



CANARA COLLEGE

Managed by Canara High School Association, Mangaluru

Reaccredited by NAAC and Affiliated to Mangalore University

Mahatma Gandhi Road, Kodialbail, Mangaluru – 575 003, D. K. District, Karnataka

BACHELOR OF COMMERCE (B.COM.)

[PEOs, POs, PSOs, COs & GAs]

CHOICE BASED CREDIT SYSTEM (CBCS)

(Effective from 2019-20 Batch onwards)

BACHELOR OF COMMERCE (B.Com.) PROGRAMME

Motto :

“Believe, Achieve and Succeed”

Vision :

“The department endeavours to make every student be independent in their thinking, knowledgeable, confident, value-centred, humane and make them competent to achieve their goals of personal, social and professional life.”

Mission :

- To create opportunities to acquire necessary skills- conceptual, technical and interpersonal.
- To inculcate the values of integrity and social well-being.
- To inspire, motivate and empower students to reach their fullest potential.

Programme Educational Objectives (PEOs) :

The three year B.Com. Degree programme intends to attain the following Programme Educational Objectives :

PEO 1	Graduates will be capable of making a positive contribution to commerce, trade and industry.
PEO 2	Graduates will have career prospects in Taxation, Banking, Finance, Business or other related fields.
PEO 3	Poster successful engagement in academic / entrepreneurial ventures and / or advancement of knowledge through progression towards higher education.
PEO 4	Graduates will be able to pursue research in their chosen field of Accounting, Finance, Banking and Taxation.
POE 5	Graduates will be able to demonstrate team spirits, skills and values, continue to learn and adapt to change throughout their professional career.
POE 6	Graduates will be recognized as accounting professionals with commitment towards human dignity, integrity and empathy while working in any organization and also in the society.

Programme Outcomes (POs) :

Students of B.Com. Degree Programme at the time of graduation will be able to :

PO 1	Acquire adequate knowledge about commerce education.
PO 2	Acquire comprehensive knowledge of Finance, Accounting, Taxation, Banking Business Laws and related courses.
PO 3	Equip with professional, inter personal and entrepreneurial skills.
PO 4	Effectively evaluate different business problems using analytical, creative and integrative abilities.
PO 5	Develop general management skills to make decisions in professional life.
PO 6	Build and demonstrate leadership, teamwork and social skills.
PO 7	Facilitate the students to pursue professional programmes such as, CA, CS, CMA, M.Com., M.B.A. and the like.

Programme Specific Outcomes (PSOs) :

Upon successful completion of B.Com. Degree Programme, the graduates will be able to :

PSO 1	Cater to the manpower needs of organizations in Accounting, Taxation, Business Laws, Auditing, Financial analysis and banking.
PSO 2	Enrich communication, ethical values, team work, professional and leadership skill sets of students.
PSO 3	Inculcate entrepreneurship and managerial skills in students so as to enable them to establish and manage their business effectively.
PSO 4	Integrate knowledge, skill and attitude that will sustain an environment of learning and creativity among the students with an assurance for good careers.
PSO 5	Advance as competent professionals in the area of Auditing, Company Secretaryship, Cost and Management Accountants.
PSO 6	Take up various competitive exams and enable aspirants to achieve their career goals.

Graduate Attributes (GAs) :

GA 1	Academic Excellence
GA 2	Professional Efficiency
GA 3	Analytical and Problem Solving Skills
GA 4	Effective Communication Skills
GA 5	Leadership and Team Work
GA 6	Life-Long Learning
GA 7	Environmental Sensitivity and Social Engagement

COURSE OUTCOMES (COs)**FIRST SEMESTER**

Course	Details
Code	BCMCMC 131
Title	Quantitative Techniques-I
Programme	Bachelor of Commerce (B.Com.)
Year / Semester	First / First
Type	Group I : Core Course
Total Credits	02
Total Contact Hours	48
Contact Hours per Week	04
Examination Duration	3 Hours
Max. Marks	CIA : 20 End Semester Exam : 80 Total : 100
Total Modules	05
Pedagogy	Chalk and Talk, Lectures, PPT Presentations
Evaluation Method	Assignment, Viva-voce, Two Internal Assessment Exam, One End Semester Exam

Learning Objective :

To develop a strong foundation in mathematics and statistical theory as the basis for growth over a professional career.

Expected Learning Outcomes :

Upon the completion of this course, the students will be able to :

CO 1 : Understand the basic concepts involved in statistics.

CO 2 : Apply the use of basic statistical tools.

CO 3 : Construct simple price, quantity and value index.

CO 4 : Apply the concept of compound interest and simple interest techniques in solving the problems.

CO 5 : Understand the concept of ratios and proportions.

Course	Details
Code	BCMCMC 132
Title	Financial Accounting-I
Programme	Bachelor of Commerce (B.Com.)
Year / Semester	First / First
Type	Group I: Core Course
Total Credits	03
Total Contact Hours	72
Contact Hours per Week	06
Examination Duration	03 Hours
Max. Marks	CIA : 30 End Semester Exam : 120 Total : 150
Total Modules	06
Pedagogy	Lectures, chalk and talk, use of PPT Presentations
Evaluation Method	Assignment, Viva-voce, Two Internal Assessment Exam, One End Semester Exam
Learning Objective : To help the students to acquire conceptual knowledge of the financial accounting and to impart skills for recording various kinds of business transaction.	
Expected Learning Outcomes : Upon the completion of this course, the students will be able to : CO 1 : Explain the accounting principles, concepts and accounting standards. CO 2 : Develop the skills needed to analyze the financial statements effectively. CO 3 : Determine the useful life and value of the depreciable asset. CO 4 : Identify the type of errors and rectify the same. CO 5 : Acquire the skills required by accounting professionals.	

Course	Details
Code	BCMCMC 133
Title	Strategic Management and Organizational Behavior
Programme	Bachelor of Commerce (B.Com.)
Year / Semester	First / First
Type	Group I : Core course
Total Credits	03
Total Contact Hours	72
Contact Hours per Week	06
Examination Duration	03 Hours
Max. Marks	CIA : 30 End Semester Exam : 120 Total : 150
Total Modules	06
Pedagogy	Lectures with interaction, PPT Presentations, Student Seminars, Case Studies, Group Discussions, Role Play activities
Evaluation Method	Assignment, Viva-Voce, Two Internal Assessment Exam, One End Semester Exam
Learning Objectives : <ul style="list-style-type: none"> To acquaint students with basic concepts and practices of strategic management. To acquire knowledge about human interaction in an organization. 	
Expected Learning Outcomes : Upon the completion of this course, the students will be able to : CO 1 : Understand the concept of strategy and strategic management. CO 2 : Analyze the complex environment in which a business operates. CO 3 : Explain the basic concepts, principles and practices associated with strategy formulation and implementation. CO 4 : Integrate and apply knowledge gained in the formulation and implementation of strategies. CO 5 : Devise strategic approaches in managing day today business successfully. CO 6 : Demonstrate the applicability of the concepts of organizational behavior in the workplace.	

Course	Details
Code	BCMCMC 134
Title	Business Economics
Programme	Bachelor of Commerce (B.Com.)
Year / Semester	First / First
Type	Group I : Core Course
Total Credits	02
Total Contact Hours	48
Contact Hours per Week	04
Examination Duration	03 Hours
Max. Marks	CIA : 20 End Semester Exam : 80 Total : 100
Total Modules	04
Pedagogy	Lectures with interactive sessions, Seminars and Presentations, Chalk and Talk
Evaluation Method	Assignment, Viva-voce, Two Internal Assessment Exam, One End Semester Exam
Learning Objectives : <ul style="list-style-type: none"> • To have consistent and coherent command of the language of Economics, its standard terms and basic concepts. • To analyze how economic agents make decisions and choices using theoretical knowledge and practical approach. • To familiarize the students the basic concept of macro-economics and its applications. • To study the behavior of the economy as a whole. • To apply economic reasoning to problems of the economy. 	
Expected Learning Outcomes : Upon the completion of this course, the students will be able to : CO 1 : Understand the nature and scope of Economics. CO 2 : Gain knowledge about the Demand and Supply Analysis. CO 3 : Relate Production Analysis and market trends. CO 4 : Understand and familiarize with Macro-economic Analysis.	

Course	Details
Code	BCMCCE 135
Title	Corporate Secretaryship
Programme	Bachelor of Commerce (B.Com.)
Year / Semester	First / First
Type	Group II : Elective Course
Total Credits	01
Total Contact Hours	24
Contact Hours per Week	02
Examination Duration	02 Hours
Max. Marks	CIA : 10 End Semester Exam : 40 Total : 50
Total Modules	04
Pedagogy	Lectures, PPT Presentations, Group Discussions, Case Analysis, Debates, Seminars, Brain Storming Sessions, Practical Presentations
Evaluation Method	Assignment, Viva-Voce, Two Internal Assessment Exam, One End Semester Exam
Learning Objectives : <ul style="list-style-type: none"> • This course focuses on in-depth knowledge about secretarial practices. • To learn the various provisions of company law relating to meetings and resolutions. 	
Expected Learning Outcomes : Upon the completion of this course, the students will be able to : CO 1 : Understand the basics of corporate secretaryship. CO 2 : Apply the fundamentals of secretarial role in corporate affairs. CO 3 : Correspond with various stakeholders. CO 4 : Analyze the various provisions of Company law relating to meetings and resolutions.	

Course	Details
Code	BCMCCE 136
Title	Principles and Practice of Tourism
Programme	Bachelor of Commerce (B.Com.)
Year / Semester	First / First
Type	Group II : Elective Course
Total Credits	01
Total Contact Hours	24
Contact Hours per Week	02
Examination Duration	02 Hours
Max. Marks	CIA : 10 End Semester Exam : 40 Total : 50
Total Modules	04
Pedagogy	Lectures with interactive sessions, PPT Presentations, Group Discussions, Case Analysis, Debates, Seminars
Evaluation Method	Assignment, Viva-Voce, Two Internal Assessment Exam, One End Semester Exam
Learning Objectives : <ul style="list-style-type: none"> • To pursue career in tourism as a tour operator or tour manager. • To understand the basic concepts and types of tourism. • To understand the various dimensions of tourism. 	
Expected Learning Outcomes : Upon the completion of this course, the students will be able to : CO 1 : Analyze the basic concepts of tourism. CO 2 : Understand the various motivators of travel. CO 3 : Acquire knowledge in the dimensions of tourism. CO 4 : Pursue career in the field of tourism. CO 5 : Plan tourism product and development.	

