

# M.E.S INSTITUTE SINCE OF MANAGEMENT

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### B Com 1.1 Kannada

Sl. No	Course Outcome
CO1	To illustrate the evolution of the different genres of mythical poetry, vachana sahithya and Kannada literature.
CO2	Create awareness of the social milieu, life ethics and moral values through various kannada stories.
CO3	To appraise the rich folklore culture of Karnataka. It builds the value of life through righteous stories.
CO4	Awareness of kannada library ,industry knowledge of kannada column literature reveals its value on business and ethics.

#### B Com 1.1 Hindi

Sl. No	Course Outcome
CO1	Stories are about modifying society were moral values are evaluated with practical life or commercially. Feelings are loses its values in this selfish and money minded society.
CO2	To describe the uses of different types of commercial letter. And get about selection of particular letter according to situation.
CO3	To develops the knowledge of multiple languages. Its help to command on language.



#### B Com 1.1 Sanskrit

Sl.No	Course Outcome
CO1	To describe about Mahabharata. Names of parvas of Mahabharatha. Discuss the story of Mahabharata. Explain the question and answer of Yaksha & Yudhishthira. To prepare one's mind for facing difficulties to be faced in the life.
CO2	Memorizing the verb formats. Indentify Sandhis in Sanskrit.To practice how to speak grammatically the proper Sanskrit.
CO3	Develop the capability to explain the meaning of given unseen paragraph.

# B Com 1.2 English

Sl.No	Course Outcomes
CO1	Understand the importance of preserving and conserving Nature
CO2	To comprehend racial discrimination and its implication
CO3	To understand the difficulties faced by women in different societies
CO4	To evaluate the changes in society
CO5	To apply and practice the Basics of Grammar
CO6	To develop Vocabulary and accuracy in Grammar
CO7	To develop confidence in oral and interpersonal communication skills



# B Com 1.3 Financial Accounting

Sl. No	Course Outcome
CO1	Understand the conceptual framework and background of financial accounting, accounting concepts, conventions and GAAP. Recognize the need and importance of accounting standard. Practical approach of accounting equation to business transaction.
CO2	Illustrate the procedural pattern and practical issues in conversation single entry into double entry system
CO3	Understand the conceptual framework and background of HPS, and gain the knowledge on preparation of accounts in Hire Purchase and installment system. Develop ledger accounts for hire purchase system.
CO4	To impart the knowledge to prepare royalty accounts.
CO5	Demonstrate the conversion of partnership firm into a limited company.

# B Com 1.4 Indian Financial System

SI.No	Course Outcome
CO1	To describe the structure of financial system
CO2	Identify about the various financial institutions and types of institutions.
CO3	Gain knowledge about the functions of commercial banks and its operations
CO4	To get knowledge about various aspects of RBI and SEBI
CO5	To identify various financial services which can be used in real life application

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B Com 1.5 Marketing and Services Management

SI.No	Course Outcome
CO1	Students memorize the marketing concept what they already studied in previous year
CO2	Students identify the challenges of Macro factors which directly and indirectly affect Marketing Department
CO3	Students point out the importance of 4P's of Marketing in this unit
CO4	Students understand the plan to design the best service methods in Marketing Department
CO5	Students recognize how to maintain the service in Marketing

### B Com 1.6 Corporate structure and administration

Sl. No	Course Outcome
CO1	Learnt about formation of the private and public company, different types of company and important documents in the formation of the company
CO2	Understood the concept of share capital, different types of securities and SEBI guidelines
CO3	Get knowledge on various concepts of administration and importance of key managerial personnel in company
CO4	Recognize the Procedure and types of company meeting and essentials of meeting.
CO5	Learnt about Different types of Global companies



SI. No	Course Outcome
CO1	Students were able to understand the arithmetical properties of the types of number systems using Division and prime factorization methods
CO2	Students were able to recognize technical terms and appreciate some of the uses of algebra and simplify expressions term by term using various methods and formulas
CO3	Students able to analyze to operate with matrix. They learn for solving system of equations using determinants by applying formulas and problem solving methods.
CO4	Students able to understand and express simple mathematical tools that use ratios, proportion, annuities, discounting, interest and relation between multiple quantities. More often, it is applied together to solve day to day problems. Many practical scenarios involve the application of these in the real world.
CO5	Students able to recognize the type of sequence for which it is possible to obtain a formula for the nth term and sum of the series by developing the number sense.

