



CANARA COLLEGE

Managed by Canara High School Association, Mangaluru

Re-accredited by NAAC with 3.21 CGPA at 'A' Grade (Cycle IV – 2022)

Recognized under Section 2(f) and 12(B) of U.G.C. Act, 1956 & 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]

STATE EDUCATION POLICY (SEP)
[Effective from 2024-25 Batch onwards]

BACHELOR OF COMMERCE (B.COM.)

Motto:

Vision: Every student of commerce department shall be independent in thinking, knowledgeable, confident, principle centred, humane and confident to act and achieve goals of personal, social and professional life.

Mission:

- To create opportunities to acquire necessary skills- conceptual, technical and humane
- To arrange essential learning for service to the society.
- To guide each student to identify objectives to be achieved and help them comprehend situation and circumstances that will assist in achieving them.

Programme Educational Objectives (PEO):

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

PEO 1	To enhance the employability and professional competence of Commerce students by equipping them with relevant skills and industry-oriented knowledge.
PEO 2	To introduce contemporary concepts and practical insights that build student confidence and make them proficient in day-to-day financial and business transactions.
PEO 3	To nurture entrepreneurial thinking and innovation among students, enabling them to transform ideas into viable business ventures.
PEO 4	To instill ethical values, social responsibility, and a holistic perspective, encouraging students to contribute meaningfully to nation-building through their intellect and social capital.

Programme Outcomes (PO):

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

PO 1	Demonstrate a comprehensive understanding of fundamental and advanced concepts in commerce, finance, and business management.
PO 2	Apply theoretical knowledge to solve real-world business problems through case studies, projects, and practical assignments.
PO 3	Integrate contemporary industry practices, ethical values, and value-based education to make informed decisions in professional settings.
PO 4	Cultivate an entrepreneurial mindset, ethical values, and lifelong learning to excel in competitive careers, higher education, and global business challenges.

Programme Specific Outcomes (PSO) :

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

PSO 1	Apply comprehensive knowledge of taxation, tax regulations, and individual tax forms to solve real-world tax-related problems effectively.
PSO 2	Demonstrate ethical awareness, professional values, and the societal role of accounting in business decision-making.
PSO 3	Utilize financial accounting skills, both quantitative and qualitative, to excel in professional and managerial roles in commerce and business.
PSO 4	Apply cost and management accounting principles to plan, control, and optimize business operations.

PSO 5	Develop expertise across multiple disciplines including accounting, finance, auditing, economics, marketing, and business management to handle complex commercial scenarios.
PSO 6	Recognize and evaluate the roles of entrepreneurs, managers, consultants, and business leaders, while applying soft skills to make informed decisions in challenging situations.
PSO 7	Prepare effectively for professional and competitive examinations such as CA, CMA, CS, ICWA, and other advanced commerce certifications.
PSO 8	Exhibit critical thinking, effective communication, decision-making, and problem-solving abilities for day-to-day business and organizational challenges.
PSO 9	Engage in co-curricular, extra-curricular, and experiential learning activities to apply theoretical knowledge in practical, real-world contexts.
PSO 10	Acquire practical competencies to work as tax consultants, audit assistants, financial advisors, and in other finance-related support roles.
PSO 11	Pursue higher education, advanced research, and continuous professional development in commerce, finance, and allied disciplines to achieve career and academic excellence.

Graduate Attributes (GA) :

GA 1	Academic Excellence
GA 2	Professional Efficiency
GA 3	Effective Communication Skills
GA 4	Leadership and Team work
GA 5	Life-Long Learning
GA 6	Creativity and Innovation
GA 7	Environmental Sensitivity and Social Engagement

COURSE OUTCOMES (COs)

FIRST SEMESTER

COURSE	DETAILS
Code	BCMENLS101
Title	English
Programme	Bachelor of Commerce (B.Com)
Year/Semester	First /First
Type	Language
Total Credits	3
Total Contact Hours	52
Contact Hours per Week	4
Examination Duration	3 Hours
Max. Marks	Formative Assessment Marks: 20 Summative Assessment:80 Total:100
Total Modules	3
Pedagogy	Lectures with interactive Sessions, Use of PPT, and workbooks.
Evaluation Method	Assignments, Course-related Activities, Two internal Assessment Exams, End Semester Exam

Objectives :

Reading skills:

- ❖ Comprehending the overall content and underlying significance
 - ❖ Follow the sequence of concepts, facts, etc.
 - ❖ Locate important points and characteristics ;
 - ❖ Identify and comprehend groups of phrases or phrases ;
 - ❖ To grasp the significance of words and phrases ;
 - ❖ To acquire the capacity to use an appropriate dictionary ;
 - ❖ To develop right reading practices in a silent, extensive and intensive manner ;
- to understand content other than the prescribed text ;

Listening skills

The ability to understand English when it is spoken the student should able to :

- ❖ Understand the meaning of words, phrases and sentences in context;
- ❖ Understand statements, questions, instructions, and commands;
- ❖ Grasp the substance and central idea of what is heard;

Maintain his/her listening attention for a reasonable length of time

Speaking skills

The ability to speak intelligibly, the student can

- ❖ pronounce English correctly and intelligibly;
- ❖ use appropriate word stress, sentence stress and elementary intonation patterns;
Speak intelligibly while making statements, asking questions, giving instructions and commands, and reporting events. put ideas in proper sequence

