



Sree Siddaganga Education Society (Regd)  
**SREE SIDDAGANGA FIRST GRADE COLLEGE**  
OF ARTS AND COMMERCE, SONDEKOPPA ROAD, NELAMANGALA-562 162.  
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ಶ್ರೀ ಸಿದ್ಧಗಂಗಾ ಪ್ರಥಮ ದರ್ಜೆ ಕಲಾ ಮತ್ತು ವಾಣಿಜ್ಯ ಕಾಲೇಜು, ನೆಲಮಂಗಲ

**COURSE OUTCOME FOR B.COM (COMMERCE AND  
MANAGEMENT)**

Pap er Cod e	Course Title	Sem este r	CO	Course Outcome
A0211	<b>Financial Accounting</b> <b>OBJECTIVES:</b> The objective of this subject is to help the students to acquire Conceptual knowledge of the financial accounts and to impart skills for recording various kinds of Business transactions	I sem	<b>CO 1</b>    <b>CO 2</b>    <b>CO 3</b>    <b>CO 4</b>    <b>CO 5</b>	Acts as a foundation for students which enable them to learn about further accounting papers in an organised and systematic way.  Helps students to know the importance of final accounts, basic analysis of financial statements, understanding the concept of Hire purchase system and also acts as a bridge to Industry and Academia.  To enable students understand and analyse Hire Purchase system, conversion of single entry into double entry, royalty and conversion of partnership firm into a limited company.  Identify in details with examples DEPARTMENTAL ACCOUNTS  Learn in details with examples BRANCH ACCOUNTS



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**COURSE OUTCOME FOR B.COM (COMMERCE AND  
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Paper Code	Course Title	Semester	CO	Course Outcome
A0220	<b>Business Dynamics and Entrepreneurship</b> <b>OBJECTIVE:</b> The objective of this course is to help students to understand the conceptual framework of management and to know about the entrepreneurial culture and industrial growth to manage in 21st century organizations.	I sem	CO 1	Helps students to understand the conceptual framework of management and to know about the entrepreneurial culture and industrial growth to manage 21st century organizations.
			CO 2	Makes students perceive the dynamic nature of business, HR, and entrepreneurship and also creates awareness on various schemes on Indian government to help cope up entrepreneurship.
			CO 3	Helps students to Understand the characteristics of human resource management.
			CO 4	To Identify in depth introduction to entrepreneurship and its importance in modern business era.
			CO 5	To Identify in details with examples government support for entrepreneurship



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**COURSE OUTCOME FOR B.COM (COMMERCE AND  
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Pape r Cod e	Course Title	Semes ter	CO	Course Outcome
A0230	<b>Indian Financial Institutions and Markets</b>  <b>OBJECTIVE:</b>  The objective of this course is to help students to understand the conceptual framework of Indian financial Institutions and markets and their operations.	I sem	<b>CO 1</b>	Exposes students to conceptual framework of Indian Financial System, financial markets
			<b>CO 2</b>	Familiarizes students with roles and functions of banking and non-banking financial institutions, exposes them to domestic and international monetary systems and issues related to conversion of currencies.
			<b>CO 3</b>	To familiarize students with regards to structure, organization and working of financial system in India.
			<b>CO 4</b>	Learn in details with application, if applicable, NON-BANKING FINANCIAL INSTITUTIONS
			<b>CO 5</b>	To Identify in depth FINANCIAL MARKETS



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Paper Code	Course Title	Semester	CO	Course Outcome
A0240	<b>Corporate Structure and Administration</b> <b>OBJECTIVE:</b> The objective of this course is to enable the students to get familiarized with the existing Company Law and Company administration.	I sem	CO 1	Familiarizes students with a thorough understanding of Indian Companies Act 2013, formation and administration of companies according to the Act and different types of companies.
			CO 2	Enables students to understand types of capital, meetings and proceedings and structure and administration
			CO 3	To enable students to familiarize and understand existing Company Law and Secretarial procedure. Foundation Caution of global companies.
			CO 4	Understand the details of CORPORATE MEETINGS
			CO 5	Identify the details of STRUCTURE AND ADMINISTRATION OF GLOBAL COMPANIES





