTCOME (COs)

FIRST SEMESTER

Semester	I SEMESTER
Subject	QUANTITATIVE TECHNIQUES-II
Code	BCMCMC 131
Learning Objectives	Students will be able to solve business problems using quantitative techniques.
Learning Outcomes	CO1: Students will be able to take decisions for the business on the basis of subject knowledge for its betterment CO2: Student will be able to solve business problems using quantitative techniques.

Semester	I SEMESTER
Subject	FINANCIAL ACCOUNTING- I
Code	BCMCMC 132
Learning Objectives	1. To understand the nuances of the basic concepts of Accounts 2. To prepare oneself for being accounting ready with in depth knowledge of the application of the concepts.
Learning Outcomes	CO1: To seek employment in office and accounting work. CO2: To assume the role and responsibilities of applying the knowledge of accounting at the work place.

Semester	I SEMESTER
Subject	STRATEGIC MANAGEMENT AND ORGANIZATIONAL BEHAVIOUR
Code	BCMCMC 133
Learning Objectives	1. To Identify the application of various theories and applications of strategic management 2. To know the skills required to implement the techniques
Learning Outcomes	CO1: The learners would be business ready with the skills and techniques addressed in this course CO2: The learners would feel confident about the application of various theories studied here.

Semester	I SEMESTER
Subject	BUSINESS ECONOMICS
Code	BCMCMC 134
Learning Objectives	To provide basic knowledge of the concepts of business Economics
Learning Outcomes	CO1: Learners would be well versed with the basic concepts of Economics. CO2: Learners would be able to apply these concepts in their day-to-day living

Semester	I SEMESTER
Subject	CORPORATE SECRETARYSHIP
Code	BCMCE 135
Learning Objectives	1. To identify the skill needed to contribute to corporate world 2. To communicate effectively on challenging corporate activities
Learning Outcomes	CO1: Acquire knowledge and skill needed to contribute to corporate world. CO2: Communicate effectively on complex corporate activities.

Semester	I SEMESTER
Subject	ENGLISH
Code	BCMENL 131
Learning Objectives	1. To enable students to read, comprehend and write short and long type answers on the prescribed novel in translation 2. To read and understand the culture, traditions, socio-political contexts, belief systems of the people/society described in the novel. 3. To read and understand the effects of unmitigated 'progress' on the environment, the affected people and on the life of the displaced populace
Learning Outcomes	CO1: Learn the basics of the English language skills i.e., reading, writing, speaking and listening that would form the foundation for its mastery in the future. CO2: It enhances the analytical skills.

Semester	I SEMESTER
Subject	KANNADA
Code	BCMKAL 132
Learning Objectives	ವಾಣಿಜ್ಯ ವಿಷಯಗಳಿಗೆ ಒತ್ತುಕೊಡುತ್ತಾ ಭಾಷೆಯ ಮೂಲಕ ಉದ್ಯಮಕ್ಕೆ ಸಂಬಂಧಿಸಿದಂತೆ ಅರಿವನ್ನು ಮೂಡಿಸುವುದು
Learning Outcomes	<p>CO1: ಕನ್ನಡ ಕಲಿಕೆಯಿಂದ ವಾಣಿಜ್ಯ ನಿಕಾಯದ ವಿದ್ಯಾರ್ಥಿಗಳು ಪಡೆಯುವ ಪ್ರಯೋಜನ:</p> <p>CO2: ವಿದ್ಯಾರ್ಥಿಗಳಲ್ಲಿ ಸಮಕಾಲೀನ ಆಗುಹೋಗುಗಳನ್ನು ಕುರಿತು ಅರಿವನ್ನು ಮೂಡಿಸುವುದು ಹಾಗೂ ನಾಡು ನುಡಿಯ ಕುರಿತ ಅಭಿಮಾನವನ್ನು ಜಾಗೃತಗೊಳಿಸುತ್ತದೆ.</p> <p>CO3: ಕನ್ನಡ ಸಾಹಿತ್ಯದ ವಿವಿಧ ಪ್ರಕಾರಗಳಲ್ಲಿ ಬಿಂಬಿತವಾಗಿರುವ ವಾಣಿಜ್ಯ ಹಾಗೂ ಪ್ರಚಲಿತ ವಿದ್ಯಮಾನಗಳನ್ನು ತಿಳಿದುಕೊಳ್ಳುವರು.</p> <p>CO4: ಸಂಸ್ಕೃತಿಯ ಕುರಿತು ಬೆಳಕು ಮತ್ತು ಮಾಧುರ್ಯವನ್ನು ಮೂಡಿಸುವುದು</p>

