



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]

CREDIT BASED SEMESTER SYSTEM (CBSS)

(Effective from 2014-15 Batch onwards)

BACHELOR OF COMMERCE (B.Com.)

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 (CO)**FIRST SEMESTER**

Course	Details
Code	BCMENL 103
Title	General Proficiency and Communicative English
Programme	Bachelor of Commerce (B.Com.)
Year / Semester	First / First
Type	Group-I : Paper-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	5 Lessons + 5 Poems + 4 Grammar Items
Pedagogy	Lectures with interactive sessions, Use of PPT Presentations.
Evaluation Method	Viva-Voce, Assignment, 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 : 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: writing, talking, reading and listening.

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

Course	Details
Code	BCMKAL 103
Title	Kannada
Programme	Bachelor of Commerce (B.Com.)
Year / Semester	First / First
Type	Group-I : Paper-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	04
Pedagogy	Lectures with interactive sessions, Use of PPT Presentations
Evaluation Method	Viva-voce, Assignments, Two Internal Exams, One End Semester Exam
Learning Objectives : ನಡುಗನ್ನಡಕಾವ್ಯ, ಹೊಸಗನ್ನಡ ಕವನ, ಕಥೆ, ಪ್ರಬಂಧ ಲೇಖನಗಳು, ಪತ್ರಲೇಖನ, ಭೂದಾಖಲೆಗಳು, ಇತ್ಯಾದಿ ವಿಚಾರಗಳಿಗೆ ಸಂಬಂಧಿಸಿದ ಪಠ್ಯಗಳ ಮೂಲಕ ವಿದ್ಯಾರ್ಥಿಗಳ ಅರಿವನ್ನು ಹೆಚ್ಚಿಸುವುದು.	
Expected Learning Outcomes : ಪಠ್ಯವನ್ನು ಪೂರ್ಣಗೊಳಿಸಿದ ಬಳಿಕ ವಿದ್ಯಾರ್ಥಿಗಳು : CO 1 : ಪೌರಾಣಿಕಕಥಾ ಪ್ರಪಂಚದ ಪರಿಚಯವನ್ನು ಮಾಡಿಕೊಳ್ಳುತ್ತಾರೆ. CO 2 : ಸ್ಪರ್ಧಾತ್ಮಕ ಪರೀಕ್ಷೆಗಳಲ್ಲಿನ ಕನ್ನಡ ಪತ್ರಿಕೆಯನ್ನು ಉತ್ತರಿಸಲು ಮಾಹಿತಿಯನ್ನು ಪಡೆಯುತ್ತಾರೆ. CO 3 : ಆಧ್ಯಾತ್ಮದ ಅನುಭವ, ಜೀವನಮೌಲ್ಯಗಳೊಂದಿಗೆ ಸಮಾಜ ಸುಧಾರಣೆಯ ಅರಿವನ್ನು ಪಡೆಯುತ್ತಾರೆ. CO 4 : ಸಾಹಿತ್ಯದ ವಿವಿಧ ಪ್ರಕಾರಗಳನ್ನು ಅರಿತುಕೊಳ್ಳುತ್ತಾರೆ. CO 5 : ದೇವರ ಬಗೆಗಿನ ಕಲ್ಪನೆ, ಆಧುನಿಕತೆಯ ಪ್ರಭಾವಗಳನ್ನು ತಿಳಿದುಕೊಳ್ಳುತ್ತಾರೆ.	

Course	Details
Code	BCMHD104
Title	Hindi
Programme	Bachelor of Commerce (B.Com.)
Year / Semester	First / First
Type	Group-I : Paper-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	04
Pedagogy	Lectures with interactive sessions, Role plays from drama, Audio visual classes and Debates
Evaluation Method	Assignments, Viva-voce, Quiz, Two Internal Exams and One End Semester Exam
Learning Objectives: To make students understand the moral values and ethics 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 : Draft the official letters in Hindi language. CO 5 : Gain insights on emerging trends in Hindi literature.	

Course	Details
Code	BCMSKL 103
Title	Sanskrit
Programme	Bachelor in Commerce (B.Com.)
Year / Semester	First / First
Type	Group-I : Paper-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	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 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	BCMCMC 101
Title	Business Economics
Programme	Bachelor of Commerce (B.Com.)
Year / Semester	First / First
Type	Group-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, Seminars and Presentations, Chalk and Talk method
Evaluation Method	Two Internal Assessment Exam, Assignment, 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 macroeconomics and its application 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 : Benefit the students to know about Production Analysis and Market. CO 4 : Understand and familiar with Macroeconomic Analysis.	