Writing Skills

- ❖ the ability to write English correctly:
- ❖ Master the mechanics of writing; the use of correct punctuation marks and capital letters.
- ❖ Spell words correctly
- ❖ write neatly and legibly with reasonable speed
- ❖ use appropriate vocabulary
- ❖ use correct grammatical items
- ❖ Write coherently in more than one paragraph

Make notes and summarise

Expected Outcomes :

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

By the end of the programme, the students will

- ❖ Acquire the LSRW (Listening, Speaking, Reading, Writing)skills
- ❖ Learn to appreciate literature
- ❖ Obtain knowledge of literary devices and genres
- ❖ Acquire creativity and the skills of expression
- ❖ Know how to use digital learning tools
- ❖ Be aware of social responsibilities
- ❖ Develop the ability to read and write critically
- ❖ Increase the reading speed

Enhance the analytical skills

Course	Details
Code	BCMKALS101
Title	Kannada
Programme	Bachelor of Science
Year / Semester	2025-26 / First
Type	SEP
Total Credits	03
Total Contact Hours	48
Contact Hours per Week	04
Examination Duration	03
Max. Marks	Formative assessment 20, Summative assessment 80, Total 100
Total Modules	04
Pedagogy	Lecture and Discussion
Evaluation Method	Assignment, Course related Activities, Two Internal Assessment Exam, One End Semester Exam
<p>Objectives :</p> <ul style="list-style-type: none"> • To link Kannada prose with commerce and business studies. • To develop analytical and interpretative abilities. • To enhance communication skills for professional use. • To promote ethical awareness in business practices. • To strengthen reading and writing competence. • 	
<p>Expected Outcomes : Upon the completion of this course, the students will be able :</p> <ul style="list-style-type: none"> • Students will understand prose texts related to commerce, society, and contemporary issues. • Students will develop awareness of economic, social, and ethical aspects of business life. • Students will acquire skills to analyze commercial and social themes critically. • Students will improve comprehension and language skills useful for commerce studies. • Students will enhance written and verbal communication relevant to trade and business. • Students will develop responsible citizenship and professional ethics. 	

Course	Details
Code	BCMHDLS101
Title	HINDI LANGUAGE
Programme	Bachelor of Commerce
Year / Semester	2025-26/First
Type	SEP
Total Credits	03
Total Contact Hours	48
Contact Hours per Week	04
Examination Duration	03
Max. Marks	Formative assessment 20, Summative assessment 80, Total 100
Total Modules	04
Pedagogy	Blackboard
Evaluation Method	Assignment, Course related Activities, Two Internal Assessment Exam, One End Semester Exam
Evaluation Method	Assignment, Course related Activities, Two Internal Assessment Exam, One End Semester Exam
Objectives :	
<ul style="list-style-type: none"> • To improve language accuracy and correctness through systematic reading of one-act plays. • To develop students creative and expressive writing skills through dramatic texts. • To help students understand social realities, problems and values reflected in one-act play. • To enhance students functional Hindi skills useful for competitive examinations and employment. • To familiarize students with Official and Administrative correspondence through apply language learning. 	
Expected Outcomes :	
<ul style="list-style-type: none"> • Gained language accuracy and clarity through reading and understanding Hindi one-act plays. • Developed creative writing and expressive abilities, influenced by dramatic techniques. • Understood society and social issues through the study of one-act plays. • Strengthened language skills useful for Government job examinations and other competitive tests. • Learnt and applied Official correspondence skills, including office drafting and formal communication. 	

Course	Details
Code	BCMSKLS101
Title	Sanskrit
Programme	B.Com
Year / Semester	First Semester /2025
Type	SEP
Total Credits	3
Total Contact Hours	48
Contact Hours per Week	4
Examination Duration	3 hours
Max. Marks	100[80+20]
Total Modules	2 units
Pedagogy	Lectures with interactive sessions
Evaluation Method	Assignment course related activities, two internals, one semester exam
Objectives :	
<ul style="list-style-type: none"> • To acquaint students with Classical Sanskrit Prose Literature along with Modern Sanskrit Literature. • To inculcate moral values among students. • To help students develop proficiency in Sanskrit Language Grammar. • To develop Sanskrit speaking and writing skills in students. • To enrich the imaginative and creative abilities of the students through Classical Sanskrit Texts. 	
Expected Outcomes :	
<ul style="list-style-type: none"> • This course aims to get the students acquainted with Classical Sanskrit Literature along with Modern Sanskrit Literature. • It intends to give an understanding of literature, through which students will be able to understand and interpret the Sanskrit Texts. • The study of Ancient Indian Literature would enable students gain moral values which can be incorporated into their daily life. • The course also seeks to help the students negotiate the text independently with the help of proficiency in Sanskrit Language and grammar. 	

COURSE	DETAILS
Code	BCMCMCS 101
Title	Quantitative Techniques -I
Programme	Bachelor of Commerce (B.Com)
Year/Semester	First/First
Type	Core
Total Credits	5
Total Contact Hours	60
Contact Hours Per Week	5
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
<p>Learning Objective:</p> <ul style="list-style-type: none"> • Study concerning metrics of dispersion, mean, median, and mode. • Connect a formal quantitative approach to problem solving and decision-making. • Utilize the idea of index numbers to comprehend current market conditions • Compute the ratios, proportions, discounts, and percentages that are utilized in business. 	
<p>Expected Learning Outcomes:</p> <p>Upon the completion of this course, students will be able to:</p> <p>CO 1 : Understand and apply measures of central tendency and dispersion such as mean, median, mode, and variance.</p> <p>CO 2 : Apply quantitative techniques to problem solving and decision-making in business contexts.</p> <p>CO 3 : Utilize index numbers to analyze and interpret current market conditions.</p> <p>CO 4 : Compute and interpret ratios, proportions, discounts, and percentages used in</p>	

business decision-making.

