A.R.G.COLLEGE OF ARTS AND COMMERCE, DAVANGERE

INTERNAL QUALITY ASSURANCE CELL

Program Outcomes: B. A (HEP) & B. A (HES)

The B.A. program in the college is recognized by Davangere University and is following the syllabus prescribed by the university. Our students are allowed opt any one of the following combination i.e., History, Economics & Political Science (HEP) or History, Economics & Sociology (HES). In language cluster, English is made compulsory and students can opt either Kannada or Hindi as another language.

PO-1	Students choosing combination of three subjects develop social, political,
	historical and economical consciousness and will be better able to appreciate
	different civilizations, cultures, religion and understanding the life.
PO-2	Students will cultivate the sensibility to discern the evolution of civilizations and
	cultures.
PO-3	Students will also be up to date with contemporary developments and develop a
	sociological sensibility to critically understand the social phenomenon that affects
	their lives.
PO-4	At the end of the program, students will have advanced reading, writing,
	speaking, interpretive and composition skills in both the languages
PO-5	On graduating, the students will be eligible for employment in public as well as
	private sector including tourism, media, hospitality, and other industries. Students
	also employable in non-governmental organizations and government services
	through the competitive examinations.
PO-6	Students skills in comprehension of general social phenomenon around them
	places them in ideal situation for such jobs.
PO-7	Students will also be able to appear for competitive examinations conducted for
	public sector jobs. The general humanities education equips them to clear
	competitive examinations.

Course Outcomes of History:

B.A-1stSemester: History of Ancient India

On successful completion of the course students will be able to understand

CO-1	History does not mean only the description of the dates and events related to the
	kings or dynasties, but rather it also means to study various aspects that shaped
	the overall personality of the society and the people's culture etc.
CO-2	Therefore, the study of history is the study of the entire human past, which goes
	back to millions of years. The important aspects of the study of History are -To
	know - how did agriculture or other means of existence begin.
CO-3	When did our primitives begin the use of metal and how did they develop
	spinning, weaving, metalworking, etc.
CO-4	How did the political and administrative systems evolve. How did the
	development of literature, urban life, science, and architecture evolve, etc.
CO-5	History guides us why and how to ignore the bad things that created problems is

	society and follow the things, which promote harmony, peace, and prosperity.
CO-6	The study of past does not mean that one lives in the past, but one learns to live
	with the past.

B.A- 2ndSem: History of Medieval India

On successful completion of the course students will be able to understand

CO-1	Medieval India refers to a long period of the Indian subcontinent's history
	between "ancient India" and "modern India".
CO-2	During this long time period, different dynasties rose in power and took a
	commanding role in the history of medieval India.
CO-3	The land of India was separated as various small kingdoms from north to south
	and east to west and those kingdoms were ruled by different independent kings.

B.A- 3rd Semester: History of Modern India (1757-1885 A.D)

On successful completion of the course students will be able to understand

CO-1	History of India can be dated as far as 5300 years ago. Modern Indian History is
	considered the history 1757 onwards and establishment of British rule in India
CO-2	A major part of Modern Indian History was occupied by the British Rule in
	India. In this chapter, we'll learn about Modern Indian History i.e., British Rule,
	Freedom Struggle, Independence and so on.
CO-3	Modern Indian history 1: use full for all competitive exams like UPSC
	mains/SSC/railways/ and all other competitive exams.
CO-4	The influence of ancient Indian history on the modern world is due to the many
	manifestations of Indian genius and the fact that the language people used was so
	logical that it nourished critical thinking on the fundamental unity understanding
	mankind and cultural diversity.

B.A- 4th Semester: Indian National Movement (1885-1947)

On successful completion of the course students will be able to understand

CO-1	The Indian National Movement was an organised mass movement concerned
	with the interests of the people of India and affected by both internal and external
	factors.
CO-2	It led to the formation of Indian National Congress in 1885 and several revolts
	broke out across the country.
CO-3	Formation of Muslim League in 1906, Swadeshi Movement 1905 etc. which
	spearheaded the freedom struggle in India from 1885 to 1947.

B.A-5thSem: History of Modern Europe (1789-1945 A.D)

On successful completion of the course students will be able to understand

CO-1	Politically, modern European history has been defined by the legacy of the
	French Revolution and its Global effect.
CO-2	In 1789 the ruling monarchy and elite noble class of France was violently
	overthrown by their own subjects. Inspired by the enlightened ideals of liberty
	and equality, the lower classes of French society forcibly dismantled their system
	of government, which they viewed as oppressive and outdated.
CO-3	The French Revolution was a defining moment in the creation of modern
	European history; it marked the end of monarchical rule throughout most of
	Europe and signalled the beginning of an era of democracy and civil liberty.
CO-4	Gradually kingdoms made way for the emergence of nations and monarchs were

replaced by elected heads of states. It created the spirit of nationalism and unification movements.

B.A-5thSemester: Contemporary Indian History On successful completion of the course students will be able to understand

 CO-1 The aim of contemporary history is to conceptualise, contextualise and historicise — to explain — some aspect of the recent past or to provide a historical understanding of current trends or developments. CO-2 Contemporary history is politically dominated by the Cold War (1945–91) between the United States and Soviet Union whose effects were felt across the world. The confrontation, which was mainly fought through proxy wars and through intervention in the internal politics of smaller nations, ultimately ended with the dissolution of the Soviet Union and Warsaw Pact in 1991, following the Revolutions of 1989. CO-3 The latter stages and aftermath of the Cold War enabled the democratisation of much of Europe, Africa, and Latin America. CO-4 In the Middle East, the period after 1945 was dominated by conflict involving the new state of Israel and the rise of petroleum politics, as well as the growth of Islamism after the 1980s. CO-5 The first supranational organisations of government, such as the United Nations and European Union, emerged during the period after 1945, while the European colonial empires in Africa and Asia collapsed, gone by 1975. CO-6 Countercultures rose and the sexual revolution transformed social relations in western countries between the 1960s and 1980s, epitomised by the Protests of 1968. Living standards rose sharply across the developed world because of the post-war economic boom, whereby such major economies as Japan and West Germany emerged. CO-7 The culture of the United States, especially consumerism, spread widely. By the 1960s, many western countries had begun deindustrializing; in their place, globalization led to the emergence of new industrial centres, such as Japan, Taiwan, South Korea and later China, which exported consumer goods to developed countries. CO-8 Science made new advances after 1945: spaceflight, nuclear technology, laser and semiconductor technologies were dev	On suc	cessful completion of the course students will be able to understand
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B.A-6thSemester: History of Karnataka On successful completion of the course students will be able to understand

CO-1	The history of Karnataka goes back more than two millennia. Several great
	empires and dynasties have ruled over Karnataka and have contributed greatly to
	the history, culture and development of Karnataka.
CO-2	The impact of kingdoms of Karnataka origin have been felt over other parts of
	India also. The ChindakaNagas of central India Gangas,[1] Rashtrakutas of
	Manyakheta,[note 1] Chalukyas of Vengi,[2] Yadava Dynasty of Devagiri were
	all of Kannada origin[3] who later took to encouraging local languages.
CO-3	In the medieval and early modern periods, the Vijayanagara Empire and the

	Bahmani Sultanate became the major powers in Karnataka. The latter
	disintegrated to form five Deccan Sultanates.
CO-4	The Deccan Sultanates defeated the Vijayanagara Empire in 1565. After the
	Anglo-Mysore Wars, where the East India Company defeated the forces of
	Tippu Sultan, Company Rule began in India.
CO-5	Karnataka was divided between Bombay State, Mysore State, and Hyderabad
	State. Formal rule under the British Crown began in 1858.
CO-6	During this time, railways and airways, as well as modern universities were
	introduced in Karnataka.
CO-7	India became Independent in 1947, and according to the States Reorganization
	Act, 1956, the Kannada-speaking areas of Hyderabad State, Madras State were
	unified with Mysore State. The state was renamed Karnataka in 1973.