Course	Details
Code	BCMCCE 137
Title	E-Commerce
Programme	Bachelor of Commerce (B.Com.)
Year / Semester	First / First
Type	Group II : Elective Course
Total Credits	0
Total Contact Hours	24
Contact Hours per Week	02
Examination Duration	02 Hours
Max. Marks	CIA : 10 End Semester Exam : 40 Total : 50
Total Modules	04
Pedagogy	Lectures, PPT Presentations, Group Discussions, Case Analysis, Debates, Seminars, Brain Storming Sessions
Evaluation Method	Assignment, Viva-voce, Two Internal Assessment Exam, One End Semester Exam
Learning Objectives : This course focuses on principles of e-commerce from a business perspective, providing an overview of business and technology topics, business models, ITES Tools and enables the students to be an entrepreneur by using online platform.	
Expected Learning Outcomes : Upon the completion of this course, the students will be able to : CO 1 : Demonstrate the fundamentals of E-Commerce. CO 2 : Infer the models on E-Commerce Business. CO 3 : Acquire knowledge of ITES tools. CO 4 : Illustrate the knowledge of E-Commerce Techniques. CO 5 : Invent entrepreneurial opportunities with service orientation using online platform.	

Course	Details
Code	BCMCCE 138
Title	Intellectual Property Rights (IPR)
Programme	Bachelor of Commerce (B.Com.)
Year / Semester	First / First
Type	Group II : Elective Course
Total Credits	01
Total Contact Hours	24
Contact Hours per Week	02
Examination Duration	02 Hours
Max. Marks	CIA : 10 End Semester Exam : 40 Total : 50
Total Modules	04
Pedagogy	Lectures, PPT Presentations, Group Discussions, Case Analysis, Debates, Seminars, Brainstorming Sessions
Evaluation Method	Assignment, Viva-Voce, Two Internal Assessment Exam, One End Semester Exam
Learning Objectives : To give insights into the laws relating to intellectual property rights and to develop capabilities to explore career options in intellectual property rights.	
Expected Learning Outcomes : Upon the completion of this course, the students will be able to : CO 1 : Demonstrate a basic understanding of the laws affecting intellectual property rights. CO 2 : Able to understand the concept of patents, trademark, copyrights etc. CO 3 : Explore the career options in intellectual property rights. CO 4 : Develop their own intellectual property. CO 5 : Insights into previous case studies on intellectual property rights.	

Course	Details
Code	BCMENL 131
Title	Compulsory Foundation Course in English
Programme	Bachelor of Commerce (B.Com.)
Year / Semester	First / First
Type	Group III : Compulsory Foundation Course – Language-I
Total Credits	02
Total Contact Hours	48
Contact Hours per Week	04
Examination Duration	03
Max. Marks	CIA : 20 End Semester Exam : 80 Total : 100
Total Modules	5 Lessons + 5 Poems + 4 Grammar Items
Pedagogy	Lectures with interactive sessions, Use of PPT Presentations
Evaluation Method	Assignment, Viva-voce, Two Internal Assessment Exam, One End Semester Exam

Learning Objectives :

- To enable the learner to communicate in real-life situations effectively and appropriately.
- To use English effectively throughout the curriculum for study purposes.
- To develop interest in and appreciation of Literature.
- To develop and integrate the use of the four language skills i.e. Reading, Listening, Speaking and Writing.

Expected Learning Outcomes :

Upon the completion of this course, the students will be able to :

CO 1 : Read with comprehension by acquiring new vocabulary and content.

CO 2 : Read with correct pronunciation, stress, intonation, pause and articulation of voice.

CO 3 : Analyze the various elements of poetry, such as diction, tone, form, genre, imagery, figures of speech, symbolism, and theme.

CO 4 : Critically examine the value and standard of the poem.

CO 5 : Acquire and improve their skills in the four literacy methods: writing, talking, reading and listening.

CO 6 : Increase their awareness of the correct use in writing and speaking of English grammar.

Course	Details
Code	BCMKAL 131
Title	Kannada Language
Programme	Bachelor of Commerce (B.Com.)
Year / Semester	First / First
Type	Group III : Compulsory Foundation Course – Language-II
Total Credits	02
Total Contact Hours	48
Contact Hours per Week	04
Examination Duration	03 Hours
Max. Marks	CIA : 20 End Semester Exam : 80 Total : 100
Total Modules	04
Pedagogy	Lecture with Interactive Sessions, discussions, Debate
Evaluation Method	Assignments, Viva-voce, Two Internal Assessment Exam, One End Semester Exam

Learning Objectives :

ಜನಪದ, ನಡುಗನ್ನಡ, ಬಂಡಾಯ, ಬೇಟೆ ಸಾಹಿತ್ಯ, ಪರಿಸರ ಸ್ನೇಹ, ನೈಸರ್ಗಿಕ ಕೃಷಿ, ತುಳು ಸಂಸ್ಕೃತಿಗಳ ಬಗೆಗಿನ ಪಠ್ಯಗಳ ಮೂಲಕ ವಿದ್ಯಾರ್ಥಿಗಳ ಬೌದ್ಧಿಕ ವಿಸ್ತರಣೆಯನ್ನು ಮಾಡುವುದು.

Expected Learning Outcomes :

Upon the completion of this course, the students will be able to :

CO 1 : ಸಾಹಿತ್ಯದ ಓದಿನ ಮೂಲಕ ಜೀವನ ಮೌಲ್ಯಗಳನ್ನು ತಿಳಿದುಕೊಳ್ಳುತ್ತಾರೆ.

CO 2 : ಸಾಹಿತ್ಯದ ವಿವಿಧ ಪ್ರಕಾರಗಳ ಪರಿಚಯ.

CO 3 : ಪರಿಸರ, ಮೊಬೈಲ್ ಬ್ಯಾಂಕಿಂಗ್, ಕೃಷಿ ಸಂಸ್ಕೃತಿ, ತೌಳವ ಸಂಸ್ಕೃತಿಯ ಅರಿವು.

CO 4 : ಕನ್ನಡ ಭಾಷೆಯಲ್ಲಿ ಸರಿಯಾಗಿ ಬರೆಯಲು, ಮಾತನಾಡಲು ಸಮರ್ಥರಾಗುತ್ತಾರೆ.

CO 5 : ಭಾಷೆಯ ಬೆಳವಣಿಗೆಯ ಕುರಿತು ಮಾಹಿತಿ ದೊರೆಯುತ್ತದೆ.

Course	Details
Code	BCMHDL 131
Title	Hindi Language
Programme	Bachelor of Commerce (B.Com.)
Year / Semester	First / First
Type	Group III : Compulsory Foundation Course – Language-II
Total Credits	02
Total Contact Hours	48
Contact Hours per Week	04
Examination Duration	03 Hours
Max. Marks	CIA : 20 End Semester Exam : 80 Total : 100
Total Modules	04
Pedagogy	Lectures with interactive classes, Role plays from drama, Audio visual classes and Debates.
Evaluation Method	Assignments, Viva-voce, MCQ Quiz, Two Internal Assessment Exam, One End Semester Exam
Learning Objectives : To make students understand the moral values given in stories by detailed explanation and practicing official letters by specimen writing.	
Expected Learning Outcomes : Upon the completion of this course, the students will be able to : CO 1 : Acquire knowledge of various forms of literature. CO 2 : Understand the need of moral values. CO 3 : Inculcate the required Ethics. CO 4 : Correspond and draft official letters in Hindi. CO 5 : Gain insights on emerging trends in Hindi literature.	

Course	Details
Code	BCMSKL131
Title	Sanskrit Language
Program	Bachelor of Commerce (B.Com.)
Year / Semester	First / First
Type	Group III : Foundation Course – Language-II
Total Credits	02
Total Contact Hours	48
Contact Hours per Week	04
Examination Duration	03 Hours
Max. Marks	CIA : 20 End Semester Exam : 80 Total : 100
Total Modules	04
Pedagogy	Lectures with interactive sessions, Use of PPT Presentations, Role Plays, Quiz, Group Discussions, Debates, Seminars and Presentations
Evaluation Method	Assignment, Viva-voce, Two Internal Assessment Exam, One End Semester Exam
Learning Objectives : <ul style="list-style-type: none"> To improve the knowledge of Sanskrit literature and culture amongst the students and enable them succeed in life. To motivate students to spread the essence of Devabhasha Sanskrit. To make the students appreciate the immortal works of our ancient seers and poets. To make the students learn good moral values and become good citizens to promote a healthy society. 	
Expected Learning Outcomes : Upon the completion of this course, the students will be able to : CO 1 : Understand the fundamental concepts, principles and functions of Sanskrit language. CO 2 : Understand the Vedic and Classical literature. CO 3 : Understand the Grammar aspects . CO 4 : Communicate in Sanskrit language. CO 5 : Understand ancient Indian sciences like Yoga, Ayurveda, etc.	

Course	Details
Code	BCMCIF 131
Title	Constitution of India
Programme	Bachelor of Commerce (B.Com.)
Year / Semester	First / First
Type	Group-III : Elective Foundation Course
Total Credits	01
Total Contact Hours	24
Contact Hours per Week	02
Examination Duration	02 Hours
Max. Marks	CIA : 10 End Semester Exam : 40 Total : 50
Total Modules	06
Pedagogy	Lectures with interactive sessions, Debate, Group Discussions
Evaluation Method	Assignment, Viva-Voce, Two Internal Assessment Exam, One End Semester Exam
Learning Objectives : <ul style="list-style-type: none"> To acquire a complete and detailed understanding on Constitution of India. To elicit the knowledge on Constitutional issues and concerns. 	
Expected Learning Outcomes : Upon the completion of this course, the students will be able to : CO 1 : Understand the principles and structure of the Indian Constitution. CO 2 : Generate awareness on Fundamental Rights and Fundamental Duties. CO 3 : Enrich the knowledge on Constitutional Functionaries of the state. CO 4 : Understand the organization and Structure of Central and State Government. CO 5 : Develop an insight on the Role of Judiciary in India.	

SECOND SEMESTER

Course	Details
Code	BCMCMC 181
Title	Quantitative Techniques-II
Programme	Bachelor of Commerce (B.Com.)
Year / Semester	First / Second
Type	Group I : Core Course
Total Credits	02
Total Contact Hours	48
Contact Hours per Week	04
Examination Duration	03 Hours
Max. Marks	CIA : 20 End Semester Exam : 80 Total : 100
Total Modules	5
Pedagogy	Chalk and talk, Lectures with interactive sessions, PPT Presentations
Evaluation Method	Assignment, Viva-Voce, Two Internal Assessment Exam, One End Semester Exam
Learning Objective : To develop a high level of expertise in the application of statistics to educational research.	
Expected Learning Outcomes : Upon the completion of this course, the students will be able to : CO 1 : Understand various correlation techniques required for data analysis. CO 2 : Apply and solve the regression equations. CO 3 : Determine and predict the trends under various methods. CO 4 : Understand the concept of permutation, combination and probability. CO 5 : Solve simultaneous equation under different methods.	

