

D.M.S.Mandal's
BHAURAO KAKATKAR COLLEGE, BELGAUM

DEPARTMENT OF COMMERCE

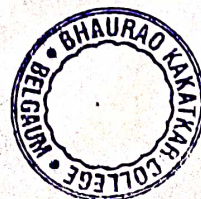
ACADEMIC YEAR 2022-23

B.COM PROGRAMME OUTCOMES

- PO1. To provide an effective and holistic commerce education to the needy by using the available facilities.
- PO2. To develop strong manpower with necessary business and technical skills for promoting commercial activities.
- PO3. To produce the capable professionals to ensure the best business practices on contemporary issues in the global business.
- PO4. To encourage young minds to contribute in nation building through providing opportunity to learn different aspects about business.
- PO5. To cater to the manpower needs of companies in Accounting, Taxation, Auditing, Financial analysis and Management.
- PO6. To develop business analysts for companies, capital markets and commodity markets.
- PO7. To prepare students to take up higher education to become business scientists, researchers, consultants and teachers, with core competencies.
- PO8. To develop human resources to act as think tank for Business Development related issues and to develop entrepreneurs.
- PO9. To develop business philosophers with a focus on social responsibility and ecological sustainability.
- PO10. To develop IT enabled global middle level managers for solving real life business problems and addressing business development issues with a passion for quality competency and holistic approach.
- PO11. To develop ethical managers with interdisciplinary approach.
- PO12. To prepare students for professions in the field of Accountancy-Chartered Accountancy, Cost and Management Accountancy, Company Secretary, Professions in Capital and Commodity Markets, Professions in life and nonlife insurance and professions in Banks by passing the respective examinations of the respective professional bodies.
- PO13. To develop the students for competitive examinations of UPSC, KPSC, Banking Selection, Staff Selection Commission, etc.

Uchayal
IQAC Co-Ordinator
Bhaurao Kakatkar College
Belgaum

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Principal
Bhaurao Kakatkar College
BELGAUM



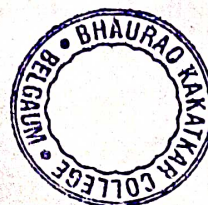
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BHAURAO KAKATKAR COLLEGE, BELGAUM

DEPARTMENT OF COMMERCE
PROGRAMME OUTCOMES AND COURSE OUTCOMES
ACADEMIC YEAR 2022-23

COURSE OUTCOMES

B.COM I SEMESTER

1. Name of Course : Financial Accounting
Course Code : B.Com 1.1
Course Credits : 04
Course Outcomes : On successful completion of the course, the Students will be able to:
CO1 Understand the theoretical framework of accounting as well accounting standards.
CO2 Demonstrate the preparation of financial statement of manufacturing and non- manufacturing entities of sole proprietors.
CO3 Exercise the accounting treatments for consignment transactions & events in the books of consignor and consignee.
CO4 Understand the accounting treatment for royalty transactions & articulate the Royalty agreements.
CO5 Outline the emerging trends in the field of accounting.
2. Name of Course : Management-Principles & Applications
Course Code : B.Com 1.2
Course Credits : 04
Course Outcomes : On successful completion of the course, the Students will be able to:
CO1 Understand and identify the different theories of organizations, which are relevant in the present context.
CO2 Design and demonstrate the strategic plan for the attainment of organizational goals.
CO3 Differentiate the different types of authority and chose the best one in the present context.
CO4 Compare and chose the different types of motivation factors and leadership styles.
CO5 Choose the best controlling techniques for better productivity of an organization
3. Name of Course : Principles of Marketing
Course Code : B.Com 1.3
Course Credits : 04
Course Outcomes : On successful completion of the course, the Students will be able to:
CO1 Understand the basic concepts of marketing and asses the marketing environment.
CO2 Analyze the consumer behaviour in the present scenario and marketing segmentation.
CO3 Discover the new product development & identify the factors affecting the price of a product in the present context.
CO4 Judge the impact of promotional techniques on the customers & importance of channels of distribution.
CO5 Outline the recent developments in the field of marketing.

