



K. L. E. Society's
Basavaprabhu Kore Arts, Science and Commerce College, Chikodi
(Accredited at 'A' by NAAC with 3.26 CGPA)
Website: www.klesbkccollegechikodi.edu.in e-mail: kles_bkce@rediffmail.com Ph: 08338-272176

Department of Commerce
COURSE OUTCOMES – 2021-22
NEP Syllabus w.e.f 2021-22

Course: Financial Accounting

BCOM I Semester

On successful completion of the course, the students will be able to;

- CO1** Understand the theoretical framework of accounting as well accounting standards.
- CO2** Demonstrate the preparation of financial statement of manufacturing and non-manufacturing entities of sole proprietors.
- CO3** Exercise the accounting treatments for consignment transactions & events in the books of consignor and consignee.
- CO4** Understand the accounting treatment for royalty transactions & articulate the Royalty agreements.
- CO5** Outline the emerging trends in the field of accounting.

Course: Management Principles and Applications

On successful completion of the course, the students will be able to

- CO1** Understand and identify the different theories of organizations, which are relevant in the present context.
- CO2** Design and demonstrate the strategic plan for the attainment of organizational goals.
- CO3** Differentiate the different types of authority and chose the best one in the present context.
- CO4** Compare and chose the different types of motivation factors and leadership styles.
- CO5** Choose the best controlling techniques for better productivity of an organization.

Course: Principles of Marketing

On successful completion of the course, the Students will be able to

- CO1** Understand the basic concepts of marketing and assess the marketing environment.
- CO2** Analyze the consumer behavior in the present scenario & marketing segmentation.
- CO3** Discover the new product development & identify the factors affecting the price of a product in the present context.
- CO4** Judge the impact of promotional techniques on the customers & importance of channels of distribution.
- CO5** Outline the recent developments in the field of marketing.

Course: Entrepreneurship Development – OEC 1

On successful completion of the course, the students will be able to;

- CO1** Analyze the problems and challenges of entrepreneurs
- CO2** Understand the various institutions involved in entrepreneurship development
- CO3** Have broad idea of entrepreneurship stimulation.
- CO4** Understand the various schemes available for rural entrepreneurship.
- CO5** Know the government support available to entrepreneurship activities.

Course: Accounting for Everyone – OEC 1

On successful completion of the course, the students will be able to;

- CO1** Analyze various terms used in accounting;
- CO2** Make accounting entries and prepare cash book and other accounts necessary while running a business;
- CO3** Prepare accounting equation of various business transactions;
- CO4** Analyze information from company's annual report;
- CO5** Comprehend the management reports of the company.



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COURSE OUTCOMES- 2021-22

NEP Syllabus w.e.f 2021-22

Course: Advanced Financial Accounting

BCOM II Semester

On successful completion of the course, the students will be able to;

- CO1** Learn various methods of accounting for hire purchase transactions.
- CO2** Deal with the inter-departmental transfers and their accounting treatment.
- CO3** Demonstrate various accounting treatments for dependent & independent branches.
- CO4** Prepare financial statements from incomplete records.

Course: Corporate Administration

On successful completion of the course, the students will be able to

- CO1** Understand the framework of Companies Act 2013 & different kind of companies.
- CO2** Identify the stages and documents involved in the formation of companies in India.
- CO3** Analyze the role, responsibilities and functions of Key management Personnel in Corporate Administration.
- CO4** Examine the procedure involved in the corporate meeting and the role of company secretary in the meeting.
- CO4** Evaluate the role of liquidator in the process of winding up of the company.

Course: Law and Practice of Banking

On successful completion of the course, the students will be able to

- CO1** Summarize the relationship between Banker & customer and different types of functions of banker.
- CO2** Analyze the role, functions and duties of paying and collecting banker.
- CO3** Make use of the procedure involved in opening and operating different accounts.
- CO4** Examine the different types of negotiable instrument & their relevance in the present context.
- CO5** Estimate possible developments in the banking sector in the upcoming days.

Course: Event Management – OEC 2

On successful completion of the course, the students will be able to;

- CO1** Develop their own career opportunity and build their life through event management activities.
- CO2** Train students in skills to plan, manage and implement various types of events.
- CO3** Gain confidence and enjoyment from involvement in the event management.
- CO4** Identify best practice in the development and delivery of successful conferences and corporate gatherings.
- CO5** Obtain a sense of responsibility for the multi-disciplinary nature of event management.