Course	Details
Code	BCMCCE 182
Title	Financial Accounting-II
Programme	Bachelor of Commerce (B.Com.)
Year / Semester	First / Second
Type	Group I : Core Course
Total Credits	03
Total Contact Hours	72
Contact Hours per Week	06
Examination Duration	03 Hours
Max. Marks	CIA : 30 End Semester Exam : 120 Total : 150
Total Modules	06
Pedagogy	Lectures, chalk and talk, use of PPT Presentations
Evaluation Method	Assignment, Viva-Voce, Two Internal Assessment Exam, One End Semester Exam

Learning Objective :

To enable the students to learn simple problems of financial accounting related to assets and liabilities and to prepare the financial statements.

Expected Learning Outcomes :

Upon the completion of this course, the students will be able to :

CO 1 : Differentiate single entry system and double entry system.

CO 2 : Practice the accounting treatment for consignment transactions and technique of computing value of closing stock lying with the consignor.

CO 3 : Solve the problems on joint venture accounts.

CO 4 : Calculate the fire insurance claims applying average clause.

CO 5 : Calculate and record the value of repossessed goods under hire purchase system.

Course	Details
Code	BCMCMC 183
Title	Human Resource Management
Programme	Bachelor of Commerce (B.Com.)
Year / Semester	First / Second
Type	Group I : Core Course
Total Credits	03
Total Contact Hours	72
Contact Hours per Week	06
Examination Duration	03 Hours
Max. Marks	CIA : 30 End Semester Exam :120 Total : 150
Total Modules	06
Pedagogy	Lectures with interactive sessions, Use of PPT Presentations, Role Plays, Group Discussions, Brainstorming, Case Analysis, Debates, Seminars and Presentations
Evaluation Method	Viva-Voce, Assignment, Two Internal Assessment Exam, One End Semester Exam
Learning Objective: <ul style="list-style-type: none"> To familiarize the students with the concept of Human Resource Management. The subject enables them to understand the core areas of HRM viz., Human Resource Planning, Process and Sources of employee recruitment, Selection procedure, Wage and salary administration, Motivation and Leadership. 	
Expected Learning Outcomes : Upon the completion of this course, the students will be able to : CO 1 : Define fundamental concepts, principles of human resource management. CO 2 : Formulate realistic and practical applications of human resource planning. CO 3 : Analyze the role of recruitment and selection in human resource management. CO 4 : Evaluate different methods of training and development in organizations. CO 5 : Understand motivation and leadership theories and its applicability in organizations.	

Course	Details
Code	BCMCMC 184
Title	Money and Public Finance
Programme	Bachelor of Commerce (B.Com.)
Year / Semester	First / Second Semester
Type	Group I : Core Course
Total Credits	02
Total Contact Hours	48
Contact Hours per Week	04
Examination Duration	03 Hours
Max. Marks	CIA : 20 End Semester Exam : 80 Total : 100
Total Modules	05
Pedagogy	Lectures with interactive sessions, Seminars and Presentations, Chalk and talk method
Evaluation Method	Assignment, Viva-voce, Two Internal Assessment Exam, One End Semester Exam
Learning Objectives: <ul style="list-style-type: none"> To enable the students to understand the basic concepts of money and functioning of the money market. To help the students to acquire knowledge about the functioning of the economic system and about economic fluctuations. To make the students to gain skill on working of the banking system and the monetary policy. To enable the students to understand the importance of International Finance. 	
Expected Learning Outcomes : Upon the completion of this course, the students will be able to : CO 1 : Understand the concept, functions and classification of money. CO 2 : Gain knowledge on the meaning and theories Value of Money. CO 3 : Understand the concept, phases, causes and measures to control business cycles. CO 4 : Gather information about the various components of Public Finance CO 5 : Understand the objectives of fiscal policy and deficit financing.	

Course	Details
Code	BCMCCE 185
Title	Real Estate Management
Programme	Bachelor of Commerce (B.Com.)
Year / Semester	First / Second
Type	Group II : Elective Course
Total Credits	01
Total Contact Hours	24
Contact Hours per Week	02
Examination Duration	02
Max. Marks	CIA : 10 End Semester Exam : 40 Total : 50
Total Modules	04
Pedagogy	Lectures, PPT Presentations, Group Discussions, Case Analysis
Evaluation Method	Assignment, Viva-Voce, Two Internal Assessment Exam, One End Semester Exam
Learning Objectives : <ul style="list-style-type: none"> • This Course will give insights into Real Estate dealings. • It makes a career in Real Estate and also helps to become a well-rounded Real Estate Advisors. 	
Expected Learning Outcomes : Upon the completion of this course, the students will able to : CO 1 : Understand to deal in Real estate. CO 2 : Acquaint with various sources of finance. CO 3 : Provide knowledge about Real Estate Regulation Act (RERA) CO 4 : Make a career in Real Estate, opportunity to meet new people and build relationship. CO 5 : Become a Real Estate Advisors.	

Course	Details
Code	BCMCCE 186
Title	Agricultural Marketing
Programme	Bachelor of Commerce (B.Com.)
Year / Semester	First / Second
Type	Group II : Elective Course
Total Credits	01
Total Contact Hours	24
Contact Hours per Week	02
Examination Duration	02 Hours
Max. Marks	CIA : 10 End Semester Exam : 40 Total : 50
Total Modules	04
Pedagogy	Lectures, PPT Presentations, Group Discussions, Case Analysis, Debates, Seminars, Brain Storming, Field Visits.
Evaluation Method	Assignment, Viva-Voce, Two Internal Assessment Exam, One End Semester Exam
Learning Objectives : This Course will build the capacity of the students on marketing concepts. It is expected that they understand basic knowledge on agricultural marketing and are motivated towards commercial agriculture farming practices.	
Expected Learning Outcomes : Upon the completion of this course, the students will able to : CO 1 : Understand the fundamentals of management with reference to agribusiness. CO 2 : Acquaint with various functional areas of agribusiness. CO 3 : Acquire fair knowledge of regulated markets. CO 4 : Demonstrate fair knowledge of Co-operative societies. CO 5 : Focus on Agricultural Marketing as their career.	

Course	Details
Code	BCMCCE 187
Title	Retail Management
Programme	Bachelor of Commerce (B.Com.)
Year / Semester	First / Second
Type	Group II : Elective Course
Total Credits	01
Total Contact Hours	24
Contact Hours per Week	02
Examination Duration	02
Max. Marks	CIA : 10 End Semester Exam : 40 Total : 50
Total Modules	04
Pedagogy	Lectures, PPT Presentations, Group Discussions, Case Analysis, Debates, Seminars, Brain Storming Sessions, Practical Presentations
Evaluation Method	Assignment, Viva-Voce, Two Internal Assessment Exam, One End Semester Exam
Learning Objectives : To understand various strategies to bring customers in the stores and to make buying as well as selling of products a seamless process.	
Expected Learning Outcomes : Upon the completion of this course, students will be able to CO 1 : Understand the theoretical framework of retail management and to evaluate the retail strategies. CO 2 : Acquaint themselves with various business skills to pursue their career in retail sector. CO 3 : Analyze the contemporary challenges in retail industry. CO 4 : Acquire skill sets relevant to a management role in the retail sector. CO 5 : Develop an understanding of the contribution of retailers to the product value chain.	

Course	Details
Code	BCMCCE 188
Title	Logistic Management
Programme	Bachelor of Commerce (B.Com.)
Year / Semester	First / Second
Type	Group II : Elective Course
Total Credits	01
Total Contact Hours	24
Contact Hours per Week	02
Examination Duration	02
Max. Marks	CIA : 10 End Semester Exam : 40 Total : 50
Total Modules	04
Pedagogy	Lectures, PPT Presentations, Group Discussions, Case Analysis, Debates, Seminars, Brain Storming Sessions, Practical Presentations
Evaluation Method	Viva-Voce, Assignment, Two Internal Assessment Exam, One End Semester Exam
Learning Objectives : To enable students understand the importance and dynamics of a firm's physical distribution functions and management of its supply chain.	
Expected Learning Outcomes : Upon the completion of this course, the students will able to : CO 1 : Understand the concept of logistics. CO 2 : Acquaint the various components involved in logistic system. CO 3 : Understand the concept of logistic management and its importance. CO 4 : Understand the concept of logistic outsourcing and the parties involved in outsourcing.	

Course	Details
Code	BCMENL 181
Title	Compulsory Foundation Course in English
Programme	Bachelor of Commerce (B.Com.)
Year / Semester	First / Second
Type	Group II : Compulsory Foundation Course – Language-I
Total Credits	02
Total Contact Hours	48
Contact Hours per Week	04
Examination Duration	03
Max. Marks	CIA : 20 End Semester Exam : 80 Total : 100
Total Modules	5 Lessons + 5 Poems + 4 Grammar Items
Pedagogy	Lectures with interactive sessions, Use of PPT Presentations
Evaluation Method	Assignment, Viva-Voce, Two Internal Assessment Exam, One End Semester Exam

Learning Objectives :

- To enable the learner to communicate in real-life situations effectively and appropriately.
- To use English effectively throughout the curriculum for study purposes.
- To develop interest in and appreciation of Literature.
- To develop and integrate the use of the four language skills i.e. Reading, Listening, Speaking and Writing.

Expected Learning Outcomes :

CO 1 : Learn reading with comprehension which help the learners to acquire new vocabulary and content.

CO 2 : Read with correct pronunciation, stress, intonation, pause and articulation of voice.

CO 3 : Analyze the various elements of poetry, such as diction, tone, form, genre, imagery, figures of speech, symbolism, and theme.

CO 4 : Critically examine the value and standard of the poem.

CO 5 : Acquire and improve their skills in the four literacy methods i.e., writing, talking, reading and listening.

CO 6 : Increase their awareness of the correct use in writing and speaking of English grammar.

Course	Details
Code	BCMKAL 181
Title	Kannada Language
Programme	Bachelor of Commerce (B.Com.)
Year / Semester	First / Second
Type	Group III : Compulsory Foundation Course – Language-II
Total Credits	02
Total Contact Hours	48
Contact Hours per Week	04
Examination Duration	03 hrs.
Max. Marks	CIA : 20 End Semester Exam : 80 Total : 100
Total Modules	4 Units
Pedagogy	Lecture with Interactive Sessions, discussions, Debate, Enacting Drama
Evaluation Method	Viva-voce, Assignments, Two Internal Exams, One end term Semester Exam

Learning Objectives :

ಕನ್ನಡ ನಾಡು, ನುಡಿ, ಸಾಹಿತ್ಯ, ಸಂಸ್ಕೃತಿಗಳ ಬಗ್ಗೆ ನಡುಗನ್ನಡ, ಜನಪದ, ಬಂಡಾಯ, ರಗಳೆ, ಪ್ರಬಂಧ, ಸಾಧಕರ ಜೀವನ ಚರಿತ್ರೆ, ಸಸ್ಯವಿಜ್ಞಾನ ಹಾಗೂ ಬ್ಯಾಂಕಿಂಗ್ ಕುರಿತಾದ ಪಠ್ಯಗಳ ಮೂಲಕ ಅರಿವು ಮೂಡಿಸುವುದು.

