



Karnataka Sangha's
Manjunatha College of Commerce,
Thakurli (E)



As per NEP 2020

Program Outcomes And Course Outcomes (PO-CO)

Bachelor of Commerce
(B.COM.)

Bachelor of Commerce (B.Com.)

Programme Outcomes

PO1: To tailor education to individual needs and fostering a diverse skill set for success.

PO2: To provide students with a well-rounded understanding of commerce, encompassing a wide range of specialized areas.

PO3: To bridge the gap between academic knowledge and real-world applications with practical skills and knowledge.

PO4: To equip students for diverse and rewarding career opportunities with VSC's.

PO5: To Nurture personal and professional growth through a student-centric approach.

PO6: To prepare students for a wide array of career opportunities while fostering their individual growth, ethical awareness, and ability to excel in the ever-evolving world of commerce.

COURSE OUTCOMES

FY BCOM

SEMESTER – I

| Sr. No. | Courses | Courses Outcomes |
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| 1. | Introduction to Business | <p>CO1: Learners will recognize the fundamental components of the business</p> <p>CO2: Learners will be able to apply theoretical knowledge to real world scenarios within the Business Environment.</p> <p>CO3: Learners would understand the concept and importance of project planning and would get hands on through case studies.</p> <p>CO4: To create comprehensive understanding among the learners about Business Strategies.</p> |
| 2. | Negotiation Skills | <p>CO1: Execute proven tactics for negotiation</p> <p>CO2: Refine personal negotiation style</p> <p>CO3: Improve ability to bargain successfully and ethically in any situation</p> <p>CO4: Build positive, productive relationship with all parties</p> <p>CO5: Applying appropriate communication skills across settings, purposes, and audiences.</p> <p>CO6: Displaying competence in oral, written, and visual communication.</p> |
| 3. | Business Communication Skills-I | <p>CO1: Understand the basics and significance of business communication theory.</p> <p>CO2: Adapt to and use digital communication methods for personal and business purposes.</p> <p>CO3: Grasp and effectively use the nuances of verbal and non- verbal communication.</p> <p>CO4: Improve their skills in business correspondence.</p> |
| 4. | Accountancy & Financial Management-I | <p>CO1 - To recognize the fundamental accounting concepts and conventions in financial reporting and understand its applicability.</p> <p>CO2 - To articulate the applicability and valuation of selected Accounting Standards.</p> <p>CO3 - To ascertain the process of preparation of final accounts for a proprietary manufacturing firm.</p> |
| 5. | Economics for Professional Career - I | <p>CO1: Demonstrate a comprehensive understanding of cost, revenue, and production concepts, including short-run and long-run costs, average and marginal costs, and the laws of production.</p> <p>CO2: Analyze and compare different market structures incorporating the principles of game theory to understand competitive dynamics.</p> |

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| | | <p>CO3: Apply knowledge to determine prices in various market structures, evaluate market equilibrium, and assess social efficiency, showcasing the ability to analyze and predict economic outcomes under different competitive scenarios.</p> <p>CO4: Develop proficiency in determining price and output levels under diverse market forms, demonstrating a practical understanding of how market forces influence economic decisions and outcomes.</p> |
| 6. | Vocational Skills in Accounting –I | <p>CO1 To enable the learners to understand the concepts of business start-ups.</p> <p>CO2 To enable the learners to develop the skill required for registration of business start-ups under various statutes.</p> |
| 7. | IT Fundamentals of Computers | <p>CO1. Learners will be able to explain the needs of hardware and software required for a computation task.</p> <p>CO2. Learners will be able to understand the need of primary and secondary storage</p> <p>CO3. Learners will be able to understand the concepts of operating system, networking and internet</p> <p>CO4. Learners will be able to understand basic network topologies</p> |
| 8. | Introduction to Business Statistics | <p>CO1: Understanding of fundamental statistical concepts and techniques applicable to business analysis.</p> <p>CO2. Ability to collect, organize, and analyse data using appropriate statistical methods.</p> <p>CO3. Understand the different types of graphs and charts and its application in different fields.</p> <p>CO4. Understand the various types of data, their organisation and evaluation of summary measures such as measures of central tendency and dispersion etc.</p> <p>CO5. Capacity to interpret statistical results and make informed business decisions based on data.</p> <p>CO6. Skills in communicating statistical findings effectively to stakeholders.</p> <p>CO7. Competence in applying statistical methods to solve real-world business problems.</p> |
| 9. | Environmental Management & Sustainable Development -I | <p>CO1: Use principles of Environmental Science for explaining sustainable development and its related ethical concerns</p> <p>CO2: Display scientific perspective for issues confronting our present day environment.</p> <p>CO3: Analyze the national and global environmental issues relating air, water, soil, and land use, biodiversity, and pollution.</p> <p>CO4: Explain the Role of an individual in relation to human population and environmental pollution.</p> |
| 10. | Indian Knowledge System | <p>CO1: Learner will understand and appreciate the rich Indian Knowledge Tradition</p> <p>CO2: Lerner will understand the contribution of Indians in various fields</p> <p>CO3: Lerner will experience increase subject-awareness and self-esteem</p> <p>CO4: Lerner will develop a comprehensive understanding of how all knowledge is ultimately intertwined.</p> |
| 11. | National Service Scheme | <p>CO1: The course will help students comprehend the foundations of the National Service Program.</p> <p>CO2: To understand the unique camping program.</p> |