Semester	I SEMESTER
Subject	HINDI
Code	BCMHDL 131
Learning Objectives	<ol style="list-style-type: none"> 1. वास्तविकता का उद्देश्य 2. आत्म अभिव्यक्ति का उद्देश्य
Learning Outcomes	<p>CO1: कहानी के विविध रूप का परिचय </p> <p>CO2: आधुनिक हिन्दी कथा के सम्बन्ध सोचने की क्षमता मिलेगी </p> <p>CO3: औपचारिक और अनौपचारिक पत्रों के माध्यम से भाषा शुद्धता के प्रति सजगता उत्पन्न होगी </p>

Semester	I SEMESTER
Subject	INDIAN CONSTITUTION
Code	BCMCIF 131
Learning Objectives	To be aware about different types of human rights such as civil, political, and economic and social and their Indian context.
Learning Outcomes	<p>CO1: Understand the meaning and importance of Constitution</p> <p>CO2: Explain about making of Indian Constitution - contribution of Constituent assembly on it.</p> <p>CO3: Describe the Salient (Outstanding) features of Indian Constitution.</p> <p>CO4: Describe the importance of Preamble of the Indian Constitution and its significance.</p>

SECOND SEMESTER

Semester	II SEMESTER
Subject	QUANTITATIVE TECHNIQUES- II
Code	BCMCMC 181
Learning Objectives	To solve business problems using quantitative technique methods.
Learning Outcomes	CO1: The learners will be able to take decisions for their business on the basis of their subject knowledge for its betterment.

Semester	II SEMESTER
Subject	FINANCIAL ACCOUNTING -II
Code	BCMCMC 182
Learning Objectives	<ol style="list-style-type: none"> 1. To understand the nuances of the higher concepts of Accounts 2. To prepare oneself for being accounting ready with in depth knowledge of the application of the concepts.
Learning Outcomes	<p>CO1: Use information to support business processes and practices, such as problem analysis and decision making</p> <p>CO2: Recognize circumstances providing for increased exposure to errors and frauds</p> <p>CO3: Exercise the accounting treatments for consignment transactions & events in the books of consignor and consignee.</p> <p>CO4: Distinguish Joint Venture and Partnership and to learn the methods of maintaining records under Joint Venture</p> <p>CO5: Learn to prepare Receipts & Payment Account, Income & Expenditure Account and Balance Sheet for Non-Profit Organizations.</p>

Semester	II SEMESTER
Subject	HUMAN RESOURCE MANAGEMENT
Code	BCMCMC 183
Learning Objectives	<ol style="list-style-type: none"> 1. The objective is to familiarize the students with the concept of Human Resource Management. 2. The subject enables them to understand the core areas of HRM- Human Resource Planning, Process and Sources of employee recruitment, Selection procedure, Wage and salary administration, Motivation and Leadership.
Learning Outcomes	<p>CO1: Learners would be well equipped with the HRM concepts and its application</p> <p>CO2: Managing human resources in an organization will be easier with the knowledge gained.</p>

Semester	II SEMESTER
Subject	MONEY AND PUBLIC FINANCE 4
Code	BCMCMC 184
Learning Objectives	<ol style="list-style-type: none"> 1. To understand the basic concepts of Money and public finance 2. To understand the business cycles and principles of money concepts
Learning Outcomes	<p>CO1: Learners will identify the basis of Money and sources of Public Finance</p> <p>CO2: Identify the stages of business cycles and take appropriate decisions.</p>

Semester	II SEMESTER
Subject	RETAIL MANAGEMENT(ELECTIVE)
Code	BCMCCCE 187
Learning Objectives	<ol style="list-style-type: none"> 1. To make students develop marketing competencies in retailing and retail consulting. 2. To prepare students for positions in the retail sector or positions in the retail divisions of consulting companies. 3. To foster the development of the student's critical and creative thinking skills.
Learning Outcomes	<p>CO1: Students will be able to understand the principles and functions of Retail Management</p> <p>CO2: Understand the importance of retail management in the present market-oriented society.</p>

Semester	II SEMESTER
Subject	ENGLISH
Code	BCMENL 181
Learning Objectives	<ol style="list-style-type: none"> 1. To acquaint the student with some of the exemplary pieces of writing in English 2. To enable the student to comprehend life in its diverse dimensions through literature 3. To strengthen the learner's vocabulary and descriptive writing skills
Learning Outcomes	<p>CO1: Learn the basics of the English language skills i.e., reading, writing, speaking and listening that would form the foundation for its mastery in the future.</p> <p>CO2: It enhances the analytical skills.</p>