Expected Learning Outcomes :

Upon the completion of this course, the students will be able to :

CO 1 : ಸಾಹಿತ್ಯದ ವಿವಿಧ ಪ್ರಕಾರಗಳ ಮೂಲಕ ನಾಡು, ನುಡಿ, ಸಂಸ್ಕೃತಿಯ ಪರಿಚಯ ಉಂಟಾಗುತ್ತದೆ.

CO 2 : ಸಾಧಕರ ಜೀವನ ಚರಿತ್ರೆಯ ಓದಿನಿಂದ ಸ್ಫೂರ್ತಿಯನ್ನು ಪಡೆಯುತ್ತಾರೆ.

CO 3 : ಇತ್ತೀಚೆಗೆ ಕೇಂದ್ರ ಸರಕಾರ ಜಾರಿಗೆ ತಂದ ತೆರಿಗೆ ಪದ್ಧತಿಯನ್ನು ಅರ್ಥೈಸಿಕೊಳ್ಳುತ್ತಾರೆ.

CO 4 : ನಾಟಕ ಪ್ರಕಾರದ ಮೂಲಕ ಪುರಾಣ ಜ್ಞಾನ.

CO 5 : ಚಾರಿತ್ರಿಕ ವ್ಯಕ್ತಿಗಳ ಪರಿಚಯ.

Course	Details
Code	BCMHDL 181
Title	Hindi Language
Programme	Bachelor of Commerce (B.Com.)
Year / Semester	First / Second
Type	Group III : Compulsory Foundation Course – Language-II
Total Credits	02
Total Contact Hours	48
Contact Hours per Week	04
Examination Duration	03 Hours
Max. Marks	CIA : 20 End Semester Exam : 80 Total :100
Total Modules	04
Pedagogy	Lectures with interactive discussions
Evaluation Method	Assignments, Viva-voce, Two Internal Assessment Exam, One End Semester Exam
Learning Objectives : To introduce the old and Modern poets and their views on spiritual and social values.	
Expected Learning Outcomes : Upon the completion of this course, the students will be able to : CO 1 : Acquire knowledge of ancient and modern poets and their views of life. CO 2 : Understand the need of spiritual values. CO 3 : Understand the fantasy in modern literature. CO 4 : Carry out official communication in Hindi language. CO 5 : Gain insights on the emerging trends in Hindi literature.	

Course	Details
Code	BCMSKL 181
Title	Sanskrit Language
Program	Bachelor of Commerce (B.Com.)
Year / Semester	First / Second
Type	Group III : Foundation Course – Language-II
Total Credits	02
Total Contact Hours	48
Contact Hours per Week	04
Examination Duration	03 Hours
Max. Marks	CIA : 20 End Semester Exam : 80 Total : 100
Total Modules	04
Pedagogy	Lectures with interactive sessions, Use of PPT Presentations, Role Plays, Quiz, Group Discussions, Debates, Seminars and Presentations
Evaluation Method	Assignment, Viva-Voce, Two Internal Assessment Exam, One End Semester Exam
Learning Objectives : <ul style="list-style-type: none"> To improve the knowledge of Sanskrit Literature and Culture amongst the students and enable them succeed in life. To motivate students to spread the essence of Devabhasha Sanskrit. To make the students appreciate the immortal works of our ancient seers and poets. To make the students learn good moral values and become good citizens to promote a healthy society. 	
Expected Learning Outcomes : Upon the completion of this course, the students will be able to : CO 1 : Understand the fundamental concepts, principles and functions of Sanskrit CO 2 : Understand the Vedic and Classical literature. CO 3 : Understand the Grammar aspects. CO 4 : Communicate in Sanskrit language. CO 5 : Understand ancient Indian sciences like Bhagavad Geeta, Poems etc.	

Course	Details
Code	BCM HGF 181
Title	Human Rights
Programme	Bachelor of Commerce (B.Com.)
Year / Semester	First / Second
Type	Group III : Elective Foundation Course
Total Credits	01
Total Contact Hours	24
Contact Hours per Week	02
Examination Duration	02 Hours
Max. Marks	CIA : 10 End Semester Exam : 40 Total : 50
Total Modules	06
Pedagogy	Lectures with interactive sessions, Debate, Group Discussions
Evaluation Method	Assignment, Viva-voce, Two Internal Assessment Exam, One End Semester Exam
Learning Objectives : <ul style="list-style-type: none"> To create awareness on human rights issues and concerns. To enhance citizenship sensitivity and initiatives. 	
Expected Learning Outcomes : Upon the completion of this course, the students will be able to : CO 1 : Enrich the knowledge on Human Rights and Human Values. CO 2 : Promote and protect Human Rights in India. CO 3 : Demonstrate a good understanding of the provisions under the Constitution of India dealing with human rights. CO 4 : Display a good understanding of the nature and scope of special legislations dealing with protection of human rights of marginalized and vulnerable sections. CO 5 : Explore international concerns on Human Rights.	

THIRD SEMESTER

Course	Details
Code	BCMCMC 231
Title	Direct Tax-I
Programme	Bachelor of Commerce (B.Com.)
Year / Semester	Second / Third
Type	Group I : Core Course
Total Credits	02
Total Contact Hours	48
Contact Hours per Week	04
Examination Duration	03 Hours
Max. Marks	CIA : 100 End Semester exam:80 Total : 20
Total Modules	05
Pedagogy	Lectures with Interactive Sessions, Group Discussions, PPT, Chalk and talk
Evaluation Method	Assignment, Viva-voce, Two Internal Assessment Exam, One End Semester Exam

Learning Objectives :

The objective of this paper is to familiarize the students with the Legal Provisions and Procedural aspects of Income Tax. Hence, this subject is to be taught with reference to the relevant amendments made to Direct Tax Laws of India by Finance Acts passed in the Parliament from time-to-time.

Expected Learning Outcomes :

Upon the completion of this course the students will be able to

CO 1 : Acquaint knowledge on the concept of salary income and the deductions under section 16.

CO 2 : Understand the legal provisions related to direct tax.

CO 3 : Understand the deductions allowable to an individual assessee.

CO 4 : Demonstrate the provisions relating to employee's provident fund.

CO 5 : Enrich himself with the various amendments relating to direct tax laws from time to time.

Course	Details
Code	BCMCMC 232
Title	Financial Accounting-III
Programme	Bachelor of Commerce (B.Com.)
Year / Semester	Second / Third
Type	Group I : Core Course
Total Credits	03
Total Contact Hours	72
Contact Hours per Week	06
Examination Duration	03 Hours
Max. Marks	CIA : 30 End Semester Exam : 120 Total : 150
Total Modules	06
Pedagogy	Chalk and Talk, Use of PPT Presentations
Evaluation Method	Assignment, Quizzes, Two Internal Assessment Exam, Viva-Voce, One End Semester Exam
Learning Objective : <ul style="list-style-type: none"> To provide understanding of financial reporting of the partners. To provide Knowledge on concepts and standards underlying the accounting procedures used to measure business performance of partnership firm. 	
Expected learning Outcomes : Upon the completion of this course, the students will be able to : CO 1 : Understand the need for revaluation of assets and liabilities in a partnership. CO 2 : Draft financial accounts for partnership firms in different situations of admission, retirement, death and insolvency of the partners. CO 3 : Analyze the treatment of Goodwill and its adjustments in the books of a partnership business in different circumstances. CO 4 : Determine the amount of capital needed when there is a change in partnership. CO 5 : Evaluate the accounting information for business decision as a basic language of business.	

Course	Details
Code	BCMCMC 233
Title	Modern Bank Management
Programme	Bachelor of Commerce (B.Com.)
Year / Semester	Second / Third Semester
Type	Group I : Core Course
Total Credits	02
Total Contact Hours	48
Contact Hours per Week	04
Examination Duration	03 Hours
Max. Marks	CIA : 20 End Semester Exam : 80 Total : 100
Total Modules	05
Pedagogy	Lectures with interactive sessions, Seminars and Presentations, Chalk and Talk
Evaluation Method	Assignment, Viva-voce, Two Internal Assessment Exam, One End Semester Exam
Learning Objectives: <ul style="list-style-type: none"> • To enable the students to understand the basic concepts of Banking and Investment policy. • To help the students to acquire knowledge about the functioning of Digital Banking, instruments traded in banking system. • To make the students understand the operations and functions of Reserve Bank of India (RBI). • To enable the students to understand the use of Mobile <input type="checkbox"/> banking. 	
Expected Learning Outcomes : Upon the completion of this course, the students will be able to : CO 1 : Understand the concept, origin and evolution of Banking. CO 2 : Examine the significance of Investment policy and delivery channels. CO 3 : Appropriately use Cheques, Demand Drafts and other instruments. CO 4 : Identify the various components of Digital Banking System. CO 5 : Gain insights and select banking sector as job profile.	

Course	Details
Code	BCMCMC 234
Title	Cost and Management Accounting-I
Programme	Bachelor of Commerce (B.Com.)
Year / Semester	Second / Third
Type	Group I : Core Course
Total Credits	03
Total Contact Hours	72
Contact Hours per Week	06
Examination Duration	03
Max. Marks	CIA : 30 End Semester Exam : 120 Total : 150
Total Modules	06
Pedagogy	Chalk and Talk, Lectures, Use of PPT Presentations
Evaluation Method	Assignment, Viva-Voce, Two Internal Assessment Exam, One End Semester Exam
Learning Objectives : <ul style="list-style-type: none"> To make the students understand the basic concepts of element of cost. To enhance their knowledge on the elements of cost where cost control and cost reduction techniques are used. 	
Expected Learning Outcomes : Upon the completion of this course, the students will be able to : CO 1 : Understand the concept of cost, methods and techniques of cost accounting. CO 2 : Understand the concept of cost unit, centre as well as classification of costs. CO 3 : Prepare Cost Sheet by identifying various expenses and elements of cost. CO 4 : Compute various stock levels and record pricing of material issues using FIFO and Weighted Average methods. CO 5 : Compute wage payments under its different methods.	