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Pape r Cod e	Course Title	Semes ter	CO	Course Outcome
B0210	<b>Advanced Financial Accounting</b>  <b>OBJECTIVE:</b> The objective of this course is to make the students familiar with the accounting procedures for different types of businesses and to impart skills for recording various kinds of business transactions.	II sem	CO 1	Enables students get a conceptual understanding of requirements of d journal entries, Performa, ledger accounts to bridgethe gap between real practices and academics.
			CO 2	Acquaints students with a few accounting standards and familiarizes them with accounting procedures for different types ofbusiness.
			CO 3	Familiarize students with practical sums onJOINT VENTURES.
			CO 4	Familiarize students with practical sums onBRANCH ACCOUNTS.
			CO 5	Familiarize students with practical sums on DEPARTMENTAL ACCOUNTS



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B0210	<b>Banking Operations and Innovations</b>  <b>OBJECTIVE:</b> The objective of this course is to familiarize the students with the operations and innovations in Banking Sector.	II sem	CO 1	Familiarizes students with operations and innovations in banking sector.
			CO 2	Helps students comprehend the importance of banks as institutions that helps proper channelization of money into the economy and effective utilization through their primary and secondary functions.
			CO 3	Familiarize students with nbfi's.
			CO 4	Familiarize students with regulatory institutions.
			CO 5	Helps write down in depth lending operations



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B0231	<b>Modern Marketing</b> <b>OBJECTIVE:</b> The objective of this course is to familiarize the students with the concepts, dimensions and trends in modern marketing practices	II sem	<b>CO 1</b>	Enables students to understand the dynamics of marketing of products and services, marketing mix, digital marketing and its challenges.
			<b>CO 2</b>	Exposes students to modern marketing which is about selling products as per consumer needs rather than sell what is produced.
			<b>CO 3</b>	To familiarize students with the principles of marketing and focus them towards marketing and management of services.
			<b>CO 4</b>	Helps students to Write down in depth digital marketing.
			<b>CO 5</b>	Enables students to Specify the classification and characteristics of service marketing



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B0240	<b>Methods and Techniques for Business Data Analysis</b>  <b>OBJECTIVE:</b>  The objective of this course is to provide basic knowledge of mathematics and their application in business.	II sem	CO 1	Equips students with basics of mathematics and develops analytical skills for solving practical problems.
			CO 2	Enables students solve quantitative problems related to commerce concepts such as Bill Discounting, Simple and Compound interest, Percentages, Annuities etc.
			CO 3	To provide basic statistical knowledge and their application to the business decisions.
			CO 4	Use of dispersion, skewness, index numbers in the realistic life.
			CO 5	Write down in details with application, if applicable, MEASURES OF CENTRAL TENDENCY



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C0220	<b>Financial Management</b> <b>OBJECTIVE</b>  The objective is to enable students to understand the basic concepts of Financial Management and the role of Financial Management in decision- making.	III sem	<b>CO 1</b>  <b>CO 2</b>  <b>CO 3</b>  <b>CO 4</b>  <b>CO 5</b>	Introduces students to financial management and its application in practice and helps learners to understand the financial environment in which firms and managers must operate.  Helps students to focus on critical elements of decision-making for organization, including evaluation of investment decisions.  Helps students to apply a variety of capital budgeting techniques,  Students will study about dividend policy and working capital management.  Deliberate in details with examples financing decision



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C0230	<b>Business Ethics</b> <b>OBJECTIVE</b> The objective is to provide basic knowledge of business ethics and values and its relevance in modern context.	III sem	<b>CO 1</b>	Promotes understanding of ethical conduct among student community
			<b>CO 2</b>	It provides them with skills to recognize, re-examine their knowledge on unethical practices and resolve ethical issue in business.
			<b>CO 3</b>	Helps students to enhance awareness and critical self-examination of one's own value, appreciate the relevance of personal values,
			<b>CO 4</b>	It also encourages reflection on ethical dimension of personal decisions in business/workplace settings.
			<b>CO 5</b>	It helps students to Learn in details with application, if applicable, corporate governance