Course	Details
Code	BCMCMC 102
Title	Financial Accounting-I
Programme	Bachelor of Commerce (B.Com.)
Year / Semester	First / First
Type	Group-II
Total Credits	03
Total Contact Hours	60
Contact Hours per Week	06
Examination Duration	03 Hours
Max. Marks	CIA : 30 End Semester Exam : 120 Total : 150
Total Modules	6
Pedagogy	Lectures with interactive sessions, Chalk and Talk Method, Use of PPT Presentations
Evaluation Method	Viva-Voce, Assignment, 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 : Identify the reasons for the disagreement between cash book and pass book balance and reconcile the same.	

Course	Details
Code	BCMCMC 103
Title	Principles of Management
Programme	Bachelor of Commerce (B.Com.)
Year / Semester	First / First
Type	Group-II
Total Credits	03
Total Contact Hours	60
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	Viva-Voce, Assignment, 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 principles of 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 and scope of management. CO 2 : Apply the various functions of management. CO 3 : Analyze the complex environment in which a business operates. CO 4 : Explain the basic concepts, principles and practices associated with Human Resource Management. CO 5 : Significance of communication process in management. CO 6 : Incorporate the theories of motivation in corporate life.	

Course	Details
Code	BCMCMC 104
Title	Business Statistics and Mathematics-I
Programme	Bachelor of Commerce (B.Com.)
Year / Semester	First / First
Type	Group-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, Chalk and Talk Method, Use of PPT Presentations
Evaluation Method	Viva-Voce, Assignment, 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 matrices and its applications. CO 5 : Understand the concept of determinants.	

Course	Details
Code	BCMCIF 102
Title	Constitution of India
Programme	Bachelor of Commerce (B.Com.)
Year / Semester	First / First
Type	Group-III : Compulsory Foundation Course
Total Credits	02
Total Contact Hours	64
Contact Hours per Week	04
Examination Duration	03 Hours
Max. Marks	CIA : 20 End Semester Exam : 80 Total : 100
Total Modules	08
Pedagogy	Lectures with interactive sessions, Debate, Group Discussions
Evaluation Method	Viva-Voce, Assignment, 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	BCMENL 153
Title	General Proficiency and Communicative English
Programme	Bachelor of Commerce (B.Com.)
Year / Semester	First / Second
Type	Group-I : Paper-II
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	5 Lessons+ 5 Poems + 4 Grammar Items
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 : 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 153
Title	Kannada
Programme	Bachelor of Commerce (B.Com.)
Year / Semester	First / Second
Type	Group-II : Paper-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	4 Units
Pedagogy	Lecture with interactive Sessions, discussions, Debate, Enacting Drama
Evaluation Method	Viva-Voce, Assignment, Two Internal Assessment Exam, One End Semester Exam

Learning Objectives :

ಜನಪದ, ತತ್ವಪದ, ರಗಳೆ, ಕಾವ್ಯ, ಕೀರ್ತನೆ, ಸಿನಿಮಾ ಸಾಹಿತ್ಯ, ಮಹನೀಯರ ಜೀವನಚರಿತ್ರೆ, ಮುಂತಾದವಿಚಾರಗಳಿಗೆ ಸಂಬಂಧಿಸಿದ ಪಠ್ಯಗಳ ಮೂಲಕ ವಿದ್ಯಾರ್ಥಿಗಳ ಜ್ಞಾನವನ್ನು ವಿಸ್ತರಿಸುವುದು.

Expected Learning Outcomes :

ಪಠ್ಯವನ್ನು ಪೂರ್ಣಗೊಳಿಸಿದ ಸಿದ್ಧರಿಕವಿದ್ಯಾರ್ಥಿಗಳು :

CO 1 : ಶಿವ ಶರಣರಕಥೆಯ ಮೂಲಕ ನಿಜವಾದ ಭಕ್ತಿಯ ಪಾರಮ್ಯವನ್ನು ಅರಿತುಕೊಳ್ಳುತ್ತಾರೆ.

CO 2 : ನಾಟಕ ಪ್ರಕಾರದ ಮೂಲಕ ಅಹಿಂಸೆ, ತ್ಯಾಗ ಮುಂತಾದ ಮೌಲ್ಯಗಳ ಬಗ್ಗೆ ಮಾಹಿತಿಯನ್ನು ಗಳಿಸುತ್ತಾರೆ.