Course	Details
Code	BCMCCE 235
Title	Computerized Accounting
Programme	Bachelor of Commerce (B.Com.)
Year / Semester	Second / Third
Type	Group III : Elective Course
Total Credits	01
Total Contact Hours	24
Contact Hours per Week	02
Examination Duration	02 Hours
Max. Marks	CIA : 10 End Semester Exam : 40 Total : 50
Total Modules	05
Pedagogy	Lectures with interactive sessions, Use of PPT Presentations
Evaluation Method	Assignment, Viva-Voce, Two Internal Assessment Exam, One End Semester Exam
Learning Objectives : The course aims to provide the student with opportunities to acquire and apply the knowledge of business concepts and office skills to meet the demands of today's business environment.	
Expected Learning Outcomes : Upon the completion of this course, the students will be able to : CO 1 : Understand the concepts and practices of computerized accounting. CO 2 : Build on and apply previously acquired accounting and computer skills. CO 3 : Review basic spreadsheet concepts. CO 4 : Set-up databases and activates the General Ledger. CO 5 : Create finance and accounting related spreadsheets and charts by enhancing previously accounting and computer skills	

Course	Details
Code	BCMCCE 236
Title	Tax Procedure and Tax Planning
Programme	Bachelor of Commerce (B.Com.)
Year / Semester	Second / Third
Type	Group II : Elective Foundation Course
Total Credits	01
Total Contact Hours	24
Contact Hours per Week	02
Examination Duration	02 Hours
Max. Marks	CIA : 10 End Semester Exam : 40 Total : 50
Total Modules	04
Pedagogy	Lectures , Use of PPT Presentations, Group Discussions, Seminars, chalk and talk
Evaluation Method	Assignment, Viva-Voce, Two Internal Assessment Exam, One End Semester Exam
Learning Objective: The objective of this paper is to familiarize the students with the practical aspects of Income Tax to enhance skills. Hence, this subject is to be taught with reference to the relevant amendments made to Income Tax Laws of India by Finance Acts passed in the Parliament from time-to-time.	
Expected Learning Outcomes : Upon the completion of this course, the students will be able to : CO 1 : Understand the assessment procedure for individuals and filing of income tax procedures. CO 2 : Apply the knowledge in obtaining PAN. CO 3 : Understand the role of information technology in tax administration. CO 4 : Pursue their career in tax planning and tax management.	

Course	Details
Code	BCMCCE 237
Title	Personal Investment Management
Programme	Bachelor of Commerce (B.Com.)
Year / Semester	Third / Fourth
Type	Group II: Elective Foundation Course
Total Credits	01
Total Contact Hours	24
Contact Hours per Week	02
Examination Duration	02 Hours
Max. Marks	CIA : 10 End Semester Exam : 40 Total : 50
Total Modules	04
Pedagogy	Lectures, PPT Presentations, Group Discussions, Case Analysis, Debates, Seminars, Brain Storming
Evaluation Method	Assignment, Viva-voce, Two Internal Assessment Exam, One End Semester Exam
Learning Objectives : To enable the students to acquire basic knowledge and skills in managing personal investment and to understand the basics of investment in financial and capital market	
Expected Learning Outcomes : Upon the completion of this course, the students will able to : CO 1 : Understand the concept of investment and its nature. CO 2 : Explore the possible investment avenues. CO 3 : Examine the risk involved in stock market investment. CO 4 : Enhance the knowledge of investing in mutual fund and SIP. CO 5 : Take decisions on personal investment.	

Course	Details
Code	BCMCCE 238
Title	Life Skills
Programme	Bachelor of Commerce (B.Com.)
Year / Semester	Second / Fourth
Type	Group II : Elective Foundation Course
Total Credits	01
Total Contact Hours	24
Contact Hours per Week	02
Examination Duration	02 Hours
Max. Marks	CIA : 10 End Semester Exam : 40 Total : 50
Total Modules	04
Pedagogy	Lectures, PPT Presentations, Group Discussions, Case Analysis, Debates, Seminars, Brain Storming
Evaluation Method	Viva-Voce, Assignment, Two Internal Assessment Exam, One End Semester Exam.
Learning Objectives : To enable the practicality of life skills and equips people with social and interpersonal skills that enable them to cope with the demands of everyday life.	
Expected Learning Outcomes : Upon the completion of this course, the students will able to : CO1 : Build self-confidence, encourage critical thinking and help people to communicate more effectively. CO 2 : Develop as a wholesome person with a blend of creative ideas and critical thinking. CO 3 : Face challenges put forward by the society. CO 4 : Decide their career and become an achiever in life. CO 5 : Develop interpersonal skills.	

Course	Details
Code	BCMENL 231
Title	Compulsory Foundation Course In English
Programme	Bachelor of Commerce (B.Com.)
Year / Semester	Second / Third
Type	Group II : Compulsory Foundation Course – Language-I
Total Credits	02
Total Contact Hours	48
Contact Hours per Week	04
Examination Duration	03 Hours
Max. Marks	CIA : 20 End Semester Exam : 80 Total : 100
Total Modules	4 One Act Plays
Pedagogy	Lectures with interactive sessions, Use of PPT Presentations
Evaluation Method	Assignment, Viva-Voce, Two Internal Assessment Exam, One End Semester Exam
Learning Objectives : <ul style="list-style-type: none"> To enable the learner to communicate in real-life situations effectively and appropriately. To use English effectively throughout the curriculum for study purposes. To develop interest in and appreciation of Literature. To develop and integrate the use of the four language skills i.e. Reading, Listening, Speaking and Writing. 	
Expected Learning Outcomes : Upon the completion of this course, the students will be able to : CO 1 : Identify the story, characters, plot. CO 2 : Identify the author's / characters' viewpoint, attitude or opinion. CO 3 : Enhance oral and written communication skills like accuracy and fluency of expression. CO 4 : Master the mechanics of writing; the use of correct punctuation marks and capital letters. CO 5 : Practice writing through assignments that ask them to plan, draft, revise and edit essays over time. CO 6 : Gain insights on persuasive techniques used in advertising and apply the same to analyze advertising in a variety of sources viz., print, television, and Web-based advertisement.	

Course	Details
Code	BCMKAL 231
Title	Kannada Language
Programme	Bachelor of Commerce (B.Com.)
Year / Semester	Second / Third
Type	Group III : Compulsory Foundation Course – Language-II
Total Credits	02
Total Contact Hours	48
Contact Hours per Week	04
Examination Duration	03 Hours
Max. Marks	CIA : 20 End Semester Exam : 80 Total : 100
Total Modules	04
Pedagogy	Lecture with Interactive Sessions, discussions, Debate
Evaluation Method	Viva-voce, Assignments, Two Internal Exams, One end term Semester Exam

Learning Objectives :

ತುಳು ಸಂಸ್ಕೃತಿ ವಿಚಾರ, ಪ್ರಕೃತಿ ಪ್ರಿಯತೆ, ಹಳೆಗನ್ನಡ, ಕೊಂಕಣಿ ಕವನ, ಜನಪದ ಮಹಾಕಾವ್ಯ, ಕಲೆ-ಸಾಹಿತ್ಯ, ಪರಿಸರ ವಿಜ್ಞಾನಕ್ಕೆ ಸಂಬಂಧಪಟ್ಟ ಪಠ್ಯಗಳ ಮೂಲಕ ಅರಿವಿನ ವಿಸ್ತರಣೆ.

Expected Learning Outcomes :

Upon the completion of this course, the students will be able to :

CO 1 : ತುಳುನಾಡಿನ ಸಂಸ್ಕೃತಿಯ ಜ್ಞಾನ ದೊರೆಯುತ್ತದೆ.

CO 2 : ಜನಪದ ಮಹಾಕಾವ್ಯದ ಪರಿಚಯ.

CO 3 : ಕನ್ನಡದ ನಂಟು ಹೊಂದಿರುವ ಇತರ ಭಾಷೆಗಳ ಸೊಗಸನ್ನು ತಿಳಿಯುತ್ತಾರೆ.

CO 4 : ಪ್ರಕೃತಿ ಪ್ರೇಮ, ಪರಿಸರ ವಿಜ್ಞಾನ, ಪ್ರಕೃತಿ ನಾಶದಿಂದಾಗುವ ಗಂಭೀರ ಪರಿಣಾಮಗಳು, ಕ್ಯಾನ್ಸರ್‌ನಂತಹ ಮಾರಕ ರೋಗಗಳ ಕುರಿತು ಮಾಹಿತಿ ದೊರೆಯುತ್ತದೆ.

CO 5 : ಬಳಕೆದಾರರ ಹಕ್ಕುಗಳ ಕುರಿತು ಅರಿವು ಉಂಟಾಗುತ್ತದೆ.

Course	Details
Code	BCMSKL 231
Title	Sanskrit Language
Program	Bachelor of Commerce (B.Com.)
Year / Semester	Second / Third
Type	Group III : Compulsory Foundation Course – Language-II
Total Credits	02
Total Contact Hours	48
Contact Hours per Week	04
Examination Duration	03 Hours
Max. Marks	CIA : 20 End Semester Exam : 80 Total : 100
Total Modules	04
Pedagogy	Lectures with interactive sessions, Use of PPT Presentations, Role Plays, Quiz, Group Discussions, Debates, Seminars and Presentations
Evaluation Method	Assignment, Viva-Voce, Two Internal Assessment Exam, One End Semester Exam
Learning Objectives : <ul style="list-style-type: none"> To improve the knowledge of Sanskrit literature and culture amongst the students and enable them succeed in life. To motivate students to spread the essence of Devabhasha Sanskrit. To make the students appreciate the immortal works of our ancient seers and poets. To make the students learn good moral values and become good citizens to promote a healthy society. 	
Expected Learning Outcomes : Upon the completion of this course, the students will be able to : CO 1 : Understand fundamental concepts, principles and functions of Sanskrit language. CO 2 : Understand the Literature i.e., Plays CO 3 : Understand the Grammar aspects i.e., Alankara and Chandamsi. CO 4 : Communicate in Sanskrit language. CO 5 : Understand ancient Indian sciences like Yoga, Bhagavadgeetha, and Poems etc.	

Course	Details
Code	BCMGEF 231
Title	Gender Equity
Programme	Bachelor of Commerce (B.Com.)
Year / Semester	Second / Third
Type	Group-III : Elective Foundation Course
Total Credits	01
Total Contact Hours	24
Contact Hours per Week	02
Examination Duration	02 Hours
Max. Marks	CIA : 10 End Semester Exam : 40 Total : 50
Total Modules	06
Pedagogy	Lectures with interactive sessions, Debate, Group Discussions
Evaluation Method	Assignment, Viva-voce, Two Internal Assessment Exam, One End Semester Exam
Learning Objectives : To enable the students to : <ul style="list-style-type: none"> • Understand the basic concepts of Gender Equity. • Generate awareness on gender discrimination and violence. • Contribution towards women empowerment. 	
Expected Learning Outcomes : Upon the completion of this course, the students will be able to : CO 1 : Enrich their knowledge on basic concept of Gender Equity. CO 2: Generate awareness on Gender Discrimination and Gender violence. CO 3 : Acquire knowledge on Constitutional Rights and protective Legislations for women. CO 4 : Gain knowledge on measures adopted / implemented for gender empowerment.	

FOURTH SEMESTER

Course	Details
Code	BCMCMC 281
Title	Direct Tax-II
Programme	Bachelor of Commerce (B.Com.)
Year / Semester	Second / Fourth
Type	Group I : Core Course
Total Credits	02
Total Contact Hours	48
Contact Hours per Week	04
Examination Duration	03 Hours
Max. Marks	CIA: 100 End Semester Exam : 80 Total : 100
Total Modules	05
Pedagogy	Lectures with Interactive Sessions, Group Discussions, Use of PPT Presentations, chalk and talk
Evaluation Method	Assignment, Viva-voce, Two Internal Assessment Exam, One End Semester Exam
Learning Objectives : The objective of this paper is to familiarize the students with the Legal Provisions and Procedural aspects of Income Tax. Hence, this subject is to be taught with reference to the relevant amendments made to Direct Tax Laws of India by Finance Acts passed in the Parliament from time to time	
Expected Learning Outcomes : Upon the completion of this course the students will be able to CO 1 : File his returns independently and can pursue his career as a tax consultant. CO 2 : Understand the concept of five heads of income and the knowledge obtained in filing of the income tax returns. CO 3 : Understand the legal provisions related to computation of depreciation. CO 4 : Gain an insight into computing Business income and calculate the tax liability of his business. CO 5 : Understand the procedure relating to Capital gains and income from other sources.	