B.A-6thSemester: History of Contemporary World (1945-2005) On successful completion of the course students will be able to understand

CO-1	History & Defaultion and Global Perspective.
	This course provides an historical analysis of the contemporary world from the
	end of World War II until the present.
CO-2	Acquire basic knowledge and understanding of global history since 1945,
	including the topics in the course description learn more about current events,
CO-3	Political controversies, and international relations gain appreciation for the ways
	the study of recent past is related to the contemporary situation.
CO-4	Acquire a basic understanding of the discipline of history and historical
	knowledge.
CO-5	Gain increased curiosity about contemporary politics and culture develop
	enhanced college-level skills in analysis, writing, research and oral presentations.

Course Outcomes of Economics:

B.A-1stSemester: Micro Economics

On successful completion of the course students will be able to:

CO-1	Understanding Basic Economic problems and role of economics.
CO-2	Knowing the decision conceptual frame work of consumer's demand and supply
	functions.
CO-3	Comprehending the concept of utility and realizing various utility theories.
CO-4	Clarifying the meaning of production function and analysis of various costs and
	revenue concepts and its implications.
CO-5	Awareness of different markets structure. Understanding pricing in different
	markets. Judging the factor pricing and concepts of factors of production.

B.A- 2nd Semester: Macro Economics

On successful completion of the course students will be able to

CO-1	Overview the basic concepts and theories of Macro Economics.
CO-2	Analyze various concepts of National Income such as; GDP, NDP, GNP, NNP,
	PI, PCI, PDI and its measures of National Income.
CO-3	Identifying the factors determining employment and classical remedies for
	unemployment and its evaluation theories.
CO-4	Awareness of deferent theories of consumption function, savings function,

	investment function and it's determinates.
CO-5	Understanding the Inflation and Deflation, its effects and control. Theories
	business cycle and phases and judging the fiscal policy, monetary policy of
	economy.

B.A- 3rdSemester: Quantitative techniques for Economics On successful completion of the course students will be able to

CO-1	Understanding importance of quantitative techniques and tools of mathematical
	economics analysis.
CO-2	Analyze the quantitative demand and supply in market equilibrium impact of tax
	and subsidy on equilibrium.
CO-3	Describing the role of statistics and sources of data.
CO-4	Understanding measures of central tendency, dispersion and correlation classify
	the index numbers.

B.A-4thSemester: Money, Banking and Finance:

On successful completion of the course students will be able to

CO-1	Understanding evolution, functions and value of money.
CO-2	Identifying the meaning, functions and role of commercial banking with procedure
	of an account opening and closing.
CO-3	Understanding the role and types of co-operative Banks, Development Banks and
	non-banking financial institutions.
CO-4	Knowing the structure, functions and role of RBI in economic development with
	recent trends in Indian Banking such as E- Banking, ATMs, Credit cards and
	Debit Cards.
CO-5	Evaluating the structure, importance and components, problems of the financial
	market.

B.A-5thSemester: Paper V- Public Economics

On successful completion of the course students will be able to

Olibuc	on succession completion of the course students will be usic to	
CO-1	Understanding the meaning, scope, nature and role of public economics, public	
	goods and private goods.	
CO-2	Identify concepts of Tax and its Effects. Revenue and objectives of GST, structure	
CO-3	Discussing principles and canons of public Expenditure.	
CO-4	Understanding public debt types, limitations, causes and redemption of public	
	debt and deficit financing techniques and objectives.	
CO-5	Evaluate the importance of fiscal policy and public budget.	

B.A-5thSemester: Paper VI- Managerial Economics

On successful completion of the course students will be able to

CO-1	Knowing meaning, Scope and Importance of Managerial Economics and basic
	economic principles that aid Managerial Practice.
CO-2	Discussing methods and determinants of demand forecasting.
CO-3	Understanding Applications of Linear programming and problems.
CO-4	Knowing Various Pricing Policies and Practices apart from understanding profit
	management and Capital Budgeting.

B.A-6thSemester: Paper VII- International Economics On successful completion of the course students will be able to

CO-1	Understanding concept of international economics and difference between internal	
	/international trade and its theories.	
CO-2	Describe the various international terms of trade and its theories.	
CO-3	Knowing the trade and commercial policies with different Organizations and WTO.	
CO-4	Understanding about the concept of BOP and measures to correct disequilibrium as	
	well.	
CO-5	Discussing the types and effects of tariffs and quotas. Judging the function, merits	
	and demerits of Foreign Capital and Multinational Corporations	
CO-6	Explain the objectives, functions of international finance and trade co operation	
	such as IMF, IRDB, ADB, SAARC, BRICS.	

B.A- 6thSem: Paper VIII- Economics of Development & Growth On successful completion of the course students will be able to

CO-1	Understanding the concepts and aspects of Economic Development and Growth.
CO-2	Classify the various indicators of development such as GNP, PQLI, HDI, GEM
	and HPI.
CO-3	Evaluate general and partial theories of economic development and growth
CO-4	Knowing the significance of capital-output ratio, technology, institutional factors
	and sustainable development with inclusive growth.

Course Outcomes of Political Science:

$B.A\text{-}1^{st}Semester\colon Basic principles of Political Science - Course Code I - 1 On successful completion of this course$

CO	• Students will get knowledge about nature and significance of political science.
	 Students will develop sound perception about different approaches of political science followed by knowing political theory.
	 Students will come to know nature of state and its emergence.
	 Students will have knowledge of various political trends.
	By studying various political concepts students will develop sound political
	consciousness which is necessary to ensure good administration.
	• Students will be enabled to effectively partake in democratic process.

B.A- 2^{nd} Semester: Political Thought - Course Code II - 2 On successful completion of this course

СО	 Students will get knowledge of political thoughts of east and west and ancient and modern political philosophers. Students will come to know significance of political concepts like liberty, equality, rights, law which enable them to participate effectively in political process.
	By understanding ideas like secularism, democratic socialism, social democracy and inclusive society, Students can contribute to nation building process.

B.A-3rdSemester: Comparative Government and Politics - Course Code III - 3 On successful completion of this course

This paper enables students to acquire knowledge of analytical understanding of comparative governments and politics.
 Students will have knowledge about legislative systems of UK, USA, China and Switzerland.
 Students will gain knowledge of executive systems in UK, USA, Switzerland and China.
 Students will also get to know nature of judicial systems and also party systems in UK, USA, Switzerland and China.

B.A-4thSemester: Indian government and politics: Course Code IV - 4 On successful completion of this course

·	on successful completion of this course
CO-1	• Students will know historical context that has prompted making of India's constitution.
	• Students will be acquainted with the philosophy of India's constitution.
	• Students will develop awareness of their fundamental rights, fundamental duties and Directive principles of state policy.
	• Students will come to know structure and working of union government and state governments.
	 Students will become conscious of threats to India's democracy.
	Students will be enlightened about reforming Indian polity.

