

**Programme outcomes, Programmes specific outcomes and Course outcomes for all programmes offered by the institution. (Key indicator 2.6.1)**

**S. P. Mandal's  
ARTS & COMMERCE COLLEGE, RAIBAG-591317  
COURSE MODULES and OUTCOMES  
Bachelor of Arts (B.A.)**

B.A. Course Modules and Course Outcomes

**Course Modules**

- First Basic: **English**
- Second Basic: Any one of the following languages: **Kannada OR Hindi**

**Compulsory Papers:**

- 1) Indian Constitution (I-Semester)
  - 2) Environmental Studies and Human Rights (II-Semester)
  - 3) Personality Development & Communication Skills (III-Semester)
  - 4) Computer Applications (IV-Semester)
- **Optional Subjects:** The students shall offer any one of the following subject combinations consisting of three optional subjects of equal importance:

Optional Kannada Optional English Applied Statistics	Political Science History & Archeology	Economics Sociology Optional Hindi
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The students while seeking admission to BA Part-1 can select any three subjects from the above groups A, B & C choosing not more than one subjects from each group. In addition to the basic and three optional papers students have to study one compulsory paper every semester except 5<sup>th</sup> and 6<sup>th</sup> semester.

The students once selected optional subjects at BA 1<sup>st</sup> semester same will be continue upto 6<sup>th</sup> semester. There is no provision to change optional subjects in the middle of the course.

**Programme Outcomes (PO):**

Students seeking admission for BA programme are expected to imbuse with following quality which help them in their future life to achieve the expected goals.

- Realization of woman values.
- Sense of social service.
- Responsible and dutiful citizen.
- Creative ability.

## **Programmes specific outcomes (PSO's)**

### **Basic Language and Optional Papers: English, Kannada & Hindi:**

**English :** A student, who has taken admission into this programme of BA with English as English optional subject of study, is expected to target on the following outcomes.

- Basic knowledge of English as language.
- Major knowledge of English as literature
- Basic of English grammar
- Critical study of English literacy
- Developing reading, writing, speaking and listening skills

### **Hindi:**

- Availing the job opportunities in translation.
- Increasing the critical attitude about literacy writing.
- Creating interest in the literature.
- Imbuing the literacy research attitude.

**Kannada:** Students will gain knowledge of the major traditions of literatures written in the national languages like Hindi, also the regional language Kannada and an appreciation for the diversity of literary and social voices within and sometimes marginalized by those traditions. They will develop an ability to read texts in relation to their historical and cultural contexts, in order to gain a richer understanding of both text and context, and to become more aware of themselves as situated historically and culturally.

### **Compulsory Papers:-**

- 1) The students obtained knowledge of fundamental Rights and Duties of Citizen, Structure & Functions of Central, and State governments, Judiciary, Legislature and Autonomous body like Election Commission.
  - 2) Obtained good information on environmental science, its resources and Management. After completion of this paper, students would be able to analyze the ways in which the natural environments impact the society. Along with that, they would also gain knowledge about the ways and means of managing the natural resources for the benefit of the society.
- **History:** The students obtain wider knowledge of facts and figures of the past and make the learner assimilate the essence of that through multidisciplinary approach. It takes the learners into the intellectual forum through the study of history. It inculcates a sense of nationalism to enable the student community to face the onslaught of communalism and casteism.

- **Sociology:** The Sociology students can develop the sociological knowledge and skills that will enable them to think critically and imaginatively about society and social issues. Through coursework, internships, independent studies and collaborative research with faculty, the Department encourages a commitment to social justice based on an appreciation of social and intellectual diversity and an awareness of social inequality.
- **Political Science:** The students understand the basic principles of Politics including governing institutions and branches, political wings and organizations, political behavior and the operation of government at both the national and state levels. Understanding government and politics in a comparative perspective and understand government and politics in a global context.
- **Economics:** Students will be familiar with introductory, canonical models of consumer and producer behaviour and of macro economy have a basic understanding of the operation of a modern economy be able to evaluate the effects of government interventions in individual markets and in the macro economy. They can Analyze operations of markets under varying competitive conditions. They can analyze causes and consequences of unemployment, inflation and economic growth.
- **Applied Statistics:**
  - Ability to build statistical knowledge.
  - Application of statistics in various walks of life.
  - Ability to apply various statistical tools to research problems.