CO3: Students will learn about the regular activities of NSS.

FY BCOM SEMESTER – II

| Sr. No. | Courses | Courses Outcomes |
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| 1. | Accountancy & Financial Management-II | CO1 - To employ the principles of departmental accounting involving expenses and interdepartmental transactions while preparing the final accounts of the departmental store. CO2 - To understand the characteristics of dependent branches and apply specific accounting methods for the preparation of the books of accounts. |
| 2. | Introduction to Service Sector | CO1- Learners will get insights on various aspects related to services. CO2 -Learners will gain conceptual knowledge about service sector like Banking & Insurance, IT, logistics, Retailing and E-commerce. CO3- Learners will understand the recent trends in the service sector. |
| 3. | Economics for P.E - II | CO1: Understand key concepts such as Circular Flow of Income,National Income and Trade Cycles. CO2: Analyze public finance,taxation,public expenditure and fiscal policy impacts. |
| 4. | Business Law I – (The Indian Contract Act 1872) | CO1: Learners will gain knowledge of Indian Contract Act CO2: Learners would be able to identify the difference between agreement and contract and concept of offer and acceptance CO3: Learners will be able to understand and make valid contracts and importance competent person and consideration CO4: Learners will know the importance of free consent and concept of void contract CO5: Learners will be able to identify other types of contract and concept of discharge of contract |
| 5. | IT Fundamentals of Python Programming | CO1: Demonstrate mastery of Python features to tackle a wide range of programming challenges. CO2: Utilize control flow statements to ensure accurate and logical program execution. CO3: Efficiently manipulate arrays, strings, and data structures to enhance data handling and problem-solving. CO4: Design modular, efficient programs by leveraging functions, modules, and string operations. CO5: Manage file operations, employ regular expressions, and manipulate date and time data to improve program functionality and performance. |
| 6. | Vocational Skills in Accounting –IV | CO1: To enable the learners to understand the concepts of computerised documentation and accounting in business organisations. CO2: To enable the learners to develop the skill required for preparation of various computerised documents and books of account required in business organisations. |

