

Dr. B R Ambedkar First Garde College, (Hallikhed(b))

Bachelor of Commerce (B Com.)

Course Outcomes

Name of the Program	Name of the Course	Programme Outcomes
B. Com	Financial Accounting 1:	This course will enable the students to: <ol style="list-style-type: none">1. Understand the accounting systems and principles; explain the functions of accounting and its concepts and conventions. Prepare journal, ledger and trial balance.2. Prepare financial statements of sole trading concern.3. Differentiate between sale and consignment, prepare preform invoice, account sales, valuation of stocks and prepare ledger accounts in books of consignor and consignee.4. Prepare Bank reconciliation statement.5. Calculate purchase consideration using net asset and net payment method, pass journal entries and prepare ledger accounts in books of Firm.
	Principles of Marketing:	This course will enable the students to: <ol style="list-style-type: none">1. Understand the nature and scope of marketing, Explain the marketing mix and factors influencing marketing environment.2. Draft market segmentation, design strategies and differentiate between product differentiation and market segmentation.3. Explain product life cycle, develop new product.4. Design pricing policy; explain types of pricing and different promotion mix.5. Create advertisements using different media, draft effective advertisement copy, measure the effectiveness. Gain knowledge on the recent developments in marketing.

	Business Economics:	<p>This course will enable the students to:</p> <ol style="list-style-type: none"> 1. Learn concept of business economics and how economics is used as a tool for business decisions. 2. Explain law of demand, elasticity of demand and consumer equilibrium. 3. Enumerate law of variable Proportions, ISO-Quants and optimum factor combination. 4. Draw short and long run curves. 5. Understand market structure and how to take business decisions.
	Financial accounting -II	<p>This course will enable the students to:</p> <ol style="list-style-type: none"> 1. Learn departmental accounts, differentiate between departmental and branch accounts, apportion common expenses and prepare departmental trading and profit and loss account in columnar form and also balance sheet. 2. Prepare branch accounts. 3. Understand royalty, preparing royalty accounts in accounts of lessor and lessee. 4. Know the meaning of hire purchase contract, explain legal provisions and terms used, calculate interest, cash price, pad journal entries and ledger accounts in books of hire purchaser and hire vendor. 5. Analyze causes of dissolution of partnership; prepare journal entries and ledger accounts.
	Principles of Management	<p>This course will enable the students to:</p> <ol style="list-style-type: none"> 1. Explain scope of management and different levels. 2. Discuss evolution of management thought. 3. Make effective planning in the organization. 4. Depict organizational charts and prepare manuals. <p>Get ideas and ways to direct and supervise in the organization.</p>
	Industrial Economics	<p>This course will enable the students to:</p> <ol style="list-style-type: none"> 1. Understand industrialization in India, learn about the evolution. 2. Explain industrial policy 1991, LPG its consequences and challenges, discuss issues in privatization and information technology revolution. 3. Know the structure of institutional finance for industries in India. 4. Tell how the industrial labor issues are handled in India as per labor laws, explain about labor union. 5. Gain knowledge on Foreign direct investment, routes and government initiatives in retail and wholesale sector.
	Quantitative Techniques for Business - I	<p>This course will enable the students to:</p> <ol style="list-style-type: none"> 1. Acquire new skills on the application of statistical tools and techniques in Business decision-making. 2. Representation of data through diagrams. 3. Measures average, Interpret dispersion. 4. Find out probability, explain theorems and variables. 5. Understand concept of mathematics of finance.