B.A-5thSemester: Principles of Public Administration, Course Code V - 5 On successful completion of this course

B.A- 5thSemester: Principles of International Relations- Course Code V - 6 On successful completion of this course

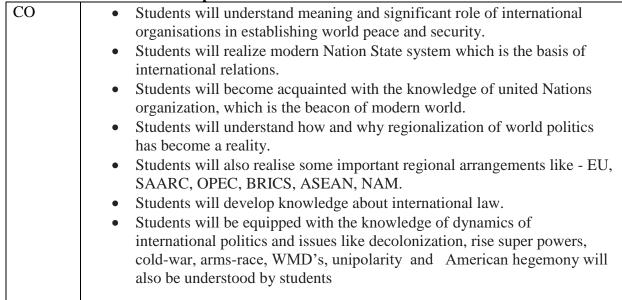
CO-1	 Students will develop sound knowledge about international relations and
	various approaches to the study of international relations.
	 Students by understanding national power they will comprehend how
	nations pursue their tactics in increasing their power.
	 Students will know what a significant position the national interest has
	assumed in international politics.
	wooding in inversion position

- Students will understand conceptual meaning principles and determining factors of foreign policies of India, USA and China.
- Students will also get to know instruments of foreign policy. Students will realize importance of Diplomacy, war, propaganda and economic instruments which are effective instruments of foreign policy.
- Students will understand processes like-Disarmament, collective security, Balance of power peaceful means of settling disputes, military alliances which effectively regulate interstate relations.
- Students will also be enlightened with knowledge of contemporary global concerns like human rights, gender Justices, terrorism, democracy, environmental issues and nuclear proliferation.

B.A- 6^{th} Semester: Indian Public Administration-Course Code VI - 7 On successful completion of this course

CO-1	Students will understand working of India's administration within
	constitutional frame work.
	Students will develop knowledge of structures of union and state
	governments.
	• Students will know nature of personnel system in Indian administration
	and also various issues pertaining to personnel system is India.
	• Students will have acquired knowledge of District administration which is
	the basic unit of Indian administration.
	Students will also know subsidiary administrative units like Assistant
	commissioner and Tahasildar.
	Students will develop sound knowledge about major issues in Indian
	administration like relationship between political and permanent
	executives, corruption, public grievances, and good government
	developmental issues

B.A-6thSemester: International Organisations Course Code VI - 8 On successful completion of this course



Course Outcomes of Sociology:

B.A-1stSemester: Principles of Sociology

The syllabus has been framed in such a way for the beginner's arums curiosity about the society in which they are living. Through same basic questions like who am I? What can I do? The students will be able to learn with certain ideas, evaluations and conditions.

B.A-2ndSemester: Structure of Indian Society

CO It is necessary for the students Know the culture and traditional in total the way of living the life in the society. The unwritten laws like social values. Which have been transformed by practice provide a strong foundation for them to be a good citizen.

B.A-3rdSemester: Classical (Western) Social Thinker

The students start to think and compare the structure of various societies in the light of the social theories put forwarded by various thinker like Karl Marx, Max Weber, Emile Durkheim Etc, So that they will be able to realize the loopholes in the development of society and work come out of such irregularities.

B.A-4thSemester: Indian Social Thinker

CO The students are exposed to know the significance studying sociology as a subject in their higher education level after going through the theories and views of social thinkers like M N Srinivas, G S, Ghurye, Patrick Geddes etc.

B.A-5thSemester: Social Demography and Research Methodology Social Demography

CO This course intends to impart knowledge about social demography in terms of its variables concerned with age, gender, education level, marital status, hierarchical level, organizational size etc. The course also envisages equipping students in research methodology without which study of social demography will be incomplete.

B.A-5thSemester: Research Methodology

Research methodology based on ethical values helps researchers in arriving decision related to demographic issues. This course seeks to highlight the significance of social values that form the foundation of ethical research.

B.A-6thSemester: Gender Studies and Current Social Problem in India today

This course proposes to shed intellectual light on gender studies which indeed is a multi- dimensional and inter-disciplinary subject. It will examine social, cultural, Economic, historical, religions course affecting gender inequality and also looks into course correction. The course also intends to evaluate the course and remedies of current social problems in India.

Programme outcomes, Programme specific outcomes and Course Outcomes of B. Com.

Programme outcomes

PO-1	This program facilitates Industries, Banking Sectors, Insurance Companies, Financing companies and other service sectors to hire well trained professionals as per their requirements.
PO-2	After completing graduation, students will possess the ability to take decision at different levels both personal and professional.
PO-3	Students will acquire skills regarding marketing, administration and strategy planning of the company
PO-4	Students can become self employed by owning new startups.
PO-5	Students can get thorough knowledge of finance and taxation helps them to practice as auditor or tax practitioner.
PO-6	The knowledge of different specializations in Accounting, costing, banking and finance with the practical exposure helps the students to stand in organization.

Programme specific outcomes

SO-1	The students can get the knowledge, skills and attitudes during the end of the
50 1	B.Com degree course.
50.2	
SO-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, event manager, Government
	employments and so on.,
SO-3	Students will prove themselves in different professional exams like C.A., C.S,
	CMA, UPSC. As well as other courses.
SO-4	The students will acquire the knowledge and skill in different areas of
	communication, decision making, innovations and problem solving in day to
	day business activities.
SO-5	Students will gain knowledge of subject skills within various disciplines of
50-3	finance, auditing and taxation, accounting, management, communication,
	computer.
SO-6	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.
SO-7	Students will learn relevant Advanced accounting career skills, applying both
	quantitative and qualitative knowledge to their future careers in business.
SO-8	Students will be able to do their higher education and can make research in the
	field of finance and commerce.
	neid of finance and commerce.

Course Outcomes of B. Com

BACHELOR OF COMMERCE (B.Com)

1 St B.Com	OUTCOMES
1 st semester	
Financial	On successful completion of this course, the student will be able to:
Accounting	Understand the theoretical framework of accounting as well
	accounting standards.
	Demonstrate the preparation of financial statement of

	manufacturing & trading entities of sole proprietors.
	• Exercise the accounting treatments for consignment transactions &
	events in the books of both parties.
	 Grasp the accounting treatment under the single entry system of
	accounting and conversion of single entry system of accounting to
	double entry system of accounting.
	Learn the preparation of accounts of Agricultural farms
Principles of	On successful completion of this course, the student will be able to:
Marketing	• Understand the basic concepts of marketing, marketing mix and
	the role of manager.
	• Examine the consumer behaviour in the present scenario and
	•
	marketing segmentation.
	• Inspect the concept of product, pricing and their policies and
	strategies.
	• Judge the impact of promotional techniques on the customers &
	importance of channels of distribution.
	 Identify the recent trends in the field of marketing.
Principles and	On successful completion of this course, the student will be able to:
Practices of	Understand concept and functions of management including the
Management	basic roles, skills and the responsibilities of managers.
	Evaluate the global context for taking managerial actions of
	planning, directing, communication and co-ordination.
	 Understand and analyse the different types of organisations which
	are relevant in the present context.
	• Know the theories of motivation and leadership styles and its
	applicability.
	 Evaluate controlling techniques for better productivity of an
	organization.
Financial	On successful completion of this course, the student will be able to:
Marketing and	<u>-</u>
Services	 Understand the role and trading aspects of the financial markets such as primary and secondary markets with reference to the
Del vices	
	economy. Evaming the role and functions played by commercial banks
	• Examine the role and functions played by commercial banks.
	Outline the objectives and functions of regulating bodies such as Outline the objectives and functions of regulating bodies such as Outline the objectives and functions of regulating bodies such as
	RBI and SEBI in regulating banks and stock markets.
	 Analyze the contribution and role of NBFI and mutual funds.