Course	Details
Code	BCMCMC 232
Title	Financial Accounting-III
Programme	Bachelor of Commerce (B.Com.)
Year / Semester	Second / Third
Type	Group I : Core Course
Total Credits	03
Total Contact Hours	72
Contact Hours per Week	06
Examination Duration	03 Hours
Max. Marks	IA : 30 End Semester Exam : 120 Total : 150
Total Modules	06
Pedagogy	Chalk and Talk, Use of PPT Presentations,
Evaluation Method	Assignment, Quizzes, Viva-Voce, Two Internal Assessment Exam, One End Semester Exam
Learning Objective : <ul style="list-style-type: none"> To provide an understanding of financial reporting of the partners. To provide knowledge on concepts and standards underlying the accounting procedures used to measure business performance of partnership firm. 	
Expected Learning Outcomes : Upon the completion of this course, the students will be able to : CO 1 : Understand the need for revaluation of assets and liabilities in a partnership. CO 2 : Draft financial accounts for partnership firms in different situations of admission, retirement, death and insolvency of the partners. CO 3 : Analyze the treatment of Goodwill and its adjustments in the books of a partnership business in different circumstances. CO 4 : Determine the amount of capital needed when there is a change in partnership. CO 5 : Evaluate the accounting information for business decision as a basic language of business.	

Course	Details
Code	BCMCMC 283
Title	International Trade and Finance
Programme	Bachelor of Commerce (B.Com.)
Year / Semester	Second / Fourth Semester
Type	Group I : Core course
Total Credits	02
Total Contact Hours	48
Contact Hours per Week	04
Examination Duration	03 Hours
Max. Marks	CIA : 20 End Semester Exam : 80 Total : 100
Total Modules	04
Pedagogy	Lectures with interactive sessions, Seminars and Presentations, Chalk and talk
Evaluation Method	Assignment, Viva-voce, Two Internal Assessment Exam, One End Semester Exam
Learning Objectives: <ul style="list-style-type: none"> • To have consistent and complete knowledge of International Capital movement and MNCs. • To analyze the concept of foreign exchange rate. • To familiarize the students the basic concept of Foreign Exchange market. • To study the concept of Foreign exchange Department of a Bank. • To apply economic reasoning to Exchange Arithmetic and Inter Bank deals. 	
Expected Learning Outcomes : Upon the completion of this course, the students will be able to : CO 1 : Understand the concept of International Capital between countries. CO 2 : Explain the functioning of Foreign Exchange rate. CO 3 : Describe the functions of Foreign Exchange market. CO 4 : Trace the origin and explain the functions of Foreign exchange department of a bank. CO 5 : Understand Exchange Arithmetic and Interbank deals. CO 6 : Develop interest towards pursuing higher studies in Foreign trade	

Course	Details
Code	BCMCMC 284
Title	Cost and Management Accounting-II
Programme	Bachelor of Commerce (B.Com.)
Year / Semester	Second / Fourth
Type	Group I : Core Course
Total Credits	03
Total Contact Hours	72
Contact Hours per Week	06
Examination Duration	03 Hours
Max. Marks	CIA : 30 End Semester Exam : 120 Total : 150
Total Modules	06
Pedagogy	Chalk and Talk, Lectures, Use of PPT Presentations
Evaluation Method	Assignment, Student Presentations, Viva-voce, Two Internal Assessment Exam, One End Semester Exam
Learning Objectives : <ul style="list-style-type: none"> To throw light on the relevance of indirect cost. To make the students to understand how cost accounts reconcile itself with financial accounts. 	
Expected Learning Outcomes : Upon the completion of this course, the students will be able to : CO 1 : Understand the concept of overheads and steps for its distribution. CO 2 : Distribute overheads under different methods of secondary distribution. CO 3 : Solve problems under the different methods of absorption of overheads. CO 4 : Acquire knowledge on integrating financial and cost accounting. CO 5 : Reconcile financial and cost accounting.	

Course	Details
Code	BCMCCE 285
Title	Basic Accounting
Programme	Bachelor of Commerce (B.Com.)
Year / Semester	Second / Fourth
Type	Group II : Elective Course
Total Credits	01
Total Contact Hours	24
Contact Hours per Week	02
Examination Duration	02 Hours
Max. Marks	CIA : 10 End Semester Exam : 40 Total : 50
Total Modules	04
Pedagogy	Chalk and Talk method, Lectures, Use of PPT Presentations
Evaluation Method	Assignment, Viva-voce, Two Internal Assessment Exam, One End Semester Exam
Learning Objectives To introduce the students to the fundamentals of accounting, its process; Preparation of Trial and Final Accounts of Sole trader.	
Expected Learning Outcomes : Upon the completion of this course, the students will be able to : CO 1 : Understand the fundamentals of accounting. CO 2 : Gain knowledge of Accounting process. CO 3 : Draft three column cash book. CO 4 : Prepare Trial Balance and Final Accounts of a sole trader. CO 5 : Take financial decisions and manage all the activities of the concern.	

Course	Details
Code	BCMCCE 286
Title	Personal Taxation
Programme	Bachelor of Commerce (B.Com.)
Year / Semester	Third / Fourth
Type	Elective
Total Credits	01
Total Contact Hours	24
Contact Hours per Week	02
Examination Duration	02 Hours
Max. Marks	CIA : 10 End Semester Exam : 40 Total : 50
Total Modules	04
Pedagogy	Lectures, PPT Presentations, Group Discussions, Case Analysis, Debates, Seminars, Brain Storming
Evaluation Method	Viva-voce, Assignment, Two Internal Assessment Exam, One End Semester Exam
Learning Objectives : <ul style="list-style-type: none"> To familiarize the students with the Legal Provisions and Practical aspects of Income Tax. To teach the subject with reference to the relevant amendments made to Income Tax Laws of India by Finance Act passed in the Parliament from time to time. 	
Expected Learning Outcomes : Upon the completion of this course, the students will able to : CO 1 : Define the concept of income. CO 2 : Understand the legal provisions related to direct tax CO 3 : Understand the deductions allowable to an individual assessee. CO 4 : Gain knowledge on various heads of income, compute taxable income and tax liability, CO 5 : Understand the various amendments relating to direct tax laws.	

Course	Details
Code	BCMCCE 287
Title	Personal Investment Management
Programme	Bachelor of Commerce (B.Com.)
Year / Semester	Third / Fourth
Type	Group II : Elective Foundation Course
Total Credits	01
Total Contact Hours	24
Contact Hours per Week	02
Examination Duration	02 Hours
Max. Marks	CIA : 10 End Semester Exam : 40 Total : 50
Total Modules	4
Pedagogy	Lectures, PPT Presentations, Group Discussions, Case Analysis, Debates, Seminars, Brain Storming
Evaluation Method	Viva-Voce, Assignment, Two Internal Assessment Exam, One End Semester Exam
Learning Objectives : To enable the students to acquire basic knowledge and skills in managing personal investment and to understand the basics of investment in financial and capital market.	
Expected Learning Outcomes : Upon the completion of this course, the students will able to : CO 1 : Understand the concept of savings and investment. CO 2 : Explore the possible investment avenues. CO 3 : Gain insights on investment in stock market securities and its regulating body. CO 4 : Gain knowledge on investment in mutual funds. CO 5 : Plan for personal investments.	

Course	Details
Code	BCMCCE 288
Title	Banking Practices
Programme	Bachelor of Commerce (B.Com.)
Year / Semester	Second / Fourth
Type	Group II : Elective Course
Total Credits	01
Total Contact Hours	24
Contact Hours per Week	02
Examination Duration	02 Hours
Max. Marks	CIA : 10 End Semester Exam : 40 Total : 50
Total Modules	04
Pedagogy	Lectures, Use of PPT Presentations, Group Discussions, Case Analysis, Debates, Seminars, Brain Storming, Bank Visits.
Evaluation Method	Assignment, Viva-Voce, Two Internal Assessment Exam, One End Semester Exam
Learning Objectives : To introduce the students to basics of Banking, its delivery channels, interbank payment systems and banking operations.	
Expected Outcomes : Upon the completion of this course, the students will be able to : CO 1 : Understand the basics of banking and gain knowledge on opening a bank account. CO 2 : Get acquainted with the procedure for applying loans.. CO 3 : Enhance their knowledge on Digital Banking CO 4 : Gain insights on Inter Bank Payment Systems and Negotiable Instruments. CO 5 : Acquire practical Banking Skills.	

Course	Details
Code	BCMENL 281
Title	Compulsory Foundation Course in English
Programme	Bachelor of Commerce (B.Com.)
Year / Semester	Second / Fourth
Type	Group-III : Compulsory Foundation Course – Language-I
Total Credits	02
Total Contact Hours	48
Contact Hours per Week	04
Examination Duration	03 Hours
Max. Marks	CIA : 20 End Semester Exam : 80 Total : 100
Total Modules	1 Novel
Pedagogy	Lectures with interactive sessions, Use of PPT Presentations,
Evaluation Method	Viva-Voce, Assignment, Two Internal Assessment Exam, One End Semester Exam
Learning Objectives : <ul style="list-style-type: none"> To enable the learner to communicate in real-life situations effectively and appropriately. To use English effectively throughout the curriculum for study purposes. To develop interest in and appreciation of Literature. To develop and integrate the use of the four language skills i.e. reading, listening, speaking and writing. 	
Expected Learning Outcomes : Upon the completion of this course, the students will be able to : CO 1 : Identify the story, characters, plot. CO 2 : Identify the author's / characters' viewpoint, attitude or opinion. CO 3 : Enhance oral and written communication skills like accuracy and fluency of expression. CO 4 : Master the mechanics of writing; the use of correct punctuation marks and capital letters. CO 5 : Practice writing through assignments that ask them to plan, draft, revise and edit essays over time. CO 6 : Gain insights on persuasive techniques used in advertising and apply the same to analyze advertising in a variety of sources viz., print, television, and Web-based advertisement.	

