



SHRI DHARMASTHALA MANJUNATHESHWARA COLLEGE OF BUSINESS MANAGEMENT

MANGALURU – 575 003 (DAKSHINA KANNADA)

Office : 0824-2494186
Principal : 0824-2496980

NAAC Reaccredited (2017)
with 'A' Grade

Fax : 0824-2494186
Email : sdmcbm@sdmcbm.ac.in
Website : www.sdm.ac.in

BACHELOR OF COMMERCE (B.COM.)

COURSE OUTCOMES

NATIONAL EDUCATION POLICY (NEP)

(2020 Batch onwards)

COURSE OUTCOMES (COs)
FIRST SEMESTER

Semester	I SEMESTER
Subject	FINANCIAL ACCOUNTING
Code	BCMCMCN 101
Learning Objectives	<ol style="list-style-type: none"> 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	<p>CO1: Understand the theoretical framework of accounting as well accounting standards.</p> <p>CO2: Demonstrate the preparation of financial statement of manufacturing and non-manufacturing entities of sole proprietors.</p> <p>CO3: Exercise the accounting treatments for consignment transactions and events in the books of consignor and consignee.</p> <p>CO4: Understand the accounting treatment for royalty transactions and articulate the Royalty agreements.</p> <p>CO5: Outline the emerging trends in the field of accounting.</p>

Semester	I SEMESTER
Subject	MANAGEMENT PRINCIPLES AND APPLICATIONS
Code	BCMCMCN 102
Learning Objectives	<ol style="list-style-type: none"> 1. To identify the different theories of organizations, which are relevant in the present context. 2. Design and demonstrate the strategic plan for the attainment of organizational goals. 3. Differentiate the different types of authority and chose the best one in the present context. 4. Compare and choose the different types of motivation factors and leadership styles. 5. Choose the best controlling techniques for better productivity of an organization.
Learning Outcomes	<p>CO1: Understand the different theories of organizations, which are relevant in the present context.</p> <p>CO2: Design and demonstrate the strategic plan for the attainment of organizational goals.</p> <p>CO3: Differentiate the different types of authority and choose the best one in the present context.</p> <p>CO4: Equip the knowledge to Compare and choose the different types of motivation factors and leadership styles.</p> <p>CO5: Analyze the best controlling techniques for better productivity of an organization.</p>

Semester	I SEMESTER
Subject	PRINCIPLES OF MARKETING
Code	BCMCMCN 103
Learning Objectives	<ol style="list-style-type: none"> 1. To have overall knowledge of marketing management 2. To discover the new product development & identify the factors affecting the price of a product in the present context. 3. To judge the impact of promotional techniques on the customers & importance of channels of distribution.
Learning Outcomes	<p>CO1: Understand the basic concepts of marketing and assess the marketing environment.</p> <p>CO2: Analyze the consumer behavior in the present scenario and marketing segmentation.</p> <p>CO3: Outline the recent developments in the field of marketing.</p>

Semester	I SEMESTER
Subject	DIGITAL FLUENCY
Code	COMDFSN 101
Learning Objectives	<ol style="list-style-type: none"> 1. To enable learner use digital tools to demonstrate learning or create original work. 2. To demonstrate an ability to use freely available digital multimedia applications in developing, processing, and presenting information. 3. To make use of available internet functions and web applications, social networks, communication tools, and search engines to facilitate academic work.
Learning Outcomes	<p>At the end of the course the student should be able to</p> <p>CO1: Have an intelligent conversation on the key concepts and applications of Artificial Intelligence (AI), Big Data Analytics (BDA), Internet of Things (IoT), Cloud Computing, and Cybersecurity.</p> <p>CO2: Develop holistically by learning essential skills such as effective communication, problem-solving, design thinking, and teamwork.</p> <p>CO3: Build his/her personal brand as an agile and expansive learner – one who is interested in horizontal and vertical growth.</p>

Semester	I SEMESTER
Subject	ENGLISH
Code	BCMENLN 101
Learning Objectives	<ol style="list-style-type: none"> 1. To develop the students' ability to listen, speak, read and write coherently about the literary, semi literary forms and engage in academic writing in English. 2. To reinforce the vocabulary, grammatical structures and common usages in both written and spoken English and to strengthen their use of English in career related contexts. 3. To provide opportunities for serious study of different kinds of writing in English through the study of prose, poetry, drama and novel, academic writing, essays, CVs and Creative advertisements. 4. To encourage the students to express their views independently on academic and social contexts in the texts 5. To inspire them to relate these contexts to evaluate and write on the current issues and real-life contexts
Learning Outcomes	<p>CO1: The student can read and understand prose and poetic passages by writers of different periods and places.</p> <p>CO2: The student can appreciate poetic/literary use of the English language.</p> <p>CO3: The student can locate ideas in the passages, summarize and write coherent paragraphs.</p> <p>CO4: The student is enabled to identify and correct errors in the usage of certain elements of grammar.</p> <p>CO5: The student internalizes the social values of equity, nationalism and humanist understanding of commercial activities.</p>

