

**Programme Outcomes, Programme Specific Outcomes (PSO) & Course Outcomes
(CO) of B.Com.: (Department of Commerce)**

Program Outcome:

1. The students will be ready for employment in functional areas like accounting, taxation, banking, insurance and corporate law.
2. The Student will be able to build an attitude for working effectively and efficiently in a business environment.
3. Learners will gain knowledge of various disciplines of commerce, business, accounting, economics, and finance, auditing and marketing.
4. Capability of the students to make decisions at personal and professional level will increase after completion of this course.
5. Student can independently start up their own business.
6. Student can get through knowledge of finance and commerce.

Program Specific Outcome:

1. The students can get the knowledge, skills and attitudes during the end of the B.com degree course.
2. By goodness of the preparation they can turn into a Manager, Accountant , Management Accountant, cost Accountant, Bank Manager, Auditor, Company Secretary, Teacher, Professor, Stock Agents, Government employments and so on.,
3. Students will prove themselves in different professional exams like CA, C S, CMA, MPSC, and UPSC. As well as other courses.
4. The students will acquire the knowledge, skill in different areas of communication, decision making, innovations and problem solving in day to day business activities.
5. Students can also get the practical skills to work as accountant, audit assistant, tax consultant, and computer operator. As well as other financial supporting services.
6. Students will learn relevant Advanced accounting career skills, applying both quantitative and qualitative knowledge to their future careers in business.
7. Students will be able to do their higher education and can make research in the field of finance and commerce.

Course Outcomes:

Financial Accounting (I & II)	<p>On successful completion of this course the students are enabled with the Knowledge in the practical applications of accounting, learn principles and concepts of Accountancy, basic concepts of Partnership Accounting, company accounts etc.</p> <p>CO1: Students are able to understand the Accounting Standards.</p> <p>CO2: Able to solve problems relating to partnership and Business combinations.</p> <p>CO3: Able to know the concepts used in cost accounting.</p> <p>CO4: Liable for the preparation of financial statements.</p>
Principles of Marketing	<p>CO1: Develops an idea about marketing and its functions.</p> <p>CO2: Enhances the students on consumer behaviour.</p> <p>CO3: Familiarize the students about product and its classifications.</p> <p>CO4: It Make them understand pricing policies.</p> <p>CO5: Introduction to the concept of sales forecast.</p>
Principles of Insurance	<p>CO1: Identify what insurance is, why insurance works and how to determine insurance needs.</p> <p>CO2: Explain insurance operation, including functions of insurance, insurance markets, insurance regulations and the use of insurance as a tool to avoid losses and reduce risk.</p> <p>CO3: Familiarise themselves with major insurance products, such as life insurance, health insurance, property and liability insurance.</p> <p>CO4: Compare various kinds of insurance plans as well as the contract election criteria from a cost-benefit point of view.</p>
Computer Application(I &II)	<p>CO1: The students will be the resource for IT industry having huge opportunities for growth and development.</p> <p>CO2: This program helps the students to run their own business and keep track of their files, documents, schedules and deadlines.</p> <p>CO3: Computer Application also allows businesses to organize all of their information in a very accessible manner where students of this program will get opportunity</p>
Kannada	<p>CO1: Students will be well acquainted with the grammatical rules and official use of Kannada language.</p> <p>CO2: They can perform better in Kannada language at formal and informal</p>