	Corporate Accounting 1	<p>This course will enable the students to:</p> <ol style="list-style-type: none"> 1. Understand the share Capital of Company, how the shares are issued and the different types of shares. 2. Student's skills about accounting standards will be developed. 3. Students will gain the knowledge about valuation of shares. 4. To impart knowledge about holding company accounts, amalgamation, absorption and reconstruction of company.
	Human Resource Management	<p>This course will enable the students to:</p> <ol style="list-style-type: none"> 1. Knowledge about the importance of human resources management in an organization and the scope of human resource management, differentiate between HRM and HRD, explain HR Budget, VRS, Human Resources Information System. 2. Design HRP Policy; decide the recruitment sources, selecting techniques. 3. Identify the training and development needs, design training programmes, evaluate the effectiveness, and plan the management and career development. 4. Develop wages structure, measure the performances and appraise, implement transfer and promotions, evaluate job, define job analysis and description. 5. Handle welfare and safety measures.
	Small Business Management	<p>This course will enable the students to:</p> <ol style="list-style-type: none"> 1. Classify types of entrepreneurs; analyze the culture and environment, growth and development of entrepreneurs. 2. Discuss the emergence of entrepreneurship in Indian industry; make business planning and timely management. 3. State the government policies and measures towards promotion of entrepreneurship, scope of women entrepreneurs. 4. Venture into new project identification, formulate and prepare project report. 5. Understand the Small scale industries, analyze the role of SSI in industrialization, and discuss the causes and consequences of sickness in small scale industries
	Corporate Accounting - II	<p>This Course will enable the students to:</p> <ol style="list-style-type: none"> 1. Maintain books of accounts of banking companies, 2. Prepare final accounts of insurance companies as per IRDA regulations. 3. Consolidate balance sheet with special adjustment regarding unrealised profits and intercompany eliminations, draft the minority and majority chart, calculate the goodwill and capital reserves. 4. Value shares of companies using different methods. 5. Discharge duties of liquidation process of company by

		preparing final settlement accounts.
	Quantitative Techniques for Business – II	<p>This Course will enable the students to:</p> <ol style="list-style-type: none"> 1. Use statistical methods of correlation and regression. 2. Understand the importance of index numbers in finding the cost of living. 3. Solve linear programming problems. 4. Use network analysis like CPM, PERT, critical path for business decision making. 5. Calculate present worth and discounts.
	Corporate Administration	<p>This Course will enable the students to:</p> <ol style="list-style-type: none"> 1. Know about the company law in the India with respect to the formation & registration and also gain knowledge on the types of business and the process of getting permission from the regulatory authorities. 2. Understand the use of the memorandum of association and article of association in a company, Use of prospectus in a company and know about the concept of company and shares. 3. Learn about the different Key managerial personnel as per Companies Act 2013, role of company secretary and ways to exhibit corporate social responsibility. 4. Demonstrate the meeting of shareholders and board of directors. 5. Maintain the books of accounts and understand the process of winding up.
	Disaster Management	<p>This Course will enable the students to:</p> <ol style="list-style-type: none"> 1. Understand the concept of disaster, types; explain the causes and effects of disaster. 2. Analyse the warning signals and take safety measures. 3. Plan the response measures to recover from the disaster. 4. Can assess damage and prepare reconstruction and rehabilitation measures.
	Indian Banking	<p>This Course will enable the students to:</p> <ol style="list-style-type: none"> 1. Understand the Indian banking system. The evolution of banks in India. 2. Know the functions and services of Indian commercial banks. 3. Impart knowledge about functions and role of Reserve Bank of India. 4. Make use of the recent trends in Indian banking services. 5. Analyse the reason and significance for reforms in the banking sector.
	Income Tax-I	<p>This course will enable the students to:</p> <ol style="list-style-type: none"> 1. Know the history of income tax, concepts of agricultural income and also the different terminologies of income tax. 2. State the tax free income section 10 of Indian Income Tax Act 1961. 3. Identify deductions available from the gross total income.