Semester	I SEMESTER
Subject	KANNADA
Code	BCMKALN 101
Learning Objectives	ಕನ್ನಡ ಸಾಹಿತ್ಯದ ಮೂಲಕ ಬದುಕಿನ ಸರಳ ಸಹಜ ವಾತವತೆಯ ಬಗ್ಗೆ ತಿಳುವಳಿಕೆಯನ್ನನು ನೀಡುವುದು
Learning Outcomes	<p>CO1: ವಿವಿಧ ಬರಹಗಾರರು,ಸಾಹಿತ್ಯ ಕೃತಿಗಳು ಮತ್ತು ಸಾಹಿತ್ಯಚಟುವಟಿಕೆಗಳ ಅರಿವು ಹೆಚ್ಚಿಸಿ ನಾಡು ನ್ನಡಿ ಚಿಂತನೆಗೂ ಒತ್ತಣನೀಡುತ್ತದೆ.</p> <p>CO2: ಭಾಷೆ ಸಾಹಿತ್ಯದ ಶೈಲಿಮಂತಿಕೆಯನ್ನನು ತಿಳಿಸುವ ಜೊತೆಗೂ ಮಾನ್ವಿಯ ಮೌಖಿಕ ಗುಣಗಳನ್ನು ಪರಿಚಯಿಸುತ್ತದೆ.</p> <p>CO3: ಜೀವನ್ದ ಸರಳ, ಸಹಜ, ವಾತವತೆಯ ಬಗ್ಗೆ ಅರಿವನ್ನನುಂಟು ಮಾಡುತ್ತದೆ.</p> <p>CO4: ವೈಚಾರಿಕ ಮತ್ತು ವೈಜ್ಞಾನಿಕ ಚಿಂತನೆಗಳನ್ನನು ಅಳವಡಿಸಿಕೊಳ್ಳಲು ನೆರವಾಗುವುದು.</p> <p>CO5: ಯುವಜನೆಯಲ್ಲಿ ಸಾಮಾಜಿಕ ಹೊಣೆಗಾರಿಕೆ ಮತ್ತು ಮಾರಕವಾಗುವ ವಸ್ತು ವಿಷಯಗಳಿಂದ ದೂರವಿರುವಂತೆ ಜ್ಞಾನಗೃಹಿಣಿ ಮೂಡಿಸುತ್ತದೆ.</p> <p>CO6: ಸಮಕಾಲೀನ ಯುಮಾನಗಳ ಅರಿವಿನಿಂಥಗೂ ಸದೃಢ ಬೌದ್ಧಿಕ ಮತ್ತು ನಮಾಣಕೆ ಪ್ರೇರೇಪಿಸುವುದು</p>

Semester	I SEMESTER
Subject	हिन्दी
Code	BCMHD LN 101
Learning Objectives	एककांकी पठन, गतितिति आरि तिक्षण, सामूतिक चचका
Learning Outcomes	<p>CO1: तिन्दी भाषामें एककांकी तिाओ का परिचय</p> <p>CO2: गध्यकमाध्यम से जीिन की िस्ततिक औ आदि की पिचान</p> <p>CO3: गध्यकपठन पाठन में रूतच उत्पन्न िोगी</p> <p>CO4: गध्यकमाध्यम से भाषाकौिल का तनमकाण औ भाषािुद्धिाके प्रति सजगिा उत्पन्न िोगी</p>

COURSE OUTCOMES (COs)
SECOND SEMESTER

Semester	II SEMESTER
Subject	ADVANCED FINANCIAL ACCOUNTING
Code	BCMCMCN 201
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: Understand & compute the amount of claims for loss of stock & loss of Profit.</p> <p>CO2: Learn various methods of accounting for hire purchase transactions. Deal with the inter-departmental transfers and their accounting treatment.</p> <p>CO3: Demonstrate various accounting treatments for dependent & independent branches.</p> <p>CO4: Prepare financial statements from incomplete records.</p>

Semester	II SEMESTER
Subject	CORPORATE ADMINISTRATION
Code	BCMCMCN 202
Learning Objectives	<ol style="list-style-type: none"> 1. To have overall knowledge of Companies Act of 2013 2. To have broader perspective of role, responsibilities and functions of Key Management Personnel in Corporate Administration. 3. To explain the procedure involved in the corporate meeting and the role of company secretary in the meeting.
Learning Outcomes	<p>CO1: Understand the framework of Companies Act of 2013 and different kind of companies.</p> <p>CO2: Identify the stages and documents involved in the formation of companies in India.</p> <p>CO3: Analyze the role, responsibilities and functions of Key Management Personnel in Corporate Administration.</p> <p>CO4: Examine the procedure involved in the corporate meeting and the role of company secretary in the meeting.</p> <p>CO5: Evaluate the role of liquidator in the process of winding up of the company.</p>