COURSE	DETAILS
Code	BCMCMCS 102
Title	Foundation of Commerce – I
Programme	Bachelor of Commerce (B.Com)
Year/Semester	First/First
Type	Core
Total Credits	5
Total Contact Hours	60
Contact Hours Per Week	5
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: <ul style="list-style-type: none">• To create awareness of the role, functions, and importance of Human Resource Management in organizations.• To understand the basic concepts and processes of Marketing and Marketing Management.• To comprehend the concept and significance of Market Segmentation in marketing strategy.• To understand the basic principles and scope of Financial Management.	
Expected Learning Outcomes: <p>Upon the completion of this course, students will be able to:</p> <p>CO 1 : Explain the role and functions of Human Resource Management in organizational effectiveness.</p> <p>CO 2 : Describe the fundamental concepts of Marketing and Marketing Management.</p> <p>CO 3 : Identify and apply the principles of Market Segmentation in business scenarios.</p>	

CO 4 : Explain the basic concepts and objectives of Financial Management.

CO 5 : Analyze the major financial decisions related to investment, financing, and dividend policy.

COURSE	DETAILS
Code	BCMCMCS 103
Title	Financial Accounting – I
Programme	Bachelor of Commerce (B.Com)
Year/Semester	First/First
Type	Core
Total Credits	5
Total Contact Hours	60
Contact Hours Per Week	5
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 Objectives: <ul style="list-style-type: none">• To understand the importance of maintaining proper books of accounts for organizations.• To study the basic principles and process of recording financial transactions.• To prepare financial statements of a sole trader.• To analyze financial statements to assess financial position and operating results.• To understand the meaning, characteristics, and accounting records of non-trading concerns.	
Expected Learning Outcomes: <p>Upon the completion of this course, students will be able to:</p> <p>CO 1 : Explain the need and importance of maintaining proper books of financial records.</p> <p>CO 2 : Record financial transactions using appropriate accounting principles.</p> <p>CO 3 : Prepare financial statements of a sole trader.</p> <p>CO 4 : Assess the financial performance and position of a business using financial statements.</p> <p>CO 5 : Explain and maintain financial records of non-trading (not-for-profit) organizations.</p>	
COURSE	DETAILS

Code	BCMCMCS 104
Title	Individual and Team Management
Programme	Bachelor of Commerce (B.Com)
Year/Semester	First/First
Type	Optional
Total Credits	3
Total Contact Hours	48
Contact Hours Per Week	4
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 improve effectiveness in managing day-to-day personal and professional transactions.
- To develop strong interpersonal and communication skills.
- To enhance individual resourcefulness and problem-solving abilities.
- To foster self-motivation and positive thinking for personal and professional growth.

Expected Learning Outcomes:

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

CO 1 : Demonstrate effectiveness in handling day-to-day personal and professional transactions.

CO 2 : Apply interpersonal skills to communicate and collaborate effectively with others.

CO 3 : Exhibit resourcefulness and sound decision-making in various life situations.

CO 4 : Display self-motivation, positive thinking, and confidence in personal dealings.

Course	Details
Code	COMCOVS101
Title	CONSTITUTIONAL VALUES
Programme	BCOM
Year / Semester	Ist Year
Type	SEP
Total Credits	2

Total Contact Hours	42
Contact Hours per Week	3 Hours
Examination Duration	2 Hours
Max. Marks	50
Total Modules	3
Pedagogy	Lectures, Assignments, seminars and group discussions, tutorials, interactive sessions with elected representatives and experts and surveys as applicable
Evaluation Method	Two Internal Assessment Examinations, End semester examination etc.

Objectives :

1. To enable students to grasp the constitutional framework of India.
2. To imbibe among students the foundational principles and values of the constitution.
3. To enable critical thinking on the importance and influence of constitutional values in handling the complex and emerging issues.
4. To empower students with broader and critical knowledge base, understand their role and responsibilities and to become informed and responsible citizens prepared to address present and future challenges.

Expected Outcomes:

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

1. To understand the importance and constitutional structure of India.
2. Grasp the underlying principles and inculcate the value of the Constitution.
3. Realize and critically reflect on the influence of the constitution on law, governance and society and apply of the constitutional values in addressing the complex societal issues.
4. Be empowered with knowledge base, understand their responsibilities and become responsible citizen.

SECOND SEMESTER

COURSE	DETAILS
Code	BCMENLS201
Title	English Language
Programme	B.Com
Year / Semester	Second Semester
Type	SEP
Total Credits	3
Total Contact Hours	52
Contact Hours per Week	4
Examination Duration	3 Hours
Max. Marks	Formative Assessment Marks: 20 Summative Assessment:80 Total:100
Total Modules	3
Pedagogy	Lectures with interactive Sessions, Use of PPT, and workbooks.
Evaluation Method	Assignments, Course-related Activities, Two internal Assessment Exams, End Semester Exam

Objectives :

Reading skills:

- ❖ Comprehending the overall content and underlying significance
 - ❖ Follow the sequence of concepts, facts, etc.
 - ❖ Locate important points and characteristics ;
 - ❖ Identify and comprehend groups of phrases or phrases ;
 - ❖ To grasp the significance of words and phrases ;
 - ❖ To acquire the capacity to use an appropriate dictionary ;
 - ❖ To develop right reading practices in a silent, extensive and intensive manner ;
- to understand content other than the prescribed text ;