Semester	II SEMESTER
Subject	KANNADA
Code	BCMKAAL 182
Learning objective	ಕನ್ನಡ ಸಾಹಿತ್ಯದ ಮೂಲಕ ಸಂಸ್ಕೃತಿ ಮತ್ತು ಮೌಲ್ಯಗಳ ಬಗ್ಗೆ ಅರಿವನ್ನು ಮೂಡಿಸುವುದು
Outcome	<p>ಕನ್ನಡ ಕಲಿಕೆಯಿಂದ ವಾಣಿಜ್ಯ ನಿಕಾಯದ ವಿದ್ಯಾರ್ಥಿಗಳು ಪಡೆಯುವ ಪ್ರಯೋಜನ :</p> <p>CO1: ವಿದ್ಯಾರ್ಥಿಗಳಲ್ಲಿ ಸಮಕಾಲೀನ ಆಗುಹೋಗುಗಳನ್ನು ಕುರಿತು ಅರಿವನ್ನು ಮೂಡಿಸುವುದು ಹಾಗೂ ನಾಡು ನುಡಿಯ ಕುರಿತ ಅಭಿಮಾನವನ್ನು ಜಾಗೃತಗೊಳಿಸುತ್ತದೆ.</p> <p>CO2: ಕನ್ನಡ ಸಾಹಿತ್ಯದ ವಿವಿಧ ಪ್ರಕಾರಗಳಲ್ಲಿ ಬಿಂಬಿತವಾಗಿರುವ ವಾಣಿಜ್ಯ ಹಾಗೂ ಪ್ರಚಲಿತ ವಿದ್ಯಮಾನಗಳನ್ನು ತಿಳಿದುಕೊಳ್ಳುವರು.</p> <p>CO3: ಸಂಸ್ಕೃತಿಯ ಕುರಿತು ಬೆಳಕು ಮತ್ತು ಮಾಧುರ್ಯವನ್ನು ಮೂಡಿಸುವುದು. ಮತ್ತು ಮನೋವಿನ್ಯಾಸದ ಅಪಾಯಗಳನ್ನು ಮನವರಿಕೆ ಮಾಡುವುದು.</p>

Semester	II SEMESTER
Subject	HINDI
Code	BCMHDAL 181
Learning Objectives	<ol style="list-style-type: none"> 1. आत्म अभिव्यक्ति का उद्देश्य 2. वास्तविकता का उद्देश्य
Learning Outcomes	<p>CO1: हिन्दी भाषा में कविता के विधाओं का परिचय मिलना</p> <p>CO2: रचनात्मकता में अभिरुचि का निर्माण</p> <p>CO3: छात्रों को हिन्दी साहित्य के प्रति रूचि उत्पन्न होगी।</p> <p>CO4: गद्य के माध्यम से भाषा कौशल का निर्माण </p>

Semester	II SEMESTER
Subject	HUMAN RIGHTS, GENDER EQUITY AND ENVIRONMENTAL STUDIES
Code	BBAHGF 181
Learning Objectives	<ol style="list-style-type: none"> 1. To help the students describe the nexus between gender equality, human rights, renewable energy, and climate change 2. To explain how a gender-responsive and human rights-based approach in climate action leads to economic, social, and environmental benefits 3. To Recognize international and sectoral commitments on gender equality, human rights, and climate change and their relationship with national priorities and policies 4. To Identify entry points for gender and human rights in renewable energy and climate policy and action
Learning Outcomes	<p>CO1: The programme provides the student with the capacity to identify issues and problems relating to the realization of human rights</p> <p>CO2: It strengthens the ability to contribute to the resolution of human rights issues and problems.</p> <p>CO3: It also develops investigative and analytical skills</p> <p>CO4: Understand the historical growth of the idea of human rights</p> <p>CO5: Demonstrate an awareness of the international context of human rights</p> <p>CO6: Demonstrate an awareness of the position of human rights in the UK prior to 1998</p> <p>CO7: Understand the importance of the Human Rights Act 1998</p> <p>CO8: Analyse and evaluate concepts and ideas.</p>

THIRD SEMESTER

Semester	III SEMESTER
Subject	DIRECT TAX - I
Code	BCMCMC 231
Learning Objectives	<ol style="list-style-type: none"> 1. To familiarize the students with the Legal Provisions and Procedural aspects of Income Tax. 2. To understand Basic concepts regarding Income, Previous & Assessment Year and determine the residential status of an individual and scope of total income. 3. Understand the concept of exempted incomes and the provisions of agricultural income. 4. To enable the students to compute income from salaries. 5. To enable the students to discuss the various deductions under Section 10 of the Income tax act, 1961.
Learning Outcomes	<p>CO1: Students would identify the technical terms related to Income Tax.</p> <p>CO2: Students would determine the residential status of an individual and scope of total income.</p> <p>CO3: Students would compute income from salaries and apply deductions under section 16.</p> <p>CO4: Students would gain knowledge on exempted incomes.</p>