1 st B.Com 2 nd Semester	OUTCOMES
Advanced	On successful completion of this course, the student will be able to:
Financial	 Understand and demonstrate the accounting treatment for royalty
Accounting	transactions and draft the Royalty agreement.
	 Learn various methods of accounting for hire purchase transactions.
	 Know the accounting treatment of departmental stores.
	• Exercise various accounting treatments in the books of head office
	for dependent & independent branches.
	 Analyse the objectives and methods of human recourse accounting.

Human Resource	On successful completion of this course, the student will be able to:
Management	 Understand the basic aspects of HR, its development and also the role and responsibilities of human resources manager. Know about HRP and functioning of HRD. Analyse the sources of recruitment and steps involved on selection. Evaluate the different types of training and development methods in the present context. Identify the Strength and weakness of different performance appraisal techniques.
Law and Practice	On successful completion of this course, the student will be able to:
of Banking	Sum up the relationship between Banker & customer.
	Analyse the role, functions and duties of paying and collecting
	banker.
	• Know the procedure involved in opening and operating different types of bank accounts.
	• Examine the different types of negotiable instrument & their
	relevance in the present context.
	Evaluate modern technology used in the banking sector.
Market and Cost	On successful completion of this course, the student will be able to:
Benefit Analysis	Understand the fundamental concept of economics that is demand
	and supply analysis.
	Demonstrate various types of cost and BEP.
	• Study the types of competition prevailing in the market and pricing accordingly.
	Examine the stages in capital budgeting and techniques for project
	evaluation.
	Gain knowledge of linear programming and its interpretation.

2 nd B.Com	OUTCOMES
3 rd Semester	
Corporate	On successful completion of this course, the student will be able to:
Accounting I	 Understand the account for the various adjustments related to the share capital.
	 Determine the value of equity share and goodwill by using different methods.
	 Learn the technique of preparation the financial statements.
	• Demonstrate the accounts of the companies on the event of internal reconstruction.
	 Understand the accounting procedures regarding liquidation of companies.
	 Upgrade knowledge through the recent developments in corporate accounting.
Law and Practice	On successful completion of this course, the student will be able to:
of Income Tax I	 Understand concept of taxation and some basic concepts of income
	tax Act.
	 Determine the residential status of an individual.
	Demonstrate taxable income from salaries.

	Assess the income from house property under different situations.
	Identify the various Tax saving schemes for individuals i.e., under
	section 80.
Corporate Law	On successful completion of this course, the student will be able to:
	• Know the framework of New Companies Act of 2013 and different
	kind of companies.
	 Identify various stages and documents required in the formation of companies in India.
	 Analyse the role, responsibilities, duties, rights of directors and company secretary.
	• Examine the different types of meeting and procedure followed in
	the company.
	 Evaluate the modes of winding up of a company.
Computer	On successful completion of this course, the student will be able to:
Concepts for	 Know the conceptualize frame work of computer.
Commerce	 Demonstrate the output and input devices of computers.
	To know about the computer memory and its types and their storage
	devices.
	Differentiate the software and language devices
	 Understand the concept of MS- excel and MS word.

2 nd B.Com	OUTCOMES
4 th semester	
Corporate	On successful completion of this course, the student will be able to:
Accounting II	Demonstrate preparation of financial statements of life and general
	insurance companies and fire claims.
	 Prepare the financial statements of banking companies.
	 Acquire knowledge on inflation accounting.
Law and Practice	On successful completion of this course, the student will be able to:
of Income Tax II	 Comprehend the procedure for assessing of income from business
	or profession of an individual.
	 Know the provisions for determining the capital gains.
	 Determine the income from other sources.
	 Demonstrate the taxable income of an Individual.
	Comprehend the assessment procedure, tax liability and to know the
	power of income tax authorities.
Business	On successful completion of this course, the student will be able to:
Regulatory	Recognize the law relating to contracts and its application in
Framework	business activities.
	Know the basic concepts of valid contract.
	 Acquire the knowledge about the remedies for breach of contract
	and quasi contract.
	• Comprehend consumer protection act 1986.
	 Rephrase the cyber law in the present context and also the
	information technology act of 2000.
Information	On successful completion of this course, the student will be able to:
Technology in	Understand the concept about management information system

Business	 Know about object oriented programming with c⁺⁺ and their elements.
	• Evaluate the different types of programs in c ⁺⁺
	Arrays and their types
	 To know about algorithm.

3rd B.Com 5th	OUTCOMES		
semester	oc redivides		
Fundamentals of	On successful completion of this course, the student will be able to:		
Statistics	 Know about the basics of statistics and statistical investigation. Compare primary and secondary data and evaluate various method of collection of data. 		
	 Familiarize the diagrammatic and graphical presentation of statistical data. 		
	 Demonstrate and validate the application of measures of central tendency in business decisions. 		
	 Comprehend the measures of dispersion and measures of skewness. 		
Financial	On successful completion of this course, the student will be able to:		
Management	 Acquire the knowledge of finance and financial management and impact the role of financial managers. 		
	 Utilise the future value and present value techniques for time value of money. 		
	 Evaluate various capital budgeting techniques and take proper investment decision and dividend decisions. 		
	 Demonstrate the capital structure decisions for the development of an organization. 		
	• Estimate the working capital requirement for the smooth running of the business.		
Elements of	On successful completion of this course, the student will be able to:		
Costing	Understand concepts of cost accounting & Methods and techniques of Costing.		
	Outline the Procedure and documentations involved in procurement of materials & determine the value Inventory.		
	• Evaluate different methods of wage payment and determine idle time and over time.		
	• Analyse the methods of allocation, apportionment, reapportionment and absorption of overheads.		
	• Demonstrate cost sheet & reconciliation of cost and financial accounts.		
New Venture	On successful completion of this course, the student will be able to:		
Creation and	 Identify potential business opportunity for new venture 		
Management	 Identify the benefits and problems women entrepreneurs 		
	Know several schemes and loan facilities provided by the banks		
	Able to get knowledge about business plans		
	Develop business models and financial projections		
Business	On successful completion of this course, the student will be able to:		

Taxation	 Understand and determine the Residential Status of different persons Know the assessment procedure of HUF. Demonstrate the taxable income of partnership firms AOP/BOI and company and their tax liability. Determine advance tax payable and TDS provision.
	Determine advance ax payable and 1100 provision.
Business	On guagassful completion of this course the student will be able to
	On successful completion of this course, the student will be able to:
Mathematics	Use the number system and indices applications in solving basic
	business problems.
	Examine and apply Permutations & Combinations and Matrices
	solving business problems.
	 Apply concept of commercial arithmetic concepts to solve business problems.
	 Make use of theory of equation in solving the business problems
	in the present context.
	 Apply measurement of solids in solving simple business
	problems.
Retail	On successful completion of this course, the student will be able to:
Management	 Know modern retail management functions and types.
	 Understand retail marketing and its mix.
	 Analyse the factors influencing consumer buying and consumer
	service satisfaction
	 Perceive the role and responsibilities of store manager and
	factors affecting store layout.
	 Prepare merchandising planning, and analyzing its
	performance.
	 Use relationship marketing strategies like CRM, RHRM, Gaps
	and retail branding.
	 Examine the recent trends in retail Management
3rd B.Com 6th	OUTCOMES
semester	
Statistical	On successful completion of this course, the student will be able to:
Methods	 Understand the concept and applicability of correlation and types of correlation.
	 Demonstrate regression analysis and its applicability in business
	and research.
	 Make estimation using different Time series techniques.
	 Examine different types of index numbers and their relevance.
	 Use interpolation and extrapolation technique for estimation of
	variables.
Management	On successful completion of this course, the student will be able to:
Accounting	 Comprehend the concepts of management accounting.
11000 411111119	 Analyze and interpret the corporate financial statements by
	using various techniques.
	• Compare the financial performance of corporate through ratio analysis.
	Understand the concept of fund flow and cash flow statement