	<p>occasions</p> <p>CO3: They will learn certain do's and don'ts in speaking and writing skills of Kannada</p> <p>CO4: They will be able to write, interpret, and summarize the reports in Kannada Language</p>
Hindi	<p>CO1: Students will write, compare and contrast paragraph using vocabulary associated with the language function.</p> <p>CO2: Language difficulties in the skills of listening, reading, writing, speaking can be understood and solved.</p> <p>CO3: Students learn, communicate effectively in the Hindi language.</p>
English	<p>CO1: Students will develop functional knowledge of English.</p> <p>CO2: They will be confident at Listening (comprehending), speaking, reading and writing skills.</p> <p>CO3: Students will demonstrate the oral communication skills needed to participate in a conversation that builds knowledge collaboratively: listening carefully and respectfully to others' viewpoints; articulating their own ideas and questions clearly; and situating their own ideas while facing real life problems.</p> <p>CO4: Students will be able to increase confidence in speaking publicly by preparing, organizing, and delivering and engaging oral presentation.</p> <p>CO5: Students will become accomplished and active readers.</p> <p>CO6: They will demonstrate an ability to revise for content and edit for grammatical and stylistic clarity. And they will develop an awareness of and confidence in their own voice as a writer and speaker.</p>
Indian Constitution	<p>CO1: Understand the emergence and evolution of Indian Constitution.</p> <p>CO2: Understand and analyse federalism in the Indian context.</p> <p>CO3: Understand and analyse the three organs of the state in the contemporary scenario.</p> <p>CO4: Understand and evaluate the Indian Political scenario amidst the emerging challenges.</p>
Environmental studies	<p>CO1: Critical Thinking: demonstrate critical thinking skills in relation to environmental affairs</p> <p>CO2: Communication: demonstrate knowledge and application of communication skills and the ability to write effectively in a variety of contexts.</p>

	<p>CO3: Interdisciplinary Synthesis: demonstrate an ability to integrate the many disciplines and fields that intersect with environmental concerns.</p> <p>CO4: Ecological Literacy: demonstrate an awareness, knowledge, and appreciation of the intrinsic values of ecological processes and communities.</p> <p>CO5: Sustainability: demonstrate an integrative approach to environmental issues with a focus on sustainability</p>
Secretarial Practice	<p>CO1: To develop the knowledge about the concept of secretarial practice and its decision.</p> <p>CO2: To learn different techniques and problem skills</p> <p>CO3: To study effective transfer and transmission of shares.</p> <p>CO4: To teach a sense of responsibility and a capacity for secretarial practice.</p> <p>CO5: To enable an awareness of the global environment in which secretarial practice operate</p>
Disaster Management	<p>CO1: Capacity to integrate knowledge and to analyse, evaluate and manage the different public health aspects of disaster events at local and global levels, even when limited information is available.</p> <p>CO2: Capacity to describe, analyse and evaluate the environmental, social, cultural, economic, legal and organisational aspects influencing vulnerabilities and capacities to face disasters.</p> <p>CO3: Capacity to work theoretically and practically in the processes of disaster management (disaster risk reduction, response, and recovery) and relate their interconnections, particularly in the field of the Public Health aspects of the disasters.</p> <p>CO4: Capacity to manage the Public Health aspects of the disasters.</p> <p>CO5: Capacity to obtain, analyse, and communicate information on risks, relief needs and lessons learned from earlier disasters in order to formulate strategies for mitigation in future scenarios with the ability to clearly present and discuss their conclusions and the knowledge and arguments behind them.</p> <p>CO6: Capacity to analyse and evaluate research work on the field of emergencies and disaster while demonstrating insight into the potential and limitations of science, its role in society and people's responsibility for how it is used.</p>

Business corresponden ce and reporting	CO1: Effective Communication in Business. CO2: Different processes and considerations involved in writing in business CO3: The appropriate use of different channels of written communication in business.
Corporate Accounting (I & II)	CO1: Account for the various adjustments related to share capital CO2: Prepare the final accounts of Joint Stock companies CO3: Explain the concepts of Amalgamation and External Reconstruction CO4: Explain the concepts of Liquidation of companies. CO5: Prepare Liquidators Final Statement of Accounts.
Quantitative Techniques (I & II)	CO1: Development in necessary skills of Mathematics and Statistics CO2: Students should know statistical formats and tabulation and Interpretation of Data. CO3: Student should understand the use of Measures of Dispersion, Permutation and Combination
Human Resource Management	CO1: • Students can know concepts, principles and practices of HRM. CO2: Familiar with concepts of HR Planning, job analysis, recruitment and selection CO3: Development in total personality of students as future human resource of India. CO4: Acquaint the knowledge of recent trends in HRM.
Corporate Administratio n	CO1: Various company laws. CO2: Different documents required to start up a company CO3: With types of meetings conducted by company CO4: Various roles played by top executives CO5: Process of issue of shares and its subscription.
Indian Banking	CO1: Student will come to know the role of banks in economic development CO2: Student will understand the functions of commercial banks CO3: The Role of RBI in monitoring the banking sector CO4: Basics of Money market and Capital market
Small Business management	CO1: The nature and importance of small business in our society CO2: Small business management strategies CO3: essential management skills CO4: how to prepare a business plan