CO 3 : ಸಾಹಿತ್ಯದ ವಿವಿಧ ಪ್ರಕಾರಗಳನ್ನು ಅರ್ಥೈಸಿಕೊಳ್ಳುತ್ತಾರೆ.

CO 4 : ಕವಿಗಳ, ಸಾಹಿತಿಗಳ, ಸಾಧಕರ ಬದುಕು ಹಾಗೂ ಸಾಹಿತ್ಯಗಳನ್ನು ಪರಿಚಯಿಸಿಕೊಳ್ಳುತ್ತಾರೆ.

CO 5 : ಜೀವನ ಮೌಲ್ಯಗಳ ಮಹತ್ವವನ್ನು ಅರಿತುಕೊಳ್ಳುತ್ತಾರೆ.

Course	Details
Code	BCMHDHDL 154
Title	Hindi
Programme	Bachelor of Commerce (B.Com.)
Year / Semester	First / Second
Type	Group-I : Paper-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, Role Plays from drama, Audio visual classes and Debates
Evaluation Method	Viva-Voce, Assignment, Two Internal Assessment Exam, One End Semester Exam

Learning Objectives :

- To introduce the ancient and modern poets and their views on spiritual and social values.
- To inculcate the knowledge of Hindi official language.

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	BCMSKL153
Title	Sanskrit
Program	Bachelor of Commerce (B.Com.)
Year / Semester	First / Second
Type	Group-I : Paper-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 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	BCMCMC 201
Title	Money and Public Finance
Programme	Bachelor of Commerce (B.Com.)
Year / Semester	First / Second
Type	Group-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, Seminars and Presentations, Chalk and Talk method
Evaluation Method	Assignment, 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	BCMCMC 202
Title	Financial Accounting - II
Programme	Bachelor of Commerce (B.Com.)
Year / Semester	First / Second
Type	Group-II
Total Credits	03
Total Contact Hours	60
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 method , Use of PPT Presentations,
Evaluation Method	Viva-Voce, Assignment, Two Internal Assessment Exam, One End Semester Exam
Learning Objectives : 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 : Journalize the transactions related to Bills of Exchange. 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 203
Title	Modern Banking
Programme	Bachelor of Commerce (B.Com.)
Year / Semester	First / Second
Type	Group-II
Total Credits	03
Total Contact Hours	60
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, Group Discussions, Brainstorming, Debates.
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 Bank and composition of Indian banking. The subject enables them to understand the functions and role of RBI, Investment policy of banks and banking practices in India. 	
Expected Learning Outcomes : Upon the completion of this course, the students will be able to : CO 1 : Explain the fundamental concepts of Bank and composition of Indian Banking System. CO 2 : Understand the functions and role of commercial banks in Indian economy. CO 3 : Gain knowledge on Reserve Bank of India, its functions and role in economic development. CO 4 : Acquire knowledge on dealing with negotiable instruments and its applicability. CO 5 : Acquire knowledge about paying banker, collecting banker and statutory protections available for them under various provisions.	

Course	Details
Code	BCMCMC 204
Title	Business Statistics and Mathematics-II
Programme	B.Com
Year / Semester	First / Second
Type	Group-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	Chalk and talk, Lectures with interactive sessions, PPT Presentations
Evaluation Method	Viva-Voce, Assignment, Two Internal Assessment Exam, One End Semester Exam
Learning Objective : To develop an understanding of 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 simple interest and compound interest. CO 5 : Understand the concept of true discount and banker's gain.	

Course	Details
Code	BCMHGE152
Title	Human Rights, Gender Equity and Environment Studies
Programme	Bachelor of Commerce (B.Com.)
Year / Semester	First / Second
Type	Group-III : Foundation course
Total Credits	02
Total Contact Hours	64
Contact Hours per Week	04
Examination Duration	03 Hours
Max. Marks	CIA : 20 End Semester Exam : 80 Total : 100
Total Modules	08
Pedagogy	Lectures with interactive sessions, Group Discussions, Interaction with Human Rights Activists, Environmentalists, Debate
Evaluation Method	Viva-Voce, Assignment, Two Internal Assessment Exam, One End Semester Exam
Learning Objectives : <ul style="list-style-type: none"> To acquire awareness on Human Rights Issues and concerns. To enhance citizenship sensitivity and initiatives. To understand the basic concepts of Gender Equity. To generate awareness on Gender related issues and violence. To enrich the knowledge on Environmental Studies. To create awareness on Environmental pollution, Resource Conservation and Management. 	
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 : Generate awareness on Gender inequity, Gender Discrimination, Gender Violence. CO 4 : Gain knowledge on measures adopted and implemented for Gender Equity. CO 5 : Enrich the knowledge on Environment, environmental pollution, legislative measures etc.	