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C0240	<b>Quantitative Analysis for Business Decision-II</b>  <b>OBJECTIVE</b>  The objective is to familiarize the students with various statistical techniques for their application in Business Decisions.	III sem	CO 1	Provides the basic knowledge about various quantitative statistical methods and its applicability for decision making in business.
			CO 2	Gives a practical exposure to students on the needs about research and various statistical Concepts
			CO 3	It provides students a brief insight on how statistical concepts such as correlation, regression time series etc are used in research.
			CO 4	it helps to Understand the characteristics of SAMPLING AND SAMPLING DISTRIBUTION.
			CO 5	Identify in details with application, if applicable, PROBABILITY





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Paper Code	Course Title	Semester	CO	Course Outcome
C0250	<b>Public Relations and Corporate Communication</b>  <b>OBJECTIVE</b>  To create awareness among the students on the soft skills required to plan and pursue a career and empower them with employability skills.	III sem	CO 1	Enables students to comprehend the importance of soft skills required to plan and pursue a successful career and empowers them with employability skills
			CO 2	Offers knowledge on Goal Setting, Career Planning, Stress Management and Time Management.
			CO 3	It helps students to Specify the details of CREATIVITY.
			CO 4	Identify in details with examples COMMUNICATION SKILLS.
			CO 5	Makes students to Write down in details with examples CAREER PLANNING.



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D0210	<b>Advance Corporate Accounting</b> <b>OBJECTIVE</b> The objective is to enable the students to develop awareness about Corporate Accounting in conformity with the Provision of Companies' Act and latest amendments thereto with adoption of Accounting Standards.	IV sem	<b>CO 1</b>	Enables students to develop awareness about Corporate Accounting in conformity with provisions of Companies' Act, latest amendments and adoption of accounting standards.
			<b>CO 2</b>	Familiarizes students with practical implementation of accounting treatments followed by companies in redemption of preference shares, mergers and acquisitions.
			<b>CO 3</b>	Familiarizes students with accounting treatments in redemption of preference shares, mergers and acquisitions.
			<b>CO 4</b>	Familiarizes students with Identify in details with examples LIQUIDATION OF COMPANIES.
			<b>CO 5</b>	It helps to students to Deliberate the details of RECENT DEVELOPMENTS IN ACCOUNTING.



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D0220	<b>Cost Accounting</b> <b>OBJECTIVE</b> The objective of this subject is to familiarize students with the various concepts and elements of cost.	IV sem	<b>CO 1</b>	Acquaint students cost concepts and elements of cost essential for reducing and controlling overall cost which is a vital aspect in modern business.
			<b>CO 2</b>	Enables students to understand pricing material issues, labour remuneration, allocation and apportionment of overheads
			<b>CO 3</b>	It also helps in preparation of reconciliation statements.
			<b>CO 4</b>	Make students to Understand in depth OVERHEAD COST CONTROL.
			<b>CO 5</b>	Specify the details of RECONCILIATION OF COST AND FINANCIAL ACCOUNTS



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D0230	<b>E-business and Accounting</b>  <b>OBJECTIVE</b>  The objective of the subject is to familiarize the students with E-Commerce models and Tally	IV sem	<b>CO 1</b>	Provides students with the conceptual knowledge about Online or Electronic business, marketing and payment mechanisms used by modern organisations and its legal framework.
			<b>CO 2</b>	Enables students gain practical knowledge about Tally which helps in maintaining accounts of business with the statutory features of tax.
			<b>CO 3</b>	Enables students to Deliberate in depth GETTING STARTED WITH TALLY.
			<b>CO 4</b>	It make students to Understand in depth CONFIGURING TALLY.
			<b>CO 5</b>	Enables students to Write down the classification and characteristics of REPORTS IN TALLY.