Semester	II SEMESTER
Subject	ECONOMICS OF BUSINESS ENVIRONMENT (O.E)
Code	BASECEN 203
Learning Objectives	<ol style="list-style-type: none"> 1. To give students understanding about the various constituents of global economic environment. 2. To study the benefits and cost of global business. 3. To study the various aspects of business environment.
Learning Outcomes	<p>CO1: Explain the concept of various constituents of environment and their impact on business.</p> <p>CO2: Integrate the concept and opening economics of developing country like India.</p>

Semester	II SEMESTER
Subject	LAW AND PRACTICE OF BANKING
Code	BCMCMCN 204
Learning Objectives	<ol style="list-style-type: none"> 1. To identify the relationship between Banker & customer and different types of functions of banker. 2. To analyze the role, functions and duties of paying and collecting bankers. 3. To understand the procedure involved in opening and operating different accounts. 4. To examine the different types of negotiable instruments & their relevance in the present context. 5. To estimate possible developments in the banking sector in the upcoming days.
Learning Outcomes	<p>CO1: Summarize the relationship between Banker & customer and different types of functions of banker.</p> <p>CO2: Analyze the role, functions and duties of paying and collecting banker.</p> <p>CO3: Make use of the procedure involved in opening and operating different accounts.</p> <p>CO4: Examine the different types of negotiable instrument & their relevance in the present context.</p> <p>CO5: Estimate possible developments in the banking sector in the upcoming days.</p>

Semester	II SEMESTER
Subject	ENGLISH
Code	BCMENLN 201
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 4. To help the learner to overcome most common mistakes in English usage. 5. To empower the student with language skills most needed in professional fields.
Learning Outcomes	<p>CO1: The student can appreciate prose passages and poems by old and modern writers from different geographies.</p> <p>CO2: The student can interpret and explain the literary language in the prose and poetic passages.</p> <p>CO3: The student can summarize the ideas in the passages, attempt to evaluate them and write coherently in longer paragraphs.</p> <p>CO4: The student overcomes errors in tense usage, can identify the tone of expressions in English through their structures.</p> <p>CO5: The student improves the writing skills, overcomes punctuation errors.</p>

Semester	II SEMESTER
Subject	KANNADA
Code	BCMKALN 201
Learning Objectives	ಕನ್ನಡ ಸಾಹಿತ್ಯದ ಮೂಲಕ ವೈಚಾರಿಕ, ವೈಜ್ಞಾನ ಯುಕ್ತ ನೆಲೆಯಲ್ಲಿ ಸಾಮಾಜಿಕ ಹೊಣೆಗಾರಿಕೆಯನ್ನನ ಅರಿಯುವುದು
Learning Outcomes	<p>CO1: ವಿವಿಧ ಬರಹಗಾರರು,ಸಾಹಿತ್ಯ ಕೃತಿಗಳು ಮತ್ತು ಸಾಹಿತ್ಯಚಟುವಟಿಕೆಗಳ ಅರಿವು ಹೆಚ್ಚಿ ಸಿನಾಡು ನ್ನಡಿ ಚಿಂತೆಗ್ಗೆ ಒತ್ತಣ್ಣನೀಡುತ್ತ ದೆ.</p> <p>CO2: ಭಾಷೆ ಸಾಹಿತ್ಯದ ಶೈಮಂತಿಕೆಯನ್ನನ ತಿಳಿಸುವ ಜೊತೆಗ್ಗೆ ಮಾನ್ವೀಯ ಮೌಖ್ಯುಗಳನ್ನನ ಪರಿಚಯಿಸುತ್ತ ದೆ.</p> <p>CO3: ಜೀವನ್ದ ಸರಳ, ಸಹಜ, ವಾಸ್ತ ವತೆಯ ಬಗ್ಗೆ ಅರಿವನ್ನನ ಿಂಟು ಮಾಡುತ್ತದೆ.</p> <p>CO4: ವೈಚಾರಿಕ ಮತ್ತು ವೈಜ್ಞಾನಕ ಚಿಂತೆಗಳನ್ನನ ಅಳವಡಿಸಿಕೊಳಳ ಲು ನೆರವಾಗುವುದು.</p> <p>CO5: ಯುವಜನ್ತೆಯಲ್ಲಿ ಸಾಮಾಜಿಕ ಹೊಣೆಗಾರಿಕೆ ಮತ್ತು ಮಾರಕವಾಗುವ ವಸ್ತ ವಿಷಯಗಳಿಂಂದ ದೂರವಿರುವಂತೆ ಜ್ಞಗೃತಿ ಮೂಡಿಸುತ್ತ ದೆ.</p> <p>CO6: ಸಮಕಾಲೀನ್ ಯುಮಾನ್ಗಳ ಅರಿವಿನಿಂರಿಗ್ಗೆ ಸದೃಢ ಬೌಧಿ ಕ ಋಣಿ ತ್ತನಮಾಣಕೆಂ ಫೀರೇಪಿಸುವುದು</p>