# B Com 1.6 METHODS & TECHNIQUES FOR BUSINESS DECISIONS

# B Com INDIAN CONSTITUTION & HUMAN RIGHTS

Sl. No	Course Outcome
CO1	Understand the concepts of constitution & made known about their individual rights & responsibilities towards nation and directions for state
CO2	Know the importance, powers & functions of three organs legislature executive and judiciary
CO3	To get knowledge on International concepts of Human Rights
CO4	Identify the procedure of Protection of Human Right in India by NHRC & SHRC



#### B Com 2.1 Kannada

Sl. No	Course Outcome
CO1	1. To illustrate the evolution of the different genres of mythical poetry, vachana sahithya and Kannada literature.
CO2	2.To understand the different genres of Kannada literature
CO3	2. Create awareness of the social milieu, life ethics and moral values through various kannada stories.
CO4	4. To develop abilities of business letter and report writing of institutes and address the importance of advertising to enhance business

#### B Com 2.1 Hindi

Sl. No	Course Outcome
CO1	Doha describes the life experience of everyone. It gives inspiration to lead life. its review of Bihari's devotion towards Keshava. Stories are about an evolutions of the society, and describes that criminal is not only that person who do wrong things in fact people those who are watching that crime and not reacting they also are criminals.
CO2	To describe the uses of different types of commercial letter and explains about the selection of particular letter according to situation.
CO3	To develop the knowledge of multiple languages. Its help to command on language.



#### B Com 2.1 Sanskrit

Sl. No	Course Outcome
CO1	Define the prose literature. Classify Sanskrit literature. Describe Shreekantadesha. Explain the nature and beauty of seventh century Students can learn and apply leadership quality of The king Harshavardhana.
CO2	Identify Samasas. Memorize noun forms. To practice how to speak grammatically the proper Sanskrit.
CO3	It develops the knowledge of multiple languages. Its help to get command over the language.

# B Com 2.2 English

Sl.No	Course Outcomes
CO1	To understand the destructions of War
CO2	To outline the ideologies of non-violence
CO3	To express real - life incidents
CO4	To develop grit and determination
CO5	To understand and apply complex Grammatical structures
CO6	To develop Communication Skills
CO7	To develop competence in written Communication



# B Com 2.3 Advanced Financial Accounting

Sl. No	Course Outcome
CO1	To learn accounting treatment for loss of stock, for normal and abnormal losses and to understand different situations in finding the actual loss of stock
CO2	To understand the concept of consignment, To ascertain the unsold stock, to calculate normal and abnormal losses To learn how to prepare ledger accounts.
CO3	To know the differenence between joint venture and partnership. to summarize the different types of joint venture and understand them in practical problems.
CO4	To learn different types of branches and to familiar with the preparation branch account
CO5	To understand the concept of departmental accounting, to understand the basis of apportion of expenses to understand and solve problems on complete departmental final accounts.

### B Com 2.4 Retail Management

CO1	To describe the concept of retailing and identify key roles within retail businesses
CO2	To demonstrate how the knowledge of consumer behavior can be applied to practical life, identify factors affecting consumer behavior
CO3	To explain the design, implementation, and assessment of retailing strategies and significance of trade area selection
CO4	To analyze marketing mix, fixing of price for a product, select target customers and it helps to produce goods accordingly
CO5	To understand the impact of IT in retailing and its applications



# B Com 2.5 Banking Law and Operations

SI. No	Course Outcome
CO1	Understood the Basic concepts of Banking and get knowledge about rights and Obligations of banker
CO2	Understood and application about Various negotiable instruments like Promissory note, Bill of exchange and Cheque and Differences between theses three instruments
CO3	Able to learn about Different types of Cheque, grounds of dishonoring the cheque, statutory protection given to the paying banker
CO4	Learnt about Special types of customers to Bank
CO5	Get thorough Knowledge about different types of loans facility and loan policy of the banks