		<ol style="list-style-type: none"> 4. Compute income from salary. 5. Differentiate between income from business and profession.
	Cost Accounting – I	<p>This course will enable the students to:</p> <ol style="list-style-type: none"> 1. Understand the basic concepts of costing, the difference between accounting and cost accounting. 2. Calculate the stock levels, prepare store ledger and to how to treat the material losses, wastages, scraps and defectives. 3. Generate remuneration depending on the labour cost involved and time taken. 4. Classify and apportion the overhead expenses. 5. Understand the meaning of cost control, reduction and audit.
	Banking theory and Practice	<p>This Course will enable the students to:</p> <ol style="list-style-type: none"> 1. Understand the general and special relationship between a banker and a customer, also the utility services provided by the banker to the customer. 2. Explain the procedure of opening a bank account. 3. Gain knowledge about the various types of special customers and operation of the respective bank accounts. 4. Learn the negotiation of cheques and mandates related to the negotiation. 5. Describe the operations of a banker as a paying and collecting banker, their duties and responsibilities also the statutory protection provided to the banker.
	Principles of Management	<p>This Course will enable the students to:</p> <ol style="list-style-type: none"> 1. Understand basic concepts of management, its levels and their importance. 2. Tell how the evolution management over the different time period. 3. Describe different managerial functions like planning, organising, directing, co-ordinating, controlling and staffing. 4. Examine fundamental management theories and traditional managerial responsibilities in formal and informal organisational structure. 5. Design the strategies pertaining to man power planning, analyse the job, recruit, select and train.
	Principles of Auditing	<p>This Course will enable the students to:</p> <ol style="list-style-type: none"> 1. Understand the fundamental concepts of Auditing, how to examine errors and frauds in accounting. Explain the qualities of an auditor and the limitation of audit. 2. Inculcate the knowledge of the principles and practices of internal and external auditing. 3. Undertake the process of vouching with the understanding of principles. 4. Explain the verification and valuation of assets and liabilities including fictitious assets and contingent liabilities. 4. Know the nuisances of investigation.

	Business Environment	<p>This Course will enable the students to:</p> <ol style="list-style-type: none"> 1. Know the nature, scope of business environment and define various elements internal as well as external affecting business environment. 2. Gain knowledge about the Indian planning and economic development. 3. Explain the new economic policy and its effects on small scale industries and measures taken by the government to develop the sector. 4. Describe the magnitude of industrial sickness. 5. Design effective energy management with the understanding gained in pollution control and preventive measures.
	Business Law – I	<p>This Course will enable the students to:</p> <ol style="list-style-type: none"> 1. Know the essentials of contract as per Indian Contract Act 1872. 2. Understand how different contracts are enforceable. 3. Explain the concept of offer and rules related to it. 4. State the capacities of parties to contract. 5. Differentiate between free consent, undue influence, misinterpretation and fraud. 6. How to discharge contract.
	Income Tax-II	<p>This Course will enable the students to:</p> <ol style="list-style-type: none"> 1. Compute the income from capital gains. 2. Use this concept to compute income from other sources. 3. To understand the provisions and procedure to compute total income by an individual, Hindu Undivided Family and Firms. 4. Compute the Tax Liability of Individual, HUF and Firm. 5. To understand set off and carry forward and clubbing of income and also the concept of recovery and refund of tax 6. Understand the Procedure for Assessment, filing of Return of Income, Permanent Account Number (PAN) – Tax Deduction Account Number (TAN).
	Cost Accounting – II	<p>This Course will enable the students to:</p> <ol style="list-style-type: none"> 1. Understand elements of cost and solve numerical data of cost sheet in contract costing and process costing. 2. To know the concept of marginal costing and its practical applicability. 3. To make use of budget and budgetary control in solving the numerical problems. 4. Learn about standard costing of material and labour. 5. Gain knowledge on the theoretical outline of activity based costing.
	Contemporary Auditing	<p>This Course will enable the students to:</p> <ol style="list-style-type: none"> 1. Analyse the reserves and provisions and the determine duties of the auditor relating to it. 2. Define the legal conditions of appointing, remunerating and

		<p>removing a auditor, his status, rights and responsibilities with reference of few case laws.</p> <ol style="list-style-type: none"> 3. Prepare qualitative audit report by making use of the essentials requirements. 4. Differentiate between profit and divisible profit. 5. Understand the process of and importance of audit in various entities. 6. Gain knowledge on the new areas of auditing. 7. Demonstrate professional ethics without any misconduct.
	Management Accounting	<p>This Course will enable the students to:</p> <ol style="list-style-type: none"> 1. Get an idea about the evolution of management accounting, differentiate between management accounting and financial accounting, and design installation system. 2. Make use of the ratio analysis to interpret the financial statement. 3. Prepare fund flow statement and Compare the financial statements. 4. Prepare Cash Flow statement. 5. Draft management report following the principles.
	Investment Management	<p>This Course will enable the students to:</p> <ol style="list-style-type: none"> 1. Learn the concepts of investment, speculation, gambling and different avenues of investments. 2. Understand the working of financial markets in India, its structure and the system. 3. Explain new issue market and stock market in India. 4. Classify bonds, analyse the performance of shares and compare the alternative schemes of investment.
	Business Law – II	<p>This Course will enable the students to:</p> <ol style="list-style-type: none"> 1. Understand the concept of indemnity rights and contract of guarantee. 2. Differentiate between Bailment and Pledge, analyse the rights and duties of bailor and bailee and pawner and pawnee. 3. Describe the contract of agency. 4. Enumerate the contract of sale of goods and essentials of rights of unpaid seller. 5. Discuss consumer protection Act 1986. 6. Understand the procedure of obtaining information as per information protection act.
	Management Technique	<p>This Course will enable the students to:</p> <ol style="list-style-type: none"> 1. Understand the importance of leadership; explain the different styles of leadership. 2. Discuss the theories of motivation. 3. Enhance the communication skills. 4. Incorporate control technique. 5. Explain the concept of Management by Objectives.