Listening skills

The ability to understand English when it is spoken the student should be able to :

- ❖ Understand the meaning of words, phrases and sentences in context;
- ❖ Understand statements, questions, instructions, and commands;
- ❖ Grasp the substance and central idea of what is heard;

Maintain his/her listening attention for a reasonable length of time

Speaking skills

The ability to speak intelligibly, the student can

- ❖ pronounce English correctly and intelligibly;
- ❖ use appropriate word stress, sentence stress and elementary intonation patterns;

Speak intelligibly while making statements, asking questions, giving instructions and commands, and reporting events. put ideas in proper sequence

Writing Skills

- ❖ the ability to write English correctly:
- ❖ Master the mechanics of writing; the use of correct punctuation marks and capital letters.
- ❖ Spell words correctly
- ❖ write neatly and legibly with reasonable speed
- ❖ use appropriate vocabulary
- ❖ use correct grammatical items
- ❖ Write coherently in more than one paragraph

Make notes and summarise

Expected Outcomes :

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

By the end of the programme, the students will

- ❖ Acquire the LSRW (Listening, Speaking, Reading, Writing)skills
- ❖ Learn to appreciate literature
- ❖ Obtain knowledge of literary devices and genres
- ❖ Acquire creativity and the skills of expression
- ❖ Know how to use digital learning tools
- ❖ Be aware of social responsibilities
- ❖ Develop the ability to read and write critically
- ❖ Increase the reading speed

Enhance the analytical skills

Course	Details
Code	BCMKALS201
Title	KANNADA
Programme	Bachelor of Science
Year / Semester	2025-26 / Second
Type	SEP
Total Credits	03
Total Contact Hours	48
Contact Hours per Week	04
Examination Duration	03
Max. Marks	Formative assessment 20, Summative assessment 80, Total 100
Total Modules	04
Pedagogy	Lecture and Discussion
Evaluation Method	Assignment, Course related Activities, Two Internal Assessment Exam, One End Semester Exam
<p>Objectives :</p> <ul style="list-style-type: none"> • To link Kannada prose with commerce and business studies. • To develop analytical and interpretative abilities. • To enhance communication skills for professional use. • To promote ethical awareness in business practices. • To strengthen reading and writing competence. 	
<p>Expected Outcomes :</p> <p>Upon the completion of this course, the students will be able :</p> <ul style="list-style-type: none"> • Students will understand prose texts related to commerce, society, and contemporary issues. • Students will develop awareness of economic, social, and ethical aspects of business life. • Students will acquire skills to analyze commercial and social themes critically. • Students will improve comprehension and language skills useful for commerce studies. • Students will enhance written and verbal communication relevant to trade and business. • Students will develop responsible citizenship and professional ethics. 	

Course	Details
Code	BCMHDLS201
Title	HINDI LANGUAGE
Programme	Bachelor of Commerce
Year / Semester	2025-26/Second
Type	SEP
Total Credits	03
Total Contact Hours	48
Contact Hours per Week	04
Examination Duration	03
Max. Marks	Formative assessment 20, Summative assessment 80, Total 100
Total Modules	04
Pedagogy	Blackboard
Evaluation Method	Assignment, Course related Activities, Two Internal Assessment Exam, One End Semester Exam
Evaluation Method	Assignment, Course related Activities, Two Internal Assessment Exam, One End Semester Exam
<p>Objectives :</p> <ul style="list-style-type: none"> To develop students linguistic competence and mental ability through the study of Hindi short stories. To build confidence in reading and comprehension by engaging students with meaningful narrative texts. <p>To help students understand the interrelationship between society and commerce (social-economic life) as reflected in Hindi stories</p>	
<p>Expected Outcomes :</p> <ul style="list-style-type: none"> Developed linguistic competence and mental abilities through systematic reading and understanding of Hindi short stories. Gained confidence through reading stories, enhancing comprehension, interpretation and expression skills. <p>Understood the mutual relationship between society and commerce as depicted in Hindi short stories.</p>	

COURSE	DETAILS
Code	BCMSKLS201
Title	Sanskrit
Programme	B.Com
Year / Semester	Second Semester /2025
Type	SEP
Total Credits	3
Total Contact Hours	48
Contact Hours per Week	4

Examination Duration	3 hours
Max. Marks	100[80+20]
Total Modules	2 units
Pedagogy	Lectures with interactive sessions
Evaluation Method	Assignment course related activities, two internals, one semester exam

Objectives :

- To acquaint students with Classical Sanskrit Prose poetry along with Modern Sanskrit poetry.
- To inculcate moral values among students.
- To help students develop proficiency in Sanskrit Language Grammar.
- To develop Sanskrit speaking and writing skills in students.
- To enrich the imaginative and creative abilities of the students through Classical Sanskrit Texts.

Expected Outcomes :

- This course aims to get the students acquainted with Classical Sanskrit Literature along with Modern Sanskrit Literature.
- It intends to give an understanding of literature, through which students will be able to understand and interpret the Sanskrit Texts.
- The study of Ancient Indian Literature would enable students gain moral values which can be incorporated into their daily life.
- The course also seeks to help the students negotiate the text independently with the help of proficiency in Sanskrit Language and grammar.