THIRD SEMESTER

Course	Details
Code	BCMENL 203
Title	General Proficiency and Communicative English
Programme	B Com
Year / Semester	Second / Third
Type	Group I : Paper-III
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	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 : 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 203
Title	Kannada
Programme	Bachelor of Commerce (B.Com.)
Year / Semester	Second / Third
Type	Group-I : Paper-III
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 :

ಹಳೆಗನ್ನಡ, ಹೊಸಗನ್ನಡಕವನ ಷಟ್ಪದಿ, ಯಕ್ಷಗಾನ ಸಾಹಿತ್ಯ ಕಾದಂಬರಿ, ವ್ಯಕ್ತಿತ್ವ ವಿಕಾಸನ, ವ್ಯಂಗ್ಯಚಿತ್ರ, ಮುಂತಾದ ವಿಚಾರಗಳಿಗೆ ಸಂಬಂಧಿಸಿದ ಪಠ್ಯಗಳ ಮೂಲಕ ವಿದ್ಯಾರ್ಥಿಗಳ ಜ್ಞಾನವನ್ನು ವಿಸ್ತರಿಸುವುದು.

Expected Learning Outcomes :

ಪಠ್ಯವನ್ನು ಪೂರ್ಣಗೊಳಿಸಿದ ಬಳಿಕ ವಿದ್ಯಾರ್ಥಿಗಳು :

CO1 : ಪೌರಾಣಿಕ ಪಾತ್ರಗಳು, ಅವತಾರ, ಪುರುಷರು, ಸಮಾಜ ಸುಧಾರಕರ ಜೀವನ ಚರಿತ್ರೆಯನ್ನು ಪರಿಚಯಿಸಿಕೊಳ್ಳುತ್ತಾರೆ.

CO 2 : ವಿವಿಧ ಸಾಹಿತ್ಯ ಪ್ರಕಾರಗಳ ಪರಿಚಯವನ್ನು ಮಾಡಿಕೊಳ್ಳುತ್ತಾರೆ.

CO 3 : ವ್ಯಂಗ್ಯಚಿತ್ರದ ಮೂಲಕ ಸಮಾಜದ ಕುಂದು ಕೊರತೆಗಳನ್ನು ಅರಿತುಕೊಳ್ಳುತ್ತಾರೆ.

CO 4: ವ್ಯಕ್ತಿತ್ವ ವಿಕಾಸನ, ಜೀವನ ತತ್ವ, ಮಾನವೀಯತೆಗಳನ್ನು ಬಿಂಬಿಸುವ ಪಠ್ಯಗಳ ಮೂಲಕ ಬದುಕುವ ಕಲೆಯನ್ನು ತಿಳಿದುಕೊಳ್ಳುತ್ತಾರೆ.

CO 5 : ತತ್ವ ಪದದ ಮೂಲಕ ಜೀವನ ಶಿಸ್ತಿನ ಅರಿವನ್ನು ಪಡೆಯುತ್ತಾರೆ.

Course	Details
Code	BCMHDHDL 203
Title	Hindi
Programme	Bachelor of Commerce (B.Com.)
Year / Semester	Second / Third
Type	Group-I : Paper-III
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, Role plays from drama, Audio visual classes and Debates
Evaluation Method	Viva-Voce, Assignments, Quizzes, Two Internal Exams, One end term Semester Exam
Learning Objectives : <ul style="list-style-type: none"> To make students understand the moral values in the prescribed Drama and practicing official letters by specimen writing. To make students inculcate the reality of life and follow the moral values. To understand the use of Hindi language. 	
Expected Learning Outcomes : Upon the completion of this course, the students will be able to : CO 1 : Acquire the knowledge of composing Drama CO 2 : Understand the need for inculcating moral values in social life. CO 3 : Inculcate the required ethics. CO 4 : Draft official letters in Hindi language. CO 5 : Gain insights on the emerging trends in Hindi literature.	