### **Course Outcomes (CO's):**

The B.A. graduates can pursue B.Ed. course and opt teaching career in the schools. Also they can do Post Graduate Studies in their respective subjects studied in 'Under Graduate' level. After their Post Graduation they may do M.Phil or Ph.D. and take teaching as their career in higher education institutions like Degree colleges and Universities.

Other Career options:- Journalism, Tourism, Judiciary (Law), Linguistics, etc. They are eligible to appear for any competitive exams conducted by Union Public Service Commission (UPSC), Karnataka Public Service Commission (KPSC), Indian Railway Board, etc for entering into the government services. They also pursue their studies in doing MBA, Post Graduate Diploma in Computer (PGDC), Certificate Courses of any discipline.

**BACHELOR OF COMMERCE (B.Com)**  
Course Modules

<b>B.Com. I Year</b>	
I - Semester	II - Semester
<p>➤ First Basic: English</p> <p>➤ Second Basic: Any one of the following Modern Indian languages: Kannada / Hindi</p> <p><b><u>Core Papers:</u></b></p> <ol style="list-style-type: none"> <li>1. Financial Accounting P-I</li> <li>2. Business Economics P-I</li> <li>3. Business Environment</li> <li>4. Secretarial Practice</li> </ol> <p>For Non-Commerce Students</p> <ol style="list-style-type: none"> <li>1. Special Account-I.</li> <li>2. Special Commerce-I</li> </ol> <p><b><u>Compulsory Paper:</u></b> Indian Constitution</p>	<p>➤ First Basic: English</p> <p>➤ Second Basic: Any one of the following Modern Indian languages: Kannada / Hindi</p> <p><b><u>Core Papers:</u></b></p> <ol style="list-style-type: none"> <li>1. Financial Accounting P-II</li> <li>2. Business Economics P-II</li> <li>3. Marketing Management.</li> <li>4. Accounting Theory</li> <li>5. Computer Application in Business P-I</li> </ol> <p>For Non-Commerce Students</p> <ol style="list-style-type: none"> <li>1. Special Account-II</li> <li>2. Special Commerce-II</li> </ol>

<b>B.Com. II Year - Course Modules</b>	
III - Semester	IV – Semester
<p>➤ <b><u>Basic:</u></b> Any one of the following Modern Indian languages: Kannada / Hindi</p> <p><b><u>Core Papers</u></b></p> <ol style="list-style-type: none"> <li>1. Retail Management</li> <li>2. Principles of entrepreneurship development</li> <li>3. Corporate Accounting-I</li> <li>4. Banking law and practice</li> <li>5. Business Statistics</li> <li>6. Industrial Economics</li> <li>7. Computer Application-II</li> </ol>	<p>➤ <b><u>Basic:</u></b> Any one of the following Modern Indian languages: Kannada / Hindi</p> <p><b><u>Core Papers:</u></b></p> <ol style="list-style-type: none"> <li>1. Financial Management.</li> <li>2. Modern Business Law.</li> <li>3. Corporate Accounting-II</li> <li>4. Business Statistics</li> <li>5. International Business Economics</li> <li>6. Business Communication</li> <li>7. Computer Application in Business-III</li> </ol>

<b>B.Com. III Year - Course Modules</b>	
V – Semester	VI – Semester
<p><b><u>Core Papers:</u></b></p> <ol style="list-style-type: none"> <li>1. Management Accounting</li> <li>2. Income Tax-I</li> <li>3. Element of Costing-I</li> <li>4. Small Business and Economic Development.</li> <li>5. Computer Application P- IV</li> </ol> <p><b>Group-I : Finance &amp; Taxation:</b></p> <ol style="list-style-type: none"> <li>1. Indian Financial Market-I</li> <li>2. Goods &amp; Services Taxes-I</li> </ol>	<p><b><u>Core Papers:</u></b></p> <ol style="list-style-type: none"> <li>1. Modern Auditing and Practices</li> <li>2. Income Taxes-II</li> <li>3. Costing Methods &amp; Techniques-II</li> <li>4. Indian Economics.</li> <li>5. Computer Application in Business P-V</li> </ol> <p><b>Group-I Finance and Taxation</b></p> <ol style="list-style-type: none"> <li>1. Indian Financial Services.</li> <li>2. Goods &amp; Services Taxes-II</li> </ol>