COURSE	DETAILS
Code	BCMCMCS 201
Title	Quantitative Techniques – II
Programme	Bachelor of Commerce (B.Com)
Year/Semester	First/Second
Type	Core
Total Credits	5
Total Contact Hours	60
Contact Hours Per Week	5
Examination Duration	5 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 Objectives:

- To understand the concept of relationships between variables in real-world situations.

- To study and apply correlation and regression techniques for data analysis.
- To understand probability distributions and their applications in practical problems.
- To learn time series analysis for forecasting future outcomes.
- To understand and apply ratios and proportions to express relationships between variables.

Expected Learning Outcomes:

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

CO 1 : Identify and interpret relationships between variables in real-world data.

CO 2 : Apply correlation and regression methods to analyze and model data.

CO 3 : Use probability distribution concepts to solve practical problems.

CO 4 : Forecast future trends and outcomes using time series techniques.

CO 5 : Apply ratios and proportions to express and analyze relationships between variables.

COURSE	DETAILS
Code	BCMCMCS 202
Title	Foundation of Commerce – II
Programme	Bachelor of Commerce (B.Com)
Year/Semester	First/Second
Type	Core
Total Credits	5
Total Contact Hours	60
Contact Hours Per Week	5
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 understand the basic concepts and principles of Insurance, Banking, and Finance.
- To develop the ability to analyze and interpret issues in Insurance, Banking, and Finance using fundamental knowledge.
- To study recent reforms, innovations, and technology in the Insurance and Banking sectors.
- To evaluate investment opportunities considering risk and return.
- To develop decision-making skills for practical financial and banking scenarios.

Expected Learning Outcomes:

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

CO 1 : Explain the fundamental concepts of Insurance, Banking, and Finance.

CO 2 : Analyze and interpret financial data and issues in Insurance, Banking, and Finance contexts.

CO 3 : Identify and assess the impact of recent reforms and technological advancements in Insurance and Banking.

CO 4 : Evaluate investment options by applying risk and return analysis.

CO 5 : Apply conceptual knowledge to make informed financial and banking decisions in real-world situations.

COURSE	DETAILS
Code	BCMCMCS 203
Title	Financial Accounting - II
Programme	Bachelor of Commerce (B.Com)
Year/Semester	First/Second
Type	Core
Total Credits	5
Total Contact Hours	60
Contact Hours Per Week	5
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 understand the framework of Accounting Standards and Indian Accounting Standards (Ind AS).
- To study the principles and applications of various Accounting Standards in financial reporting.
- To explore recent developments and amendments in the field of financial accounting.
- To learn the treatment of special transactions and situations in accounting.
- To develop the ability to prepare accurate and compliant financial statements.

Expected Learning Outcomes:

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

CO 1 : Explain the framework and significance of Accounting Standards and Ind AS in financial reporting.

CO 2 : Apply relevant Accounting Standards while preparing financial statements.

CO 3 : Analyze and interpret recent developments and updates in financial accounting.

CO 4 : Handle special transactions and accounting situations effectively.

CO 5 : Prepare financial statements that comply with applicable Accounting Standards and reflect accurate financial information.

COURSE	DETAILS
Code	BCMCMCS 204
Title	Fundamentals of Organisation Behaviour
Programme	Bachelor of Commerce (B.Com)
Year/Semester	First/Second
Type	Optional
Total Credits	3
Total Contact Hours	60
Contact Hours Per Week	4
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 apply the concepts and principles of Organizational Behaviour in analyzing individual, group, and organizational behaviour.
- To evaluate different motivation theories and implement suitable strategies to enhance employee motivation and performance.
- To demonstrate effective communication, leadership, and collaboration skills while working in groups and teams.
- To assess personality traits, attitudes, perceptions, and motivational factors to understand and predict behaviour in organizational settings.

Expected Learning Outcomes:

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

CO1: Apply the concepts and principles of Organizational Behaviour to analyze individual, group, and organizational behaviour in workplace settings.

CO2: Evaluate various motivation theories and recommend suitable strategies to enhance employee motivation and performance.

CO3: Demonstrate effective communication, leadership, and teamwork skills while working in groups and organizational contexts.

CO4: Analyze personality traits, attitudes, perceptions, and motivational factors to understand and predict behaviour in organizations.

COURSE	DETAILS
Code	BCMCMCS 205
Title	Strategic Management
Programme	Bachelor of Commerce (B.Com)
Year/Semester	First/Second
Type	Optional
Total Credits	3
Total Contact Hours	60
Contact Hours Per Week	4
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
<p>Learning Objective:</p> <ul style="list-style-type: none"> • To understand the basic concepts, nature, and principles of strategic management. • To analyze the internal and external business environment using appropriate strategic tools. • To study strategy formulation, implementation, and evaluation for organizational success. • To understand strategic approaches for managing businesses in a dynamic and global environment. 	
<p>Expected Learning Outcomes:</p> <p>Upon the completion of this course, students will be able to:</p> <p>CO 1 : Explain the concepts, process, and importance of strategic management in organizations.</p> <p>CO 2 : Analyze the internal and external environment of business using strategic analysis frameworks.</p> <p>CO 3 : Develop and formulate effective organizational strategies suitable for the current business environment.</p> <p>CO 4 : Devise strategic approaches to manage businesses successfully in a competitive and global context.</p>	