Course	Details
Code	BCMSKL 203
Title	Sanskrit
Program	Bachelor of Commerce (B.Com.)
Year / Semester	Second / Third
Type	Group-I : Paper-III
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, Group Discussions, Debates, Seminars and Presentations
Evaluation Method	Viva-Voce, Quizzes, 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 Sanskrit language. CO 2 : Understand the Literature i.e., Plays, Nataka, Madhyama Vyayoga. 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	BCMCMC 301
Title	International Trade and Finance-I
Programme	Bachelor of Commerce (B.Com.)
Year / Semester	Second / Third
Type	Group-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, Chalk and Talk method, Seminar and 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 students to understand the basic concepts of International Trade and Finance. • To help the students to acquire knowledge about the functioning of the International economic system and about currency fluctuations. • To make the students understand the working of the balance of payment and Trade policy. • To enable the students to understand the importance of European Union and WTO. 	
Expected Learning Outcomes : Upon the completion of this course, the students will be able to : CO 1 : Understand the Meaning, Need and significance of International trade. CO 2 : Familiar with the meaning and Importance of Terms of Trade. CO 3 : Get knowledge on the Meaning, features of Trade policy and Trade barriers. CO 4 : Identify the various components of Balance of Payments CO 5 : Understand the objectives of Economic Integration and WTO.	

Course	Details
Code	BCMCMC 302
Title	Financial Accounting-III
Programme	Bachelor of Commerce (B.Com.)
Year / Semester	Second / Third
Type	Group-II
Total Credits	03
Total Contact Hours	60
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 method, Use of PPT Presentations
Evaluation Method	Viva-Voce, Quizzes, Two Internal Assessment Exam, One End Semester Exam
Learning Objectives : <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	BCMCM C303
Title	Cost and Management Accounting-I
Programme	Bachelor of Commerce (B.Com.)
Year / Semester	Second / Third
Type	Group-I
Total Credits	03
Total Contact Hours	60
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	Viva-Voce, Assignment, 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, cost centre and classification of costs. CO 3 : Identify various expenses and elements of cost to prepare cost sheet. CO 4 : Apply different methods of stock levels and inventory control. CO 5 : Apply different methods of pricing of material issues and different methods of wage payments.	

Course	Details
Code	BCMCMC 305
Title	Business Taxation-I
Programme	Bachelor of Commerce (B.Com.)
Year / Semester	Second / Third
Type	Group-II
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	Chalk and talk with interactive sessions , Use of PPT Presentations
Evaluation Method	Viva-Voce, Assignment, Two Internal Assessment Exam, One End Semester Exam
Learning Objective : The objective of this paper is to make the students aware about the provisions of direct tax with regard to Income Tax Act 1962.	
Expected Learning Outcomes: Upon the completion of this course the students will be able to : CO 1 : Understand the amendments made from time to time in Finance Act. CO 2 : Understand the various provisions and procedure to compute Income from Salary, Exempted Incomes, Agricultural Income and residential status. CO 3 : Understand the relevance of having PAN. CO 4 : Enrich with the provisions relating to employee's provident fund. CO 5 : Enrich with the various deductions under Section 80 and its applicability.	

FOURTH SEMESTER

Course	Details
Code	BCMENL 253
Title	General Proficiency and Communicative English
Programme	Bachelor of Commerce (B.Com.)
Year / Semester	Second / Fourth
Type	Group-II : Paper-IV
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	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 253
Title	Kannada
Programme	Bachelor of Commerce (B.Com.)
Year / Semester	Second / Fourth
Type	Group-I : Paper IV
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 :

ಹಳೆಗನ್ನಡ, ಲಾವಣಿ, ಸಾಂಗತ್ಯ, ತಾಳಮದ್ದಳೆ, ಮಹಾಕಾವ್ಯ, ಕ್ರಿಯಾತ್ಮಕಕನ್ನಡ ಮುಂತಾದ ವಿಚಾರಗಳಿಗೆ ಸಂಬಂಧಿಸಿದ ಪಠ್ಯಗಳ ಮೂಲಕ ವಿದ್ಯಾರ್ಥಿಗಳ ಜ್ಞಾನವನ್ನು ವಿಸ್ತರಿಸುವುದು.

