

PADMASHREE INSTITUTE OF MANAGEMENT AND SCIENCES

BACHELOR OF COMMERCE

COURSE OUTCOME

Course Title	Kannada	
Co.Nos	Course Outcome	PO.Nos
CO1	ಹೊಸ ರಾಷ್ಟ್ರೀಯ ಶಿಕ್ಷಣ ನೀತಿಯು ಶಿಕ್ಷಣವನ್ನು ಅನ್ಯ ಭಾಷೆಗಳ ಅತಿಯಾದ ಅವಲಂಬನೆಯಿಂದ ತಪ್ಪಿಸಿ ಪ್ರಾದೇಶಿಕ ಭಾಷೆಗಳ ಮಾಧ್ಯಮದ ಮೂಲಕ ಕಲಿಸಲು ಒತ್ತು ನೀಡಲಾಗಿದೆ.	PO1
CO2	ವಿದ್ಯಾರ್ಥಿಗಳಿಗೆ ಪ್ರಾದೇಶಿಕ, ರಾಷ್ಟ್ರೀಯ ಮತ್ತು ಜಾಗತಿಕ ವಿದ್ಯಮಾನಗಳಿಗೆ ಅನುಗುಣವಾದ ಶಿಕ್ಷಣದ ಮಾದರಿಯನ್ನು ರೂಪಿಸುವುದು ಪಠ್ಯದ ಮೂಲ ಉದ್ದೇಶವಾಗಿದೆ.	PO3
CO3	ವಿದ್ಯಾರ್ಥಿಗಳು ಸಮಕಾಲೀನ ಸವಾಲುಗಳನ್ನು ಎದುರಿಸಲು ಬೇಕಾದ ಸದೃಢ ವ್ಯಕ್ತಿತ್ವಗಳಾಗಿ ರೂಪಿಸುವ ಆಶಯ ಇಲ್ಲಿದೆ.	PO4
CO4	ವಿದ್ಯಾರ್ಥಿಗಳು ಶಿಕ್ಷಣ ವ್ಯವಸ್ಥೆಯಲ್ಲಿ ಮುಂದುವರಿಯಲು ಪೂರ್ಣ ಸ್ವತಂತ್ರ, ಸಮಾನತೆ ಮತ್ತು ಸಮವರ್ತನೆಗಳನ್ನು ಅಳವಡಿಸಿಕೊಳ್ಳಬೇಕೆಂಬ ಕ್ರಿಯಾಶೀಲತೆಯನ್ನು ಪ್ರೋತ್ಸಾಹಿಸಲಾಗಿದೆ.	PO2
Course Title	Financial Accountancy	
Co.Nos	Course Outcome	PO.Nos
CO1	Understand the Basic Concepts of Accountancy	PO2,PO3,PO6
CO2	Exercise the accounting treatments for consignment transactions & events in the books of consignor and consignee.	PO3, PO6
CO3	Demonstrate various accounting treatments for dependent branches	PO6
CO4	Learn various methods of accounting for hire purchase transactions	PO2,PO3
CO5	Outline the emerging trends in the field of accounting	PO1
CO6	Demonstrate e-Treatment of Accountancy	PO2

Course Title	Principles of Marketing	
Co.Nos	Course Outcome	PO.Nos
CO1	Understand the basic concepts of marketing and assess the marketing environment.	PO4
CO2	Analyse the consumer behaviour in the present scenario and marketing segmentation.	PO7
CO3	Discover the new product development & identify the factors affecting the price of a product in the present context	PO6
CO4	Judge the impact of promotional techniques on the customers & importance of channels of distribution.	PO6
CO5	Outline the recent developments in the field of marketing.	PO7
Course Title	Business Mathematics	
Co.Nos	Course Outcome	PO.Nos
CO1	Translate the real word problems through appropriate mathematical modelling	PO1, PO2
CO2	Explain the concepts and use equations, formulae and mathematical expression and relationship in a variety of context	PO1, PO2
CO3	Finding the extreme values of functions	PO1, PO2
CO4	Analyze and demonstrate the mathematical skill require in mathematically intensive areas in economics and business	PO1, PO2
Course Title	Business Management and Startups	
Co.Nos	Course Outcome	PO.Nos
CO1	Design and demonstrate the strategic plan for the attainment of organizational goals	PO6
CO2	Compare and choose the different types of motivation factors and leadership styles	PO1
CO3	Understand startups Opportunities and Financial Issues of Startups	PO2
CO4	Understand the support extended by Incubators & Major Startups Incubators in India	PO4
CO5	Understands Government Initiatives for Startups in India	PO6

