



K. L. E. Society's  
Basava Prabhu Kore Arts, Science and Commerce College, Chikodi  
(Accredited at 'A +' by NAAC with 3.42 CGPA)

Website: [www.klesbkcollegechikodi.edu.in](http://www.klesbkcollegechikodi.edu.in) e-mail: [kles\\_bkcc@rediffmail.com](mailto:kles_bkcc@rediffmail.com) Ph: 08338-272176

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**Department of Commerce**

**Course out comes for the year 2024-25 (SEP)**

**Course Code: B.Com. 1.1**

**Name of the Course: FINANCIAL ACCOUNTING**

**Course Outcomes: 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.

**Course Code: B.Com 1.5**

**Modern Management Techniques**

**Course Outcomes: On successful completion of the course, the students will be able to**

- CO1:** enable the students to understand the various aspects about management
- CO2:** edify about management principles and its role in business success
- CO3:** acquire the knowledge about setting up of business enterprise
- CO4:** understand about the human resources management and office management



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**Department of Commerce**

**Course outcomes for the year 2024-25 (SEP)**

**Course Code: B.Com 2.3**

**Financial Accounting-II**

**Course Outcomes: 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 Code: B. Com 2.4**

**Company Regulations and Business Administration**

**Course Outcomes: On successful completion of the course, the students will be able to**

**CO1:** Understand the framework of Companies Act of 2013 and different kind of companies

**CO2:** Identify the stages and documents involved in the formation of companies in India.

**CO3:** Analyse 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

**CO5:** Evaluate the role of liquidator in the process of winding up of the company

**Course Code: B.Com 2.5**

**Investment Management**

**Course Outcomes: On successful completion of the course, the students will be able to**

**CO1:** Understand the concept to investments, its features and various instruments.

**CO3:** Underline the concept of risk and return and their relevance in purchasing and selling of securities.

**CO4:** Illustrate the valuation of securities and finding out the values for purchase and sale of securities.

**CO5:** Demonstrate the fundamental analysis to analyse the company for purchase and sale of securities and technical analysis for trading in the share market





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Department of Commerce

**Course out comes for the year 2024-25 (NEP)**

**Course Code: B.Com.3.1**

**III Semester**

**Name of the Course: Corporate Accounting**

**Course Outcomes: On successful completion of the course, the students will be able to**

**CO1:** Understand the treatment of underwriting of shares

**CO2:** Comprehend the computation of profit prior to incorporation.

**CO3:** Know the valuation of intangible assets

**CO4:** Know the valuation of shares

**CO5:** Prepare the financial statements of companies as per companies act, 2013

**Course Code: B.Com. 3.2**

**Name of the Course: Business Statistics**

**Course Outcomes: On successful completion of the course, the students will be able to**

**CO1:** Familiarizes statistical data and descriptive statistics for business decision- making

**CO2:** Comprehend the measures of variation and measures of skewness.

**CO3:** Demonstrate the use of probability and probability distributions in business

**CO4:** Validate the application of correlation and regression in business decisions

**CO5:** Show the use of index numbers in business

**Course Code: B.Com. 3.3**

**Name of the Course: Cost Accounting**

**Course Outcomes: On successful completion of the course, the students will be able to**

**CO1:** Outline the Procedure and documentations involved in procurement of materials  
& compute the valuation of Inventory

**CO2:** Make use of payroll procedures & compute idle and over time

**CO3:** Discuss the methods of allocation, apportionment & absorption of overheads

**CO4:** Validate the application of correlation and regression in business decisions

**CO5:** Prepare cost sheet & discuss cost allocation under ABC



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**Department of Commerce**

**Course outcomes for the year 2024-25 (NEP)**

**IV Semester**

**Course Code: B.Com. 4.1**

**Name of the Course: Advanced Corporate Accounting**

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

**CO1:** Know the procedure of redemption of preference shares.

**CO2:** Comprehend the different methods of Mergers and Acquisition of Companies

**CO3:** Understand the process of internal reconstruction

**CO4:** Prepare the liquidators final statement of accounts.

**CO5:** Understand the recent developments in accounting and accounting standards.

**Course Code: B.Com. 4.2**

**Name of the Course: Costing Methods and Techniques**

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

**CO1:** The method of costing applicable in different industries.

**CO2:** Determination of cost by applying different methods of costing.

**CO3:** Prepare flexible and cash budget with imaginary figures

**CO4:** Analyse the processes involved in standard costing.

**CO5:** Familiarize with the Activity Based Costing and its applications

**Course Code: B.Com. 4.3**

**Name of the Course: Business Regulatory Framework**

Course Outcomes: On successful completion of the course, the students' will be able to

**CO1:** Recognize the laws relating to Contracts and its application in business activities.

**CO2:** Acquire knowledge on bailment and indemnification of goods

**CO3:** in a contractual relationship and role of agents.

**CO4:** Comprehend the rules for Sale of Goods and rights and duties of a buyer and a seller.

**CO5:** Distinguish the partnership laws, its applicability and relevance.

Rephrase the cyber law in the present context.