# B Com 2.6 Quantitative Analysis for Business Decision

Sl. No	Course Outcome
CO1	Able to distinguish types of studies and their limitations and strengths, Communicate concepts statistics using both technical and non-technical Problem solving techniques
CO2	Able to define and calculate mean, median, mode, and range. Construct data tables that facilitate the calculation of mean, median, mode, and range. Determine which measure of central tendency is best to use in a given circumstance
CO3	Able to describe the spread of the data, or its variation around a central value. Also understand Two distinct samples may have the same mean or median, but completely different levels of variability, or vice versa.
CO4	Able to interpret indexes to identify trends in a data set



#### B Com Environment & Public Health

Sl. No	Course Outcome
CO1	Understand various environmental changes and impact of technologies and their uses to public. Differentiate between the various resources in environment and its importance with the implications on health.
CO2	Identify the various diseases and its impact on the society and for individual. Able to understand the role of Life style and build environment
CO3	Illustrate successful public health strategies that: use education to support behavioral changes that enable people to protect themselves, their children or other community members from infection; promote resistance to infection in the human host; isolate a source of infection to prevent it from being passed on; tackle an environmental source of infection
CO4	Understand the transnational character of environmental problems and ways of addressing them, including interactions across local to global scales.

#### B Com 3.1 Kannada

Course Outcome
To illustrate the evolution of the different genres of mythical poetry, vachana sahithya and Kannada literature.
To understand the different genres of Kannada literature
Create awareness of the social milieu, life ethics and moral values through various kannada stories.
To develop abilities of business letter and report writing of institutes and address the importance of advertising to enhance business



### B Com 3.1 Hindi

SI.No	Course Outcome
CO1	To describe the history of Independence. It shows the value of Independent India. Un countable people were sacrifice for Independence.
CO2	To describe the uses of different types of Official letters. Its an explaination of the selection of particular letter according to situation.and its shows the format of letters.
CO3	It's a summerized para work. Its justify the kowledge of the students about Hindi.

#### B Com 3.1 Sanskrit

Course Outcome
It describes the importance of Chaampu Kavyas. Explain the story of Ramayana. Repeat the shlokas and gadya. Names of Sages.
Identify the prefixes. Define mistakes in sentances.
Convert English sentences into Sanskrit sentences.



# B Com 3.2 English

Course Outcomes
To analyse moral stories
To explain patriarchy
To understand racial discrimination
To develop Communication Skills
To develop competence in written Communication

# B Com 3.3 Corporate Accounting

S No	Course Outcome
CO1	Acquire the knowledge of underwriting of shares
CO2	Familiarize the accounting concepts in Acquisition of business and profit prior to incorporation.
CO3	Understand the various methods of valuation of goodwill.
CO4	Understand the various methods of valuations of shares
CO5	Preparation of company final accounts as per the revised format



B Com 3.4 Financial Management

CO1	Enable students to know & relate to various concepts of finance & financial management.
CO2	Helps students to Analyze & Classify various Capital Structure theories & compute EPS & Leverages
CO3	To enable students to categorize various Capital Budgeting methods & enables them to evaluate the methods & choose the appropriate method
CO4	To describe various Dividend forms
CO5	It describes various working capital theories & explains the pros & cons of excessive& shortage of working capital.

#### B Com 3.5 Business Ethics

Sl.No	Course Outcome
CO1	To outline the ethical aspects that has to be introduced into business in real life practice.
CO2	To memorize and reproduce ethics and benefits of ethics in personal life.
CO3	To create awareness of ethical issues that can be applied in profession which ever students takes up.
CO4	To appraise about the cultural issues that the student may face and how to overcome those issues in is professional life.
CO5	To assess aspects of corporate governance this is helpful to students in their professional life application.



#### B Com 3.6 QUANTITATIIVE ANALYSIS & BUSINESS DECISION-II

Sl.No	Course Outcome
CO1	Students were able to draw interpretations about relationships between business variables. With given variables students were able to compute unknown variable. Students will be able to analyze business variables and interpret real life business situations.
CO2	Students will be able to predict missing information in a series of information which can be useful in decision making and forecasting.
CO3	Employ decision making tools within an entity.
CO4	Sampling methods and its application in research field were made to interpret.
CO5	Importance of probability in business decisions were explained which can be adopted in investment and risk management.