Course Title	General English	
Co.Nos	Course Outcome	PO.Nos
CO1	Skimming and Scanning	PO4
CO2	Performance Activity	PO4
CO3	The Last Leaf – O.Henry 4hrs Chapter 13: All Creatures Great & Small	PO3
Course Title	Advanced Financial Accounting	
Co.Nos	Course Outcome	PO.Nos
CO1	Understand and compute the amount of claim for loss of stock and the concept of loss of profit	PO1
CO2	Deal with the inter-departmental transfers and their accounting treatment.	PO2
CO3	Prepare financial statements from incomplete records.	PO6
CO4	Learn to deal with accounting for royalty transactions	PO6
CO5	Compute Average Due Date and preparation of Account current.	PO6
Course Title	Retail Management	
Co.Nos	Course Outcome	PO.Nos
CO1	Increasing public understanding of SEBI, its goals, powers, management, and functions	PO6
CO2	Introduce the mechanisms of stock market activities	PO2
CO3	Understanding the practical aspects of primary market operations & book building process	PO6
CO4	Creating an insight into the functions of stock exchange and their working	PO6
Course Title	Banking Innovation	
Co.Nos	Course Outcome	PO.Nos
CO1	Understand the Banking System in India.	PO3, PO6
CO2	Understand the procedure involved in opening and operating different accounts	PO1

CO3	Understand the procedure involved in Availing different types of Loans	PO3,PO4
CO4	Examine the different types of negotiable instruments & their relevance in the present context	PO4
CO5	Understand the technology in Banking.	PO5, PO3
Course Title Business Ethics		
Co.Nos	Course Outcome	PO.Nos
CO1	Understanding the importance of ethical behavior in business and the community	PO7
CO2	Provide skills for recognising and resolving ethical issues in business	PO4
CO3	Critical self-examination of one's own values, as well as appreciation for the relevance of personal values in the business/workplace.	PO7
CO4	Encourage self-reflection on the ethical dimensions of your own decisions in the workplace	PO7
Course Title Kannada		
Co.Nos	Course Outcome	PO.Nos
CO1	ಕನ್ನಡ ನಾಡು ನುಡಿ ಚಿಂತನೆ ಘಟಕದಲ್ಲಿ ಕನ್ನಡ ನಾಡಿನ ಭೌಗೋಳಿಕ ಸೌಂದರ್ಯ ಕನ್ನಡ ಭಾಷೆಯ ಮಹತ್ವ ಮತ್ತು ವೈಶಿಷ್ಟ್ಯತೆಯನ್ನು ಕುರಿತ ಕನ್ನಡದ ಹಿರಿಮೆಯನ್ನು ಸಾರುವ ಪಠ್ಯ ವಿಷಯಗಳನ್ನು ಕುರಿತು ವಿದ್ಯಾರ್ಥಿಗಳಲ್ಲಿ ನಾಡು ನುಡಿಯ ಬಗೆಗೆ ಉದ್ವಾಟ ಅಭಿಮಾನವನ್ನು ಮೂಡಿಸುವಲ್ಲಿ ಸಹಕಾರಿಯಾಗುತ್ತವೆ. ಕನ್ನಡ ಭಾಷೆ ಅಭಿಮಾನದ, ಉದ್ಯೋಗದ, ಅನ್ನದ ಭಾಷೆ ಕಡೆಗೆ ಹೆಚ್ಚಿನ ಒಲವುಳ್ಳವರಾಗಲು ವಿದ್ಯಾರ್ಥಿಗಳಿಗೆ ಪ್ರೇರೇಪಿಸುತ್ತದೆ.	PO3
CO2	ಸೌಂದರ್ಯ ಕನ್ನಡ ಭಾಷೆಯ ಮಹತ್ವ ಮತ್ತು ವೈಶಿಷ್ಟ್ಯತೆಯನ್ನು ಕುರಿತ ಕನ್ನಡದ ಹಿರಿಮೆಯನ್ನು ಸಾರುವ ಪಠ್ಯ ವಿಷಯಗಳನ್ನು ಕುರಿತು ವಿದ್ಯಾರ್ಥಿಗಳಲ್ಲಿ ನಾಡು ನುಡಿಯ ಬಗೆಗೆ ಉದ್ವಾಟ ಅಭಿಮಾನವನ್ನು ಮೂಡಿಸುವಲ್ಲಿ ಸಹಕಾರಿಯಾಗುತ್ತವೆ.	PO5
CO3	ಈ ಪರಿಕಲ್ಪನೆಯು ಸಮಾಜ, ಭಕ್ತಿ, ಕುಟುಂಬದ ಪರಿಸರ, ಪ್ರಾಮುಖ್ಯತೆ, ತಾಳ್ಮೆ, ಪ್ರೀತಿ, ತ್ಯಾಗ ಹಾಗೂ ಹೊಂದಾಣಿಕೆ ಎಂಬ ಮೌಲ್ಯಗಳನ್ನು ಅರ್ಥೈಸಿಕೊಳ್ಳುವುದರ ಜೊತೆಗೆ ವಿದ್ಯಾರ್ಥಿಗಳಲ್ಲಿ ನೈತಿಕತೆಯ ಮೌಲ್ಯಗಳನ್ನು ರೂಪಿಸುವಲ್ಲಿ ಸಹಕಾರಿಯಾಗುತ್ತವೆ.	PO3