Semester	III SEMESTER
Subject	FINANCIAL ACCOUNTING III
Code	BCMCMC 232
Learning Objectives	<ol style="list-style-type: none"> 1. To understand the nuances of the higher concepts of accounts especially the partnership business accounts. 2. To prepare oneself for being accounting ready with in depth knowledge of the application of the concepts.
Learning Outcomes	<p>CO1: To be employment ready in office and accounting work</p> <p>CO2: Assume the role and responsibilities of the applying the knowledge of accounting at work place.</p> <p>CO3: Enable the students with the knowledge to calculate and prepare accounting transactions for sale of partnership, dissolution, additional partner and withdrawal of partnership in the firm.</p>

Semester	III SEMESTER
Subject	MODERN BANK MANAGEMENT
Code	BCMCMC 233
Learning Objectives	<ol style="list-style-type: none"> 1. To understand the basic concepts of banking 2. To understand the digital banking concept
Learning Outcomes	<p>CO1: Students and PR actioners acquired knowledge about emerging banking concepts, tools and strategies.</p> <p>CO2: Students acquired new skills of cyber technology on banks services, policy making, digital cash, smart cards, online banking, etc.</p> <p>CO3: Students learned to manage risk in modern bank management.</p>

Semester	III SEMESTER
Subject	COST & MANAGEMENT ACCOUNTING-I
Code	BCMCMC 234
Learning Objectives	<ol style="list-style-type: none"> 1. To familiarize the students with the costing terminology. 2. To enable the students to understand principles and application of elements of cost.
Learning Outcomes	<p>CO1: Learners would benefit regarding the Cost Concepts and its application</p> <p>CO2: students would compute Costing profit.</p>

Semester	III SEMESTER
Subject	PERSONAL INVESTMENT MANAGEMENT
Code	BCMCCCE 237
Learning Objectives	<ol style="list-style-type: none"> 1. To know the various investment Avenues. 2. To know the functions of stock market instruments
Learning Outcomes	<p>CO1: Learn skills in managing personal investment</p> <p>CO2: Understand the basics of investment in financial and capital market</p>

Semester	III SEMESTER
Subject	ENGLISH
Code	BCMENL 231
Learning Objectives	<ol style="list-style-type: none"> 1. To enable students to read, comprehend and write short and long type answers set on the prescribed texts 2. To enable students to read, comprehend and write short and long type answers and annotations on the prescribed poems 3. To encourage students to improve their vocabulary by exposing them to the usage of synonyms, antonyms, homonyms, homophones, word forms and one-word substitutes 4. To strengthen students' proficiency in tenses and their usage, subject-verb agreement (concord), identification of sentence types, correct use of capital letters and punctuation
Learning Outcomes	<p>CO1: To help them think and write imaginatively and critically.</p> <p>CO2: To broaden their outlook and sensibility and acquaint them with cultural diversity and divergence in perspectives.</p>

Semester	III SEMESTER
Subject	KANNADA
Code	BCMKAAL 232
Learning Objectives	ನಾಡು ನುಡಿ ಸಂಸ್ಕೃತಿ ಮತ್ತು ಪ್ರಚಲಿತ ವಿದ್ಯಾಮಾನಗಳ ಬಗ್ಗೆ ಮನೋವೈಜ್ಞಾನಿಕ ನೆಲೆಯಲ್ಲಿ ಜಾಗೃತಗೊಳಿಸುವುದು
Learning Outcomes	<p>ಕನ್ನಡ ಕಲಿಕೆಯಿಂದ ವಾಣಿಜ್ಯ ನಿಕಾಯದ ವಿದ್ಯಾರ್ಥಿಗಳು ಪಡೆಯುವ ಪ್ರಯೋಜನ :</p> <p>CO1: ವಿದ್ಯಾರ್ಥಿಗಳಲ್ಲಿ ಸಮಕಾಲೀನ ಆಗುಹೋಗುಗಳನ್ನು ಕುರಿತು ಅರಿವನ್ನು ಮೂಡಿಸುವುದು ಹಾಗೂ ನಾಡು ನುಡಿಯ ಕುರಿತ ಅಭಿಮಾನವನ್ನು ಜಾಗೃತಗೊಳಿಸುತ್ತದೆ.</p> <p>CO2: ಕನ್ನಡ ಸಾಹಿತ್ಯದ ವಿವಿಧ ಪ್ರಕಾರಗಳಲ್ಲಿ ಬಿಂಬಿತವಾಗಿರುವ ವಾಣಿಜ್ಯ ಹಾಗೂ ಪ್ರಚಲಿತ ವಿದ್ಯಾಮಾನಗಳನ್ನು ತಿಳಿದುಕೊಳ್ಳುವರು.</p> <p>CO3: ಸಂಸ್ಕೃತಿಯ ಕುರಿತು ಬೆಳಕು ಮತ್ತು ಮಾಧುರ್ಯವನ್ನು ಮೂಡಿಸುವುದು. ಮನೋವಿನ್ಯಾಸದ ಪರಿಚಯ ಮಾಡಿಸುವ ವೈವಿಧ್ಯಮಯ ಮತ್ತು ಬಹುತ್ವದ ಜೀವಂತಿಕೆ ನೆಲೆಗೊಳಿಸುವುದು.</p>