Course: Investing in Stock Markets – OEC 2

On successful completion of the course, the students will be able to;

- CO1** Explain the basics of investing in the stock market, the investment environment as well as risk & return;
- CO2** Analyse Indian securities market;
- CO3** Examine EIC framework and conduct fundamental analysis;
- CO4** Perform technical analysis;
- CO5** Invest in mutual funds market.



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COURSE OUTCOMES – 2020-21

CBCS Syllabus w.e.f 2020-21

Course: Corporate Accounting - I

BCOM III Semester

On successful completion of the course, the students will be able to;

- CO1** Explain the concepts of shares, debentures, managerial remuneration and financial statements of joint stock company.
- CO2** Record the transitions and prepare the accounts relating to issue of shares and
- CO3** debentures.
- CO4** Calculate underwriters' liability and commission.
- CO5** Prepare financial statements of joint stock company.
- CO6** Determine the value of goodwill and shares.

Course: Entrepreneurship Development

On successful completion of the course, the students will be able to

- CO1** Describe the concept of entrepreneurs.
- CO2** Explain the process of entrepreneurship development.
- CO3** Elaborate about entrepreneurship stimulation.
- CO4** Make use of the schemes of rural entrepreneurship.
- CO5** Describe the Government Support for entrepreneurship.

Course: Innovative Banking

On successful completion of the course, the students will be able to

- CO1** Understand about bank and banking.
- CO2** Write down about the relationship between Banker and customer.
- CO3** Explain about cheques.
- CO4** Understand the modes of advancing, lien, Pledge, Hypothecation and Mortgage.
- CO5** Make use of e-banking and internet banking services.

Course: Quantitative Analysis for Business Decisions- I

On successful completion of the course, the students will be able to

- CO1** Explain the concepts statistics and quantitative analysis.
- CO2** Calculate mathematical averages, Positional averages, Standard deviation & CV.
- CO3** Identify the correlation between variables.
- CO4** Calculate predicted value by regression analysis.
- CO5** Make analysis of time series.
- CO6** Apply the Statistical Quality Control charts for Quality Control

Course: Practicals on Skill Development

On successful completion of the course, the students will be able to

- CO1** Apply their knowledge in preparation of financial statements and calculation of managerial remuneration.
- CO2** Apply their knowledge in preparation of SWOC analysis.
- CO3** Fill the forms used in banks.
- CO4** Make analysis of data.

Course: E-Commerce

On successful completion of the course, the students will be able to

- CO1** Understand the concepts of E-Commerce.
- CO2** Explain the different methods of e-payments.
- CO3** Describe about trends in E-Commerce.
- CO4** Make use of MS-Word and MS-Excel in Business.



Department of Commerce

COURSE OUTCOMES – 2021-22

CBCS Syllabus w.e.f 2020-21

Course: Corporate Accounting - II

BCOM IV Semester

On successful completion of the course, the students will be able to;

- CO1** Explain the concepts of amalgamation, internal reconstruction and liquidation of companies.
- CO2** Explain and record the transactions relating to redemption of Preference Shares.
- CO3** Explain and record the transactions relating to redemption of Debentures.
- CO4** Make accounting treatment and prepare the financial statements in case of amalgamation of companies.
- CO5** Make accounting treatment for internal reconstruction.
- CO6** Prepare the liquidators final statement of accounts.

Course: Financial Management

On successful completion of the course, the students will be able to

- CO1** Explain the business finance along with various objectives of financial management.
- CO2** Understand and compute the time value of money.
- CO3** Make EBIT and EPS analysis.
- CO4** Explain determinants of Dividend Policy.
- CO5** Apply the capital budgeting techniques.
- CO6** Explain and compute the working capital.

Course: Business Law

On successful completion of the course, the students will be able to

- CO1** Understand the Law of Contract 1872.
- CO2** Explain the provisions of Consumer Protection Act 2019.
- CO3** Explain the provisions of Competition Act 2002.
- CO4** Describe the concepts of Intellectual Property Rights.
- CO5** Understand the Environment Protection Act 1986 and Cyber Law.

Course: Quantitative Analysis for Business Decisions- II

On successful completion of the course, the students will be able to

- CO1** Explain the theoretical probability distribution and assignment problems.
- CO2** Solve the Probability and Assignment Problems.
- CO3** Solve the Transportation Problems.
- CO4** Calculate the expected value in Probability.
- CO5** Make forecasting in business by using quantitative models.