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| 7. | Business Leadership Skills | CO 1: To Develop interpersonal skills, professionalism, leadership and values CO 2: To understand accountability, effectively resolve conflicts, teamwork CO 3: To Develop human resource management skills CO 4: To Develop External Awareness, be adaptable CO 5: To Obtain and document information about an organization's strategic planning processes to identify key components of the business strategy and market risks. |
| 8. | English for competitive exam – II | CO1: The students will master the rules of English grammar. CO2: The students will be able to write correct English sentences. CO3: They will understand the usage of English vocabulary. CO4: They will learn the correct punctuation marks. |
| 9. | Introduction to Business Statistics-II | CO1: Learners will able to check whether the variables in the data are correlated or not. CO2: Learners will able to discover the regression equation between correlated variables. CO3: Learners will able to determine the best fit curve equation or model for the variables under study in the data. CO4: They will know how to determine trends for time series data CO5: They will understand the concept the use of index number and how various indices are obtained for the variable understudy. |
| 10. | Environmental Management & Sustainable Development -II | CO1: Use principles of Environmental Science for explaining sustainable development and its related ethical concerns. CO2: Display scientific perspective for issues confronting our present day environment. CO3: Analyze the national and global environmental issues relating air, water, soil, and land use, biodiversity, and pollution. CO4: Explain the Role of an individual in relation to human population and environmental pollution. CO5: Recognize the importance of collective efforts for environmental sustainability as reflected in various treaties, conventions and laws. |
| 11. | Hindi | CO 1: विद्यार्थियों को लेखन वाचन, कौशल के ज्ञान प्राप्ति के साथ मौलिक अभ्यक्ति में बदलाव आएगा CO 2: विद्यार्थियों को लेखन वाचन, कौशल द्वारा मानसिक विकास होगा, पठन शक्ति शैली का विकास होगा CO 3: विद्यार्थियों को लेखन, भाषण कौशल से भाषिक शक्ति शैलियों का संवर्धन होगा विशेषज्ञता आएगी CO 4: विद्यार्थियों को लेखन, वाचन, श्रवण, भाषण कौशल की विशेषताओं और उपयोगिता का ज्ञान प्राप्त होगा |
| 12. | Marathi | CO1: विद्यार्थ्यांना कार्यालयीन लेखन व्यवहाराचे समजले. CO2: विद्यार्थ्यांना कार्यालयीन पत्र व्यवहाराचे स्वरूप समजले. CO3: प्रभावी कार्यालयीन लेखनासाठी आवश्यक असणाऱ्या तंत्राचा विद्यार्थ्यांना परिचय होईल. |
| 13. | National Service Scheme | CO1: Students will comprehend fundamental ideas and facts about the National Service Program. CO2: Students will learn the essentials of NSS-related procedures. |

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| | | CO3: Students will learn social work skills (such as Voter Awareness, Campus Cleanup, Tree Plantation, and Rallies) |
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SEMESTER – III

| Sr. No. | Courses | Courses Outcomes |
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| 1. | Accountancy & Financial Management-III | CO1 - To analyze the financial transactions of a business during the pre and post-incorporation periods to determine the appropriate apportionment of profits and losses. CO2 - To evaluate and prepare the financial statements of a company prepared according to Schedule III of the Companies Act, 2013, to assess its financial health. |
| 2. | Accounting & Auditing-I (Management Accounting-I) | CO1: The learners will be able to compute and prepare profit or loss statement for the pre and post-incorporation periods in a given case study. CO2: The learners will be able to prepare a complete set of financial statements, including the Profit and Loss Statement and Balance Sheet, for a given company based on provided data and in compliance with Schedule III of the Companies Act, 2013. |
| 3. | Management: Principles and functions | CO1: Learners will understand the concepts and principles of Management. (Understand) CO2: Learners will learn to apply the functions of management in their daily life. (Apply) |
| 4. | Family Business Management | CO 1: Demonstrate a comprehensive understanding of the definitions, types, and importance of family businesses in the global economy. (Understand) CO 2: Critically analyze the distinctions between family and non-family businesses, including their management styles and challenges. (Analyse) CO 3 : Apply theoretical frameworks (e.g., 3-Circle Model, Family Business Life Cycle) to address generational transitions and strategic regeneration in family businesses. (Apply) CO 4 : Design governance structures, including family councils and constitutions, to ensure effective decision-making and conflict resolution. Formulate succession plans and financial strategies tailored to the unique needs of family businesses. (Create) CO 5 : Evaluate case studies of prominent family businesses to identify best practices and lessons learned from both successes and failures. (Evaluate) |
| 5. | Micro Economics of Factor Pricing | CO1: Understand key concepts such as Circular Flow of Income, National Income and Trade Cycles. CO2: Analyze public finance, taxation, public expenditure and fiscal policy impacts. |
| 6. | Sales of Goods Act | CO1: Learners will gain knowledge of The Sale of Goods Act 1930. (Understand) |