Semester	III SEMESTER
Subject	HINDI
Code	BCMHDL 231
Learning Objectives	<ol style="list-style-type: none"> 1. अवकाश के सदुपयोग का उद्देश्य 2. जीविकोपार्जन का उद्देश्य
Learning Outcomes	<p>CO1: नाटक के विविध आयाम का परिचय CO2: कविता के अध्ययन के द्वारा काव्य सृजन के लिए प्रेरणामिलेगी CO3: औपचारिक और अनौपचारिक पत्रों के माध्यम से भाषा शुद्धता के प्रति सजगता उत्पन्न होगी </p>

Semester	III SEMESTER
Subject	INDIAN CONSTITUTION/HUMAN RIGHTS/GENDER EQUITY
Code	BCMGEF 231
Learning Objectives	<ol style="list-style-type: none"> 1. To evaluate gender as a social construct. 2. To identify the way gender power, privilege and oppression play out across a range of cultures and human experiences.
Learning Outcomes	<p>CO1: Recognize the intersections between gender and other social and cultural identities, including, but not limited to, race, ethnicity, national origin, religion and class CO2: Analyze the ways in which societal institutions and power structures impact the material realities of women's lives.</p>

FOURTH SEMESTER

Semester	IV SEMESTER
Subject	DIRECT TAX -II
Code	BCMCMC 281
Learning Objectives	<ol style="list-style-type: none"> 1. To enable the students to understand the basic concepts, definitions and terms related to income from house property, business / profession, capital gain and other sources. 2. To enable the students to discuss the various deductions under Section 24, 54, 57 of the Income tax acts, 1961. 3. To enable the students to compute income from house property, business / profession, capital gain and other sources. 4. To understand the concept of depreciation and its practical applications.
Learning Outcomes	<p>CO1: Students would calculate the depreciation on different blocks of assets. CO2: Students would compute income from house property, business/ profession, capital gain and other sources. CO3: Students would gain knowledge on gross total income CO4: Students would understand the concept of PAN and its relevance.</p>

Semester	IV SEMESTER
Subject	FINANCIAL ACCOUNTING – IV
Code	BCMCMC 282
Learning Objectives	<ol style="list-style-type: none"> 1. To understand the nuances of the higher concepts of accounts especially the Royalty and Branch accounts. 2. To prepare oneself for being accounting ready with in depth knowledge of the application of the concepts.
Learning Outcomes	<p>CO1: Enable the students with the role and responsibilities of the applying the knowledge of accounting at work place.</p> <p>CO2: Equip the students with to use information to support business processes and practice.</p> <p>CO3: Enable the students to understand the concept of royalty, branch and departmentation and help them clear the thoughts on accounting procedure</p>

Semester	IV SEMESTER
Subject	INTERNATIONAL TRADE AND FINANCE - II
Code	BCMCMC 283
Learning Objectives	To enable the students to understand the basic concepts, definitions and terms related to international trade, IFRS.
Learning Outcomes	<p>CO1: students and pr actioners acquired knowledge about emerging international trade concepts, tools and strategies of marketing.</p> <p>CO2: students acquired new skills of export procedures and, digital trading, online marketing, etc.</p> <p>CO3: Students learned to manage foreign exchange dealings and risks management in foreign exchange market</p> <p>CO4: students are eligible and able to get job in the field of foreign exchange market, international market, NC's and IFRS of the Government</p>