	includes of preparation.		
	 Discuss and develop budgetary control and budgeting different 		
	types of budget.		
Methods and	On successful completion of this course, the student will be able to:		
Techniques of	 Acquire the knowledge of contract costing 		
Costing	 Understand the process of costing 		
	 Demonstrate operating, marginal and standard costing. 		
	 Comprehend recent developments in cost accounting. 		
Auditing and	On successful completion of this course, the student will be able to:		
Assurance	Understand the conceptual audit.		
	 Examine the internal check and vouching. 		
	 Comprehend the relevance of auditing and SAP. 		
	Gain knowledge of company and verification and value of		
	assets and liabilities.		
	Demonstrate the E- Auditing system.		
Organizational	On successful completion of this course, the student will be able to:		
Behavior	 Understand the concept of OB 		
	 To know the concept of individual behavior. 		
	 Understand the group dynamics and concepts of groups. 		
	 Acquire the knowledge of organizational culture and changes, 		
	conflict management.		
Goods and	On successful completion of this course, the student will be able to:		
Services Tax	 Comprehend the concepts of Goods and Services Tax Act. 		
and Customs	 Understand the fundamental of GST includes scope and 		
	definition of GST.		
	 Analyse the GST models. 		
	 Know the procedure for determining taxable value and Assess 		
	GST payable applying input tax credit.		
	 Differentiate GST with the previous indirect tax laws, 		
	 Preparation of tax invoice as per GST Act. 		
	 Comprehend the customs duty and its relevance. 		
Consumer	On successful completion of this course, the student will be able to:		
Behaviour	 Understand the relevance of consumer behavior, Rights and 		
	responsibilities of consumer.		
	 Inspect the model of consumer decision making and consumer research. 		
	 Analyse the theories of personality and marketing strategy 		
	 Examine the external factors influencing consumer behavior. 		
	 Identify the motivating factors influencing consumer behavior. 		
	- Identity the motivating factors influencing consumer behavior.		

Course Outcomes of Kannada language

Sl. No.	Programmes	Outcomes
01	1 st B.A 1 st Semester	Kannada Samskruthi:- Kannada culture is a way of living. The main objective in prescribing

		this text is to make the students a cultured one. Though culture and tradition are unwritten, they play significant role in moulding the way of life.
02	1st B.A	Kannada Loka :-
	2 nd Semester	After going through this text the students will be able to realise the significance of self employment, especially in this period where majority of the youths are with drawing them self from rural and
		agricultural life. The syllabus is a torch bearer for an educate unemployee to involve himself in ancestral profession life agricultural with dignity.
03	II nd B.A	Kannada Dimdima :-
	3 rd Semester	The students will be able to realise that there is no logic in arguing that
		English will fetch more job opportunities but that even after
		graduation in Kannada medium they may get abundant job opportunities.
04	II nd B.A	Kannada Surabhi :-
	4 th Semester	Change is Law nature and hence students after learning this the
		concept from these literary piece will be able to learn to expose
05	1 st B.Com	themselves in the changing situations by retaining earthly nature.
05	1 st Semester	Kannada Deepa :-
	1 Semester	It helps the students helps the students to know that kannada is a language for good exposure. It helps them to go back to ancient
		literature and their relevance in the contemporary society.
06	1st B.Com	Kannada Aysiri:-
	2 nd Semester	The effect of LPG is that there is a retrace to accumulate wealth by
		overthrowing the life values in the wind resulting in the loss of peace
		of mind. The students will be able to realise the role of values of life in
		shaping their feature apart from materialistic attitude.
07	II nd B.Com	Kannada Kankana :-
	3 rd Semester	It helps the students to comment with confidence after learning both
		the concepts like literature and language together.
08	II nd B.Com	Kannada Dundubhi :-
	4 th Semester	The students will understand how Kannada language can be used as
		medium of communication in business and as an official language in
		their day to day transactions.

Course Outcomes of English Language

Sl.	Programmes	Outcomes
No.	, o	
01	1 st B.A I st & II nd Sem	 "Literary realms (I BA) is the course book that has been introduced for both the semesters. It consists of five prose pieces and five poems for each semester with continuity of thought relativity of ideas and relevance of the context. The contents cover short stories, essays; articles covering social, racial, scientific, rational, environmental, moral and ethical values with a visionary outlook to enlighten the

		 Poems also depict the inner voice that reflects the personal experiences, love, patriotic and the concern for nature. "English Language Practice" is the work book with 8 units 4 for each semester focuses on language learning activities in a phase wise manner with an LSRW approach that would make them confident in using the language appropriately in all walks of their life. After going through all these multiple themes and the language components the students will be able to look at life and the society with a different approach that would enable them to develop a sustainable all round personality in the society.
02	III rd Sem & IV th Sem	 "Literary inspirations" (II BA) is the course book that consists of prose poetry of varied themes and one act plays for fourth semester. The themes consist of literature, cultural, social, religious, political, environmental issues that give a deep insight in to the students. "Practice writing skills" is the work book for both the semesters that will help them to learn how to write Job applications, conduct public meeting, writing to news papers, reports, official letters etc. Learning thematic aspects and practical writing skills (soft skills) will boost their morality with an enlightened mind of practical knowledge to face the life outside four walls courageously in this competitive world.
	I st B.Com I st & II nd Sem	 "Literary Ruminations (I B.Com) is the course book that has been introduced for both the semesters. It consists of five prose pieces and five poems for each semester with continuity of thought relativity of ideas and relevance of the context. The contents cover short stories, essays; articles covering social, racial, scientific, rational, environmental, moral and ethical values with a visionary outlook to enlighten the students. Poems also depict the inner voice that reflects the personal experiences, love, patriotic and the concern for nature. "English Language Practice" is the work book with 8 units 4 for each semester focuses on language learning activities in a phase wise manner with an LSRW approach that would make them confident in using the language appropriately in all walks of their life. After going through all these multiple themes and the language components the students will be able to look at life and the society with a different approach that would enable them to develop a sustainable all round personality in the society.
04	II nd B.Com III rd & IV th Sem	"Literary Perceptions" (II B.Com) is the course book that consists of prose poetry of vertical themes and one act plays for fourth semester. The themes consist of literature cultural, social, religions, political, environmental issues that give a deep insight in to the students.

	 "Business communication" is the work book for both the III & IV Sem that will help them to write different types of business letters like, enquiries, quotations, orders, complaints, Bank correspondence, circulars, Job applications etc, and how to write notices, agendas, minutes, surveys, E-mails along with conducting business meetings, along with soft skills etc. This will enable them to develop self confidence with practical knowledge courageously to face challenges in the competitive world.
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COURSE OUTCOMES OF HINDI LANGUAGE

Hindi is the most popular and national language in India. The ability to speak and pronounce Hindi intelligibly. Develop their awareness of the importance of Hindi as a means of national communication.