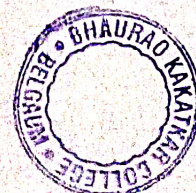
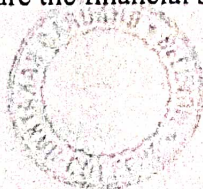


B.COM II SEMESTER

1. Name of Course : **Advanced Financial Accounting**
Course Code : **B.Com 2.1**
Course Credits : **04**
Course Outcomes : **On successful completion of the course, the Students will be able to:**
CO1. Learn various methods of accounting for hire purchase transactions.
CO2. Deal with the inter-departmental transfers and their accounting treatment.
CO3. Demonstrate various accounting treatments for dependent & independent branches.
CO4. Prepare financial statements from incomplete records.
2. Name of Course : **Corporate Administration**
Course Code : **B.Com 2.2**
Course Credits : **04**
Course Outcomes : **On successful completion of the course, the Students will be able to:**
CO1. Understand the framework of Companies Act of 2013 and different kind of companies.
CO2. Identify the stages and documents involved in the formation of companies in India.
CO3. Analyze the role, responsibilities and functions of Key management Personnel in Corporate Administration.
CO4. Examine the procedure involved in the corporate meeting and the role of company secretary in the meeting.
CO5. Evaluate the role of liquidator in the process of winding up of the company.
3. Name of Course : **Law & Practice of Banking**
Course Code : **B.Com 2.3**
Course Credits : **04**
Course Outcomes : **On successful completion of the course, the Students will be able to:**
CO1. Summarize the relationship between Banker & customer and different types of functions of banker.
CO2. Analyze the role, functions and duties of paying and collecting banker.
CO3. Make use of the procedure involved in opening and operating different accounts.
CO4. Examine the different types of negotiable instrument & their relevance in the present context.
CO5. Estimate possible developments in the banking sector in the upcoming days.

B.COM III SEMESTER

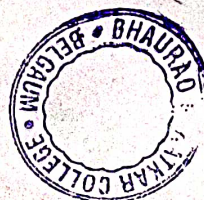
1. Name of Course : **Corporate Accounting**
Course Code : **B.Com 3.1**
Course Credits : **04**
Course Outcomes : **On successful completion of the course, the Students will be able to:**
CO1. Understand the treatment of underwriting of shares.
CO2. Comprehend the computation of profit prior to incorporation.
CO3. Know the valuation of intangible assets.
CO4. Know the valuation of shares.
CO5. Prepare the financial statements of companies as per companies act, 2013.



2. Name of Course : Business Statistics
Course Code : B.Com 3.2
Course Credits : 04
Course Outcomes : On successful completion of the course, the Students will be able to:
CO1. Familiarizes statistical data and descriptive statistics for business decision- making.
CO2. Comprehend the measures of variation and measures of skewness.
CO3. Demonstrate the use of probability and probability distributions in business.
CO4. Validate the application of correlation and regression in business decisions.
CO5. Show the use of index numbers in business.
3. Name of Course : Cost Accounting
Course Code : B.Com 3.3
Course Credits : 04
Course Outcomes : On successful completion of the course, the Students will be able to:
CO1. Understand concepts of cost accounting & Methods of Costing.
CO2. Outline the Procedure and documentations involved in procurement of materials& compute the valuation of Inventory.
CO3. Make use of payroll procedures & compute idle and over time.
CO4. Discuss the methods of allocation, apportionment & absorption of overheads.
CO5. Prepare cost sheet & discuss cost allocation under ABC.
4. Name of Course : Financial Education & Investment Awareness
Course Credits : 02
Course Outcomes : On successful completion of the course, the Students will be able to:
CO1. Provide the foundations for financial decision making
CO2. List out various saving and investment alternatives available for a common man
CO3. Give a detailed overview of stock markets and stock selection.
CO4. Orient the learners about mutual funds and the criteria for selection.

B.COM IV SEMESTER

1. Name of Course : Advanced Corporate Accounting
Course Code : B.Com 4.1
Course Credits : 04
Course Outcomes : On successful completion of the course, the Students will be able to:
CO1. Know the procedure of redemption of preference shares.
CO2. Comprehend the different methods of Mergers and Acquisition of Companies.
CO3. Understand the process of internal reconstruction.
CO4. Prepare the liquidators final statement of accounts.
CO5. Understand the recent developments in accounting and accounting standards
2. Name of Course : Costing Methods & Techniques
Course Code : B.Com 4.2
Course Credits : 04
Course Outcomes : On successful completion of the course, the Students will be able to:
CO1. The method of costing applicable in different industries.
CO2. Determination of cost by applying different methods of costing.
CO3. Prepare flexible and cash budget with imaginary figures



- CO4. Analyze the processes involved in standard costing.
CO5. Familiarize with the Activity Based Costing and its applications.

3. Name of Course : **Business Regulatory Framework**
Course Code : **B.Com 4.3**
Course Credits : **04**
Course Outcomes : **On successful completion of the course, the Students will be able to:**
CO1. Recognize the laws relating to Contracts and its application in business activities.
CO2. Acquire knowledge on bailment and indemnification of goods in a contractual relationship and role of agents.
CO3. Comprehend the rules for Sale of Goods and rights and duties of a buyer and a seller.
CO4. Distinguish the partnership laws, its applicability and relevance.
CO5. Rephrase the cyber law in the present context.