CO4	ವಿದ್ಯಾರ್ಥಿಗಳು ವಿವಿಧ ಕೌಶಲ ಸಾಮರ್ಥ್ಯಗಳನ್ನು ಬಿತ್ತಲು, ರೂಢಿಸಲು, ಅವರ ಬದುಕನ್ನು ಕಟ್ಟಿಕೊಳ್ಳಲು, ಸ್ವತಂತ್ರ ಆಲೋಚನೆ, ಸ್ವಂತ ನಿಲುವನ್ನು ತಳೆಯುವ ಸಾಮರ್ಥ್ಯವನ್ನು ಅವರು ಬೆಳೆಸಿಕೊಳ್ಳಲು ಸಹಾಯಕವಾಗಿದೆ.	PO2
Course Title Financial Management		
Co.Nos	Course Outcome	PO.Nos
CO1	Understand the meaning of Business finance, the aims of finance function, organization structure of finance, various financial decisions, financial planning and the different steps in financial planning.	PO6
CO2	Explain the importance of Time value of Money and different technique to compute the time value of money, concept of valuation of Bonds & Debentures and shares.	PO6
CO3	Describe various types of financial decisions, capital structure, EBIT-EBT-EPS analysis and types of leverages.	PO4
CO4	Enumerate the types of dividend, dividend policy and the provisions under the companies act in relation to dividends.	PO6
CO5	Understand the importance of working capital, maintaining adequate working capital, determinants and sources of working capital, cash management and receivables management.	PO3
Course Title Kannada		
Co.Nos	Course Outcome	PO.Nos
CO1	ಬದಲಾದ ಕಾಲಕ್ಕೆ ತಕ್ಕಂತೆ ಕಾಲದ ಮಹತ್ವ, ಸವಾಲು ಮತ್ತು ಸಮಸ್ಯೆಗಳನ್ನು ಬಿತ್ತರಿಸುವ ಸಾಹಿತ್ಯಕ ಸಾಂಸ್ಕೃತಿಕ ಪಠ್ಯದ ಮೂಲಕ ವಿದ್ಯಾರ್ಥಿಗಳು ಜ್ಞಾನ ಸಂಪತ್ತನ್ನು ವೃದ್ಧಿಸಿಕೊಳ್ಳುತ್ತಾರೆ.	PO2
CO2	ವಿದ್ಯಾರ್ಥಿಗಳು ಭವಿಷ್ಯದ ಬದುಕಿನ ಬಗೆಗೆ ನಂಬಿಕೆ ಹಾಗೂ ಆತ್ಮವಿಶ್ವಾಸವನ್ನು ಗಳಿಸಿಕೊಳ್ಳುತ್ತಾರೆ	PO3
CO3	ವಿದ್ಯಾರ್ಥಿಗಳು ಕನ್ನಡ ನಾಡಿನ ಬೆಳವಣಿಗೆಯ ಹಿತದೃಷ್ಟಿಯನ್ನು ಕಾಯ್ದುಕೊಳ್ಳುವರು.	PO4
CO4	ವಿದ್ಯಾರ್ಥಿಗಳು ಸಮಾನತೆ, ಸಮನ್ವಯತೆ ಮತ್ತು ಸಾಮಾಜಿಕ ನ್ಯಾಯದ ದೃಷ್ಟಿಕೋನವನ್ನು ಬೆಳೆಸಿಕೊಳ್ಳುತ್ತಾರೆ.	PO6