Course	Details
Code	COMEVS201
Title	ENVIRONMENT STUDIES
Programme	BCOM
Year / Semester	Ist Year/2 nd semester
Type	SEP
Total Credits	2
Total Contact Hours	40
Contact Hours per Week	3 Hours
Examination Duration	2 Hours
Max. Marks	50
Total Modules	3
Pedagogy	Lectures, Assignments, seminars and group discussions, tutorials, interactive sessions with elected representatives and experts and surveys as applicable
Evaluation Method	Two Internal Assessment Examinations, End semester examination etc.
<p>Objectives :</p> <ol style="list-style-type: none"> 1. To make students to realize the importance of a healthy environment and understand the various aspects of eco-systems. 2. To enable students to grasp the significance and issues related to bio-diversity and natural resources and the ways of conservation. 3. To enable students to have a nuanced understanding of environmental pollution, solid waste management and climate change and to act with concern on environmental issues. 4. To raise awareness of environmental policies and conservation efforts, and encourage public awareness and individual roles in protecting the environment through sustainable practices. 	
<p>Expected Outcomes:</p> <p>Upon the completion of this course, the students will be able:</p> <ol style="list-style-type: none"> 1. To understand the environmental significance: Comprehend the critical importance of the environment in our lives and gain a thorough understanding of various aspects of eco-systems. 2. Engage in Conservation Efforts: Develop confidence and skills to actively participate in the conservation of water, soil and biodiversity. 3. Mitigate climate change and pollution: Initiate and adopt eco-friendly practices in daily life to contribute to climate change mitigation and pollution prevention. 4. promote sustainable Development: Acquire knowledge about sustainable development and learn how to contribute effectively to the nation's progress. 5. Appreciate concerns of environmental movements: Become aware and appreciate the values and concerns of environmental movements and policies and act responsibly on environment-related issues. 	

THIRD SEMESTER

Course	Details
Code	BCMENLS301
Title	English Language
Programme	B.Com
Year / Semester	Third Semester
Type	SEP
Total Credits	3
Total Contact Hours	50
Contact Hours per Week	4
Examination Duration	3 Hours
Max. Marks	Formative Assessment Marks: 20 Summative Assessment:80 Total:100
Total Modules	3
Pedagogy	Lectures with interactive Sessions, Use of PPT, and workbooks.
Evaluation Method	Assignments, Course-related Activities, Two internal Assessment Exams, End Semester Exam
<p>Objectives :</p> <ol style="list-style-type: none"> 1. To enhance LSRW (Listening, Speaking, Reading, Writing) skills 2. To develop interpersonal communicative skills 3. To develop presentation skills 4. To develop the ability to critically analyse, interpret and appreciate literary texts. 5. To inculcate an openness to, and appreciation of, social, cultural, religious and ethnic diversities. 6. To train students for new and emerging professional positions like content writers, interpreters, translators, and transcribers 7. To facilitate preparation for competitive examinations like UPSC/KPSC/IBPS/SSC/RAILWAYS/TOEFL/IELTS and others 	
<p>Expected Outcomes :</p> <p>Upon the completion of this course, the students will be able to: By the end of the programme, the students will</p> <ol style="list-style-type: none"> 1. Acquired enhanced LSRW(Listening, Speaking, Reading, Writing)skills 2. Been equipped with interpersonal communicative skills 3. Augmented their presentation and analytical skills 4. Developed an ability to critically analyze, interpret and appreciate literary texts 5. Developed an openness to, and appreciation of, social, cultural, religious and ethnic diversities 6. Developed the skills required for employability in emerging professional positions such as – content writers, interpreters, translators, transcribers 7. Acquired language skills for successfully facing competitive examinations like: UPSC/KPSC/IBPS/SSC/RAILWAYS/TOEFL/IELTS and others. 	
Course	Details

Code	BCMKALS301
Title	Kannada
Programme	Bachelor of Science
Year / Semester	2025-26/ Third
Type	SEP
Total Credits	03
Total Contact Hours	48
Contact Hours per Week	04
Examination Duration	03
Max. Marks	Formative assessment 20, Summative assessment 80, Total 100
Total Modules	04
Pedagogy	Lecture and Discussion
Evaluation Method	Assignment, Course related Activities, Two Internal Assessment Exam, One End Semester Exam

Objectives ::

- To introduce students to the fundamentals of Kannada and literature.
- To develop reading, writing, and comprehension skills in Kannada.
- To familiarize students with different literary genres such as poetry, prose, and drama.
- To encourage critical thinking and appreciation of literary works.
- To promote cultural awareness and social values through literature.
- To improve creative expression and communication skills in Kannada.
- To cultivate an interest in Kannada literature and lifelong learning.

Expected Outcomes :

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

- Students will be able to understand Kannada, literature, and culture and gain comprehensive knowledge about the development of Kannada literature through various periods.
- Students will acquire an understanding of the evolution of Kannada and literature.
- Students will develop the ability to read, comprehend, and critically appreciate prose, poetry, and drama. They will also be able to analyze literary works in the context of social values.
- Students will enhance their creative and analytical thinking skills.
- Students will gain the ability to express their thoughts clearly and effectively in Kannada.
- Students will be encouraged to develop reading habits and an interest in Kannada literature.
- Students will be able to understand the relevance of literature in contemporary society and apply literary values in real life.