# B Com 3.7 PUBLIC RELATION & CORPORATE COMMUNICATION

SI. No	Course Outcome
CO1	Understand their behavioral mode at various situation and their experience in the present life
CO2	Analyze the importance of goals in their life and to manage the time at all situation
CO3	Analyze their own strength in various problem solving techniques and implementing when required
CO4	Prepare for their future career and mode of communication at various places both personal and professional to with stand for long term



#### B Com SCIENCE & SOCIETY

Sl. No	Course Outcome
CO1	Analyze the interactions between science, technology and society in particular historical and cultural contexts
CO2	Distinguish between sound and unsound interpretations of scientific information and its implementations using Scientific Technology
CO3	Understand the applications of science and technology in societal context
CO4	Apply Science and technology to real-world problems by explaining how science relates to problems of societal concern

#### B Com 4.1 Kannada

Sl.No	Course Outcome
CO1	To illustrate the evolution of the different genres of mythical poetry.Devation of lord shiva through pushpa ragale. Critizing social stratra of the society thorugh keerthane.
CO2	culture and social awarness is enhaced through travel.to incalcualte common brotherhood among hindu and muslim by participating in the festival and uphold rich hertiage of secularism. The importance of female role in folk literature.
CO3	Raising awarness on the survial of the kannnada language and the philosophy of kannadna goodwill. Demonstrating the threat of the dowry problem still alive in the 21st century and the voice of women fighting dowary problem and voiceing against supertitous practices
CO4	Underlines importance of brief articles, The responibities of the company secretary and the correspondance they deal with share holders and directors are though along with importance of computer usage in kannada in this course



#### B Com 4.1 Hindi

Sl.No	Course Outcome
CO1	To describe that with changing the world personal life is changing and day by day we are losing hopes. This novel is inspirable one to save our values and to be confident. Its an example of reconstruction of life,
CO2	To describe the responsibilities towards elder generation, the comparison between two generations, and explains about the insecuredness of elder generation and its impact on new generation, it shows patriotism feel. Condition and restriction of woman in traditional families.
CO3	To develop the knowledge of multiple languages. Its help to command on language.

#### B Com 4.1 Sanskrit

Sl.No	Course Outcome
CO1	To describe about dramatic literature. Human values. Its an example of political Drama. Student will understand the nuances of ruling and administration.
CO2	It describes about the commerce in ancient India. Students will get knowledge about ancient documentation procedure of commercial activities which can be related even today.



# B Com 4.2 English

Sl.No	Course Outcomes
CO1	To enable students to appreciate poetry
CO2	To appreciate rhythm, rhyme and style of poetry
CO3	To be able to understand, describe, analyze, interpret and evaluate drama
CO4	To develop Communication Skills
CO5	To develop competence in written Communication

# B Com 4.3 Advanced Corporate Accounting

S No	Course Outcome
CO1	Understand and analyze redemption of preference shares.
CO2	Understand the concept of different methods of calculations of purchase consideration, preparation of Ledger accounts and balance sheet
CO3	Understand the concept of different methods of calculations of purchase consideration, preparation of Ledger accounts and balance sheet
CO4	Understand the concept of liquidation and preparation of liquidator's final accounts.
CO5	Familiarize the different methods of accounting like HR accounting, social responsibility accounting.



B Com 4.4 Cost Accounting

CO1	Defines various concepts of Cost Accounting & also classifies cost. Enables students to calculate Cost Sheet &Tender.
CO2	To classify various components of Material Cost & calculation of EOQ & preparation of stock ledger.
CO3	To classify various components of Labour cost & calculation of Labour cost.
CO4	Classifies overhead costs & preparation of primary distribution table & Secondary distribution table & calculation of machine hour rate.
CO5	To recognize the reason for difference in cost profit & accounts profit by comparing it & preparation of Reconciliation statement.

### B Com 4.5 E-Business and Accounting

SI.No	Course Outcome
CO1	Analyzing with managerial and organizational foundations of e- systems, the technical foundations for understanding digital information systems.
CO2	Relate essential skill to build client system assessment interventions with client systems through problem solving or processing client issues with a need of basic hardware and software requirement
CO3	Students will be able to practically know how to access the accounting software and understand its processing mode in all financial accounts.
CO4	Learn to apply and develop tally as per their requirement in practical work conditions
CO5	Understand and apply skills for generation of financial statements and taking printouts of financial statements.