Semester	II SEMESTER
Subject	HINDI
Code	BCMHDLN 201
Learning Objectives	एककांकी पठन , गतितिति आरि ति क्षण, सामूतिक चचका
Learning Outcomes	<p>CO1: गध्य के किंकि आकि पि किानी िचने की क्षमिा।</p> <p>CO2: िाचन कौिल िथा लेखन कौिल बढेगा।</p> <p>CO3: तिन्दी कथाकेबकि में जानककिी प्राप्त िोगी।</p> <p>CO4: प्रयोजन मूलक तिन्दीकअंकिंकिकिं ििष्ट भाषा ििजभाषाऔ सांपका भाषाप्राप्त िोगी।</p>

Semester	II SEMESTER
Subject	ENVIRONMENTAL STUDIES
Code	COMEVSN 201
Learning Objectives	<ol style="list-style-type: none"> 1. To Understand the responsibilities and identities as citizens, consumers and environmental actors in a complex world. 2. To understand and evaluate the global scale of environmental problems
Learning Outcomes	<p>CO1: Articulate the interconnected and interdisciplinary nature of environmental studies</p> <p>CO2: Demonstrate an integrative approach to environmental issues with focus on sustainability</p>

COURSE OUTCOMES (COs)
THIRD SEMESTER

Semester	III SEMESTER
Subject	GENERIC ENGLISH
Code	BCMENLN301
Learning Objectives	<ol style="list-style-type: none"> 1. Students are expected to be able to read, comprehend and write short and long type answers on the prescribed One Act Plays 2. Students are expected to be familiar with history, culture and life through a study of the prescribed One Act Plays 3. Students are expected to be familiar with the structure and techniques used in theatre and drama with specific reference to One Act Plays 4. Students are expected to become proficient in writing cogent descriptive, reflective and argumentative essays. 5. Students are expected to be able to create dialogues, write good letters of application and prepare their C Vs
Learning Outcomes	<p>CO1: A student can read and appreciate novels and their social and aesthetic values</p> <p>CO2: The student can interpret and analyze the situations and conflicts in the novels and connect them to real life situations.</p> <p>CO3: The student can critically examine the contexts, tones and undertones in spoken and written English.</p> <p>CO4: The student acquires the ability to read and write analytical passages, to comprehend and to infer from such writings.</p> <p>CO5: The student attains the ability to appreciate the use of English in modern printed advertisements and posters.</p> <p>CO6: Further, the student can use English creatively in modern contexts.</p>

Semester	III SEMESTER
Subject	CORPORATE ACCOUNTING
Code	BCMCMCN301
Learning Objectives	<ol style="list-style-type: none"> 1. To help the students to acquire the conceptual knowledge of the corporate accounting 2. To understand the concept of underwriting 3. To learn the concept of valuation of shares and goodwill 4. To learn the techniques of preparing the financial statements.
Learning Outcomes	<p>CO1: Understand the treatment of underwriting of shares.</p> <p>CO2: Comprehend the computation of profit prior to incorporation.</p> <p>CO3: Know the valuation of intangible assets.</p> <p>CO4: Know the valuation of shares.</p> <p>CO5: Prepare the financial statements of companies as per companies act, 2013.</p>

Semester	III SEMESTER
Subject	BUSINESS STATISTICS
Code	BCMCMCN302
Learning Objectives	<ol style="list-style-type: none"> 1. To know the statistical concepts and its application in decision making. 2. To know the use of probability and probability distributions in business. 3. To know the measures of variation and measures of skewness.
Learning Outcomes	<p>CO1: Familiarizes statistical data and descriptive statistics for business decision making.</p> <p>CO2: Comprehend the measures of variation and measures of skewness.</p> <p>CO3: Demonstrate the use of probability and probability distributions in business.</p> <p>CO4: Validate the application of correlation and regression in business decisions.</p> <p>CO5: Show the use of index numbers in business.</p>

Semester	III SEMESTER
Subject	COST ACCOUNTING
Code	BCMCMCN303
Learning Objectives	<ol style="list-style-type: none"> 1. To understand the basic elements of cost and preparation of the cost sheet. 2. To acquire the knowledge of documentation of materials and its calculations. 3. To know the calculations of wages. 4. To Know the comparison for reconciliation of cost and financial ac.
Learning Outcomes	<p>CO1: Be able to demonstrate an understanding of the elements of cost and prepare a cost sheet.</p> <p>CO2: Be able to prepare material related documents, understand the management of stores and issue procedures.</p> <p>CO3: Develop the ability to calculate Employee costs.</p> <p>CO4: Able to classify, allocate apportion overheads and calculate overhead absorption rates.</p> <p>CO5: Understand and reconcile cost and financial accounts.</p>

Semester	III SEMESTER
Subject	DIGITAL ECONOMICS
Code	BASECEN306
Learning Objectives	<ol style="list-style-type: none"> 1. To Know the digital economy influences Market and society 2. To know Digital economic activities 3. To know new opportunities in the Digital Economy.
Learning Outcomes	<p>CO1: Understand Digital technologies and to effectively manage their implementations</p> <p>CO2: Understand Digital Payments and Digital currencies</p> <p>CO3: Understand new opportunities in the Digital Economy</p>