Course: Practicals on Skill Development

On successful completion of the course, the students will be able to

- CO1** Apply their knowledge in preparation of amalgamation accounts and Liquidators Final Statement of Accounts.
- CO2** Apply their knowledge EBIT-EPS analysis and other financial aspects.
- CO3** Apply their knowledge of Law.
- CO4** Make use of Quantitative Techniques for business decisions

Course: Corporate Communication

On successful completion of the course, the students will be able to

- CO1** Make secretarial correspondence.
- CO2** Draft internal memos.
- CO3** Explain about the Public Relations.
- CO4** Make use of modern communication devices.



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Department of Commerce

COURSE OUTCOMES – 2021-22

Non CBCS Syllabus w.e.f 2015-16

Course: Management Accounting

BCOM V Semester

On successful completion of the course, the students will be able to;

- CO1** Understand about the concept of management accounting tools.
- CO2** Use different tools of financial analysis.
- CO3** Prepare fund flow and cash flow statements.
- CO4** Make use of ratios for financial analysis and decision.

Course: Income Tax - I

On successful completion of the course, the students will be able to

- CO1** Define the various terms of Income Tax Act 1961
- CO2** Understand the concept of exempted incomes and provisions of agricultural income.
- CO3** Determine Residential status of a person and calculate total income.
- CO4** Compute the income under the head's salary, house property and business/profession.

Course: Elements of Costing -I

On successful completion of the course, the students will be able to

- CO1** Prepare cost sheet of the organization
- CO2** Develop the knowledge about remuneration and incentives.
- CO3** Understand the concept of overhead cost and various costing systems
- CO4** Evaluate the costs and benefits of different contemporary costing systems.
- CO5** Apply cost accounting methods for both manufacturing and service industry.

Course: Indian Financial Markets

On successful completion of the course, the students will be able to

- CO1** Understand the meaning and importance of financial markets.
- CO2** Explain the structure of Indian financial system.
- CO3** Describe about operating of money market and capital market and its instruments.
- CO4** Describe the mechanism of stock market instruments and its participants.
- CO5** Understand about mutual funds and institutions involved.

Course: Goods and Services Tax – I

On successful completion of the course, the students will be able to

- CO1** Explain various concepts of Goods & Service Tax.
- CO2** Understand the registration process of GST.
- CO3** Gain an insight on the recording and analyzing the transactions for compliance under
- CO4** GST especially in supply chain & distribution and able to Describe “place of supply rules” and applicability of the same under GST.



Department of Commerce
COURSE OUTCOMES – 2021-22

Non CBCS Syllabus w.e.f 2015-16

Course: Modern Auditing and Practices

BCOM VI Semester

On successful completion of the course, the students will be able to;

- CO1** Explain the concepts of auditing, types of auditing and methods of auditing.
- CO2** Understand auditor's duties and liabilities.
- CO3** Explain the process of internal audit.
- CO4** Prepare audit reports on accounting of business.
- CO5** Do vouching of cash transaction, verification of assets and liabilities.

Course: Income Tax – II

On successful completion of the course, the students will be able to

- CO1** Compute incomes under capital gain and other sources.
- CO2** Describe and compute the deductions u/s 80C to 80U.
- CO3** Understand the Assessment Procedure and filing income tax returns.
- CO4** Set-off of losses and compute total income of an Individual and firm.
- CO5** Make assessment of Individual and Firm.

Course: Costing Methods and Techniques

On successful completion of the course, the students will be able to

- CO1** Define the process to compute total cost of a product belong to various production processes.
- CO2** Accumulate total cost of a contract assigned.
- CO3** Acquired knowledge on marginal costing technique
- CO4** Explain about ascertainment of process cost.
- CO5** Reconcile profits as per financial and cost accounts.



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Course: Indian Financial Services

On successful completion of the course, the students will be able to

- CO1** Explain the meaning and importance of financial service.
- CO2** Describe about merchant banking activities.
- CO3** Analyze lease financing.
- CO4** Gain knowledge about factoring and forfeiting
- CO5** Describe modern financial services.

Course: Goods and Services Tax-II

On successful completion of the course, the students will be able to

- CO1** Explain Input tax credit mechanism.
- CO2** Understand valuation of goods and services under GST.
- CO3** Comprehend the knowledge about payment process in GST.
- CO4** Describe about the return forms and invoices.
- CO5** Understand the process of refund of tax.


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CHIKODI - 591 201

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