Expected Learning Outcomes :

ಪಠ್ಯವನ್ನು ಪೂರ್ಣಗೊಳಿಸಿದ ಬಳಿಕ ವಿದ್ಯಾರ್ಥಿಗಳು :

CO 1 : ಅಹಿಂಸಾ ತತ್ವಜಾತ್ಯತೀತತೆ ಹಾಗೂ ಪರಿಶುದ್ಧ ಭಕ್ತಿಯ ಮಹತ್ವವನ್ನು ಅರಿಯುತ್ತಾರೆ.

CO 2 : ಚಾರಿತ್ರಿಕ ವ್ಯಕ್ತಿಗಳ ಜೀವನ ಚರಿತ್ರೆಯನ್ನು ತಿಳಿದುಕೊಳ್ಳುತ್ತಾರೆ.

CO 3 : ಕನ್ನಡದ ಸಮಾನ ಪದಗಳ ಪರಿಚಯವನ್ನು ಮಾಡಿಕೊಳ್ಳುತ್ತಾರೆ.

CO 4 : ಬುದ್ಧನ ಚರಿತ್ರೆಯ ಮೂಲಕ ಜೀವನ ಮೌಲ್ಯಗಳನ್ನು ಅರ್ಥೈಸಿಕೊಳ್ಳುತ್ತಾರೆ.

CO 5 : ಪರಿಶುದ್ಧ ಬಾಳ್ವೆಯ ಮಹತ್ವವನ್ನು ಅರಿತುಕೊಳ್ಳುತ್ತಾರೆ.

Course	Details
Code	BCMHDHDL 253
Title	Hindi
Programme	Bachelor of Commerce (B.Com.)
Year / Semester	Second / Fourth
Type	Group-I : Paper-IV
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	Viva, Assignments, Internal Exam and 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 language. To make students inculcate the moral values in their life. 	
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 253
Title	Sanskrit
Program	Bachelor of Commerce (B.Com.)
Year / Semester	Second / Fourth
Type	Group-I : Paper-IV
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 Kautilyaneethi and Mahabharath, Prachina Rajyashastram, etc.	

Course	Details
Code	BCMCMC 401
Title	International Trade and Finance-II
Programme	Bachelor of Commerce (B.Com.)
Year / Semester	Second / Fourth
Type	Group-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	04
Pedagogy	Lectures with interactive sessions, 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 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 movement between the countries. CO 2 : Gain insights on the functioning of Foreign Exchange rate. CO 3 : Explain the functions of Foreign Exchange market. CO 4 : Describe the origin and functions of Foreign exchange department of a bank. CO 5 : Comprehend Exchange Arithmetic and Inter-bank deals.	

Course	Details
Code	BCMCMC 402
Title	Financial Accounting-IV
Programme	Bachelor of Commerce (B.Com.)
Year / Semester	Second / Fourth
Type	Group-II
Total Credits	03
Total Contact Hours	60
Contact Hours per Week	06
Examination Duration	03 Hours
Max. Marks	CIA : 30 End Semester Exam : 120 Total : 150
Total Modules	6
Pedagogy	Chalk and Talk method, Use of PPT Presentations
Evaluation Method	Viva-Voce, Quizzes, Two Internal Assessment Exam, One End Semester Exam
Learning Objectives : <ul style="list-style-type: none"> To provide the students with an understanding of accounting procedures used to record transactions in case of Lease. To familiarize the concept of Branch Accounts and Departmental Accounts. 	
Expected Learning Outcomes : Upon the completion of this course, the students will be able to : CO 1 : Draft financial accounts for Lease Agreement in the books of parties to the agreement. CO 2 : Document transactions in the books of head office in case of Independent Branch and Dependent Branch. CO 3 : Determine departmental profit or loss by preparing Departmental Trading and Profit and Loss A/c. CO 4 : Understand the provisions and calculations of underwriter's liability.	

Course	Details
Code	BCMCMC 403
Title	Cost and Management Accounting-II
Programme	Bachelor of Commerce (B.Com.)
Year / Semester	Second / Fourth
Type	Group-I
Total Credits	03
Total Contact Hours	60
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 method, Use of PPT Presentations
Evaluation Method	Viva-Voce, Presentation, Assignment, 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 reconciliation of Cost and 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 : Allocate overheads under different methods of secondary distribution. CO 3 : Solve problems under different methods of absorption of overheads. CO 4 : Acquire knowledge on integrating financial and cost accounting. CO 5 : Prepare Reconciliation Statement of Financial and Cost Accounting.	