Semester	III SEMESTER
Subject	ARTIFICIAL INTELLIGENCE
Code	COMAISN301
Learning Objectives	<ol style="list-style-type: none"> 1. To Know the theory of Artificial Intelligence 2. To learn the working of AI algorithms 3. To get advance knowledge of AI
Learning Outcomes	<p>CO1: Appraise the theory of Artificial Intelligence and list the significance of AI</p> <p>CO2: Discuss the various competence that are involved in solving an AI problem</p> <p>CO3: Illustrate the working of AI algorithms in the given contrast</p> <p>Analyze the various knowledge representation schemes, reasoning and learning techniques of AI</p>

Semester	III SEMESTER
Subject	FINANCIAL EDUCATION & INVESTMENT AWARENESS
Code	COMFISN301
Learning Objectives	<ol style="list-style-type: none"> 1. To help students develop the skills and knowledge necessary to make informed financial decisions. 2. To improve the understanding of financial products and concepts and, through information, instruction and objective advice, develop skills and confidence to become more aware of financial risks.
Learning Outcomes	<p>CO1: Provide the foundations for financial decision making.</p> <p>CO2: List out various saving and investment alternatives available for a common man.</p> <p>CO3: Give a detailed overview of stock markets and stock selection.</p> <p>CO4: Orient the learners about mutual funds and the criteria for selection.</p>

**COURSE OUTCOMES (COs)
FOURTH SEMESTER**

Semester	IV SEMESTER
Subject	GENERIC ENGLISH
Code	BCMENLN401
Learning Objectives	<ol style="list-style-type: none"> 1. Students are expected to be able to read, comprehend and write short and long type answers on the prescribed Novel 2. Students are expected to be familiar with history, culture and life through a study of the prescribed Novel 3. Students are expected to be familiar with the structure and techniques used in theatre and drama with specific reference to Novel 4. Students are expected to become proficient in writing cogent descriptive, reflective and argumentative essays. 5. Students are expected to be able to create dialogues, write good letters of application and prepare their C Vs
Learning Outcomes	<p>CO1: A student can read and appreciate novels and their social and aesthetic values</p> <p>CO2: The student can interpret and analyze the situations and conflicts in the novels and connect them to real life situations.</p> <p>CO3: The student can critically examine the contexts, tones and undertones in spoken and written English.</p> <p>CO4: The student acquires the ability to read and write analytical passages, to comprehend and to infer from such writings.</p> <p>CO5: The student attains the ability to appreciate the use of English in modern printed advertisements and posters.</p> <p>CO6: Further, the student can use English creatively in modern contexts.</p>

Semester	IV SEMESTER
Subject	ADVANCED CORPORATE ACCOUNTING
Code	BCMCMCN401
Learning Objectives	<ol style="list-style-type: none"> 1. To understand the concept of mergers and acquisitions 2. To help the students to analyze the procedure for liquidation of a company 3. To learn the procedure of redemption of preference shares 4. To inform the recent developments in accounting sector
Learning Outcomes	<p>CO1: Know the procedure of redemption of preference shares.</p> <p>CO2: Comprehend the different methods of Mergers and Acquisition of Companies</p> <p>CO3: Understand the process of internal reconstruction.</p> <p>CO4: Prepare the liquidators final statement of accounts.</p> <p>CO5: Understand the recent developments in accounting and accounting standards.</p>

Semester	IV SEMESTER
Subject	COSTING METHODS AND TECHNIQUES
Code	BCMCMCN402
Learning Objectives	<ol style="list-style-type: none"> 1. To understand the application of costing methods in different industries 2. To compute product costs using activity-based costing 3. To evaluate costing methods and techniques 4. To understand the marginal costing principles and applications 5. To relate budgetary control systems and their role in management.
Learning Outcomes	<p>CO1: The method of costing applicable in different industries.</p> <p>CO2: Determination of cost by applying different methods of costing.</p> <p>CO3: Prepare flexible and cash budget with imaginary figures</p> <p>CO4: Analyze the processes involved in standard costing.</p> <p>CO5: Familiarize with the Activity Based Costing and its applications.</p>