BASIC ENGLISH**Communication skills in English**

1. Enable one to learn accuracy and fluency in English language
2. Improve one's comprehension levels
3. Develop LSRW Skills in English
4. Interpret the importance of listening and speaking
5. Improve one's ability to use and express language confidently
6. Emphasize LSRW skills and prepare the students for accuracy and fluency in English language.

POEMS

1. Interpret language usage in literature
2. Understand the various nuances of language and its expression
3. Enable one's expression through literary expressions such as figures of speech
4. Enable poetic expression in students
5. Interpret how language is expressed in poems and Improve one's lyrical ability
6. Stimulate creative expression in students
7. Develop creativity and critical thinking and Enable them to express in a poetic way as an expression of poetic medium.

Prose

1. Improve one's interpretative ability
2. Ability to use language through literature
3. Ability to look at different perspectives
4. Ability to use story telling as tool to communicate and enhance way of expression
5. Illustrates different perspectives of the story telling method
6. Improve one's communicative ability through story telling
7. Improve one's grasping or perceiving power of comprehension
8. Improve one's comprehension levels
9. Learn life skills and language skills through storytelling, narrative techniques in literature.

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3. Enable one's expression through literary expressions such as figures of speech
4. Enable poetic expression in students
5. Interpret how language is expressed in poems and Improve one's lyrical ability
6. Stimulate creative expression in students

7. Develop creativity and critical thinking and Enable them to express in a poetic way as an expression of poetic medium.