For B.A Students

Sl. No.	Programmes	Course out comes	
1	I B.A I Semester	 Upon the completion of the course the students will be able to learn in poetry, grammar and translation They learn poems of ancient and modern literature. Practice of grammar exercises. Practice of translation of paragraph in Hindi and Kannada. 12 poems enable the students with deep insights into past and present religious and cultural contexts. Basic learns of grammar relates to make perfect in Hindi. 	
2	I B.A II Semester	 Upon the students continues to sharpen the language skills with constant practice of grammar exercises. Able to learn prose, grammar and translation. Literary realms which is a collection of Gadyakusum by author Indira. M.A and collection of 10 lessons to know the achievements, failures, pains and sensibilities, values and principles in giving life orientation. Translation of Vanijya Hindi words to Kannada/ English by A.V. Narti. 	
3	II B.A III Semester	 Enable the students to strengthen their writing skills Kanda Kavya of Draupadi by Narendra Sharma is facilitated. Literary inspirations for this semester students blends 2 beautiful collections of Sarkaripatra and also Tippan and Alekhan. 	
4	II B.A IV Semseter	 The prescribed drama, functional Hindi and process writing. To the practice and skill improvement we kept drama that is EkAurDronacharya, how to respect teachers in their life. Functional Hindi letters are given to improve their writing and skills. 	

	•	Job orientation purpose we kept business letter to the students.
		Agency, BimaSamban di, Bank, Naukari, Shikayatipatra,
		PuchtanSambandi.

For B.Com students

Sl. No.	Programmes	Course out comes	
1	I B.Com I Semester	 Upon the completion of the course the students will be able to learn in poetry, grammar and translation They learn the stories of writer Premchand, BhishmSahani, Manu Bandarietc Learn basic grammer exercises, how to do sentence in the clearly Hindi Practice of Vanijya Hindi words from Kannada/English to Hindi and Hindi to Kannada/English. Six lessons enable the students with good manner. Learn past and present religions and cultural activities. 	
2	I B.Com II Semester	 Upon the syllabus basic we kept past and present 12 poems. They learn Tulasidas, surdas and Meerabai of literature Modern writer like Jayashanker Prasad, Harivamsh Roy Bachanetc.like poem we teach to students. They also able to learn grammer and passage translation. They improve their language skills. Sahityasarvor book, we collect 12 poems and also know about failures, pains and sensibilities. Translation of short paragraph to know how their words improve. 	
3	II B.Com III semester	 Enable students to strengthen their writing skills, we kept PrathinidiKahaniya. Literary inspirations for third semester student's blends and beautiful collection of VanijyaPatra and also Raj basha, Rastrabasha and Samparkbasha. Eight Vanijyapatra to helpful for business purpose. 	
4	II B.Com IV Semester	 They prescribed drama, functional hindi and precess writing To the practice and skill improvement we kept drama(Ladayee) How to leave in society. Job orientation purpose we kept Sarkaripatra to the students. 	

Compulsory courses for B.A and B.Com Programme

I year B.A and B.Com - Course Outcomes of Indian Constitution

On successful completion of the course students will be able to:

- Students will develop spirit of rule of law.
- Students will come to know historical context in which Constitution was enacted
- By knowing preamble of the Constitution students will understand philosophy of India's constitution.

- The course will seek to apprise of constitutional functionaries like, President, vice- President, prime minister, council of ministers etc.
- The course seeks to illumine students about major constitutional institutions and their powers and responsibilities.
- The course seeks to familiarize students with the knowledge of fundamental rights, duties, and directive principles of state policy.
- Students will get to know about the procedure for amending Constitution
- Thus the course will intend to make students responsible citizens of India.

I year B.A and B.Com -Course Outcomes of Environmental Science On successful completion of the course students will be able to:

Co-1	Understand Multi-disciplinary nature of environmental studies, scope and
	importance of environment.
Co 2	1
Co-2	Know types of Natural resources and role of an individual in the conservation of
	natural resources.
Co-3	Understand the concept of ecosystem, food chains, food webs and ecological
	pyramids.
Co-4	Understand biodiversity and its conservation.
Co-5	Get the knowledge of genetic, species and ecosystem diversity.
Co-6	Know hot spots of biodiversity in India, threats to biodiversity, endangered and
	endemic species of India.
Co-7	Understand causes, effects and control measures of environmental pollutions
	like air pollution, water pollution, soil pollution, marine pollution, noise
	pollution, thermal pollution and nuclear hazards.
Co-8	Understand causes, effects and control measures of solid waste management.
Co-9	Get the knowledge of disaster management, disasters like earthquake, cyclone
	and landslides.
Co-10	Know the interrelationship between social issues and environment,
	environmental ethics; issues and possible solutions.
Co-11	Know environment protection act, air act, water act, wildlife protection act,
	forest protection act, public awareness on various environmental issues.
Co-12	Understand human population and its association with environment, Role of
	information technology in environment and human health.
Co-13	Get the practical knowledge through field work by visiting river, forest,
30 10	grassland, pond.
	Prantial bours

II year B.A & B.Com 3^{rd} Semester-Course Outcomes of General Science Management

On successful completion of the course students will be able to:

On	successful completion of the course students will be able to.
Co-1	Know brief History of space technology in India. How a satellite works, ISRO,
	Different centers, Launch vehicle types, Reusable technology, Different
	satellite orbits as GTO, EO, MEO, GEO, INSAL and its applications, DTH
Co-2	Understand basic concepts on missile and its works, Stealth technology with
	introduction of RADAR, Difference between ballistic and cruise missile, Anti-
	ballastic missiles and how it works, BRAHMOS, Institutional structure for
	R&D in defence, DRDO, defence Technology Road Map of India.
Co-3	Understand working principle, LED and OLED, LCD, CFL, CRT, HDTV,

	Lasers, 3-D and Animation, Robotic.
Co-4	Know new technologies to decrease its pollution content, Thermal power
	plants, Hydroelectric power plants, Carbon sequestration, Carbon footprint
	concept, Renewable energy resources and non-renewable, Solar energy, Wind
	energy, Fuel cells, Geothermal energy, Tidal and wave energy, Biofuel, Biogas,
	etc., Hydrogen fuel and its uses.
Co-5	To get the knowledge of Nanotechnology/Biotechnology; Scientific principle;
	Applications in medicine, industry, space, consumer goods, transport,
	environment, textile, Nano Mission of India.
	Biotechnology; Defination, Branches, Genes, Biofingering, Biosensors,
	Genetic engineering, Human genome project, Bio piracy, Bt cotton, Btbrinjal
Co-6	Management; Meaning, Definitions, Functions, Objectives of Management;
	Qualities and Qualifications of a Good Manager, Managerial skills. Quantitative
	and Mental Ability;

II year B.A & B.Com 4th Semester-Course Outcomes of Computer Applications

On successful completion of the course students will be able to:

	On successful completion of the course students will be able to:
Co-1	Learn about different types of computers, and its various parts, multimedia components like
	LCD, projector, network interfacing card etc
Co-2	Learn about window operating system, concept of plug and play. New programs, menus,
	folders, short cuts, editing pictures etc.
Co-3	Learn basic ideas of MS word, MS office and application of managing files, opening, creating,
	data sharing, webpages, mail merge, painting etc.
Co-4	Work with MS excel, creating, opening and saving of files, selecting, editing data, creation of
	charts etc.
Co-5	Design templates, adding and formatting text, making notes in MS powerpoint.
Co-6	Learn data bases, data structures, formatting forms and reports.
Co-7	Understand the LAN and WAN, broadband networking, internet, protocals, search engine,
	chatting, e-mail etc.