Semester	IV SEMESTER
Subject	BUSINESS REGULATORY FRAMEWORK
Code	BCMCMCN403
Learning Objectives	<ol style="list-style-type: none"> 1. To equip students with the provision of law of contract and enable them to discuss and restate the same 2. To equip students with provisions of consumer protection act and enable them to discuss and restate the same. 3. To understand the Distinguish the partnership laws, its applicability and relevance.
Learning Outcomes	<p>CO1: Recognize the laws relating to Contracts and its application in business activities.</p> <p>CO2: Acquire knowledge on bailment and indemnification of goods in a contractual relationship and role of agents.</p> <p>CO3: Comprehend the rules for Sale of Goods and rights and duties of a buyer and a seller.</p> <p>CO4: Distinguish the partnership laws, its applicability and relevance. Rephrase the cyber law in the present context.</p>

emester	IV SEMESTER
Subject	CONSTITUTION OF INDIA
Code	COMCOIN401
Learning Objectives	<ol style="list-style-type: none"> 1. To familiarize the students with the key elements of the Indian constitution. 2. To enable students to grasp the constitutional provisions and values. 3. To acquaint the students with the powers and functions of various constitutional offices and institutions. 4. To make students understand the basic premises of Indian politics and role of constitution and citizen-oriented measures in a democracy.
Learning Outcomes	<p>At the end of the course the students will-</p> <p>CO1: Understand the key aspects of the Indian Constitution.</p> <p>CO2: Comprehend the structure and philosophy of the Constitution</p> <p>CO3: Understand the power and functions of various constitutional offices and institutions.</p> <p>CO4: Realise the significance of the constitution and appreciate the role of constitution and citizen-oriented measures in a democracy.</p>

Semester	IV SEMESTER
Subject	FINANCIAL EDUCATION & INVESTMENT AWARENESS
Code	COMFISN401
Learning Objectives	<ol style="list-style-type: none"> 1. To help students develop the skills and knowledge necessary to make informed financial decisions. 2. To improve the understanding of financial products and concepts and, through information, instruction and objective advice, develop skills and confidence to become more aware of financial risks.
Learning Outcomes	<p>CO1: Provide the foundations for financial decision making.</p> <p>CO2: List out various saving and investment alternatives available for a common man.</p> <p>CO3: Give a detailed overview of stock markets and stock selection.</p> <p>CO4: Orient the learners about mutual funds and the criteria for selection.</p>

Semester	IV SEMESTER
Subject	Cyber security
Code	COMCSSN401
Learning Objectives	<ol style="list-style-type: none"> 1. To understand the basics of cyber security. 2. To familiarize students on Information technology act and its amendments. 3. To acquire the basic knowledge of Artificial Intelligence and its applications. 4. To know the recent developments in social media which can affect cyber security.
Learning Outcomes	<p>CO1. Explain the application of cyber security and various tool used</p> <p>CO2. Make students aware of dos and don'ts on the internet.</p> <p>CO3. Analyze cyber security measures using various tools for business decisions.</p>

COURSE OUTCOMES (COs)

FIFTH SEMESTER

Semester	V SEMESTER
Subject	FINANCIAL MANAGEMENT
Code	BCMCMCN501
Learning Objectives	<ol style="list-style-type: none">1. To understand the role of financial managers effectively in an organization.2. To apply the compounding & discounting techniques for time value of money.3. To take investing decisions with appropriate capital budgeting techniques for investment proposals.4. To take financing decisions through understanding of capital structures.5. To acquaint with concepts of working capital
Learning Outcomes	<p>CO1: Understand the role of financial managers effectively in an organization.</p> <p>CO2: Apply the compounding & discounting techniques for time value of money.</p> <p>CO3: Take investment decisions with appropriate capital budgeting techniques for investment proposals.</p> <p>CO4: Understand the factors influencing the capital structure of an organization.</p> <p>CO5: Estimate the working capital requirement for the smooth running of the business</p>

Semester	V SEMESTER
Subject	INCOME TAX LAW & PRACTICE-I
Code	BCMCMCN502
Learning Objectives	<ol style="list-style-type: none"> 1. To understand the provisions for determining the residential status of an individual. 2. To comprehend the procedure for computation of total income and tax liability of an individual. 3. To Comprehend the meaning of salary, perquisites, allowances and various retirement benefits. 4. To Compute the income from house property for different categories of house. 5. To Comprehend TDS and advance tax Ruling.
Learning Outcomes	<p>CO1: Students will be able to Comprehend the procedure for computation of Total Income and tax liability of an individual.</p> <p>CO2: Understand the provisions for determining the residential status of an Individual.</p> <p>CO3: Comprehend meaning Salary, Perquisites, Profit in lieu of salary, allowances and various retirement benefits.</p> <p>CO4: Compute the income house property for different categories of house property.</p> <p>CO5: Comprehend & advances tax Ruling and identify the various deductions under section80.</p>

Semester	V SEMESTER
Subject	PRINCIPLES & PRACTICE OF AUDITING
Code	BCMCMCN503
Learning Objectives	<ol style="list-style-type: none"> 1. To familiarize the students with the basics of Auditing. 2. To create awareness of principles and procedures of Auditing. 3. To create interest among the students to take up professional Courses
Learning Outcomes	<p>CO1: It will enable the earners to understand the conceptual background, need, functions, types and process of Auditing required for ensuring regulatory and normative environment in which auditor operates.</p> <p>CO2: It will help the learners to identify and understand the auditor's duties, responsibilities, and liabilities and apply appropriate audit procedures to test the audit assertions and objectives.</p> <p>CO3: It will help the learners to imbibe the audit culture, critical thinking and instill analytical skills leading to the enhancement of Employability in the auditing domain.</p>

