



SHRI DHARMASTHALA MANJUNATHESHWARA COLLEGE OF BUSINESS MANAGEMENT

MANGALURU – 575 003 (DAKSHINA KANNADA)



Office : 0824-
2494186 Principal :
0824-2496980

NAAC Reaccredited (2023)
with 'A' Grade

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

BACHELOR OF COMMERCE (B.COM.)

COURSE OUTCOMES

STATE EDUCATION POLICY (SEP)

(2024 Batch onwards)

COURSE OUTCOMES (COs)
FIRST SEMESTER

Semester	I SEMESTER
Subject	ENGLISH
Code	BCMENLS101
Learning Objectives	Creative and critical response to literature in light of cultural values and literary history.
Learning Outcomes	CO1: To enable students to understand and utilize the English language in various forms (speaking, listening, reading, writing) across different contexts, including everyday conversations, academic situations, and professional settings, by developing their vocabulary, grammar, pronunciation, and comprehension skills to effectively communicate in English

Semester	I SEMESTER
Subject	HINDI
Code	BCMHDLS101
Learning Objectives	कक्षा व्याख्यान, पत्र लेखन अभ्यास, सामूहिक चर्चा ।
Learning Outcomes	CO1: पठन से भाषा शुद्धता । CO2: एकांकी क्षमता लेखन की समता उत्पन्न करना । CO3: एकांकी के द्वारा समाज की समझ पैदा करना । CO4: सरकारी नौकरी पाने में सहायक । CO5: कार्यालय पत्राचार को सीखना ।

Semester	I SEMESTER
Subject	KANNADA
Code	BCMKALS101
Learning Objectives	<ul style="list-style-type: none"> • ಕನ್ನಡವನ್ನು ಜ್ಞಾನದ ಭಾಷೆಯನ್ನಾಗಿ ನೀಡಬೇಕೆನ್ನುವ ಆಶಯ • ವಿದ್ಯಾರ್ಥಿಗಳಲ್ಲಿ ಸಾಹಿತ್ಯಕ ಅಭಿರುಚಿಯನ್ನು ಹೆಚ್ಚಿಸುವುದು
Learning Outcomes	CO1: ವ್ಯವಹಾರದಲ್ಲಿ ಯಶಸ್ಸನ್ನು ಕಾಣಲು ಸುಲಲಿತವಾದ ಭಾಷೆಯ ಕಲಿಕೆಯ ಅಗತ್ಯವಿದೆ. CO2: ಹಲವು ಬಗೆಯ ಬಿಕ್ಕಟ್ಟು ಮತ್ತು ವಿಷಮತೆಗಳು ಹೆಚ್ಚುತ್ತಿರುವ ಈ ಕಾಲಘಟ್ಟದಲ್ಲಿ ವಿದ್ಯಾರ್ಥಿಗಳು ಪ್ರಜ್ಞಾವಂತರಾಗಿ, ಸಂವೇದನಾಶೀಲರಾಗಿ, ಸ್ಪಂದಿಸಲು ಅವಕಾಶ ಕಲ್ಪಿಸುವುದು.

Semester	I SEMESTER
Subject	QUANTITATIVE TECHNIQUES – I
Code	BCMCMCS101
Learning Objectives	<ul style="list-style-type: none"> ● To enable students to Understand and apply statistical concepts. ● To make students acquire mathematical skills to be applied in analysis and interpretation of business data to facilitate decision making. ● To help the students in understanding statistical tools in business decisions and to familiarize the students in quantification of data in business.
Learning Outcomes	<p>CO1: Study concerning metrics of dispersion, mean, median, and mode.</p> <p>CO2: Connect a formal quantitative approach to problem solving and decision-making.</p> <p>CO3: Utilize the idea of index numbers to comprehend current market conditions</p> <p>CO4: Compute the ratios, proportions, discounts, and percentages that are utilized in business.</p>

Semester	I SEMESTER
Subject	FOUNDATION OF COMMERCE – I
Code	BCMCMCS102
Learning Objectives	<ul style="list-style-type: none"> ● To identify the concepts and functions of HR ● To analyse the marketing concepts and major areas in marketing ● To understand the financial concepts and areas in decisions.
Learning Outcomes	<p>CO1: Create awareness of how HR works in an organization and its role and functions.</p> <p>CO2: Understand the basic concepts of Marketing, Marketing Management and Market Segmentation</p> <p>CO3: Understand the basic concepts of Financial Management and the decisions involved in finance</p>