### **PROGRAMME OUTCOMES**

Students who have taken admission to this programme of B.Com are expected to concentrate upon the following outcomes.

1. Commercial sense
2. Develop managerial skills
3. Develop entrepreneurial skills
4. Budgeting policy
5. Human resource management
6. Develop numerical ability
7. Tax system in the Nation

### **PROGRAMME SPECIFIC OUTCOMES**

- I. Understanding basic concept of accounting
- II. Getting acquainted with the procedure of preparation of profit and loss account, income and expenditure account, balance sheet which are required for external users and more useful to managers for managerial decision making.
- III. Obtaining the knowledge of various provisions of income tax act and rules and their applications in computation of taxable income of an individual under different heads of income.
- IV. Getting working knowledge of generally accepted auditing procedure, techniques and skills.
- V. Writing of resumes, letters of business, business report, interview skills, spoken communication and written communication.

- VI. Understanding the link between business economics and business decisions, importance of demand for costing.
- VII. Introduction to accounting standards in India, obtaining the knowledge of computerized accounting.
- VIII. Enhancing the skills of marketing among students, techniques of marketing for increase of sales.
- IX. Understanding the features, functions and players of money market and capital market and various financial services.
- X. Motivating to acquire skills to be an entrepreneur and creating entrepreneurial skills among the students.
- XI. Understanding business environmental concerns by the students.
- XII. Knowledge about cut-throat competition in the market.
- XIII. Achieving the knowledge of business laws as well as other laws
- XIV. Understanding the procedure of calculation of working capital requirement and preparation of fund flow statements

### **COURSE OUTCOMES:**

The B.Com. graduates can pursue Post Graduate Studies like M.Com., MBA, MCA, ICWA, ISCI, etc. After their Post Graduation, they may do M.Phil or Ph.D. and take teaching as their career in higher education institutions like Degree colleges and Universities. Other Career Options: Chartered Accountancy, Banking Services, Insurance Sectors, Marketing, Company Secretaryship, Stock Exchange Services, Tax Consultancy, Management & Planning, Entrepreneurship, Law etc.

They also eligible to study Certificate Courses of any discipline. They may appear for any competitive exams conducted by Union Public Service Commission (UPSC), Karnataka Public Service Commission (KPSC), Indian Railway Board, etc for entering into the government services.

It provides opportunities for an exciting career in accounting field that offers challenges and job satisfactions.

## M.Com. Programme Outcomes

- I. To acquaint a student with conventional as well as contemporary areas in the discipline of commerce.
- II. To enable a student well versed in national as well as international trends.
- III. To enable the students for conducting business, accounting and auditing practices, role of regulatory bodies in corporate and financial sector.
- IV. To provide in depth understanding of all core areas specifically advanced accounting, international accounting, management accounting, market operations and business environment, research methodology and tax planning.

## M.Com. Programme Specific Outcomes

<b>I – Semester</b>	
Course Modules	Outcomes
<ul style="list-style-type: none"> <li>▪ Organizational Behavior.</li> </ul>	The students understand the organizational etiquettes, group behaviour, leadership qualities and analyzing the attitude of the employees.
<ul style="list-style-type: none"> <li>▪ Financial Management.</li> </ul>	The students acquire the knowledge to manage the finance and financial requirements in business.
<ul style="list-style-type: none"> <li>▪ Marketing Management.</li> </ul>	The students learn the marketing and advertising skills, all the marketing factors and customers' behaviour.
<ul style="list-style-type: none"> <li>▪ Managerial Economics.</li> </ul>	The students come to know to take proper decisions in organization and day to day activities. The paper teaches all about decision making.
<ul style="list-style-type: none"> <li>▪ Strategic Management.</li> </ul>	The students learn to use strategies and skills in management of time and organization.
<ul style="list-style-type: none"> <li>▪ Quantitative Technique.</li> </ul>	It makes the students to analyze the statistical data in an organization. They learn various techniques to organize for calculating profit and risk.