Semester	IV SEMESTER
Subject	COST & MANAGEMENT ACCOUNTING-II
Code	BCMCMC 284
Learning Objectives	<ol style="list-style-type: none"> 1. To enable the students to understand difference between Costing Profit and Financial Accounting profit 2. To enable to differentiate between Integrated and nonintegrated accounting systems.
Learning Outcomes	<p>CO1: Enabled the students to find out the relationship between cost and financial accounting.</p> <p>CO2: Learners would benefit regarding understanding treatment for Integrated and nonintegrated accounting systems.</p>

Semester	IV SEMESTER
Subject	PERSONAL INVESTMENT MANAGEMENT II(ELECTIVE)
Code	BCMCCE 287
Learning Objectives	<ol style="list-style-type: none"> 1. To know the various investment Avenues. 2. To know the functions of stock market instruments
Learning Outcomes	<p>CO1: Learn skills in managing personal investment</p> <p>CO2: Understand the basics of investment in financial and capital market</p>

Semester	IV SEMESTER
Subject	ENGLISH
Code	BCMENL 281
Learning Objectives	<ol style="list-style-type: none"> 1. To enable students to read, comprehend and write short and long type answers on the prescribed novel in translation 2. To read and understand the culture, traditions, socio-political contexts, belief systems of the people/society described in the novel. 3. To read and understand the effects of unmitigated 'progress' on the environment, the affected people and on the life of the displaced populace 4. To familiarize students with the construction of creative advertisements for commercial products in a frame using slogans and Unique Selling Points 5. To enable students to inculcate bibliographical skills and train the mind the art of writing and interpreting notices and CV.
Learning Outcomes	<p>CO1: Equip them with basic knowledge to pursue careers in publishing, cinema, theatre, journalism, education and advertising.</p> <p>CO2: To enhance the level of literary and aesthetic experience of students and to help them respond creatively.</p> <p>CO3: To broaden their outlook and sensibility and acquaint them with cultural diversity and divergence in perspectives</p>

Semester	IV SEMESTER
Subject	KANNADA
Code	BCMKAAL 282
Learning Objectives	ಸುತ್ತ ಮುತ್ತಣ ಪರಿಸರ, ಮೌಲ್ಯಾಧಾರಿತ ವಸ್ತು ವಿಷಯಗಳ ಬಗ್ಗೆ ಅರಿವನ್ನು ಹೆಚ್ಚಿಸುವುದು
Learning Outcomes	<p>CO1: ವಿದ್ಯಾರ್ಥಿಗಳಲ್ಲಿ ಸಮಕಾಲೀನ ಆಗುಹೋಗುಗಳನ್ನು ಕುರಿತು ಅರಿವನ್ನು ಮೂಡಿಸುವುದು ಹಾಗೂ ನಾಡು ನುಡಿಯ ಕುರಿತ ಅಭಿಮಾನವನ್ನು ಜಾಗೃತಗೊಳಿಸುತ್ತದೆ.</p> <p>CO2: ಕನ್ನಡ ಸಾಹಿತ್ಯದ ವಿವಿಧ ಪ್ರಕಾರಗಳಲ್ಲಿ ಬಿಂಬಿತವಾಗಿರುವ ವಾಣಿಜ್ಯ ಹಾಗೂ ಪ್ರಚಲಿತ ವಿದ್ಯಾಮಾನಗಳನ್ನು ತಿಳಿದುಕೊಳ್ಳುವರು.</p> <p>CO3: ಸಂಸ್ಕೃತಿಯ ಕುರಿತು ಬೆಳಕು ಮತ್ತು ಮಾಧುರ್ಯವನ್ನು ಮೂಡಿಸುವುದು. ಮನೋವಿನ್ಯಾಸದ ಪರಿಚಯ ಮಾಡಿಸುವ ವೈವಿಧ್ಯಮಯ ಮತ್ತು ಬಹುತ್ವದ ಜೀವಂತಿಕೆ ನೆಲೆಗೊಳಿಸುವುದು</p>

Semester	IV SEMESTER
Subject	HINDI
Code	BCMHDAL 281
Learning Objectives	<ol style="list-style-type: none"> 1. ಛಾತ್ರೋ ಕೆ ಛರಿತ್ರ ಕಾ ಉದ್ದೇಶ್ಯ 2. ಆತ್ಮ ಅಭಿವ್ಯಕ್ತಿ ಕಾ ಉದ್ದೇಶ್ಯ
Learning Outcomes	<p>CO1: ಉಪನ್ಯಾಸ ಕೆ ಮಾಧ್ಯಮ ಸೆ ಜೀವನ ಕಿ ವಾಸ್ತವಿಕತಾ ಔರ ಸಾಮಾಜಿಕ ಆದರ್ಶ ಕಾ ಚಿಂತನ </p> <p>CO2: ಅನುವಾದ ದ್ವಾರಾ ಅಪನೆ ರೂಜಗಾರ ಪ್ರಾಪ್ತ ಕರ ಸಕೆಂಗೆ </p> <p>CO3: ವಾಛನ ಕೂಶಲ ತಥಾ ಲೆಖನ ಕೂಶಲ ಮೆಂ ಬದೂತ್ತರಿ </p> <p>CO4: ಭಾಷಾ ಕೂಶಲ ಕಾ ನಿರ್ಮಾಣ </p>