Semester	I SEMESTER
Subject	FINANCIAL ACCOUNTING – I
Code	BCMCMCS103
Learning Objectives	<ul style="list-style-type: none"> ● To introduce the fundamental concepts of financial record-keeping and its importance for organizational decision-making. ● To equip learners with the skills to systematically record financial transactions and maintain accurate books of accounts. ● To enable students to prepare and analyze financial statements of a sole proprietorship to evaluate business performance. ● To familiarize students with the financial reporting process of non-trading concerns, including their key financial records and statements. ● To develop an understanding of accounting principles, conventions, and standards applicable to different types of organizations.
Learning Outcomes	<p>CO1: Understand the need of maintaining proper books of records of financial nature for an organisation.</p> <p>CO2: Prepare financial statements of a sole trader to assess the financial position and results.</p> <p>CO3: Understand the meaning and financial records of a non-trading concerns</p>

Semester	I SEMESTER
Subject	INDIVIDUAL AND TEAM MANAGEMENT
Code	BCMCMCS104
Learning Objectives	<ul style="list-style-type: none"> ● To define and understand the concept of managerial effectiveness ● To learn and apply stress management techniques ● To define creativity and its relevance in managerial decision-making ● To study the stages of team development and group dynamics
Learning Outcomes	<p>CO1: Understand the key traits and behaviors of effective managers</p> <p>CO2: Understand the impact of stress on performance and health</p> <p>CO3: Define and understand the nature of creativity in decision-making and problem-solving</p> <p>CO4: Understand the stages of team development</p>

Semester	I SEMESTER
Subject	CONSTITUTIONAL VALUES
Code	COMCOVS101
Learning Objectives	<ul style="list-style-type: none"> ● To equip with comprehensive understanding the principles and their relevance in daily life ● To understand the basic fundamental rights and duties applicable in daily life
Learning Outcomes	<p>CO1: Students are equipped with democratic values, critical thinking skills and civic engagement</p> <p>CO2: Students can engage in organising and promoting social changes by strengthening their understanding of constitutional values</p>



SHRI DHARMASTHALA MANJUNATHESHWARA COLLEGE OF BUSINESS MANAGEMENT

MANGALURU – 575 003 (DAKSHINA KANNADA)

Office : 0824-2494186
Principal : 0824-2496980

NAAC Reaccredited (2023)
with 'A' Grade

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

BACHELOR OF COMMERCE (B.COM.)

COURSE OUTCOMES

STATE EDUCATION POLICY (SEP)

(2024 Batch onwards)

COURSE OUTCOMES (COs)
SECOND SEMESTER

Semester	II SEMESTER
Subject	ENGLISH
Code	BCMENLS201
Learning Objectives	To enable students to learn and comprehend the written and spoken form of English Language.
Learning Outcomes	CO1: To enable the learner to communicate effectively and appropriately in real life situation.

Semester	II SEMESTER
Subject	HINDI
Code	BCMHDLS201
Learning Objectives	भाषा ज्ञान में वृद्धि
Learning Outcomes	CO1: कहानी पठन से आत्मविश्वास जागना CO2: समाज और वाणिज्य में परस्पर तदात्म्य

Semester	II SEMESTER
Subject	KANNADA
Code	BCMKALS201
Learning Objectives	ವಿದ್ಯಾರ್ಥಿಗಳಲ್ಲಿ ಸಾಹಿತ್ಯಿಕ ಅಭಿರುಚಿಯನ್ನು ಹೆಚ್ಚಿಸುವ ಉದ್ದೇಶ
Learning Outcomes	CO1: ವ್ಯವಹಾರದಲ್ಲಿ ಯಶಸ್ಸು ಕಾಣಲು ಸುಲಲಿತವಾದ ಭಾಷೆಯ ಕಲಿಕೆ ಸಾಧ್ಯ CO2: ಕನ್ನಡವನ್ನು ಜ್ಞಾನದ ಭಾಷೆಯಾಗಿ ಕಲಿತು ದೈನಂದಿನ ಅಗತ್ಯದಲ್ಲಿ ಬಳಸುವುದು