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D0240	<b>Stock and Commodity Market</b>  <b>OBJECTIVE</b>  The objective is to provide students with a conceptual framework of stock markets and Commodity Markets, functionaries in these markets and their mode of trading.	IV sem	<b>CO 1</b>	Acquaints students with an insight into the functioning and role of financial institutions and markets in the Indian Economy.
			<b>CO 2</b>	Provides a conceptual framework of stock and Commodity Markets, various functionaries and players in these markets and their mode of trading
			<b>CO 3</b>	Helps students to Write down the details of trading in Stock Market
			<b>CO 4</b>	Enable students identify the details of Commodity Market
			<b>CO 5</b>	Deliberate in details with examples trading in Commodity Market



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**COURSE OUTCOME FOR B.COM (COMMERCE AND  
MANAGEMENT)**

Paper Code	Course Title	Semester	CO	Course Outcome
E0210	<b>Entrepreneurship Development</b>  <b>OBJECTIVE</b>  To enable students to understand the basic concepts of entrepreneurship and preparing a business plan to start a small industry.	V sem	CO 1	Helps create entrepreneurial awareness among students and motivate them to develop a mindset for choosing entrepreneurship as a career.
			CO 2	Enables students to understand the influence of business environment on entrepreneurship, identification of opportunities and preparation of business plan.
			CO 3	Helps students to Learn the classification and characteristics of formation of small scale industries.
			CO 4	Write down in details with examples preparing the business plan.
			CO 5	Helps students to Understand the details of project assistance.



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**COURSE OUTCOME FOR B.COM (COMMERCE AND  
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Paper Code	Course Title	Semester	CO	Course Outcome
E0220	<b>International Financial Reporting Standards</b>  <b>OBJECTIVE</b> The objective of this subject is to enable the students to understand International Business in a Multi Cultural World.	V sem	<b>CO 1</b>	Enables students to understand the need for convergence of Indian Accounting Standards with International Financial Reporting Standards (IFRS) due to globalization.
			<b>CO 2</b>	Helps students to understand Ind Accounting Standards compliance by the companies in preparing and presenting their financial statements.
			<b>CO 3</b>	Helps students to Understand in details with examples Presentation of Financial Statements.
			<b>CO 4</b>	Helps to Learn in depth Accounts of Groups.
			<b>CO 5</b>	Specify the classification and characteristics of Accounting for Assets and Liabilities





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Paper Code	Course Title	Semester	CO	Course Outcome
E0230	<b>Income Tax-I</b> <b>OBJECTIVE</b> The Objective of this subject is to expose the students to the various provisions of Income Tax Act 1961 relating to computation of Income of individuals.	V sem	CO 1	Familiarizes students to various provisions of Income Tax Act 1961 relating to Income of Individuals.
			CO 2	Helps students to assess the income tax of an individual according to Income Tax provisions.
			CO 3	Helps students to Understand the characteristics of Computation of taxable income from House property.
			CO 4	Enables students to Understand the concept of Capital and Revenue under Income tax law.
			CO 5	Helps to Understand the classification and characteristics of Computation of taxable income from salary



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**COURSE OUTCOME FOR B.COM (COMMERCE AND  
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Paper Code	Course Title	Semester	CO	Course Outcome
E0240	<b>Costing Methods</b> <b>OBJECTIVE</b> To familiarize the students on the use of costing data for decision making and cost control and create awareness on the emerging Cost Management concepts.	V sem	<b>CO 1</b>	Enables students to get an understanding of Cost Accounting concepts and computing cost of goods in different nature of businesses.
			<b>CO 2</b>	Provides foundation on cost aspects and enables students to prepare for professional courses like CMA, CA, CIMA etc., and pursue a career in the field of Cost Accountancy.
			<b>CO 3</b>	Deliberate the classification and characteristics of JOB AND BATCH COSTING.
			<b>CO 4</b>	Helps students to Learn the details of PROCESS COSTING.
			<b>CO 5</b>	Deliberate in details with examples OPERATING COSTING



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**COURSE OUTCOME FOR B.COM (COMMERCE AND  
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Paper Code	Course Title	Semester	CO	Course Outcome
E0250	<b>Advanced Accounting</b>  <b>OBJECTIVE</b>  The objective is to acquaint the students and make them familiar with the process and preparation of accounts of different types of organizations.	V sem	CO 1	Familiarizes the process and preparation of accounts of different types of organizations.
			CO 2	Enable students to analyze the process of inflation and investments accounts.
			CO 3	Understand in details with application, if applicable, ACCOUNTS OF INSURANCE COMPANIES.
			CO 4	Identify in details with examples ACCOUNTS OF BANKING COMPANIES.
			CO 5	Write down the characteristics of INVESTMENT ACCOUNTING.