Course Title	Corporate Accounting	
Co.Nos	Course Outcome	PO.Nos
CO1	Understand the meaning of Statutory Provisions regarding preparation of Company Final Accounts, treatment of Special Items like Managerial Remuneration	PO1
CO2	Discern the importance of financial statements analysis, various methods used for analysis.	PO2
CO3	Describe the different Factors influencing the value of Goodwill	PO2
CO4	Enumerate the types of valuation of shares like Asset Backing	PO6
CO5	Understand meaning of Holding Company, Subsidiary Company and can calculate	PO6
Course Title		
Additional English		
Co.Nos	Course Outcome	PO.Nos
CO1	Continuation of The Doll House, Discussion – The Doll house Language Component – Introduction to Writing skills	PO5
Course Title		
General English		
Co.Nos	Course Outcome	PO.Nos
CO1	Introduction to the Syllabus, Overview about William Wordsworth and his works, Poem- To the Cuckoo	PO5
Course Title		
E-Business and Computerised Accounting		
Co.Nos	Course Outcome	PO.Nos
CO1	E-Business-knowing about E-business and commerce and trades with types , models and its advantage with the examples as virtual communities, web-auctions, portals etc.	PO7
CO2	Able to identify the software and hardware needs with different technologies to connect each of them.	PO7
CO3	learning about the features and uses of Tally ERP 9 software	PO5
CO4	Started learning practically Tally by creating Company and learning different menus and functions used in Tally.	PO5,PO7
CO5	Learning how to generate different types of reports using tally like vouchers, journals, ledgers etc.	PO5,PO7

Course Title	Kannada	
Co.Nos	Course Outcome	PO.Nos
CO1	ಬದಲಾದ ಕಾಲಕ್ಕೆ ತಕ್ಕಂತೆ ಕಾಲದ ಮಹತ್ವ, ಸವಾಲು ಮತ್ತು ಸಮಸ್ಯೆಗಳನ್ನು ಬಿತ್ತರಿಸುವ ಸಾಹಿತ್ಯಕ ಸಾಂಸ್ಕೃತಿಕ ಪಠ್ಯದ ಮೂಲಕ ವಿದ್ಯಾರ್ಥಿಗಳು ಜ್ಞಾನ ಸಂಪತ್ತನ್ನು ವೃದ್ಧಿಸಿಕೊಳ್ಳುತ್ತಾರೆ	PO5
CO2	ವಿದ್ಯಾರ್ಥಿಗಳು ಭವಿಷ್ಯದ ಬದುಕಿನ ಬಗೆಗೆ ನಂಬಿಕೆ ಹಾಗೂ ಆತ್ಮವಿಶ್ವಾಸವನ್ನು ಗಳಿಸಿಕೊಳ್ಳುತ್ತಾರೆ	PO5
CO3	ವಿದ್ಯಾರ್ಥಿಗಳು ಕನ್ನಡ ನಾಡಿನ ಬೆಳವಣಿಗೆಯ ಹಿತದೃಷ್ಟಿಯನ್ನು ಕಾಯ್ದುಕೊಳ್ಳುವರು	PO5
CO4	ವಿದ್ಯಾರ್ಥಿಗಳು ಸಮಾನತೆ, ಸಮನ್ವಯತೆ ಮತ್ತು ಸಾಮಾಜಿಕ ನ್ಯಾಯದ ದೃಷ್ಟಿಕೋನವನ್ನು ಬೆಳೆಸಿಕೊಳ್ಳುತ್ತಾರೆ	PO3
Course Title		
Costing Methods		
Co.Nos	Course Outcome	PO.Nos
CO1	Know about costing methods & categories of costing	PO6
CO2	Aware about Job & Batch Costing & solve problems on it	PO1,
CO3	Understand the theoretical aspects of Process Costing & solve problems on it	PO2,PO6
CO4	Explain applications & procedure of Contract Costing & solve problems on it	PO2, PO1
CO5	Analyse various techniques of Operating costing & solve problems on Transportation costing.	PO6
Course Title		
Advanced Corporate Accounting		
Co.Nos	Course Outcome	PO.Nos
CO1	Understand about the redemption of preference shares, purpose of redemption, issue of bonus shares and prepare the balance sheet in vertical format.	PO6
CO2	Explain the importance merger and acquisition of companies, calculate purchase consideration, prepare the journal and ledger accounts in the books of transferor and transferee companies and prepare the balance sheet of new company.	PO1,
CO3	Describe various methods of internal reconstruction, prepare journal entries and balance sheet	PO2,PO6
CO4	Enumerate types of Liquidation, calculate liquidator's remuneration and financial statement.	PO2, PO1