Semester	II SEMESTER
Subject	QUANTITATIVE TECHNIQUES – II
Code	BCMCMCS201
Learning Objectives	<ol style="list-style-type: none"> 1. Identify and interpret relationships between variables using regression and correlation. 2. Apply probability distributions to solve real-life problems. 3. Use time series analysis to predict future trends. 4. Understand and express relationships using ratios and proportions.
Learning Outcomes	<p>CO1: Establish relationships between variables in real-world situations by using methods like regression and correlation.</p> <p>CO2: Use the ideas from probability distributions to solve practical issues.</p> <p>CO3: Predict future results using time series</p> <p>CO4: Recognise the relationship between two variables and how to use ratios and proportions to express it.</p>

Semester	II SEMESTER
Subject	FOUNDATION OF COMMERCE – II
Code	BCMCMCS202
Learning Objectives	<ol style="list-style-type: none"> 1. To introduce students to the fundamental concepts and principles of Insurance, Banking, and Finance. 2. To develop the ability to apply conceptual knowledge to analyze and interpret practical issues in Insurance, Banking, and Finance 3. To familiarize students with recent reforms, innovations, and technological advancements in the Insurance and Banking sectors. 4. To enable students to evaluate investment opportunities by analyzing risk and return relationships.
Learning Outcomes	<p>CO1: Understand the concepts of Insurance, Banking and Finance.</p> <p>CO2: Apply Fundamental conceptual knowledge to analyse and interpret relevant areas in Insurance, Banking and Finance.</p> <p>CO3: Learn new reforms and technology in Insurance and Banking sector.</p> <p>CO4: Evaluate the investment opportunities using risk and return</p>

Semester	II SEMESTER
Subject	FINANCIAL ACCOUNTING – II
Code	BCMCMCS203
Learning Objectives	<ol style="list-style-type: none"> 1. To understand the meaning, objectives and importance of accounting standards. 2. To prepare final accounts from incomplete records. 3. To distinguish between hire purchase and installment systems. 4. To learn how to allocate and apportion common expenses among departments. 5. To understand the concept of royalty, lessor and lessee.
Learning Outcomes	<p>CO1: Learn about Accounting standards and Indian accounting standards.</p> <p>CO2: Understand the recent developments in the field of financial accounting.</p> <p>CO3: Learn to deal with special transactions and situations while preparing financial statements.</p>

Semester	II SEMESTER
Subject	FUNDAMENTALS OF ORGANISATIONAL BEHAVIOUR
Code	BCMCMCS204
Learning Objectives	<ol style="list-style-type: none"> 1. To understand the human behaviour at workplace. 2. To know the employee attitude in different situations in organisation. 3. To develop personal quality through studying the different theories of personality. 4. To motivate the student in classroom to analyze the particular case on his own way.
Learning Outcomes	<p>CO1: Create awareness about how organizational behaviour works in an organization and its role and functions.</p> <p>CO2: Develop insight with different theories of motivations and strategies to improve motivation in the workplace.</p> <p>CO3: Understand group dynamics and demonstrate skills required for working in groups and team building.</p> <p>CO4: Understand the concepts of Personality and attitude, Perception and motivation.</p>

Semester	II SEMESTER
Subject	ENVIRONMENTAL STUDIES
Code	COMEVSS201
Learning Objectives	<ol style="list-style-type: none"> 1. To make Students realize the importance of a healthy environment and understand the various aspects of ecosystem 2. To enable students to grasp the significance and issues related to biodiversity and natural resources and way of conservation 3. To raise awareness of environmental policies and conservation efforts and encourage public awareness and individual role in protecting the environment through sustainable practices
Learning Outcomes	<p>CO1: Student will able to understand environmental significance</p> <p>CO2: Engage in conservation efforts, - Develop confidence and skills to actively participate in the conservation of water, soil and biodiversity.</p> <p>CO3: Mitigate climate change and pollution - Initiate and adopt eco-friendly practices in daily life to contribute change mitigation and pollution prevention.</p>