Semester	V SEMESTER
Subject	FINANCIAL INSTITUTIONS & MARKETS
Code	BCMCCEN502
Learning Objectives	<ol style="list-style-type: none"> 1. To understand the Indian financial system 2. To know the role and functions of primary and secondary markets 3. To understand the money and capital markets and their instruments 4. To familiarize the role of NBFC 5. To know the key role of stock markets.
Learning Outcomes	<p>CO1: Understand the structure of the Indian financial system and its constituents.</p> <p>CO2: Outline the role of capital and money market in economic development.</p> <p>CO3: Comprehend primary and secondary market and its relevance in capital formation.</p> <p>CO4: Appraise the role played by banking and development financial institutions in economic development so far.</p> <p>CO5: Understand the different types of NBFCs and their contribution.</p>

Semester	V SEMESTER
Subject	RETAIL MANAGEMENT
Code	BCMCCEN503
Learning Objectives	<ol style="list-style-type: none"> 1. To acquaint students the concepts of retail marketing 2. To make students understand service marketing and its applications. 3. To understand the theories of strategic retail planning 4. To analyse the role of store manager in retail marketing
Learning Outcomes	<p>CO1: Understand the contemporary of retail management, issues, strategies and trends in Retailing</p> <p>CO2: Utilize the theories and strategies of retail planning.</p> <p>CO3: Perceive the role and responsibilities of store manager and examine the visual merchandising and its techniques in the present context.</p> <p>CO4: Prioritize the factors to be considered while fixing the price in retailing.</p> <p>CO5: Comprehend the emerging trends in Retail Industry</p>

Semester	V SEMESTER
Subject	GST-LAW & PRACTICE
Code	BCMCMVN501
Learning Objectives	<ol style="list-style-type: none"> 1. To Understand the fundamentals of GST. 2. To Analyze the GST Procedures in the Business. 3. To Know the GST Assessment 4. To Know the GST computation
Learning Outcomes	<p>On successful completion of the course, the students' will be able to</p> <p>CO1: Comprehend the concepts of Goods and Services tax.</p> <p>CO2: Understand the fundamentals of GST.</p> <p>CO3: Analyze the GST Procedures in the Business.</p> <p>CO4: Know the GST Assessment and its computation</p>

Semester	V SEMESTER
Subject	EMPLOYABILITY SKILLS
Code	COMESSN501
Learning Objectives	<ol style="list-style-type: none"> 1. To develop quantitative aptitude of the students 2. To develop logical reasoning ability of the students 3. To help students improve their analytical skills.
Learning Outcomes	<p>CO1: Students will be able to develop systematic problem-solving abilities</p> <p>CO2: Enhance verbal and nonverbal reasoning skills</p> <p>CO3: Improve numerical and analytical abilities.</p>

**COURSE OUTCOMES (COs)
SIXTH SEMESTER**

Semester	VI SEMESTER
Subject	ADVANCED FINANCIAL MANAGEMENT
Code	BCMCMCN601
Learning Objectives	<ol style="list-style-type: none"> 1. To impart the knowledge in advanced techniques of financial management. 2. To enable the students to apply the techniques in financial decision making. 3. To know the ethical and governance issues in financial management. 4. To know the importance of dividend decisions. 5. To determine the overall cost of capital.
Learning Outcomes	<p>CO1: Able to understand and determine the overall cost of capital.</p> <p>CO2: To Comprehend the different advanced capital budgeting techniques.</p> <p>CO3: Able to understand the importance of dividend decisions.</p> <p>CO4: To evaluate mergers and acquisition.</p> <p>CO5: Enable the ethical and governance issues in financial management.</p>

Semester	VI SEMESTER
Subject	INCOME TAX LAW AND PRACTICE - II
Code	BCMCMCN602
Learning Objectives	<ol style="list-style-type: none"> 1. To impart the concept of business, profession and vocation and to compute the income from business and other Profession. 2. To know the different types of capital assets and compute capital gain scovering different provisions as per act 3. To acquaint the students with the concept of income from other sources. 4. To understand the assessment of an Individual. 5. To know the assessment procedure and the power of income tax authorities.
Learning Outcomes	<p>CO1: Understand the procedure for computation of income from business and other Profession.</p> <p>CO2: Understand the provisions for determining the capital gains.</p> <p>CO3: Compute the income from other sources.</p> <p>CO4: Demonstrate the computation of total income of an Individual.</p> <p>CO5: Comprehend the assessment procedure and to know the power of income tax authorities.</p>