III year B.A & B.Com-5th Semester-Course Outcomes of Skill Development-1 On successful completion of the course students will be able to:

Co-1	Understand personality, meaning of development, elements of success, soft
	skills-skill training
Co-2	Know they self/self-discovery, SWOT analysis, questions to complete the grid
Co-3	Form the values, education self and others, civic responsibility, personnel
	values, cultural values and social values.
Co-4	Know the art of listening, benefits of active listening, listening tips. Art of
	reading, importance of writing- writing tips E-mail writing.
Co-5	Develop body language, forms of body language- developing confidence with
	correct body language. Etiquette and manners at different places and functions.

III year B.A & B.Com 6th Semester-Course Outcomes of Skill Development-II On successful completion of the course students will be able to:

Co-1	Define communication, importance, tips for effective communication. Art of
	public speaking- public speaking tips.
Co-2	Develop career planning guidelines for choosing career. Tips for successful

	career planning.	
Co-3	Prepare CV/ Resume, tips of writing Bio-data, cover letter, CV and Resume etc.	
Co-4	Get interview skills, types of questions asked in telephonic interview.	
Co-5	Understand time management, steps for time management, secrets of time	
	management. Kinds of stress-stress management steps.	

Programme outcomes, Programme specific outcomes and Course Outcomes of M. Com.

Programme outcomes

0	6	
PO-1	This program will provide the well trained professionals to meet the requirement of Research Associates, Indian Civil Service, Economic consulting job, Educational institutes, Finance, Commerce & banking sector etc.	
PO-2	This programme helps take up research work in different fields of International relations, socio - economic, technical aspects etc.	
PO-3	Students can become an Independent entrepreneur also.	
PO-4	After completing this programme, there is a wide variety of coercers which deals with the flow of money, mmey manager to personal finance consultant etc.	

Programme specific outcomes

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Students will study about accounting, money & banking system, capital
market, economic theory, Income tax & knowledge about business, micro
& Macro Economics, Management, etc.
It is suitable for students, those who want to go for higher studies do
research work in the area of statistics, accounts & other related areas.
This programme is also suitable to those who want to pursue CA & CS
also
This programe will help to improve finance management skills & build up
specialist knowledge.
Students can work as teacher / lecturer in college & universities.
This programme serves as basis in higher studies & research in the field
Ph.D in commerce.

Course Outcomes of M. Com.

MASTER OF COMMERCE (M.Com.)

1 St M.Com	OUTCOMES
1 st semester	
Business Policy	On successful completion of this course, the student will be able to:
& Environment	 Understand the basic concept of business environment and its importance and factors which helps them to analyse national and global business environment. Learn the role of government in regulating and intervention in business.

	 Compare the micro, small and medium enterprise and their problems.
	 Understand the cause for sickness of small scale industries and
	analyse the remedial measures.
	• Examine the competition Act 2002 and also duties and functions of commissions.
	Know the rights and remedies available to consumers under
7.5	consumer Protection Act 1986.
Management	On successful completion of this course, the student will be able to:
Process &	• Understand the basic concept of management i.e. roles, skills &
Practice	challenges.
	 Learn the planning process & strategies to meet the
	competition.
	 Understand the different types of organizations which helps to
	manage properly.
	Choose the best alternative leadership style & motivation to
	boost the employees.
	 Understand the process of communication & solve the barriers
	in communication.
	 Enable to understand & applying the best alternative decisions
	among the options.
	choose the cost controlling techniques for cetter product (ii) of
A	an organisation.
Accounting	On successful completion of this course, the student will be able to:
Theory	Learn the accounting theories and different approaches to
	construct accounting theory.
	• Understand the concept and structure of generally accepted accounting principle in detail.
	Know the concept of accounting standard and accounting
	standards issued by ICAI and its applicability.
	A 1 1'CC
	changes i.e., inflation and deflation.
	Compare different methods of accounting and recording of
	HRA.
	Demonstrate social income statement and balance sheet as a
	part of corporate social responsibility.
D	
Business	On successful completion of this course, the student will be able to:
Mathematics &	Understand the different concepts of interest and their
Statistics	calculations based on present and future value of money
	Know the concept of matrix and its calculation in different
	properties and its applicability in business
	 Analyse the cost, revenue and profit functions of calculus.
	 Take decision and forecast using time series and graphical
	representation of business data.
	• Learn the probability theorems and law of probability and its
	applicability in business.
Managerial	On successful completion of this course, the student will be able to:

Elective- Accounting & Taxation Strategic Cost Management	 Understand economic and managerial theory ad principles. Identify the role and responsibilities of managerial economists Demonstrate the law of demand and its applicability in decision making. Analyse different approaches of consumer choice. Evaluate demand forecasting techniques and use them for estimation. Know the production theory and apply them for economic value analysis. Make comparative study of pricing under different market situations. Examine the methods of price determination, price discrimination and international price discrimination. On successful completion of this course, the student will be able to: Understand the basic difference between traditional costing & Modern costing system which helps to apply the suitable costing method for current ear. Understand the concept of learning curve & its applications which helps to reduce the labour hours & cost. Learn the concept of life cycle costing i.e. activities & phases in product life cycle in cost contract. Understand the new concept in inventory controlling system like just in time & its adoption. Enable the students to understand the various topics in cost audit.
Income Tax Planning & Management	 On successful completion of this course, the student will be able to: Understand the basic concepts of tax planning, evasion, avoidance and management. Determine and plan for residential status of different persons. Demonstrate taxable income under different heads of income and plan under each head. Know the provision regarding Tax Deducted at Source from various incomes. Estimate advance tax payable by person under Income tax Act.

1st M.Com	OUTCOMES
2 nd Semester	
Organisational	On successful completion of this course, the student will be able to:
Behaviour	 To help the students understanding the basic concepts of
	Organizational Behavior with the case studies.
	 Helping students to know how the individual behavior of an individual influence organization & Vice Versa.
	 Demonstrating the concepts of Personality, Perception, Learning, Attitudes.
	 Discuss the causes for jab satisfaction.
	Examine the foundations of group behavior and how an

individual see himself in a group How organizational culture impact on working style of individuals. Marketing Management On successful completion of this course, the student will be able to: Understand the basic concepts & new concepts of marketing. Learn the applications of research & development in marketing. Understand the bases of market segmentation i.e. behaviouristic & of the consumer Analyse the consumer behaviour and its different theories to judge the consumer. Learn the concept of product, price, and promotion strategies. Compare the product marketing & services marketing. On successful completion of this course, the student will be able to: Understand about finance and its importance in business. Take investment decision based on different capital budgeting techniques both in certain and uncertain cases. Estimate the working capital requirement and management of current assets and liabilities. Demonstrate the value of different sources of capital and its return. Learn the concept of dividend and different dividend policies in India. On successful completion of this course, the student will be able to: Understand the concept of computer, Operating system of computer, computer virus and also learn about MS-word, Excel and power point.
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Business computer, computer virus and also learn about MS-word, Excel
i and power point.
Know about data, Information and use them for taking future
decisions in business.
Apply computer database management system for recording
transactions in business.
Demonstrate tables using SQL (Structured Query Language)
Program ,MS-Word, MS-Excel and MS-Power point
Develop simple visual basic program
Capital Markets On successful completion of this course, the student will be able to:
 Expose different aspects of Indian financial markets
particularly capital markets.
 Understand the process of fresh issues of shares in primary
market
 Analyse operational system of secondary market and methods
of transactions.
 Demonstrate stock quotations & market indices.
 Learn the modus operandi of E-trading at BSE, NSE, ISE &
OTCEI.
Understand the participants of G-Securities market.
Elective- On successful completion of this course, the student will be able to:
• Understand the basics of cost accounting & enable to segregate
&Taxation the cost in to variable & fixed cost.