Course	Details
Code	BCMCMC 405
Title	Business Taxation-II
Programme	Bachelor of Commerce (B.Com.)
Year / Semester	Second / Fourth
Type	Group-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	05
Pedagogy	Lectures with Interactive sessions, Chalk and Talk method, Use of PPT Presentations
Evaluation Method	Viva-Voce, Presentation, Assignment, Two Internal Assessment Exam, One End Semester Exam
Learning Objectives : This course aims to make the students aware about the provisions of direct tax with regard to Income Tax Act 1962 and to help the students to apply the provisions and compute income under various heads.	
Expected Learning Outcomes : Upon the completion of this course the students will be able to : CO 1 : Gain knowledge on five heads of income and to apply the knowledge gained in return preparation. CO 2 : Familiarize with the rules regarding computation of depreciation and its provisions. CO 3 : Provide an overview of the key principles of taxation law. CO 4 : Gain an insight into computing Business and Professional Income, Capital Gains, Income from Other Sources and calculate the tax liability. CO 5 : File his return independently and pursue his / her career as an accountant by applying the knowledge gained.	

FIFTH SEMESTER

Code	BCMCMC 501
Title	Business Law
Programme	Bachelor of Commerce (B.Com.)
Year / Semester	Third / Fifth
Type	Group II
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, Student Seminars, Case Laws, Group Discussions
Evaluation Method	Viva-Voce, Assignment, Two Internal Assessment Exam, One End Semester Exam
Learning Objectives : To acquaint the students with the various provisions of Indian Contract Act of 1956.	
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 different concepts of special contracts like Guarantee, Indemnity and Bailment.	

Course	Details
Code	BCMCMC 502
Title	Modern Marketing
Programme	Bachelor of Commerce (B.Com.)
Year / Semester	Third / Fifth
Type	Group II
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, Brainstorming, Debates, Students' Presentations, Case Study, Group Discussion.
Evaluation Method	Assignment, Viva-Voce, Two Internal Assessment Exam, One End Semester Exam
Learning Objectives: <ul style="list-style-type: none"> To introduce the 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 different segments of markets and changing consumer behavior. CO 3 : Comprehend various product strategies and understand National and International quality standards. CO 4 : Develop the cognitive and analytical ability with application of marketing knowledge required for career prospects in marketing. CO 5 : Understand the importance of service marketing. CO 6 : Gain insights on the recent trends in rural marketing.	

Course	Details
Code	BCMCMC 503
Title	Financial Management-I
Programme	Bachelor of Commerce (B.Com.)
Year / Semester	Third / Fifth
Type	Group-II
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, Student Seminars, Use of PPT Presentations
Evaluation Method	Viva-Voce, Assignment, 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 : Have insights into the working of stock market. CO 6 : Acquire knowledge of speculators and speculative activities	

Course	Details
Code	BCMCMC 504
Title	Financial Accounting-V
Programme	Bachelor of Commerce (B.Com.)
Year / Semester	Third / Fifth
Type	Group-II
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 , Use of PPT Presentations, Student Seminars
Evaluation Method	Viva voce, Assignment, Two Internal Assessment Exam, One End Semester Exam
Learning Objectives : To enable the students to understand the provisions for redemption of Preference shares and debentures, preparation of consolidated balance sheet in Holding Company accounts, procedure for valuation of shares and goodwill 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 : Acquire knowledge of the concept and purpose of Redemption of Preference shares. CO 2 : Analyze the implication of provisions relating to redemption of Debentures. CO 3 : Draft the Final accounts of holding company and prepare consolidated Balance Sheet. CO 4 : Draft the Final accounts of Banking Companies with relevant schedules. CO 5 : Calculate the value of share of a company and value of goodwill of any business.	

Course	Details
Code	BCMCMC505
Title	Cost and Management Accounting-III
Programme	Bachelor of Commerce (B.Com.)
Year / Semester	Third / Fifth
Type	Group-II
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, Use of PPT Presentations
Evaluation Method	Viva-Voce, Assignment, 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 workout the problems. CO 3 : Apply the concept of process costing in product industry. CO 4 : Apply the various accounting procedures for Joint products and By-products. CO 5 : Understand the costing methods applied by service industries.	

Course	Details
Code	BCMCMC 507
Title	Direct Tax-III
Programme	Bachelor of Commerce (B.Com.)
Year / Semester	Third / Fifth
Type	Group-I
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, Use of PPT Presentations, Student Seminars
Evaluation Method	Viva-Voce, Assignment, Two Internal Assessment Exam, One End Semester Exam
Learning Objectives : To enable the students to understand Clubbing of Income, set off and carry forward of losses , Various deductions under Section 80 and compute the total income and tax liability of individual Assesses; 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.	