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**COURSE OUTCOME FOR B.COM (COMMERCE AND  
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Paper Code	Course Title	Semester	CO	Course Outcome
E0260	<b>Goods and service tax</b> <b>OBJECTIVES:</b> To impart students with knowledge on tax, types of tax and their modalities, to give insight on the taxes influencing a corporate entity – both direct and indirect, and to orient the students on the procedures and formalities to be adhered, with regard to tax matters.	V sem	<b>CO 1</b>	Equips students with the principles and provisions of Goods and Services Tax (GST), which was implemented from 2017 under the notion of One Nation, One Tax.
			<b>CO 2</b>	Provides an insight into practical aspects and how to apply the provisions of GST Laws to various situations.
			<b>CO 3</b>	Helps to Deliberate the characteristics of procedure and levy under goods and service tax.
			<b>CO 4</b>	Helps students to Understand in depth assessment and returns.
			<b>CO 5</b>	Enable students to Learn in details with examples GST and technology



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Paper Code	Course Title	Semester	CO	Course Outcome
E0270	<b>International Financial Management</b> <b>OBJECTIVES:</b> The objective is to enable students to understand the basic concepts of Financial Management and the role of Financial Management in decision-making.	V sem	<b>CO 1</b>	Exposes students to the functioning of finance in the corporate world.
			<b>CO 2</b>	Helps students appreciate the role and purpose of financial management function within a business with regards to making important financial decisions like capital budgeting, working capital, inventory management, risk management techniques etc.,
			<b>CO 3</b>	Helps to Learn in details with examples INVESTMENT APPRAISAL.
			<b>CO 4</b>	Make students to Write down in details with examples BUSINESS VALUATION.
			<b>CO 5</b>	Specify the details of BUSINESS FINANCE



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**COURSE OUTCOME FOR B.COM (COMMERCE AND  
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Paper Code	Course Title	Semester	CO	Course Outcome
F0210	<b>Business Regulation</b> <b>OBJECTIVES:</b> To introduce the students to various Business Regulations and familiarize them with common issues of relevance.	VI sem	CO 1	Creates an understanding of the Legal Environment of Business.
			CO 2	Enables students to apply basic legal knowledge to business transactions and communicate effectively using standard business and legal terminology.
			CO 3	Enable students to Identify the characteristics of COMPETITION AND CONSUMER LAWS.
			CO 4	Helps students to Learn the classification and characteristics of ECONOMIC LAWS.
			CO 5	Helps to Specify in details with examples ENVIRONMENTAL LAWS





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**COURSE OUTCOME FOR B.COM (COMMERCE AND  
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Paper Code	Course Title	Semester	CO	Course Outcome
F0220	<b>Principles and Practice of Auditing</b> <b>OBJECTIVES:</b> This subject aims at imparting knowledge about the principles and methods of auditing and their applications	VI sem	CO 1	Provides knowledge of principles and methods of auditing and them applications.
			CO 2	Helps student understand various concepts related to internal control and audit, verification and valuation of assets and liabilities in a business organisation.
			CO 3	Helps students to Specify in depth VOUCHING.
			CO 4	Enables students to Specify the characteristics of VERIFICATION AND VALUATION OF ASSETS AND LIABILITIES.
			CO 5	Helps students to Identify in details with examples AUDIT OF LIMITED COMPANIES AND OTHERS.