B Com 4.6 Stock and Commodity Market

Sl.No	Course Outcome
CO1	Creates an awareness on the conceptual framework of stock and commodity markets
CO2	Helps the students in understanding the primary and secondary market
CO3	Enables the students to understand the trading patterns in stock markets
CO4	Creates awareness about commodity market and derivative trading
CO5	Provides information on the derivative trading in commodity market and its benefits

# B Com 4.7 Principles of Event Management

Sl.No	Course Outcome
CO1	Students are able to identify the types of events, importance of an event management and decision makers in event management.
CO2	Students are able to know the procedure for collection of license to specified events and principles for holding an event.
CO3	Students are able to prepare planning schedule, checklist for an event and they learn roles & responsibility of an event manager.
CO4	Students are easily able to Examine how the relation should be with Public and identify the Relation Strategy & Planning.
CO5	Students learn how to design corporate events by preparing blue print after considering budget plan.



### B Com PERSONALITY DEVELOPMENT

Sl.No	Course Outcome
CO1	Students are able to recognize their strength and weakness and learn how to succeed in dealing with self-awareness.
CO2	Students are able to select SMART goal according to them as short term, medium or long term goal for their future.
CO3	Students are able to identify their innovative ideas and creativity to become role model to others.
CO4	Students are easily able to sketch out interpersonal skills and techniques for improving these skills for their overall development.
CO5	Students are able to differentiate between positive and negative type of stress and recognize techniques to remove negative stress.
CO6	Students are able to outline the tools of time management and how to manage time wisely.
CO7	To enable the students to develop leadership styles and learn theories of leadership.



B Com	5.1	Entrepreneurship	Development
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SI.No	Course Outcome
CO1	Students were able to infer the importance of entrepreneurship in economic development
CO2	With labour intensive economy, small scale industries have a greater contribution in entrepreneurial ecosystem and Students were able to describe the above. Students will be able to categorize different types of Small scale industries and understand working mechanisms of small scale industries
CO3	Students were able to outline the procedures to start and implement a small-scale entrepreneurial venture with an appropriate business plan format
CO4	Learn and illustrate how to prepare a business plan which can implement to realize their entrepreneurial dreams.
CO5	Appraise students about Financial and non- financial support that are available to aspiring entrepreneurs.



B Com 5.2 International Financial Reporting Standards

SI.No	Course Outcome
CO1	To enable the students to distinguish between Accounting Standards and IFRS. Also Study the List of International Accounting standards.
CO2	To strengthen the students in recognition criteria's Assets & Liabilities and calculation of value of Assets and Liabilities.
CO3	Students are able to prepare new format of financial statements as per IFRS.
CO4	Students are easily Examine the procedure for entities consolidated accounting treatment in Financial position statement.
CO5	To recognize the specified disclosure standards in financial statement this helps in reporting of the entity.

#### B Com 5.3 Income Tax

Sl.No	Course Outcome
CO1	Understand the concept of Tax, Types of Tax and cannons of Taxation, Definitions and Agricultural Incomes.
CO2	Understand and apply the concept of exempted incomes
CO3	Understand the concept of residential status and incidence of tax
CO4	Understand, evaluate, provision relating to computation of income from salary of an individual assesses
CO5	Understand and apply provisions relating to the computation of income from House property of an individual assesses.



### B Com 5.4 Costing Methods

S No	Course Outcome
CO1	Defines & explains various costing methods.
CO2	To calculate job cost sheet & Economic batch quantity estimation
CO3	To compute each process cost and calculation of abnormal gain and abnormal loss and normal loss.
CO4	To prepare contract accounts & to calculate Profit or Loss on each contract.
CO5	To identify Fixed & Variable charges & Calculation of Operating Cost Sheet

# B Com 5.5 Advanced Accounting

SI.No	Course Outcome
CO1	Understand and apply the various schedules of final accounts of Banking and Insurance companies
CO2	Ascertain the profitability and net worth of the company
CO3	Application of various methods of accounting while ascertaining the profitability
CO4	Understand the accounting procedure prescribed under Banking Regulation Act and Insurance Regulatory Development Authority (IRDA)
CO5	Understand the concept of investment on various financial securities and analyze their return on investment.