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1. Improve one's interpretative ability
2. Ability to use language through literature
3. Ability to look at different perspectives
4. Ability to use story telling as tool to communicate and enhance way of expression
5. Illustrate different perspectives of the story telling method
6. Improve one's communicative ability through story telling
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	INDIAN CONSTITUTION	<p>This Course will enable the students to:</p> <ol style="list-style-type: none"> 1. Understand the meaning and importance of constitution Preamble and salient features 2. Get a knowledge about citizenship, fundamental rights and duties. 3. Know about the system of union and state governments.
	<p>BASIC KANNADA ಆಧುನಿಕ ಕಾವ್ಯ ಸಂಗ್ರಹ ಹಾಗೂ ಪ್ರವಾಸ ಸಾಹಿತ್ಯ</p>	<ul style="list-style-type: none"> • ಆಧುನಿಕ ಕವಿಗಳಾದ ಬೇಂದ್ರೆ, ಕಣವಿ, ಗೋಕಾಕ ಮುಂತಾದ ಕವಿಗಳ ಪರಿಚಯ ಮಾಡಿಕೊಳ್ಳುತ್ತಾರೆ. • ಆಧುನಿಕ ಕವಿಗಳ ಕವನಗಳನ್ನು ಆಸ್ವಾದಿಸಿ ಸ್ಪೂರ್ತಿಯನ್ನು ಪಡೆಯುತ್ತಾರೆ. • ತಾವೂ ಸಹ ಕವನಗಳನ್ನು ರಚಿಸುವ ಸಾಮರ್ಥ್ಯವನ್ನು ಪಡೆಯುತ್ತಾರೆ. • ಕವನಗಳಲ್ಲಿರುವ ಮೌಲ್ಯಗಳನ್ನು ತಮ್ಮ ದಿನ ನಿತ್ಯ ಜೀವನದಲ್ಲಿ ಅಳವಡಿಸಿಕೊಳ್ಳುತ್ತಾರೆ. • ಪ್ರವಾಸ ಸಾಹಿತ್ಯವೂ ಕೂಡಾ ಸಾಹಿತ್ಯದ ಒಂದು ಪ್ರಕಾರವೆಂಬುದನ್ನು ಅರಿತುಕೊಳ್ಳುತ್ತಾರೆ. • ಪ್ರಮುಖ ಪ್ರವಾಸ ಕಥನಗಳು ಹಾಗೂ ಕಥನಕಾರರ ವಿವರಗಳನ್ನು ಓದಿ ತಿಳಿಯುತ್ತಾರೆ. • ದೇಶ ಸುತ್ತು ಇಲ್ಲವೇ ಕೋಶ ಓದು ಎಂಬ ಮಾತಿನಂತೆ ಜ್ಞಾನಾರ್ಜನೆಗೆ ಪ್ರವಾಸವೂ ಕೂಡಾ ಪೂರಕವೆಂಬುದನ್ನು ಅರಿಯುತ್ತಾರೆ.
	ವ್ಯವಹಾರ ಜ್ಞಾನ ಹಾಗೂ ಅನುಭವ ಕಥನ ಬುತ್ತಿ	<ul style="list-style-type: none"> • ಕನ್ನಡ ಭಾಷೆಯ ಪ್ರಾಚೀನತೆ ಹಾಗೂ ಕನ್ನಡ ಭಾಷೆಯ ಮಹತ್ವವನ್ನು ಅರಿಯುತ್ತಾರೆ. • ಕನ್ನಡ ವ್ಯಾಕರಣಾಂಶಗಳಾದ ವರ್ಣಮಾಲೆ, ಸಂಧಿ, ಸಮಾಸ, ವಿಭಕ್ತಿ ಪ್ರತ್ಯಯಗಳಾದಿಯಾಗಿ ಸಮಗ್ರವಾಗಿ ಅರ್ಥೈಸಿಕೊಳ್ಳುತ್ತಾರೆ. • ವ್ಯವಹಾರಕ್ಕಾಗಿ ಅಗತ್ಯವಾಗಿರುವ ಪತ್ರವ್ಯವಹಾರದ ಮಹತ್ವವನ್ನು ಅರಿತುಕೊಂಡು ಪತ್ರ ಬರೆಯಲು ಅನುಸರಿಸಬೇಕಾದ ವಿಧಾನಗಳನ್ನು ಅನುಸರಿಸಿ ಪತ್ರಬರೆಯುತ್ತಾರೆ. • ಅಮರೇಶ ನುಗಡೋಣಿಯವರ ಪರಿಚಯ ಮಾಡಿಕೊಂಡು ಅವರ ಬಾಲ್ಯದ ನೆನಪುಗಳನ್ನು ಓದಿ ಆನಂದಿಸುತ್ತಾರೆ. • ತಮ್ಮ ಬಾಲ್ಯ ಜೀವನದ ನೆನಪುಗಳನ್ನು ಮೆಲುಕು ಹಾಕುತ್ತಾರೆ. • ಹಳ್ಳಿಯ ಜನಜೀವನದ ಪ್ರಮುಖ ಘಟನೆಗಳನ್ನಾಧರಿಸಿದ ಅನುಭವಗಳನ್ನು ತಿಳಿದು, ಹಳ್ಳಿಯ ಬದುಕಿನ ಬಗೆಗೆ ಅಭಿಮಾನ ಪಡುತ್ತಾರೆ. ಇಂದಿನ ಜಂಜಾಟದ ಬದುಕನ್ನು ಹಿಂದಿನ ಮುಕ್ತ ಜೀವನಕ್ಕೆ ಹೋಲಿಕೆ ಮಾಡಿ ನೋಡುತ್ತಾರೆ.