B.COM V SEMESTER

1. Name of Course : **Management Accounting**
Course Code : **DSC 5.1**
Course Credits : **03**
Course Outcomes : **On successful completion of the course, the Students will be able to:**
CO1. Understand the analysis and interpretation of financial statements with a view to prepare management reports for decision- making.
CO2. To understand the various management techniques used for business decision.
CO3. To understand the process used for inter-firm comparison.
2. Name of Course : **Income Tax-I**
Course Code : **DSC 5.2**
Course Credits : **03**
Course Outcomes : **On successful completion of the course, the Students will be able to:**
CO1. To expose the students to the various provisions of Income Tax Act relating to computation of Income of individual assesses.
CO2. To gain the knowledge of provisions of income tax to make the graduates more inspire and relevant to the changing finance Act.
3. Name of Course : **Cost Accounting**
Course Code : **DSC 5.3**
Course Credits : **03**
Course Outcomes : **On successful completion of the course, the Students will be able to:**
CO1. To familiarize the students with the cost accounting concepts and their applicability in organizations for the purpose of decision making on cost reduction and efficiency improvement.
CO2. To make students aware about the costing methods and costing techniques.
CO3. Ascertainment of cost per unit and computation of profits.



4. Name of Course : Indian Accounting Standards
 Course Code : DSC 5.4
 Course Credits : 03
 Course Outcomes : On successful completion of the course, the Students will be able to:
 CO1. To enable the students to understand the need and method of presentation of financial statements in accordance with IFRS, which makes the students to acquire knowledge about various Ind AS.
5. Name of Course : Fundamental of Rural Marketing
 Course Code : DSCM 5.5
 Course Credits : 03
 Course Outcomes : On successful completion of the course, the Students will be able to:
 CO1. To create awareness about the process of marketing in the rural area and help to understand the working of rural marketing institutions with different issues.
6. Name of Course : Advertising and Salesmanship
 Course Code : DSCM 5.6
 Course Credits : 03
 Course Outcomes : On successful completion of the course, the Students will be able to:
 CO1. To familiarize the students regarding advertising and various dimensions of salesmanship and career opportunities available in these fields.
7. Name of Course : Community Services
 Course Code : SEC 5.7
 Course Credits : 01
 Course Outcomes : On successful completion of the course, the Students will be able to:
 CO1. To enable the students' to learn and develop the skills by involving in the community services.
8. Name of Course : E-Accounting
 Course Code : SEC 5.8
 Course Credits : 02
 Course Outcomes : On successful completion of the course, the Students will be able to:
 CO1. To familiarize the students with Tally and e-accounting.

B.COM VI SEMESTER

1. Name of Course : Principles and Practice of Auditing
 Course Code : DSC 6.1
 Course Credits : 03
 Course Outcomes : On successful completion of the course, the Students will be able to:
 CO1. To impart knowledge about the principles and modern auditing techniques and their applications.
2. Name of Course : Income Tax-II
 Course Code : DSC 6.2
 Course Credits : 03
 Course Outcomes : On successful completion of the course, the Students will be able to:
 CO1. To make the students understand the computation of Taxable Income and Tax Liability of individual assesseees.



3. Name of Course : Costing Methods
Course Code : DSC 6.3
Course Credits : 03
Course Outcomes : On successful completion of the course, the Students will be able to:
CO1. To familiarize the students on the use of cost accounting methods in different industries.
4. Name of Course : Indian Financial Institutions and Markets
Course Code : DSC 6.4
Course Credits : 03
Course Outcomes : On successful completion of the course, the Students will be able to:
CO1. To help students to understand the conceptual framework of Indian financial Institutions and markets and their operations.
5. Name of Course : Service Marketing
Course Code : DSCM 6.5
Course Credits : 03
Course Outcomes : On successful completion of the course, the Students will be able to:
CO1. To develop an understanding of services and service marketing which emphasis on various aspects of service marketing which make it different from goods marketing.
6. Name of Course : Consumer Behaviour
Course Code : DSCM 6.6
Course Credits : 03
Course Outcomes : On successful completion of the course, the Students will be able to:
CO1. To make the students to understand consumer behavior in marketing management and the changing trends in consumer behavior.
7. Name of Course : Enterprise Resource Planning
Course Code : SEC 6.7
Course Credits : 01
Course Outcomes : On successful completion of the course, the Students will be able to:
CO1. To provide a contemporary and forward-looking on the theory and practice of Enterprise Resource Planning Technology and prepare the students to self-upgrade with the higher technical skills.
8. Name of Course : Internship Programme
Course Code : SEC 6.8
Course Outcomes : On successful completion of the course, the Students will be able to:
CO1. To enable the students' to undergo in-plant training and understand the overall industrial system.

Unchappal
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