#### B Com 5.6 Goods and Service Tax

Sl.No	Course Outcome
CO1	To equip students with the principles and provision of GST this is implemented from 2017, under notion one nation, one tax and one market.
CO2	To understand the basic concepts and terms under CGST Act and IGST
CO3	To understand provision, types and procedure of registration, provision of levy and collection of GST, Provision of reverse charge mechanism and composition scheme levy concept of time, place and value of supply, to learn concept and piratical problems of Input tax credit.
CO4	Explains how to asses tax and tax liability claims of input tax credit.
CO5	Explains on use of technology in GST, GST Suvidha providers and GSP ecosystem.

# B Com Culture, Diversity & Society

Sl.No	Course Outcome
CO1	Students will recognize and learn different types of diversities present in Indian Society
CO2	Students understand and analyze the significance of family, Social stratification, rural societal structure and gender discrimination
CO3	Students identify and outline challenges faced by Indian Society



### B Com 6.1 Business Regulations

Sl.No	Course Outcome
CO1	Understand the procedure to enter contract and learn about Consequences of void and voidable Contract
CO2	Acquire knowledge about the mandates applicable for contract of sale and remedies available in case of breach
CO3	Get knowledge about competition in the market and consumer laws
CO4	learn about Patent laws and dealings in Foreign Exchange
CO5	Acquire knowledge about importance of protecting environment and punishment for causing pollution
CO6	understand the basic concepts of cyber space security and punishment for cyber crimes

# B Com 6.2 Principles & Practices of Auditing

Sl.No	Course Outcome
CO1	Learn application of different types of auditing based on different Situation
CO2	Helps to assess different techniques and methods to determine the strength of internal control system in an organization setup
CO3	Appraise different types of documents required to be maintained for different business transactions.
CO4	Interpretation of documents required for various assets and liability during verification and valuation by auditors
CO5	Appraise procedure of auditing for different types of entities.

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#### B Com 6.3 Income Tax II

Sl.No	Course Outcome
CO1	Understand the chargeability of Tax on various heads of income
CO2	Understand and apply provisions of tax while computing taxable income of various heads
CO3	Analyze and ascertain the gross total income and its deductions
CO4	Understand the computation of tax liability
CO5	Understand and apply the procedure of filing of income tax returns of Individual

# B Com 6.4 Management Accounting

S No	Course Outcome
CO1	Understand the concept of Management Accounting and its uses in analyzing the Financial Statements
CO2	Understand and Analyze the different methods of inter-firm comparison of Financial Statements.
CO3	Understand and apply various ratios while analyzing the Financial Statements.
CO4	Analyze and Prepare Funds Flow Statement and Cash Flow Statement
CO5	Understand and Prepare Management Reports under different situations.



#### B Com 6.5 Business Taxation

Sl.No	Course Outcome
CO1	Understand the basic and practical aspects of custom law, valuation and assessments
CO2	To acquire knowledge about the submission of income tax returns, Advance tax. tax deducted at source and tax collection authorities
CO3	To compute the total income and tax liability of the firms
CO4	To carry out assessment of companies and determine their tax liabilit

# B Com 6.6 Cost Management

Sl.No	Course Outcome
CO1	Defines & explains Cost Control & Cost Reduction, Compares Cost Control & Cost Reduction.
CO2	Enables students to analyze Break Even Point & calculation of Break Even Analyses.
CO3	Learn to compares Actual cost with Standard cost & analysis the variances in Cost by applying various formulas.
CO4	Preparation of various budgets & Analysis fixed cost & variable cost.
CO5	Calculation of Total cost by preparing ABC statement & identifies various activities



# B Com Creativity & Innovation

Sl.No	Course Outcome
CO1	Students could point out the key features of Creativity through review of most creative personalities
CO2	Students could relate and interpret the concept of Innovation with the illustrations in the form of case studies on different innovative business ideas.
CO3	Students learnt and understood the forms and characteristics of various painting traditions, sculptures, poetry and literature

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