Course	Details
Code	BCMHDLS301
Title	HINDI LANGUAGE
Programme	Bachelor of Commerce
Year / Semester	2025-26/Third
Type	SEP
Total Credits	03
Total Contact Hours	48
Contact Hours per Week	04
Examination Duration	03
Max. Marks	Formative assessment 20, Summative assessment 80, Total 100
Total Modules	04
Pedagogy	Blackboard
Evaluation Method	Assignment, Course related Activities, Two Internal Assessment Exam, One End Semester Exam
Evaluation Method	Assignment, Course related Activities, Two Internal Assessment Exam, One End Semester Exam

Objectives :

- To develop interest and appreciation for poetry among students.
- To introduce students to the basic elements of poetry such as Rasa, Chhanda and Alankara (figure of speech)
- To cultivate aesthetic sensibility and empathy through the study of Hindi poems.
- To enhance students translation skills through poetic texts.

To provide knowledge of various languages and linguistic diversity through poetry and translation activities.

Expected Outcomes :

- Developed interest in the study of poetry and appreciate poetic expressions.
- Identified and understood poetic elements such as Rasa, Metre and figure of speech.
- Demonstrated aesthetic sensibility and empathy through literary understanding.
- Developed translation skills by translating poetic texts.

Gained awareness of different languages and linguistic diversity.

Course	Details
Code	BCMSKLS301
Title	Sanskrit
Programme	B.Com
Year / Semester	Third Semester /2025
Type	SEP
Total Credits	3
Total Contact Hours	48
Contact Hours per Week	4
Examination Duration	3 hours
Max. Marks	100[80+20]
Total Modules	2 units
Pedagogy	Lectures with interactive sessions

Evaluation Method	Assignment course related activities, two internals, one semester exam
Objectives : <ul style="list-style-type: none"> To acquaint students with Classical Sanskrit Prose Literature along with Modern Sanskrit Drama. To inculcate moral values among students. To help students develop proficiency in Sanskrit Language Grammar. To develop Sanskrit speaking and writing skills in students. To enrich the imaginative and creative abilities of the students through Classical Sanskrit Texts. 	
Expected Outcomes : <ul style="list-style-type: none"> This course aims to get the students acquainted with Classical Sanskrit Literature along with Modern Sanskrit Literature. It intends to give an understanding of literature, through which students will be able to understand and interpret the Sanskrit Texts. The study of Ancient Indian Literature would enable students gain moral values which can be incorporated into their daily life. The course also seeks to help the students negotiate the text independently with the help of proficiency in Sanskrit Language and grammar. 	

COURSE	DETAILS
Code	BCMCMCS 301
Title	Cost & Management Accounting – I
Programme	Bachelor of Commerce (B.Com)
Year/Semester	Second/Third
Type	Core
Total Credits	5
Total Contact Hours	60
Contact Hours Per Week	5
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 clear understanding of core cost concepts and the skills to prepare essential cost calculations and statements.

Expected Learning Outcomes:

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

CO 1 : Demonstrate clear understanding of key terminologies used in Cost Accounting.

CO 2 : Gain foundational knowledge of the various elements of cost and explain their role in cost reduction and control.

CO 3 : Compute prime cost and prepare cost sheets and quotations accurately.

CO 4 : Understand labour-related concepts and calculate labour cost effectively.

CO 5 : Apply cost accounting concepts to analyze and support managerial decision-making.

COURSE	DETAILS
Code	BCMCMCS 302
Title	Corporate Accounting – I
Programme	Bachelor of Commerce (B.Com)
Year/Semester	Second/Third
Type	Core
Total Credits	5
Total Contact Hours	60
Contact Hours Per Week	5
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 essential skills in core corporate accounting concepts and financial statement preparation.

Expected Learning Outcomes:

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

CO 1 : Comprehend the significance, necessity, and management of share underwriting.

CO 2 : Apply the appropriate approach for calculating profit before incorporation.

CO 3 : Understand and evaluate the valuation of intangible assets, especially goodwill.

CO 4 : Carry out the valuation of equity shares using standard methods.

CO 5 : Prepare company financial statements in accordance with the Companies Act, 2013

and prevailing industry practices.

COURSE	DETAILS
Code	BCMCMCS 303
Title	Income Tax -I
Programme	Bachelor of Commerce (B.Com)
Year/Semester	Second/Third
Type	Core
Total Credits	5
Total Contact Hours	60
Contact Hours Per Week	5
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 clear understanding of income tax laws, direct tax provisions, and their practical application in computing and interpreting tax obligations.	
Expected Learning Outcomes: Upon the completion of this course, students will be able to: CO 1 : Understand the legal provisions and procedural framework of Income Tax. CO 2 : Explain the structure, scope, and application of direct taxes in India. CO 3 : Interpret amendments introduced through various Finance Acts and apply them appropriately. CO 4 : Compute taxable income and tax liability using relevant provisions. CO 5 : Apply taxation knowledge effectively in practical and real-world scenarios.	

COURSE	DETAILS
Code	BCMCMES 304
Title	Human Resource Management
Programme	Bachelor of Commerce (B.Com)
Year/Semester	Second/Third
Type	Elective
Total Credits	2
Total Contact Hours	36
Contact Hours Per Week	3
Examination Duration	2 Hours
Max. Marks	CIA: 10 End Semester Exam: 40 Total: 50
Total Modules	04
Pedagogy	Chalk and Talk, Lectures, PPT Presentations
Evaluation Method	Assignment, Viva-voce, Two Internal Assessment Exam, One End Semester Exam

Learning Objective:

To develop an understanding of HR planning, staffing, training, and performance appraisal processes, and apply these concepts effectively in managing people and organisational situations.

Expected Learning Outcomes:

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

CO 1 : Understand the key theoretical perspectives, concepts in Human Resource Management (HRM) and its relevance in today's organizations.