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| | | <p>CO2: Learners would be able to identify the difference between Sale and agreement to sell and Conditions and Warranties (Analyze)</p> <p>CO3: Learners will be able to understand the duties of Buyer and Seller towards each other.</p> <p>CO4: Learners will know the Duties of Buyer and Seller & Rights of Unpaid Seller.</p> <p>CO5: Learners will be able to understand Suits for Breach of Contract and Remedies.(apply)</p> |
| 7. | Data Analytics tools | <p>CO1: Students will be able to proficiently use a range of data analytics tools (Excel, Python, R, Tableau) to manipulate, analyse, and visualize data in various contexts.</p> <p>CO2: Learners will develop the ability to draw actionable insights from complex datasets and make informed decisions based on data analysis.</p> <p>CO3: Students will gain the skills to critically evaluate different data analysis methods and tools, choosing the most suitable ones for specific analytical tasks and business needs.</p> |
| 8. | Big Data | <p>CO 1. learn the tools used in Big Data.</p> <p>CO2. understand scalable computing over the internet.</p> <p>CO3. describe the major types of NOSQL databases and their features.</p> |
| 9. | Vocational Skills in Accounting –V | <p>CO1: The learners will be able to summarize, interpret and apply the concepts of auditing while its actual performance in the given scenarios.</p> <p>CO2: The learners will be able to prepare the plans and list the various documents required for conduct of audit of the company.</p> |
| 10. | Cyber & Digital Safety | <p>CO1: Understand key concepts in cyber security and differentiate between threats and risks.</p> <p>CO2: Apply safe browsing practices and protect their digital identity across platforms.</p> <p>CO3: Identify and avoid common cyber scams, phishing attacks, and fake news.</p> <p>CO4: Safeguard personal devices, use secure communication tools, and manage passwords.</p> |
| 11. | हिंदी भाषा व्यवहारिक प्रयोग | <p>CO-1: विद्यार्थी हिंदी भाषा में प्रभावी मौखिक एवं लिखित संचार करने में सक्षम होंगे।</p> <p>CO-2: विद्यार्थी व्यावसायिक और प्रशासनिक हिंदी शब्दावली का प्रयोग कर सकेंगे।</p> <p>CO-3: विद्यार्थी साक्षात्कार (Interview) और व्यावसायिक बातचीत के लिए आवश्यक भाषा कौशल सीखेंगे।</p> <p>CO-4: विद्यार्थी रचनात्मक और आलोचनात्मक सोच के साथ भाषा का उपयोग करना सीखेंगे।</p> <p>CO-5: विद्यार्थी प्रस्तुतीकरण, संवाद और समूह चर्चा में भाग लेने की क्षमता विकसित करेंगे।</p> |
| 12. | लेखन कौशल्ये – २ (महाजालावरील लेखन) | <p>CO1: विद्यार्थ्यांना कार्यालयीन लेखन व्यवहाराचे समजले.</p> <p>CO2: विद्यार्थ्यांना कार्यालयीन पत्र व्यवहाराचे स्वरूप समजले.</p> <p>CO3: प्रभावी कार्यालयीन लेखनासाठी आवश्यक असणाऱ्या तंत्राचा विद्यार्थ्यांना परिचय होईल.</p> |

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| 13. | National Service Scheme | <p>CO1: Learners will have the knowledge about NSS and its role in the fields of health, hygiene and sanitation so to build a strong country.</p> <p>CO2: They will be able to use Yoga for healthy living.</p> |
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SEMESTER – IV

| Sr. No. | Courses | Courses Outcomes |
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| 1. | Accountancy & Financial Management-IV | <p>CO1 - To calculate the minimum fresh issue of shares required to redeem preference shares, demonstrating an understanding of the provisions of Section 55 of the Companies Act, 2013.</p> <p>CO2 - To explain the provisions of Section 71 (1) and (4) of the Companies Act, 2013, and apply the Companies Rules to calculate the Debenture Redemption Reserve (DRR) and redemption procedure.</p> |
| 2. | Accounting & Auditing-II (Management Accounting-II) | <p>CO1: Learners will be able to calculate the operating cycle and estimate the working capital needs of trading and manufacturing firm.</p> <p>CO2: Learners will be able to solve practical problems related to cash management using various models.</p> |
| 3. | Management: Production and finance | <p>CO1 The learners will get insights on various aspects relating to Production and Quality. (Aware)</p> <p>CO2 The learners will understand Indian Financial System. (Understand)</p> <p>CO3 The learners will know about various trends in the area of finance and try to apply various investment avenues in practical life. (Apply)</p> |
| 4. | Six Sigma and ISO | <p>CO1: Learners will gain foundational knowledge of Lean methodologies and Six Sigma concept.</p> <p>CO2: Gain a comprehensive understanding of the specific ISO standard, its requirements, and its principles. (Understand)</p> <p>CO3: Learners become adept at the Define, Measure, Analyze, Improve, and Control (DMAIC) methodology, a structured approach to problem-solving and process improvement. (Apply)</p> <p>CO4: Learn about the process of becoming ISO certified, including preparing for initial certification, maintaining compliance, and undergoing surveillance audits</p> <p>CO5: Evaluate case studies of successful implementation of Six Sigma and ISO in various sectors. (Evaluate)</p> |
| 5. | Macroeconomics: Analysis of Interaction Between Goods and Money Markets | <p>CO1: Understand key concepts such as Circular Flow of Income, National Income and Trade Cycles.</p> <p>CO2: Analyze public finance, taxation, public expenditure and fiscal policy impacts.</p> |
| 6. | The Negotiable Instruments Act | <p>CO1: Learners will gain knowledge of The Sale of Goods Act 1930. (Understand)</p> <p>CO2: Learners would be able to identify the difference between Sale and agreement to sell and Conditions and Warranties (Analyze)</p> |