Marginal	• Understand the different methods of break even analysis for
Costing	MMO product & multi product also.
	• Learn the effects of changes in various lectures on profit of product.
	• Compare the Income statement of assorption & variable costing.
	• Understand the different areas of application of Marginal costing.
Corporate Tax	On successful completion of this course, the student will be able to:
Planning &	 Narrate the meaning and types of companies.
Management	Demonstrate the Total income of company and tax payable
	under MAT scheme and claim tax credit.
	 Plan for establishment of new business and form of organization.
	 Take financial decisions like capital structure and dividend policy.
	Plan for managerial decision like owning or leasing, make or
	buy, repair or replace etc.
	Analyse the procedure for converting firm into company and
	plan for amalgamation of company,
	Know about international taxation i.e., taxation globally.

2 nd M.Com	OUTCOMES
3 rd Semester	OCTOONIES
Strategic Human	On successful completion of this course, the student will be able to:
Resource Management	 Understand the basic concepts of Human resource management and its functions.
	Learn the importance of Human Resource Planning with different techniques of job analysis.
	Compare the recruitment and selection, evaluate different sources of recruitment.
	 Understand the organisational strategy and culture which helps to inculcate suitable culture.
	Apply Human Resource Information Management System.
	Know different compensation management in working place.
	Analyze the performance appraisal system in India.
Retail	On successful completion of this course, the student will be able to:
Management:	 Enable the students to understand basic concept of retailing types & trends in retail industry.
	 Analyses the factors influencing the decision making process of retail customer
	 Understand the retail marketing strategies & growth opportunities in international.
	Understand the retail marketing strategies, & growth opportunities in international.
	Understand the various Merchandising Management i.e. budgets plans, allocating, stoning etc.

	Out line the recent trends in retail marketing.
Security	On successful completion of this course, the student will be able to:
Analysis & Portfolio	Learn the various methods of building portfolios & various economic environmental constraints.
Management	 Understand how securities analyses make differences in proper decision making about investments.
	Analyse the various investment avenues, so that students can
	 easily understand the concept of portfolio management. Analyse the different methods of portfolio evaluations.
	 Understand how arbitrage pricing theory & CAPM theory help investors to make better investment decisions.
E-Commerce &	On successful completion of this course, the student will be able to:
Web Designing	 Know the concept of Network classifications and different types of network topologies and its relevance.
	 Understand internet and its applicability.
	 Demonstrate HTML program i.e. creating and existing of HTML program.
	 Analyse E-commerce and its in India.
	 Compare different E-business models for E-Commerce based
	on transaction parties and transaction types.
	Understand the availability of security and risks associated with
	e-commerce and different E-payment systems
Business	On successful completion of this course, the student will be able to:
Research	 Understand the basic aspects of research and its applicability.
methods	 Formulate research topic and apply suitable sampling technique.
	 Learn to draw hypothesis and test them by using different techniques of hypothesis testing.
	Analyse and interpret the data collected.
	Prepare the report based on research .
Elective-	On successful completion of this course, the student will be able to:
Accounting &	 Understand the origin & development of operation research.
Taxation Operations	 Learn the application of linear programming with graphical model.
Research & Cost	Understand the formulation of assignment model to solve the
Management.	allocation problems of men, materials etc.
	• Learn the application of transportation model in scheduling, production, plant location etc.
	Understand the basic steps in PERT & CPM techniques and
<u> </u>	resource allocation & project time, cost in network.
Customs Duty	On successful completion of this course, the student will be able to:
	 Understand the theoretical & practical aspects of custom duty when goods are imported from other countries.
	 Learn the basic concepts of customs duty to know the concepts properly.
	Analyse the customs act 1962 & its implications to charge customs duty.

•	Know customs tariff act 1975 & its provisions.
•	Determine assessable value and customs duty payable by
	importer.
•	Analyse the operational aspects of customs authority

2 nd M.Com	OUTCOMES		
4 th semester			
Entrepreneurship	On successful completion of this course, the student will be able		
Development	to:		
	Understand the concept & importance of entrepreneurship in economic development.		
	Compare the entrepreneur & manager, Entrepreneur.		
	Learn the different theories of entrepreneurship.		
	Understand the concept of women entrepreneurship & role of it.		
	Learn the various concept of women entrepreneurship & role of it.		
	Learn the various concepts conceptual models of entrepreneurship development.		
	 Understand the phases of EDP which helps to get the practice 		
	training.		
	Enable to prepare the project report.		
	Understand the various institutional support for		
	entrepreneurship.		
Business Ethics &	On successful completion of this course, the student will be able		
Corporate	to:		
Governance	 Understand the basic concepts & importance of ethics & corporate social responsibility. 		
	Learn the concept of corporate governance.		
	Understand the recommendation of Various committee		
	towards corporate in control.		
	Understand the role of chief executive officer.		
	 Learn the process of formation of board committee. 		
	Come to know about amendment act bill & embracing code of		
	corporate governance.		
International	On successful completion of this course, the student will be able		
Business	to:		
	Understand the basic concept of International business &		
	central actors.		
	 Learn the various teams which enable to understand origin of International Business. 		
	Understand the alternate methods of entry to International		
	Business.		
	• Compare the IC, MNC, GC & TNC		
	Understand the negotiation& communication skill in		
	International Business.		
	Learn the role of International Economic institution in		

	International Business.
International	On successful completion of this course, the student will be able
Accounting	to:
g	 Pupil will understand the meaning and needs of International accounting evolution and development of International accounting.
	They will learn about financial reporting and how other
	countries are going to prepare financial reporting that to France, UK, US and Australia.
	 Here also they came to learn about preparation of financial reporting in some other countries and about the tax system in other countries will be discussed.
	They will study the risks associated with international accounting and they also learn the preparation of consolidated financial statement and also about segment reporting and transfer pricing and its recording.
	Relating to International transactions the concept of
	harmonization will be studied and the role of IASC in
	harmonization has been discussed.
Computer	On successful completion of this course, the student will be able
Application &	to:
Project Work	Understand basic aspects of research with practical experience.
	Learn to apply some research methods and draw interpretation
	based of the study.
	Know about preparation of questionnaire and conducting
	survey.
Til 4	Get inspiration to undertake major research projects in future.
Elective-	On successful completion of this course, the student will be able
Accounting &	to:
Taxation Computerised	Differentiate manual accounting and computerized
Accounting	 accounting. Acquire knowledge about accounting software and its classification.
	Demonstrate the business transactions using tally software. Propers budget and fund flow statement. Propers budget and fund flow statement.
	 Prepare budget and fund flow statement. know SAP and its Scope and how to maintain accounts and
	•
Goods & Service	inventories by using SAP. On successful completion of this course, the student will be able
Tax Act	to:
1 ax ACt	Gain knowledge of GST levied at central & state level.
	 Understand the concept of CGST, SGST, IGST & UTGST
	 Learn the operational aspects of GST.
	 Learn the operational aspects of GST. Learn the procedures for registration under GST & special
	provisions provided to nonresident taxable persons and casual
	 taxable persons. Understand the functions of GST council & administration
	aspects of GST network.

A.R.G. College of Arts & Commerce DAVANGERE - 577 004.