Course	Details
Code	BCMKAL 281
Title	Kannada Language
Programme	Bachelor of Commerce (B.Com.)
Year / Semester	Second / Fourth
Type	Group III : Compulsory Foundation Course – Language-II
Total Credits	02
Total Contact Hours	48
Contact Hours per Week	04
Examination Duration	03 Hours
Max. Marks	CIA : 20 End Semester Exam : 80 Total : 100
Total Modules	04 Units
Pedagogy	Lecture with Interactive Sessions, discussions, Debate
Evaluation Method	Assignment, Viva-Voce, Two Internal Assessment Exam, One End Semester Exam

Learning Objectives :

ಹಳೆಗನ್ನಡ ಕಾವ್ಯ, ಕಥನ ಕವನ, ಮನೋವೈಜ್ಞಾನಿಕ, ಬ್ಯಾರಿ ಭಾಷೆ, ಹವ್ಯಕ ಭಾಷೆ ತುಳುನಾಡಿನ ಮಾತೃ ಪ್ರಧಾನ ಸಂಸ್ಕೃತಿ, ಹೆಣ್ಣುಮಕ್ಕಳ ಶಿಕ್ಷಣ, ಹಣಕಾಸು ಇತ್ಯಾದಿ ವಿಚಾರಗಳಿಗೆ ಸಂಬಂಧಪಟ್ಟ ಪಠ್ಯಗಳ ಮೂಲಕ ಅರಿವನ್ನು ವಿಸ್ತರಿಸುವುದು.

Expected Learning Outcomes :

Upon the completion of this course, the students will be able to :

CO 1 : ನೈತಿಕ ಮೌಲ್ಯಗಳ ಪ್ರಾಮುಖ್ಯವನ್ನು ತಿಳಿಯುತ್ತಾರೆ.

CO 2 : ಹಳೆಗನ್ನಡ ಕಾವ್ಯವನ್ನು ಓದುವ, ಅರ್ಥೈಸಿಕೊಳ್ಳುವ ಸಾಮರ್ಥ್ಯ ಗಳಿಸುತ್ತಾರೆ.

CO 3 : ವಿವಿಧ ಭಾಷೆಗಳ ಸಾಹಿತ್ಯದ ಸೋಗಸನ್ನು ಅರಿಯುತ್ತಾರೆ.

CO 4 : ಮನೋವಿಜ್ಞಾನ, ಆರೋಗ್ಯದ ಕುರಿತಾದ ಜಾಗೃತಿ, ಹಣಕಾಸು ನಿರ್ವಹಣೆಯ ಬಗೆಗೆ ಜ್ಞಾನ ವಿಸ್ತರಿಸುತ್ತದೆ.

CO 5 : ವಿಜ್ಞಾನ ಮತ್ತು ಕನ್ನಡ ಸಂಬಂಧದ ಮೂಲಕ ಪ್ರಮುಖ ಕೃತಿಗಳ ಪರಿಚಯವಾಗುತ್ತದೆ.

Course	Details
Code	BCMHDHDL 281
Title	Hindi Language
Programme	Bachelor of Commerce (B.Com.)
Year / Semester	Second / Fourth
Type	Group III : Compulsory Foundation Course – Language-II
Total Credits	02
Total Contact Hours	48
Contact Hours per Week	04
Examination Duration	03 Hours
Max. Marks	CIA : 20 End Semester Exam : 80 Total : 100
Total Modules	04
Pedagogy	Lectures with interactive discussions, Audio Visual Classes, Role plays
Evaluation Method	Assignment, Viva-Voce, Two Internal Assessment Exam, One End Semester Exam
Learning Objectives : <ul style="list-style-type: none"> To explain the novel prescribed with enactment of characters in the play. To practice to write Bio-Data in Hindi. 	
Expected Learning Outcomes : Upon the completion of this course, the students will be able to : CO 1 : Acquire knowledge of reality in present social life. CO 2 : Understand the need of spiritual values. CO 3 : Understand the fantasy in modern literature. CO 4 : Understand official language in Hindi. CO 5 : Gain insights on the emerging trends in Hindi literature.	

Course	Details
Code	BCMSKL 281
Title	Sanskrit Language
Programme	Bachelor of Commerce (B.Com.)
Year / Semester	Second / Fourth
Type	Group III : Compulsory Foundation Course – Language-II
Total Credits	02
Total Contact Hours	48
Contact Hours per Week	04
Examination Duration	03 Hours
Max. Marks	CIA : 20 End Semester Exam : 80 Total : 100
Total Modules	04
Pedagogy	Lectures with interactive sessions, Use of PPT Presentations, Role Plays, Quiz, Group Discussions, Debates, Seminars and Presentations
Evaluation Method	Viva-Voce, Assignment, Two Internal Assessment Exam, One End Semester Exam
Learning Objectives : <ul style="list-style-type: none"> To improve the knowledge of Sanskrit literature and culture amongst the students and enable them succeed in life. To motivate students to spread the essence of Devabhasha Sanskrit. To make the students appreciate the immortal works of our ancient seers and poets. To make the students learn good moral values and become good citizens to promote a healthy society. 	
Expected Learning Outcomes : Upon the completion of this course, the students will be able to : CO 1 : Understand fundamental concepts, principles and functions of Language. CO 2 : Understand the Literature i.e., Vanijya Mauktikam. CO 3 : Understand the Grammar aspects i.e., Nyayas and Letter. CO 4 : Communicate in Sanskrit language. CO 5 : Understand ancient Indian sciences like Yoga, Bhagavad Geeta and Mahabharata, Ramayan, etc.	

Course	Details
Code	BCMESH 281
Title	Environmental Studies
Programme	Bachelor of Commerce (B.Com.)
Year / Semester	Second / Fourth
Type	Group III – Elective Foundation Course
Total Credits	01
Total Contact Hours	28
Contact Hours per Week	02
Examination Duration	02 Hours
Max. Marks	CIA : 20 End Semester Exam : 80 Total : 100
Total Modules	04
Pedagogy	Lectures with interactive sessions, Use of PPT Presentations, Role Plays, Quiz, Group Discussions, Debates, Seminars and Presentations
Evaluation Method	Assignment, Viva-Voce, Two Internal Assessment Exam, One End Semester Exam
Learning Objectives : <ul style="list-style-type: none"> • This course introduces students to environment concerns. • Students are expected to learn about environment, factors affecting it, environmental pollution and its management, environmental ethics and its protection. 	
Expected Learning Outcomes : Upon the completion of this course, the students will be able to : CO 1 : Enrich the knowledge on environment, environmental pollution, legislative measures, etc. CO 2 : Demonstrate an integrative approach to environmental issues with a focus on sustainability. CO 3 : Apply their knowledge in conservation and management of Natural Resources. CO 4 : Realize individual responsibility towards environmental protection. CO 5 : Develop ethical values and concern towards environment.	

FIFTH SEMESTER

Course	Details
Code	BCMCMC 331
Title	Direct Tax-III
Programme	Bachelor of Commerce (B.Com.)
Year / Semester	Third / Fifth
Type	Group I : Core Course
Total Credits	03
Total Contact Hours	60
Contact Hours per Week	05
Examination Duration	03 Hours
Max. Marks	CIA : 30 End Semester Exam : 120 Total : 150
Total Modules	06
Pedagogy	Chalk and talk method, Lectures, Group Discussions
Evaluation Method	Assignment, Viva-voce, Two Internal Assessment Exam, One End Semester Exam
Learning Objectives: To enable the students to understand and compute the total income and tax liability of individual Assesses, co-operatives, thereby achieve expertise in tax compliance procedures; thus become responsible citizens by resorting to ethical taxation practices	
Expected Learning Outcomes : Upon the completion of this course, the students will be able to : CO 1 : Define the procedures of direct tax assessment. CO 2 : Analyse and apply Minimum Alternate Tax (MAT) provisions. CO 3 : Compute total income and define tax structure compliances. CO 4 : Able to understand amendments made from time to time in Finance Act. CO 5 : File IT return on individual basis.	

Course	Details
Code	BCMCMC 332
Title	Corporate Accounting-I
Programme	Bachelor of Commerce (B.Com.)
Year / Semester	Third / Fifth
Type	Group I : Core Course
Total Credits	03
Total Contact Hours	60
Contact Hours per Week	05
Examination Duration	03 Hours
Max. Marks	CIA : 30 End Semester Exam : 120 Total : 150
Total Modules	06
Pedagogy	Chalk and Talk method, Lectures, Group Discussions
Evaluation Method	Assignment, Viva voce, Two Internal Assessment Exam, One End Semester Exam

Learning Objectives :

To enable the students to understand the concept of International Financial Reporting Standards (IFRS), procedure for underwriting, redemption of Preference shares and debentures, preparation of consolidated balance sheet in Holding Company accounts and preparation of Final Accounts of Banking Companies with relevant schedules.

Expected Learning Outcomes :

Upon the completion of this course, the students will be able to :

CO 1 : Understand the concept of IFRS and its applicability.

CO 2 : Understand the procedure for underwriting, calculation of commission and liability of an underwriter.

CO 3 : Acquire knowledge of the concept and purpose of Redemption of Preference shares and Debentures.

CO 5 : Draft the Final accounts of holding company and prepare consolidated Balance Sheet.

CO 6 : Draft the Final accounts of Banking Companies with relevant schedules.

Course	Details
Code	BCMCMC 333
Title	Financial Management-I
Programme	Bachelor of Commerce (B.Com.)
Year / Semester	Third / Fifth
Type	Group 1 : Core Course
Total Credits	03
Total Contact Hours	60
Contact Hours per Week	05
Examination Duration	03 Hours
Max. Marks	CIA : 30 End Semester Exam : 120 Total : 150
Total Modules	06
Pedagogy	Chalk and talk method, Lectures, Seminars, Group Discussions, PPT Presentations
Evaluation Method	Assignment, Viva voce, Two Internal Assessment Exam, One End Semester Exam
Learning Objectives: To introduce the students about the basic concepts of financial management, contemporary theories and policies.	
Expected Learning Outcomes : Upon the completion of this course, the students will be able to : CO 1 : Apply and integrate the financial management objectives in financial planning. CO 2 : Determine the profitability of an organization with formation of right capital structure. CO 3 : Manage the risk involved investment instruments. CO 4 : Identify legal compliances that impact issue of equity shares. CO 5 : Gain insights into the working of stock market. CO 6 : Make financial decision with help of time value concepts.	

Course	Details
Code	BCMCMC334
Title	Cost and Management Accounting-III
Programme	Bachelor of Commerce (B.Com.)
Year / Semester	Third / Fifth
Type	Group 1 : Core Course
Total Credits	03
Total Contact Hours	60
Contact Hours per Week	05
Examination Duration	03 Hours
Max. Marks	CIA : 30 End Semester Exam : 120 Total : 150
Total Modules	06
Pedagogy	Lectures, Chalk and Talk, Student Seminars
Evaluation Method	Assignment, Viva-voce, Two Internal Assessment Exam, One End Semester Exam
Learning Objectives: To enable the students to understand the different methods of costing viz., Job Costing, Batch Costing, Contract Costing, Process Costing, Operating Costing, Joint Products and By- Products and accounting procedures involved in these methods.	
Expected Learning Outcomes : Upon the completion of this course, the students will be able to : CO 1 : Comprehend the concept and compute the problems on Job and Batch Costing. CO 2 : Understand the concept of Contract costing and solve CO 3 : Apply the concept of process costing in product industry. CO 4 : Use various accounting procedures for Joint products. CO 5 : Use various accounting procedure for By-products. CO 6 : Apply the costing methods as applicable for service industries.	