CO5	Understand the importance of accounting standards	PO2,PO1
Course Title		
Business Regulations		
Co.Nos		
Course Outcome		PO.Nos
CO1	Get an overview of capital and commodity markets	PO5
CO2	Learning about stock markets, their organization and functions along with security Exchange Board of India.	PO6
CO3	This course will allow them to know about the trading in stock markets, patterns of trading settlement procedure etc.	PO4
CO4	Knowing about commodity markets with functions physical and future markets	PO3
CO5	Learning how to trade in commodity markets, trading, settlement efficiency and size of commodity markets	PO6
Course Title		
Additional English		
Co.Nos		
Course Outcome		PO.Nos
CO1	Identify literary techniques and creative uses of language in literary texts	PO4
CO2	Adapt their texts to particular audiences and purposes	PO4
CO3	Articulate a thesis and present evidence to support it	PO4
CO4	Find, evaluate, and use appropriate bibliographic materials in their texts	PO4
CO5	Explain the relevance of themes found in literary texts to contemporary, personal, and cultural values	PO4
Course Title		
General English		
Co.Nos		
Course Outcome		PO.Nos
CO1	To view anything from others perspective	PO4
CO2	To express their thoughts clearly and effectively	PO4
CO3	To learn the aesthetic sensibility and communication skills	PO4

Course Title	Advanced Accounting	
Co.Nos	Course Outcome	PO.Nos
CO1	Accounts of Banking Companies	PO6
CO2	Accounts of Insurance Companies	PO6
CO3	Inflation Accounting	PO1,PO2,PO6
CO4	Farm Accounting	PO1,PO2,PO6
CO5	Investment Accounting	PO1,PO2,PO6
Course Title	Cost Management	
Co.Nos	Course Outcome	PO.Nos
CO1	Meaning of IFRS - relevance of IFRS to India; merits and limitations of IFRS; process of setting IFRS- Practical challenges in implementing IFRS; a brief theoretical study of International financial reporting standards (IFRS)	PO1
CO2	Recognition criteria's for Investment properties, Government grants, Borrowing costs, Construction contracts, share based payments, Provisions, Contingent liabilities and Contingent assets, Events occurring after the reporting period	PO2,PO4
CO3	Statement of changes in equity (SOCE), IAS 18 – Revenue. Elements of financial statements as per IFRS – Non-current assets; current assets; equity; non- current liability; current liability; revenue;	PO2,PO1
CO4	Concept of group – need for consolidated financial statements - Preparation of consolidated financial statements	PO6
CO5	Related party disclosure, Earnings per share, Interim financial reporting, Insurance contracts, Operating segments. (Theory Only).	PO6
Course Title	Indian Accounting Standards	
Co.Nos	Course Outcome	PO.Nos
CO1	Explain basic important concepts of Income Tax	PO1
CO2	Exempted incomes U/S 10	PO2,PO4
CO3	Residential status	PO2,PO1
CO4	Income from salary	PO6
CO5	Income from House property	PO6