<p>ತತ್ವಪದಗಳು ಹಾಗೂ ತ್ರಿಪದಿಗಳು</p>	<ul style="list-style-type: none"> • ಪ್ರಮುಖ ತತ್ವಪದಕಾರರ ಪರಿಚಯ ಮಾಡಿಕೊಳ್ಳುತ್ತಾರೆ. • ತತ್ವಪದ ಸಾಹಿತ್ಯದಲ್ಲಿ ಅಡಗಿರುವ ಜೀವನ ಸಂದೇಶವನ್ನು ತಿಳಿದು ತಮ್ಮ ಜೀವನದಲ್ಲಿ ಅಳವಡಿಸಿಕೊಳ್ಳುತ್ತಾರೆ. • ಪ್ರಾಪಂಚಿಕ ಬದುಕು ನಶ್ವರ ಎಂಬುದನ್ನು ಅರಿತು ಆಧ್ಯಾತ್ಮಿಕತೆಯತ್ತ ವಾಲುತ್ತಾರೆ. • ನಿಜವಾದ ಬದುಕಿನ ಅರ್ಥವನ್ನು ಅರಿತು ಜೀವನದಲ್ಲಿ ಅಳವಡಿಸಿಕೊಳ್ಳುತ್ತಾರೆ. • ಜಾನಪದ ಸಾಹಿತ್ಯದ ಪ್ರಮುಖ ಪ್ರಕಾರಗಳಲ್ಲೊಂದಾದ ತ್ರಿಪದಿಯ ಲಕ್ಷಣಗಳನ್ನು ಅರಿಯುತ್ತಾರೆ. • ಸರ್ವಜ್ಞನ ತ್ರಿಪದಿಗಳಲ್ಲಿ ಅಡಗಿರುವ ಜೀವನ ಸಂದೇಶವನ್ನು ತಿಳಿದುಕೊಂಡು ತ್ರಿಪದಿಗಳ ಸಂಗ್ರಹ ಮಾಡುತ್ತಾರೆ. • ಸರ್ವಜ್ಞನ ಬಿಚ್ಚುಮಾತುಗಳನ್ನು ಮೆಚ್ಚಿಕೊಳ್ಳುತ್ತಾರೆ.
<p>ಕೀರ್ತನೆಗಳು ಹಾಗೂ ಜೀವನ ಸಾಧನೆ: ಬೋಧಿಯ ಬೆಳಕಿನಲಿ</p>	<ul style="list-style-type: none"> • ಪ್ರಮುಖ ಕೀರ್ತನಕಾರರ ಹಾಗೂ ಅವರ ಕೀರ್ತನೆಗಳನ್ನು ಪರಿಚಯಿಸಿಕೊಳ್ಳುತ್ತಾರೆ. • ಕೀರ್ತನೆಗಳ ಸ್ವರೂಪ , ಅರ್ಥ ,ವ್ಯಾಪ್ತಿ ಹಾಗೂ ಲಕ್ಷಣಗಳನ್ನು ಅರಿತುಕೊಳ್ಳುತ್ತಾರೆ. • ಕೀರ್ತನೆಗಳಲ್ಲಿ ಅಡಗಿರುವ ವೈಚಾರಿಕತೆಯನ್ನು ಮೈಗೂಡಿಸಿಕೊಳ್ಳುತ್ತಾರೆ. • ಕೀರ್ತನೆಗಳನ್ನು ಸುಶ್ರಾವ್ಯವಾಗಿ ಹಾಡುತ್ತಾರೆ. • ಕೀರ್ತನೆಗಳ ಸಂಗ್ರಹ ಮಾಡುತ್ತಾರೆ. • ಗೌತಮ ಬುದ್ಧನ ಜೀವನ ಸಾಧನೆಯನ್ನು ಓದಿ ಅರ್ಥೈಸಿಕೊಳ್ಳುತ್ತಾರೆ • ಬುದ್ಧನಿಗೆ ಸಂಬಂಧಿಸಿದ ಸ್ಥಳಗಳಾದ ಸಾಂಚಿ, ಸಾರನಾಥ, ಶ್ರಾವಸ್ತಿ, ಮುಂತಾದವುಗಳ ಬಗ್ಗೆ ತಿಳಿದುಕೊಳ್ಳುತ್ತಾರೆ. • ಬುದ್ಧನ ಜೀವನ ಸಂದೇಶವನ್ನು ಜೀವನದಲ್ಲಿ ಅಳವಡಿಸಿಕೊಳ್ಳುತ್ತಾರೆ