Course	Details
Code	BCMCMC 335
Title	Business Law
Programme	Bachelor of Commerce (B.Com.)
Year / Semester	Third / Fifth
Type	Group 1 : Core Course
Total Credits	03
Total Contact Hours	60
Contact Hours per Week	05
Examination Duration	03 Hours
Max. Marks	CIA : 30 End Semester Exam : 120 Total : 150
Total Modules	06
Pedagogy	Lecture with interactive sessions, Case Laws, Group Discussions, Seminars
Evaluation Method	Assignment, Viva-voce Two Internal Assessment Exam, One End Semester Exam

Learning Objectives:

To acquaint the students with the various Provisions of Indian Contract Act of 1956, Intellectual Property Rights and Right to information Act and its applicability in the business.

Expected Learning Outcomes :

Upon the completion of this course, the students will be able to :

CO 1 : Demonstrate an understanding of the Law relating to contract.

CO 2 : Develop acceptable attitudes and viewpoints with respect to legal environment of business.

CO 3 : Gain the insight on provisions of contract of indemnity and guarantee.

CO 4 : Understand the key characteristics of Business law in resolving business related disputes.

CO 5 : Understand the contemporary issues in business law with regard to Right to information Act and Intellectual Property Law.

Course	Details
Code	BCMCMC 336
Title	Modern Marketing
Programme	Bachelor of Commerce (B.Com.)
Year / Semester	Third / Fifth
Type	Group I : Core Course
Total Credits	03
Total Contact Hours	60
Contact Hours per Week	05
Examination Duration	03 Hours
Max. Marks	CIA : 30 End Semester Exam : 120 Total : 150
Total Modules	06
Pedagogy	Lectures with interactive sessions, Use of PPT Presentations, Group Discussions, Brainstorming, Case Study, Debates, Students' Presentations
Evaluation Method	Assignment, Viva-voce, Two Internal Assessment Exam, One End Semester Exam
Learning Objectives : <ul style="list-style-type: none"> • To introduce basic concepts of marketing. • To understand the role of marketing in business and society. • To identify career opportunities in marketing. 	
Expected Learning Outcomes : Upon the completion of this course, the students will be able to : CO 1 : Understand core concepts of marketing. CO 2 : Understand the current role of marketing in business and society. CO 3 : comprehend the marketing issues in a growing business context through real marketing case studies and anecdotes. CO 4 : Develop the cognitive and analytical ability with application of marketing knowledge required for career prospects in marketing. CO 5 : Gain insights on the new horizons and recent trends in marketing.	

SIXTH SEMESTER

Course	Details
Code	BCMCMC 381
Title	GST and Customs Duty
Programme	Bachelor of Commerce (B.Com.)
Year / Semester	Third / Sixth
Type	Group 1 : Core Course
Total Credits	03
Total Contact Hours	60
Contact Hours per Week	05
Examination Duration	03 Hours
Max. Marks	CIA : 30 End Semester Exam : 120 Total : 150
Total Modules	06
Pedagogy	Talk and chalk, Lectures, Student Seminars, Group Discussions.
Evaluation Method	Assignment, Viva-voce, Two Internal Assessment Exam, One End Semester Exam
Learning Objectives : <ul style="list-style-type: none"> To define and make the Students understand the concept of GST from basic to advance and Customs Duty. To make them understand how GST was implemented in India and its background and to be aware of different Slab rates of GST with examples. 	
Expected Outcomes : Upon the completion of this course, the students will be able to : CO 1 : Build an idea on GST and Customs duty. CO 2 : Analyse and evaluate the effect of indirect tax on consumers, producers and the Government. CO 3 : Compute the assessable value of transactions related to goods and services for levy and determination of duty liability. CO 4 : Identify and analyze the procedural aspects under different applicable statutes related to GST and Customs Duty CO 5 : Examine the method of tax credit, Inflows and outflows., tax imposition, tax exemption, etc.,	

Course	Details
Code	BCMCMC 382
Title	Corporate Accounting-II
Programme	Bachelor of Commerce (B.Com.)
Year / Semester	Third / Sixth
Type	Group I : Core Course
Total Credits	03
Total Contact Hours	60
Contact Hours per Week	05
Examination Duration	3 Hours
Max. Marks	CIA : 30 End Semester Exam : 120 Total : 150
Total Modules	06
Pedagogy	Chalk and Talk method , Lectures, Student Seminars
Evaluation Method	Assignment, Viva-voce, Two Internal Assessment Exam, One End Semester Exam

Learning Objectives :

To enable the students to understand the concept of External Reconstruction, Amalgamation, Absorption, Ratio Analysis, Liquidation, valuation of shares, goodwill and final accounts of Banking Companies as per Companies Act 2013.

Expected Learning Outcomes :

Upon the completion of this course, the students will be able to :

CO 1 : Understand accounting procedures of external reconstruction, amalgamation and absorption of companies.

CO 2 : Understand the concept of liquidation of companies and prepare Liquidators final statement of Accounts.

CO 3 : Guide the potential investors in valuation of shares.

CO 4 : Apply the concepts of valuation of Goodwill in firms and Companies.

CO 5 : Draft the vertical format of preparing Profit and Loss Account and Balance Sheet of Joint Stock Company as stated in Companies Act 2013.

CO 6 : Make a comparative analysis of companies profitability, liquidity and operational efficiency through ratio analysis.

Course	Details
Code	BCMCMC 383
Title	Financial Management-II
Programme	Bachelor of Commerce (B.Com.)
Year / Semester	Third / Sixth
Type	Group I : Core Course
Total Credits	03
Total Contact Hours	60
Contact Hours per Week	05
Examination Duration	03 Hours
Max. Marks	CIA : 30 End Semester Exam : 120 Total : 150
Total Modules	06
Pedagogy	Lectures, Student Seminars, Group Discussions, PPT Presentations
Evaluation Method	Assignment, Viva-voce, Two Internal Assessment Exam, One End Semester Exam
Learning Objectives: To equip the students with advance knowledge of financial management that can be applied in practice with making financial decisions and resolving financial problems.	
Expected Learning Outcomes : Upon the completion of this course, the students will be able to : CO 1 : Apply and integrate the financial management concepts in treasury management. CO 2 : Evaluate investments in working capital and long-term assets. CO 3 : Determine profitability of concern using cost of capital. CO 4 : Make dividend calculations using dividend models. CO 5 : Acquire knowledge on the working of Mutual Funds in India. CO 6 : Draft and interpret financial statements.	

Course	Details
Code	BCMCMC 384
Title	Cost and Management Accounting-IV
Programme	Bachelor of Commerce (B.Com.)
Year / Semester	Third / Sixth
Type	Group : Core Course
Total Credits	03
Total Contact Hours	60
Contact Hours per Week	05
Examination Duration	03 Hours
Max. Marks	CIA : 30 End Semester Exam : 120 Total : 150
Total Modules	06
Pedagogy	Chalk and Talk, Lectures, Student Seminars, Group Discussions
Evaluation Method	Assignment, Viva-voce Two Internal Assessment Exam, One End Semester Exam
Learning Objectives : <ul style="list-style-type: none"> To acquaint students with fundamentals of Management Accounting To impart knowledge on the short term and long term decision making techniques and methods. 	
Expected Learning Outcomes : Upon the completion of this course, the students will be able to : CO 1 : Identify the sources and application of cash by preparing Cash Flow Statements. CO 2 : Understand the concept of Marginal Costing and solve problems on Break Even Analysis, PV Ratio and Margin of Safety. CO 3 : Apply the concept of Marginal Costing for Planning and decision making CO 4 : Gain insights on the concept of budgetary control, solve problems on types of budget, procedure involved in its preparation. CO 5 : Compare and contrast the concept of standard costing and budgetary control. CO 6 : Compute material and labour cost variances using the concept of Variance Analysis.	

Course	Details
Code	BCMCMC 385
Title	Indian Corporate Law
Programme	Bachelor of Commerce (B.Com.)
Year / Semester	Third / Sixth
Type	Group I : Core Course
Total Credits	03
Total Contact Hours	60
Contact Hours per Week	05
Examination Duration	03 Hours
Max. Marks	CIA : 30 End Semester Exam : 120 Total : 150
Total Modules	06
Pedagogy	Lecture with interactive sessions, Student Seminars, Case Laws, Group Discussions,
Evaluation Method	Assignment, Viva-voce Two Internal Assessment Exam, One End Semester Exam

Learning Objectives:

- To enable the students to understand required standards of good behavior and business honesty in company promotion and management.

To acquaint the students with the rights of the shareholders and their interest in the company.

Expected Learning Outcomes :

Upon the completion of this course, the students will be able to :

CO 1: Demonstrate the in-depth understanding of the companies Act, 2013 along with all its amendments

CO 2 : Acquire the knowledge on legal rules for issue and allotment; buy back, transfer and transmission of shares.

CO 3: Gain insights on modes of acquiring membership and its termination, the rights and liabilities of a member.

CO 4 : Understand the legal formalities involved in the incorporation of the joint stock company.

CO 5 : Understand the qualification, disqualification, appointment and removal of a director and Company Secretary

CO 6 : Obtain knowledge on legal provisions regarding annual general meeting, extra-ordinary general meeting, board meetings of a company.

Course	Details
Code	BCMCMC 386
Title	Auditing
Programme	Bachelor of Commerce (B.Com.)
Year / Semester	Third / Sixth
Type	Group I : Core Course
Total Credits	03
Total Contact Hours	05
Contact Hours per Week	60
Examination Duration	03 Hours
Max. Marks	CIA : 30 End Semester Exam : 120 Total : 150
Total Modules	06
Pedagogy	Lectures with interactive sessions, Use of PPT Presentations and videos, Group discussion, Case laws, Debates, Students' Presentations
Evaluation Method	Assignment, Viva-Voce, Two Internal Assessment Exam, One End Semester Exam
Learning Objectives : <ul style="list-style-type: none"> • To familiarize the students with the basics of Auditing. • To create awareness of principles and procedures of Auditing. • To create interest among the students to take up professional courses. 	
Expected Learning Outcomes : Upon the completion of this course, the students will be able to : CO 1 : Understand the conceptual background, need, functions, types and process of auditing required for ensuring regulatory and normative environment in which auditor operates. CO 2 : Identify and understand the auditor's duties, responsibilities, liabilities and apply appropriate audit procedures to test the audit assertions and objectives. CO 3 : Imbibe the audit culture, critical thinking and instill analytical skills leading to the enhancement of employability in the auditing domain. CO 4 : Understand the implementation of internal check, internal control, vouching and verification as part of audit procedures. CO 5 : Get acquainted with audit of computerized accounts.	