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Department of Commerce  
Course out comes for the year 2024-25

V Semester

Course Code:COM.5.1

Name of the Course: Financial Management

**Course Outcomes:** On successful completion of the course, the students 'will be able to

**CO1:** Understand the role of financial managers effectively in an organization.

**CO2:** Apply the compounding & discounting techniques for time value of money.

**CO3:** Take investment decision with appropriate capital budgeting techniques for investment proposals.

**CO4:** Understand the factors influencing the capital structure of an organization.

**CO5:** Estimate the working capital requirement for the smooth running of the business

Course Code:COM5.2

Name of the Course: Income Tax Law and Practice-I

**Course Outcomes:** On successful completion of the course, the students will be able to

**CO1:** Comprehend the procedure for computation of Total Income and tax liability of an individual.

**CO2:** Understand the provisions for determining the residential status of an Individual.

**CO3:** Comprehend the meaning of Salary, Perquisites, and Profit in lieu of salary, allowances and various retirement benefits.

**CO4:** Compute the income house property for different categories of house property.

**CO5:** Comprehend TDS & advances tax Ruling and identify the various deductions under section 80.

**Course Code: COM5.3**

**Name of the Course: Principles and Practice of Auditing**

**Course Outcomes:** On successful completion of the course, the students 'will be able to

**CO1:** Understand the conceptual framework of auditing.

**CO2:** Examine the risk assessment and internal control in auditing

**CO3:** Comprehend the relevance of IT in audit and audit sampling or testing.

**CO4:** Examine the company audit and the procedure involved in the audit of different entities.

**CO5:** Gain knowledge on different aspect of audit reporting and conceptual framework applicable on professional accountants.

**Course Code: COMF1**

**Name of the Course: Financial Institutions and Markets**

**Course Outcomes:** On successful completion of the course, the students 'will be able to

**CO1:** Understand the structure of Indian financial system and its constituents.

**CO2:** Outline the role of capital and money market in economic development.

**CO3:** Comprehend primary and secondary market and its relevance in capital formation.

**CO4:** Appraise the role played by banking and development financial institutions in economic development so far.

**CO5:** Understand the different types of NBFCs and their contribution.

**Course Code: COMH1**

**Name of the Course: Human Resources Development**

**Course Outcomes:** On successful completion of the course, the students 'will be able to

**CO1:** Understand the need of HRD.

**CO2:** Comprehend the framework of HRD.

**CO3:** Know the models for evaluating the HRD programs.

**CO4:** Comprehend the need for employee counselling.

**CO5:** Apprehend the HR performance





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Department of Commerce  
Course out comes for the year 2024-25

VI Semester

Course Code:COM6.1

Name of the Course: Advanced Financial Management

**Course Outcomes:** On successful completion of the course, the students' will be able to

- CO1:** Understand and determine the overall cost of capital.
- CO2:** Comprehend the different advanced capital budgeting techniques.
- CO3:** Understand the importance of dividend decisions.
- CO4:** Evaluate mergers and acquisition.
- CO5:** Enable the ethical and governance issues in financial management.

Course Code:COM6.2

Name of the Course: Income Tax Law &Practice– II

**Course Outcomes:** On successful completion of the course, the students' will be able to

- CO1:** Understand the procedure or computation of income from business and other Profession.
- CO2:** The provisions for determining the capital gains.
- CO3:** Compute the income from other sources.
- CO4:** Demonstrate the computation of total income of an Individual.
- CO5:** Comprehend the assessment procedure and to know the power of income tax authorities.

**Course Code:COM6.3**

**Name of the Course: Management Accounting**

**Course Outcomes: On successful completion of the course, the students' will be able to**

- CO1:** Demonstrate the significance of management accounting in decision making.
- CO2:** Analyse and interpret the corporate financial statements by using various techniques.
- CO3:** Compare the financial performance of corporate through ratio analysis.
- CO4:** Understand the latest provisions in preparing cash flow statement.
- CO5:** Comprehend the significance of management audit and examine the corporate reports of Management Review and Governance.

**Course Code: COMF2**

**Name of the Course: Investment Management**

**Course Outcomes: On successful completion of the course, the students' will be able to**

- CO1:** Understand the concept to investments, its features and various instruments.
- CO2:** Comprehend the functioning of secondary market in India.
- CO3:** Underline the concept of risk and return and their relevance in purchasing and selling of securities.
- CO4:** Illustrate the valuation of securities and finding out the values for purchase and sale of securities.
- CO5:** Demonstrate the fundamental analysis to analyse the company for purchase and sale of securities and technical analysis for trading in the share market.



**Course Code: COMH2**

**Name of the Course: Cultural Diversity at Work Place**

**Course Outcomes: On successful completion of the course, the students' will be able to**

- CO1:** Understand, interpret question reflect upon and engage with the notion of "diversity".
- CO2:** Recall the cultural diversity at work place in an organization.
- CO3:** Support the business case for work force diversity and inclusion.
- CO4:** Identify diversity and work respecting cross cultural environment.
- CO5:** Assess contemporary organizational strategies for managing work force diversity and inclusion.

**CourseCode:COM6.6**

**Name of the Course: Assessment of Persons other than Individuals and Filing of ITRs**

**Course Outcomes: On successful completion of the course, the students' will be able to**

- CO1:** Understand the calculation of Depreciation and allowance
- CO2:** Comprehend the assessment of partnership Firms and determine the tax liability.
- CO3:** Comprehend the assessment of corporate entities and determine the tax liability.
- CO4:** Equip with understanding of intensive knowledge on analysis of all forms of ITR Forms along with the Overview ITR Forms and e-filing.

  
**HEAD**  
Department of Commerce

  
**PRINCIPAL**  
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Arts, Science and Commerce College  
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