Semester	IV SEMESTER
Subject	INDIAN CONSTITUTION/HUMAN RIGHTS/GENDER EQUITY/ ENVIRONMENTAL STUDIES
Code	BCMESF 281
Learning Objectives	<ol style="list-style-type: none"> 1. To Understand and evaluate the global scale of environmental problems. 2. To Reflect critically on their roles, responsibilities, and identities as citizens, consumers and environmental actors in a complex, interconnected world.
Learning Outcomes	<p>Students will be able to:</p> <p>CO1: Understand and evaluate the global scale of environmental problems;</p> <p>CO2: Reflect critically on their roles, responsibilities, and identities as citizens, consumers and environmental actors in a complex, interconnected world.</p>

FIFTH SEMESTER

Semester	V SEMESTER
Subject	Direct Tax - III
Code	BCMCMC 331
Learning Objectives	<ol style="list-style-type: none"> 1. To familiarize the students with the Legal provisions and practical aspects of Income Tax. 2. To enable the students to identify the basic concepts, definitions and terms related to Income Tax. 3. To enable the students to compute the total taxable income of an individual and tax liability. 4. To understand concepts and importance of direct tax.
Learning Outcomes	<p>CO1: Students will develop a zeal for this subject and apply it in their day to day lives.</p> <p>CO2: Application of the subject would benefit the learners to file their Own IT Returns and at the same time set up their tax consulting firms</p>

Semester	V SEMESTER
Subject	CORPORATE ACCOUNTING - I
Code	BCMCMC 332
Learning Objectives	To help the students to acquire the conceptual knowledge of corporate accounting and to learn the techniques of preparing the financial statements.
Learning Outcomes	<p>CO1: To be employment ready in office and accounting work</p> <p>CO2: Assume the role and responsibilities of the applying the knowledge of accounting at work place</p> <p>CO3: Equip the students with to use information to support business processes and practice.</p>

Semester	V SEMESTER
Subject	FINANCIAL MANAGEMENT -I
Code	BCMCMC 333
Learning Objectives	To enable the students to understand the basic concepts and tools of finance applied in the corporate financial affairs and to develop the knowledge and skills expected of a Finance Manager, in relation to financial decisions.
Learning Outcomes	<p>CO1: Understand the basic concept and tools of finance applied in the corporate financial affairs.</p> <p>CO2: Develop the knowledge and skill expected by the finance manager in relation to financial decision.</p> <p>CO3: Analyze the complexities associated with management of cost of funds in the capital structure.</p>

Semester	V SEMESTER
Subject	COST & MANAGEMENT ACCOUNTING – III
Code	BCMCMC 334
Learning Objectives	To enable the students to understand principles and application of costing methods, techniques to the business enterprise.
Learning Outcomes	CO1: Learners would benefit regarding understanding methods and techniques of Cost Concepts and its application CO2: They can easily go in for higher learning in the subject.

Semester	V SEMESTER
Subject	BUSINESS LAW
Code	BCMCMC 335
Learning Objectives	<ol style="list-style-type: none"> 1. Demonstrate a basic understanding of the laws relating to Contract, Information Technology and Intellectual Property Rights. 2. Develop acceptable attitudes and viewpoints with respect of legal environment of business. 3. Apply basic knowledge acquired to business transactions in their career ahead.
Learning Outcomes	<p>CO1: Students would learn the basics of Laws governing commercial contracts and nuances of competency to contract, rules of Consideration and Objects of Contracts with case laws and illustrations.</p> <p>CO2: Students would learn the Breach of Contract and Remedies against the breach. Students would learn the concept of Consent & Free Consent, different types of Agreements and Contracts, different Modes of discharge of Contracts, Breach of contracts and remedies for the aggrieved parties.</p> <p>CO3: Students would learn the nuance of Law of Indemnity & Guarantee, Contract of Bailment, Contract of Pledge and Contract of Agency.</p>