Course Title	Entrepreneurship Development	
Co.Nos	Course Outcome	PO.Nos
CO1	Meaning& Definition of Entrepreneurship	PO3
CO2	Problems faced by SSI's and the steps taken to solve the problems	PO4
CO3	Assessment of the market for the proposed project	PO7
CO4	Common pitfalls to be avoided in preparation of a BP	PO4
CO5	Financial incentives for SSI's and Tax Concessions	PO7
Course Title	Business Taxation	
Co.Nos	Course Outcome	PO.Nos
CO1	the students get familiarized with Customs Act, Customs Procedure (both Import and Export), Computation of Assessable Value and tax liability	PO6
CO2	Students will get clear idea about assessment of firms and companies Computation of taxable income and tax liability.	PO1,PO2
CO3	Tax planning with reference to specific management decisions - Make or buy; own or lease; repair or replace Tax planning with reference to employees' remuneration Tax planning with reference to receipt of insurance compensation Tax planning with reference to distribution of assets at the time of liquidation	PO2,PO6
CO4	Double taxation relief; Provisions regulating transfer pricing; Advance rulings; Advance pricing agreement	PO1,PO6
Course Title	Management Accounting	
Co.Nos	Course Outcome	PO.Nos
CO1	Apply management accounting concepts and ideas in making strategic business decisions.	PO1,PO2
CO2	Understand the importance of Ratios in business in planning and forecasting the future.	PO2,PO6
CO3	Analyze the financial consequences involved in the organization.	PO1,PO6
CO4	Study the movements of cash in the organization.	

Course Title	Principles and Practices of Accounting	
Co.Nos	Course Outcome	PO.Nos
CO1	Explain the pros and cons of auditing and become aware of recent trends in Auditing.	PO1,PO2
CO2	Know the principles of internal check and process of internal control in an Organization	PO2,PO6
CO3	Describe classification of vouchers and techniques of vouching all transactions (cash purchases, sales etc)	PO1,PO6
CO4	Enumerate the objectives and procedure of Verification and valuation of assets and liabilities.	PO1,PO2
CO5	Understand the Professional ethics of auditor for auditing the public limited companies	PO1,PO2
CO6	Prepare a specimen audit of Educational institution and cooperatives.	PO1,PO2
Course Title		
Business Regulation		
Co.Nos	Course Outcome	PO.Nos
CO1	Meaning and Definition of Business Laws	PO1,PO6
CO2	Unpaid seller	PO2
CO3	The Competition Act, 2002- Objectives of Competition Act	PO1,PO6
CO4	Indian Patent Laws and WTO Patent Rules- Meaning of IPR, invention and non-invention	PO1,PO6
CO5	Rules and powers of central government to protect environment in India	PO1
Course Title		
Income Tax -II		
Co.Nos	Course Outcome	PO.Nos
CO1	Know the concept of Profit and Gains from Business and Profession and Problems on it	PO6
CO2	Understand about Capital Gains, exemptions u/s 54,54B, 54D, 54EC, 54F and Problems on it.	PO3
CO3	Explain the concept of Income from other sources and Problems on it.	PO2
CO4	Describe the deductions from Gross Total Income, deductions u/s: 80C to 80U	PO6
CO5	Understand the Set-Off and Carry forward of Losses, Assessment of Individuals and solve problems on it.	PO1

Course Title	Cost Management	
Co.Nos	Course Outcome	PO.Nos
CO1	Explain cost control and cost reduction techniques and business reengineering process.	PO6
CO2	Describe the need of marginal costing and to solve the problems based on break even analysis.	PO7
CO3	Know standard costing and to solve problems based on variance analysis.	PO6
CO4	know the essential requirements of budgetary control and problems based on flexible budget and cash budget	PO1
CO5	Explain the detail concept of Activity Based Costing and problems on ABC	PO2