Semester	VI SEMESTER
Subject	MANAGEMENT ACCOUNTING
Code	BCMCMCN603
Learning Objectives	<ol style="list-style-type: none"> 1. To acquaint students with the significance of management accounting in decision making. 2. To equip with analysis and interpretation of corporate financial statements by using various techniques. 3. To understand and compare the financial performance of corporates through ratio analysis. 4. To understand the latest provisions in preparing cash flow statement. 5. To comprehend the significance of management audit and examine the corporate reports of Management Review and Governance.
Learning Outcomes	<p>CO1: Demonstrate the significance of management accounting in decision making.</p> <p>CO2: Analyse and interpret the corporate financial statements by using various techniques.</p> <p>CO3: Compare the financial performance of corporates through ratio analysis.</p> <p>CO4: Understand the latest provisions in preparing cash flow statement.</p> <p>CO5: Comprehend the significance of management audit and examine the corporate reports of Management Review and Governance.</p>

Semester	VI SEMESTER
Subject	INVESTMENT MANAGEMENT
Code	BCMCCEN602
Objectives	<ol style="list-style-type: none"> 1. The objective is to impart comprehensive knowledge of advanced financial instruments and sophisticated investment techniques in strategic investment management. 2. The goal is to equip students with the skills to effectively apply these techniques in informed investment decision-making processes. 3. Additionally, students will gain an understanding of the critical ethical and governance issues within the dynamic financial markets. 4. Students will also explore the significant role of dividend decisions in maximizing shareholder value and enhancing overall financial performance.
Learning Outcomes	<p>CO1: Comprehensive Knowledge Acquisition: Students will develop a deep and comprehensive understanding of advanced financial instruments and sophisticated investment techniques used in modern investment management, enabling them to navigate complex financial landscapes.</p> <p>CO2: Application of Investment Strategies: Students will be able to effectively apply strategic investment techniques in making informed and sound investment decisions, considering various financial instruments and market conditions.</p> <p>CO3: Ethical and Governance Awareness: Students will gain a critical understanding of the ethical and governance issues that impact decision-making in the financial markets, ensuring they are equipped to make responsible and accountable financial choices.</p> <p>CO4: Dividend Decision Significance: Students will recognize the significant role of dividend decisions in maximizing shareholder value, and understand how such decisions contribute to a firm's long-term financial performance and overall growth.</p> <p>CO5: Strategic Financial Decision-Making: Students will develop the ability to use advanced financial tools and techniques to formulate effective strategies that align with both risk management and financial optimization objectives in dynamic investment environments.</p> <p>Enhanced Analytical Skills:</p> <p>Students will enhance their ability to analyze and interpret financial data, empowering them to make well-informed, strategic decisions that promote sustainable investment growth and mitigate financial risks.</p> <p>These learning outcomes focus on the mastery of technical knowledge, ethical understanding, and the ability to apply advanced investment techniques to real-world financial decisions.</p>

Semester	VI SEMESTER
Subject	CUSTOMER RELATIONSHIP MANAGEMENT
Code	BCMCCEN603
Learning Objectives	<ol style="list-style-type: none"> 1. To describe the concept of Customer Relationship Management (CRM) and implementation of Customer Relationship Management 2. To deliver insight into CRM marketing initiatives, customer service and designing CRM strategy. 3. To identify new trends in CRM, challenges and opportunities for Organizations 4. To acquaint knowledge about strategy, planning, implementation and evaluation under CRM
Learning Outcomes	<p>CO1: To be aware of the nuances of customer relationships.</p> <p>CO2: To analyze the CRM link with the other aspects of marketing.</p> <p>CO3: To Impart the basic knowledge the Role CRM increasing the sales of the company.</p> <p>CO4: To make the students aware of the different CRM models in the service industry.</p> <p>CO5: To make the students aware and analyze the different issues in CRM</p>

Semester	VI SEMESTER
Subject	E-COMMERCE
Code	BCMCMVN602
Learning Objectives	<ol style="list-style-type: none"> 1. To understand the fundamentals of online business models. 2. To develop skills in e-commerce platform management. 3. To learn digital marketing strategies and tools. 4. To Gain knowledge of cyber security and data privacy in e-commerce. 5. To explore payment systems and transaction management.
Learning Outcomes	<p>CO1: Comprehend the concepts of E-commerce</p> <p>CO2: Understand the e-retailing benefits and key success factors</p> <p>CO3: Analyze the benefits of EDI</p> <p>CO4: To understand Cyber security</p> <p>CO5: Know the Issues in E-commerce</p>

Semester	VI SEMESTER
Subject	MINI PROJECT
Code	BCMPRON601
Learning Objectives	<ol style="list-style-type: none"> 1. To introduce the student to an area of operation of business. 2. To help the student understand different areas in which she or he may work as a commerce students 3. To equip the student with skills in studying the realities that exist in the field of accounting and related areas. 4. To learn to assess the research studies and findings. 5. To develop the skills for library work and documentation for research. 6. To develop logical thinking and critical analysis.
Learning Outcomes	<p>CO1: Students will understand different areas in which she or he may work as a financial accountant and cost accountant.</p> <p>CO2: Equips the student with skills in studying the realities that exist in the field of finance and management.</p> <p>CO3: Improves analytical skills in research studies and findings.</p> <p>CO4: Develops the skills for library work and documentation for research.</p> <p>CO5: Develops logical thinking and critical analysis.</p>