Semester	V SEMESTER
Subject	MODERN MARKETING
Code	BCMCMC 336
Learning Objectives	<ol style="list-style-type: none"> 1. To acquaint students to concepts & emerging issues of marketing and its applications. 2. To Acquaint the knowledge of marketing skills and green marketing
Learning Outcomes	<p>CO1: Learners can apply the working knowledge of the field of marketing in their respective businesses.</p> <p>CO2: Develop the cognitive and analytical ability with application of marketing</p> <p>CO3: knowledge required for marketing career prospects.</p>

SIXTH SEMESTER

Semester	VI SEMESTER
Subject	GST & CUSTOMS DUTY
Code	BCMCMC 381
Learning Objectives	<ol style="list-style-type: none"> 1. To familiarize the students with the provisions of Indirect Taxation Laws in India. 2. To enable students to explain the basic concepts, definitions and terms related to Goods and Service tax (GST) 3. To enable students to distinguish the difference in concept of forward charge mechanism, reverse charge mechanism, composite supply, mixed supply and various exemptions under the new Goods and Service tax regime. 4. To enable the students to explain the concept of Supply along with the rules related to time, place and value of supply. 5. To enable the students to compute the Goods and Service Tax (GST) payable 6. To enable the students, analyze the persons liable for registration and persons not required to obtain registration under the GST law.
Learning Outcomes	<p>CO1: Students would differentiate between Direct and Indirect Tax and its implications on one's income.</p> <p>CO2: Students would explain the various terms related to Goods and Service tax (GST)</p> <p>CO3: Students would distinguish the difference between forward change and reverse charge mechanism and also to understand the difference between composite and mixed supply</p> <p>CO4: Students would explain the time, place and value of supply Students would discuss the contents and format for various documents like tax invoice, bill of supply, debit note, credit note etc.</p> <p>CO5: Students would compute the amount of CGST, SGST and IGST payable after considering the eligible input tax credit by a supplier after considering the eligible input tax credit.</p> <p>CO6: Students would analyze whether a person is required to obtain registration under GST law</p>

Semester	VI SEMESTER
Subject	CORPORATE ACCOUNTING II
Code	BCMCMC 382
Learning Objectives	To help the students to acquire the conceptual knowledge of the corporate accounting and to learn the techniques of preparing the financial statements.
Learning Outcomes	CO1: Students will recognize commonly used financial statements, their components and how information from business transactions flows into these statements CO2: Students will demonstrate progressive learning in the elements of managerial decision making, including planning, directing and controlling activities in a business environment.

Semester	VI SEMESTER
Subject	FINANCIAL MANAGEMENT – II
Code	BCMCMC 383
Learning Objectives	To enable the students to acquire working capital management skills and to understand advanced concepts and techniques in corporate financial affairs.
Learning Outcomes	CO1: Enable the students to acquire working capital management skill. CO2: Acquaint with the techniques of corporate financial affairs in relation to investment decisions and dividend policy decisions. CO3: Acquire the skills to analysis the financial statement analysis.

Semester	VI SEMESTER
Subject	COST & MANAGEMENT ACCOUNTING - IV
Code	BCMCMC 384
Learning Objectives	1. To Acquaint students with basics of management accounting. 2. To knowledge on the short term and long-term decision-making techniques and methods
Learning Outcomes	CO1: Learners can differentiate between the classification of various branches of accounting CO2: Take up higher learning in the field of Cost or Management Accounting

Semester	VI SEMESTER
Subject	INDIAN CORPORATE LAW
Code	BCMCMC 385
Learning Objectives	<ol style="list-style-type: none"> 1. To demonstrate a comprehensive and accurate knowledge of laws relating to the formation, administration and operations of a company. 2. To develop an understanding of current policy trends and developments in Corporate Law in Indian scenario. 3. To demonstrate an in-depth understanding of the Companies Act, 2013 along with all its amendments.
Learning Outcomes	<p>CO1: Gain basic knowledge of the provisions of the Indian Contract Act,1872 in relation to general principles of contract and specific contracts</p> <p>CO2: Acquire knowledge of the drafting of varied agreements and notices, affidavits, bonds and calculations of various kinds of damages under Indian Contract Act, 1872</p>

Semester	VI SEMESTER
Subject	AUDITING
Code	BCMCMC 386
Learning Objectives	<ol style="list-style-type: none"> 1. To understand the conceptual background., need, functions, types and process of auditing. 2. To identify and understand the auditors' duties and responsibilities.
Learning Outcomes	<p>CO1: Students would outline the basic objective of Auditing, the concepts of errors and frauds, principles of audit and different types of audits.</p> <p>CO2: Students would evaluate the importance of assessment of internal control and internal checks. Also, they would learn about Test check and Audit sampling as audit techniques.</p>