	<p>CO5: financial needs and access to resources – information – general and financial</p> <p>CO6: marketing strategies</p>
Cost Accounting	<p>CO1: Explains cost accounting systems</p> <p>CO2: Explains main manufacturing cost elements</p> <p>CO3: Makes costs allocations</p> <p>CO4: Calculates production cost according to the job cost system</p> <p>CO5: Calculates product costs according to the process costing</p>
Management Accounting	<p>CO1: Explain the application of management accounting and the various tools used</p> <p>CO2: Make inter-firm and inter-period comparison, of financial statements</p> <p>CO3: Analyse the financial statement using various ratios</p> <p>CO4: Prepare Fund Flow Statement and Cash Flow Statement</p> <p>CO5: Prepare different budgets for the business</p>
Banking Theory and Practices	<p>CO1: To acquire knowledge of working of Indian Banking system</p> <p>CO2: The impact of government policy and regulations on the banking industry</p> <p>CO3: Financial statements and performance of banks</p> <p>CO4: Banking lending policies and procedures.</p>
Business Environment	<p>CO1: Students will be familiar with the business environment. Improvement in the knowledge of social, legal, technical and allied environment.</p> <p>CO2: Ability to identify business issues and problems and analyse them.</p> <p>CO3: Knowledge of new trends in socio cultural environment.</p>
Income Tax (I & II)	<p>CO1: Students can know the various provisions relating to income & income tax.</p> <p>CO2: Students can understand the basic concepts of IT Act and scheme of taxation in India.</p> <p>CO3: Students can compute income and tax of an individual assesses.</p>
Principles of Auditing & Contemporary Auditing	<p>CO1: To develop an understanding of audit concept</p> <p>CO2: Described about the concept, types & methods of auditing.</p> <p>CO3: Acquired knowledge about vouching of cash and credit transactions, verification of assets And liabilities.</p> <p>CO4: Comprehend the knowledge about appointment, rights, duties and</p>

	<p>responsibility of auditor.</p> <p>CO5: Acquired knowledge of audit documentation and audit evidence</p>
Business law (I & II)	<p>CO1: Students can able to face the problems on various sides of business & tax law.</p> <p>CO2: Student can analysis the legal constraints on business.</p> <p>CO3: Students can understand the legal rules regarding contract.</p> <p>CO4: Acquaint with development of Patents and Environment Protection Act.</p>
Investment Management	<p>CO1: Students will have the knowledge and skills to select and employ base level tools for Financial analysis.</p> <p>CO2: Students will have the knowledge and skills to analyse companies for investment purposes.</p> <p>CO3: Students will have the knowledge and skills to develop portfolio strategies for individual and institutional investors.</p> <p>CO4: Students will have the knowledge and to operate ethically as investment anagement professionals.</p>
Principles of Management	<p>CO1: Understand the functions of management and the roles of managers.</p> <p>CO2: Explain how managers align the planning process with company mission, vision, and values.</p> <p>CO3: Explain the process and techniques of individual and group decision-making.</p> <p>CO4: Explain group and team dynamics within organizations.</p> <p>CO5: Discuss organizational culture and the benefits of diversity.</p> <p>CO6: Recognize the importance of employee motivation and how to promote it.</p>
Business Economics	<p>CO1: Student will be able to understand the links between household behaviour and the economic models of demand.</p> <p>CO2: It will also help in understanding the efficiency and equity implications of market interference, including government policy.</p> <p>CO3: It helps in developing understanding of the students related to different sectors of Indian Economy</p> <p>CO4: Students will be able to understand how planning and infrastructure support can develop an economy</p>

Industrial economics	CO1: Students will come to know various kinds of industries CO2: Student will understand various sources of industrial finance CO3: Student will understand the importance of small scale and large scale industries in the Indian economy CO4: Student will learn the aspects of the industrial sickness and support by the government for their revival
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