<b>II – Semester</b>	
Course Modules	Outcomes
<ul style="list-style-type: none"> <li>▪ Corporate Restructuring.</li> </ul>	<p>The students obtain the knowledge of advantages and disadvantages of mergers and acquisitions; and other strategies to avoid risk</p>
<ul style="list-style-type: none"> <li>▪ Business Ethics and Corporate Governance.</li> </ul>	<p>It teaches the students about analyzing ethical issues in organization and help to understand the right and wrong things in organization.</p>
<ul style="list-style-type: none"> <li>▪ Managerial Accounting.</li> </ul>	<p>It helps the students to compare the financial statements and financial analysis.</p>
<ul style="list-style-type: none"> <li>▪ Business Environment.</li> </ul>	<p>This paper helps the students to understand the environment of enterprises, factors affecting business and fund raising in business.</p>
<ul style="list-style-type: none"> <li>▪ OEC Indian Economy</li> </ul>	<p>It makes the students to understand different dimension of Indian Economy</p>
<ul style="list-style-type: none"> <li>▪ Human Resource Development.</li> </ul>	<p>This paper helps the students various aspects of Human Resource development, managing human resources and develop skills in HR.</p>

<b>III – Semester</b>	
Course Modules	Outcomes
<ul style="list-style-type: none"> <li>▪ Corporate Accounting.</li> </ul>	<p>The students become expert in corporate account management like holding account, amalgamation etc.</p>
<ul style="list-style-type: none"> <li>▪ Accounting for specialized Institution.</li> </ul>	<p>The students learn about the accounting like double entry system in specialized institutions.</p>
<ul style="list-style-type: none"> <li>▪ International Financial Management.</li> </ul>	<p>By this paper the students understand different countries' currencies and their conversion. Also they learn about the role of Multi National Companies role in the international financial management.</p>
<ul style="list-style-type: none"> <li>▪ Financial Markets and Institutions.</li> </ul>	<p>Through this paper the students learn about various financial institutions like Stock Exchange , Mutual Funds etc.</p>
<ul style="list-style-type: none"> <li>▪ Business Research Methods</li> </ul>	<p>This paper helps the students to understand the research techniques, sampling etc in business research.</p>
<ul style="list-style-type: none"> <li>▪ Personality Development and Communication Skill</li> </ul>	<p>The students get good communication skill and also they learn to develop their personality.</p>

<b>IV – Semester</b>	
Course Modules	Outcomes
<ul style="list-style-type: none"> <li>▪ E-Commerce</li> </ul>	This paper empower the students to access e-commerce requirement of a business and developing E-plants etc.
<ul style="list-style-type: none"> <li>▪ International Business</li> </ul>	Through this paper the students understand different dimensions of
<ul style="list-style-type: none"> <li>▪ Security Analysis and Portfolio Management.</li> </ul>	By this paper the students understand the portfolios and its management, also they learn about security analysis.
<ul style="list-style-type: none"> <li>▪ Innovation in Accounting</li> </ul>	Through this paper the students acquire the knowledge of solving current issues of organization in accounting using innovative techniques.
<ul style="list-style-type: none"> <li>▪ Project</li> </ul>	The students take up the project on organization and management of industries by visiting industries. By the project work the students get good

**Course Outcomes:**

1. To attain eligibility for joining research.
2. To attain eligibility for applying examinations like NET, SET, etc.
3. To attain eligibility for joining professional courses in teaching.
4. For joining professional courses like CA, ICW, MSW etc.
5. To attain eligibility for applying KPSC, UPSC, and other recruitment board examination for which PG is the basic qualification.