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| | | <p>CO3: Learners will be able to understand the duties of Buyer and Seller towards each other.</p> <p>CO4: Learners will know the Duties of Buyer and Seller & Rights of Unpaid Seller.</p> <p>CO5. Learners will be able to understand Suits for Breach of Contract and Remedies. (apply)</p> |
| 7. | Introduction to Artificial Intelligence | <p>CO 1. Identify the characteristics of the environment and differentiate between various agent architectures.</p> <p>CO 2: Apply the most suitable search strategy to design problem solving agents.</p> <p>CO 3: Comprehend various learning techniques</p> <p>CO 4: Describe the various building blocks of an expert system for a given real world problem.</p> |
| 8. | Introduction to IT Service Management | <p>CO 1. Proficiency in ITIL Terminology and Concepts: Demonstrate a clear understanding of ITIL terminology, concepts, and their application in service management.</p> <p>CO 2. Ability to Apply ITIL's Four Dimensions Model: Use the Four Dimensions Model to align service management practices with organizational goals.</p> <p>CO 3. Enhanced Service Management Skills: Develop the skills to manage IT services effectively, focusing on value creation and co-creation with stakeholders.</p> <p>CO 4. Knowledge of ITIL Service Value System: Explain and implement the ITIL Service Value System (SVS), including its components like guiding principles, service value chain, and continual improvement.</p> <p>CO 5. Capability to Optimize IT Operations: Utilize ITIL's framework to optimize IT operations, improve service delivery, and manage costs and risks effectively.</p> |
| 9. | Advertising-II | <p>CO1: Understand the types of media in advertising, media objectives, media planning strategies, emerging media and trends in advertising (Understand)</p> <p>CO2: Conceptualize and execute an effective advertising campaign by using advertising models, creativity and budgeting methods for print and broadcast ads.(Apply)</p> |
| 10. | Vocational Skills in Accounting –VI | <p>CO1: The learners will be able to summarize and evaluate the existing financial control system of firm based on various case studies.</p> <p>CO2: The learners will be able to identify potential misstatements and ensure compliance with accounting standards.</p> |
| 11. | Psychology of consumer behaviour | <p>CO1: Analyze the consumer decision-making process.</p> <p>CO2: Examine the impact of personality, lifestyle, and culture on buying behaviour.</p> |

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| | | <p>CO3: Apply consumer behaviour theories in marketing strategies.</p> <p>CO3: Evaluate the role of advertising and branding in shaping consumer perception.</p> <p>CO4: Understand digital consumer behaviour and online buying patterns.</p> |
| 12. | Business Communication Skills II | <p>CO1: Understand and engage in group communication processes.</p> <p>CO2: Perform more effectively in interviews and group discussions.</p> <p>CO3: Participate more efficiently in meetings.</p> <p>CO4: Write more impactful trade-related communication.</p> |
| 13. | National Service0020 Scheme IV (Youth and Disaster Management) | <p>CO1: Learners will have the knowledge about NSS and its role in the fields of health, hygiene and sanitation so to build a strong country.</p> <p>CO2: They will be able to use Yoga for healthy living.</p> |

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