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Paper Code	Course Title	Semester	CO	Course Outcome
F0230	<b>Income Tax-II</b> <b>OBJECTIVES:</b> The Objective of this subject is to make the students to understand the computation of Taxable Income and Tax Liability of individuals.	VI sem	CO 1	The process of calculating income from business or profession
			CO 2	The process of calculating income from capital gain
			CO 3	The process of calculating income from other sources
			CO 4	Regulations as per income tax act with reference to set off & carry forward
			CO 5	How to calculate the gross total income with deduction U/S 80C to 80U & tax liability as per IT slabs rates (individual)



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Paper Code	Course Title	Semester	CO	Course Outcome
F0240	<b>Management Accounting</b> <b>OBJECTIVES:</b> The objective of this subject is to enable the students to understand the analysis and interpretation of financial statements with a view to prepare management reports for decision-making.	VI sem	CO 1	Enables students to develop an understanding of the conceptual framework and techniques of Management Accounting.
			CO 2	Helps students understand the analysis and interpretation of financial statements with a view to prepare management reports for decision-making.
			CO 3	Makes students to Write down in depth fund flow analysis.
			CO 4	Helps to Learn in depth cash flow analysis.
			CO 5	Enables students to Understand the details of management reporting.



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Paper Code	Course Title	Semester	CO	Course Outcome
F0250	<b>Business Taxation</b> <b>OBJECTIVES:</b> The objective is to equip students with the application of principles and provisions of Centralsales tax, Customs act, Central excise, value added tax, Service tax laws, and provide an insight into practical aspects and apply the provisions of tax laws to various situations.	VI sem	CO 1	Provides an understanding of assessment of firms and companies with regard to IT Act1961.
			CO 2	Enables study of other existing Indirect Tax provisions on goods not coveredunder GST
			CO 3	Helps students to Write down in details with examples ASSESSMENT OF FIRMS.
			CO 4	Helps to Learn in details with examples ASSESSMENT OF COMPANIES.
			CO 5	Deliberate the classification and characteristics of CUSTOMS ACT



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Paper Code	Course Title	Semester	CO	Course Outcome
F0260	<b>Cost Management</b> <b>OBJECTIVES:</b> To familiarize the students on the use of costing data for decision making and cost control and create awareness on the emerging Cost Management concepts.	VI sem	CO 1	Enables students to understand techniques used to control as well as reduce cost.
			CO 2	Familiarizes students to different Costing and Budgetary Control methods
			CO 3	Deliberate in details with examples STANDARD COSTING.
			CO 4	Understand the classification and characteristics of BUDGETARY CONTROL.
			CO 5	Learn in details with application, if applicable, ACTIVITY BASED COSTING



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F0270	Performance Management	VI sem	CO 1	Offers knowledge and skills in the application of management accounting techniques to quantitative and qualitative information for planning, decision making, performance, evaluation, and control.
			CO 2	Helps students understand application of modern techniques of costing in industrial settings and use of Performance Management Information Systems for managing and controlling of business.
			CO 3	Learn the classification and characteristics of BUDGETING AND CONTROL.
			CO 4	Specify the classification and characteristics of PERFORMANCE MEASUREMENT AND CONTROL
			CO 5	Understand in depth SPECIALIST COST AND MANAGEMENT ACCOUNTING TECHNIQUES.



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**COURSE OUTCOME FOR B.COM (COMMERCE AND  
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Paper Code	Course Title	Sem ester	CO	Course Outcome
F0280	<b>International Auditing and Assurance</b>  <b>OBJECTIVES:</b>  This subject aims at imparting knowledge of International Auditing and Assurance.	<b>VI sem</b>	<b>CO 1</b>	Enables students to comprehend the importance of International Audit framework and regulation.
			<b>CO 2</b>	Helps students to understand concepts related to Internal control, Review and reporting of performance to management.
			<b>CO 3</b>	Deliberate the classification and characteristics of internal control.
			<b>CO 4</b>	Deliberate the details of audit evidence
			<b>CO 5</b>	Deliberate in details with examples review and reporting Understand in depth SPECIALIST COST AND MANAGEMENT ACCOUNTING TECHNIQUES.