CO 2 : Analyze the role of HR Manager in enhancing organizational effectiveness, employee performance and planning HR aspects as well as applying different recruitment and selection methods.

CO 3 : Evaluate Employee job performance including different appraisal methods and implementing the different strategies to improve employee job performances.

CO 4 : Develop effective HRM practices and implementing modern HR techniques and practices in the present organisations.

COURSE	DETAILS
Code	BCMCMES 305

Title	Strategic Marketing Management		
Programme	Bachelor of Commerce (B.Com)		
Year/Semester	Second/Third		
Type	Elective		
Total Credits	2		
Total Contact Hours	36		
Contact Hours Per Week	3		
Examination Duration	2 Hours		
Max. Marks	CIA: 10	End Semester Exam: 40	Total: 50
Total Modules	04		
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 foundational understanding of marketing perspectives, environmental dynamics, consumer behaviour, new product development, pricing strategies, and related core marketing concepts.

Expected Learning Outcomes:

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

CO 1 : Students will get the exposure of Marketing.

CO 2 : Subject will give vast and wide insight of traditional and contemporary aspects in marketing.

CO 3 : It will help students to understand about dynamics of various Environment of Marketing, New Product Development, Pricing strategies and so on.

CO 4 : This subject will empower the students to gain insights into day to day marketing.

COURSE	DETAILS
Code	BCMCMES 306
Title	Indian Financial System and Investment Analysis
Programme	Bachelor of Commerce (B.Com)

Year/Semester	Second/Third
Type	Elective
Total Credits	2
Total Contact Hours	36
Contact Hours Per Week	3
Examination Duration	2 Hours
Max. Marks	CIA: 10 End Semester Exam: 40 Total: 50
Total Modules	04
Pedagogy	Chalk and Talk, Lectures, PPT Presentations
Evaluation Method	Assignment, Viva-voce, Two Internal Assessment Exam, One End Semester Exam
Learning Objective:	
To develop an understanding of the Indian financial system, evaluate key financial services, and apply investment knowledge for informed decision-making.	
Expected Learning Outcomes:	
Upon the completion of this course, students will be able to:	
CO 1 : Understand the structure of the financial markets	
CO 2 : Comprehend the various financial services and their importance in the financial markets	
CO 3 : Apply concepts to the real-world scenario.	

COURSE	DETAILS
Code	BCMCES 307
Title	Indian Accounting Standards-I
Programme	Bachelor of Commerce (B.Com)
Year/Semester	Second/Third
Type	Elective
Total Credits	2
Total Contact Hours	36
Contact Hours Per Week	3
Examination Duration	2 Hours

Max. Marks	CIA: 10 End Semester Exam: 40 Total: 50
Total Modules	04
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 clear understanding of accounting standards and their application in the preparation, recognition, measurement, and disclosure of financial statement items.	
Expected Learning Outcomes:	
Upon the completion of this course, students will be able to:	
CO 1 : Comprehend the necessity, purpose, and advantages of applying accounting standards.	
CO 2 : Prepare financial statements in accordance with Indian Accounting Standards (Ind AS).	
CO 3 : Interpret and apply Ind AS requirements related to the recognition, measurement, and disclosure of specific financial statement items.	
CO 4 : Understand and explain the accounting standards applicable to items excluded from financial statements.	

COURSE	DETAILS
Code	BCMCMOS 309
Title	Digital Marketing
Programme	Bachelor of Commerce (B.Com)
Year/Semester	Second/Third
Type	Compulsory
Total Credits	2
Total Contact Hours	36
Contact Hours Per Week	3
Examination Duration	2 Hours
Max. Marks	CIA: 10 End Semester Exam: 40 Total: 50
Total Modules	04
Pedagogy	Chalk and Talk, Lectures, PPT Presentations
Evaluation Method	Assignment, Viva-voce, Two Internal Assessment Exam, One End Semester Exam
Learning Objective:	

To develop essential knowledge and skills to use major digital marketing tools and strategies for creating and evaluating effective online campaigns.

Expected Learning Outcomes:

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

CO 1: Understand the basics and importance of digital marketing and Identify the key differences and advantages over traditional marketing.

CO 2 : Create and manage content strategies across platforms, Plan and execute email and mobile marketing campaigns.

CO 3 : Gain practical knowledge of SEO and SEM techniques, Design and monitor social media campaigns effectively.

CO 4 : Analyze and interpret data from digital campaigns, Plan and present a digital marketing strategy for a product or service.

COURSE	DETAILS
Code	BCMCMOS 310
Title	Personal Investment Management
Programme	Bachelor of Commerce (B.Com)
Year/Semester	Second/Third
Type	Optional
Total Credits	2
Total Contact Hours	36
Contact Hours Per Week	3
Examination Duration	2 Hours
Max. Marks	CIA: 10 End Semester Exam: 40 Total: 50
Total Modules	04
Pedagogy	Chalk and Talk, Lectures, PPT Presentations
Evaluation Method	Assignment, Viva-voce, Two Internal Assessment Exam, One End Semester Exam

Learning Objective:

To develop basic knowledge of financial products and investment skills, enabling informed personal financial decisions and awareness of career opportunities in financial planning and advisory.

Expected Learning Outcomes:

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

CO 1: Take up careers in Personal Investment and Financial Planning

CO 2 : Set up their own offices for Stock Market and Investment advisory

CO 3 : Be aware of the investment products and work in terms of Financial Independence.