SIXTH SEMESTER

Course	Details
Code	BCMCMC 601
Title	Indian Corporate Law
Programme	Bachelor of Commerce (B.Com.)
Year / Semester	Third / Sixth
Type	Group-I
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, Case Laws, Use of PPT Presentations, Student Seminars, Group Discussions
Evaluation Method	Viva-Voce, Assignment, 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 : To demonstrate the in-depth understanding of the Companies Act, 1956 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 borrowing powers of the company and Ultra-Vires acts.

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

CO 6 : Acquire the knowledge on legal provisions regarding Annual General Meeting, Extraordinary General Meeting, Board Meetings of a company.

Course	Details
Code	BCMCMC 602
Title	Auditing
Programme	Bachelor of Commerce (B.Com.)
Year / Semester	Third / Sixth
Type	Group-II
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, Group Discussions, Case Laws, Debates, Students' Presentations.
Evaluation Method	Viva-Voce, Assignment, Two Internal Assessment Exams, 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 and objectives of auditing. CO 2 : Understand the different types and process of auditing required for ensuring regulatory and normative environment in which auditor operates. CO 3 : Understand the implementation of internal check and internal control. CO 4 : Understand vouching, verification and valuation of assets and liabilities as a part of audit procedures. CO 5 : Identify and understand the Auditor's Rights, Duties, Responsibilities, Liabilities and apply appropriate audit procedures to test the audit assertions and objectives. CO 6 : Get acquainted with audit of computerized accounts.	

Course	Details
Code	BCMCMC 603
Title	Financial Management-II
Programme	Bachelor of Commerce (B.Com.)
Year / Semester	Third/ Sixth
Type	Group-II
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, Use of PPT Presentations, Student Seminars
Evaluation Method	Viva-Voce, Assignment, 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 : Make financial decisions with help of time value concepts.

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 : Familiarize the factors affecting venture capital financing.

Course	Details
Code	BCMCMC 604
Title	Financial Accounting-VI
Programme	Bachelor of Commerce (B.Com.)
Year / Semester	Third / Sixth
Type	Group-II
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, Use of PPT Presentations, Student Seminars
Evaluation Method	Viva-Voce, Assignment, Two Internal Assessment Exam, One End Semester Exam
Learning Objectives : To enable the students to understand the concept of Internal Reconstruction, External Reconstruction, Amalgamation, Absorption, Ratio Analysis, Liquidation, and final accounts of Joint Stock Companies as per Companies Act.	
Expected Learning Outcomes : Upon the completion of this course, the students will be able to : CO 1 : Understand accounting procedures of internal reconstruction. CO 2 : Analyze the accounting treatment for external reconstruction, amalgamation and absorption of companies. CO 3 : Understand the concept of liquidation of companies and prepare Liquidators final statement of Accounts. CO 4 : Draft the vertical format of preparing Profit and Loss Account and Balance Sheet of a Joint Stock Company as stated in Companies Act. CO 5 : Make a comparative analysis of company's profitability, liquidity and operational efficiency through Ratio Analysis.	

Course	Details
Code	BCMCMC 605
Title	Cost and Management Accounting-IV
Programme	Bachelor of Commerce (B.Com.)
Year / Semester	Third / Sixth
Type	Group-II
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, Use of PPT Presentations, Student Seminars
Evaluation Method	Viva-Voce, Assignment, 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 importance of cost in decision making. To learn various cost control 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, labour and overhead cost variances using the concept of Variance Analysis.	

Course	Details
Code	BCMCMC 607
Title	Business Taxation-IV
Programme	Bachelor of Commerce (B.Com.)
Year / Semester	Third / Sixth
Type	Group-I
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, Use of PPT Presentations, Student Seminars
Evaluation Method	Viva-Voce Assignment, 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 KVAT, CST, Central Excise Duties and customs Duty To make them understand the distinction between direct tax and indirect taxes 	
Expected Learning Outcomes : Upon the completion of this course, the students will be able to : CO 1 : Build an idea on KVAT, CST, Central Excise Duties 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 analyse the procedural aspects under different applicable statutes related to VAT and Customs Duty. CO 5 : Examine the method of tax credit, inflows and outflows, tax imposition, tax exemption, etc.	