

ACHARYA PATHASALA EDUCATIONAL TRUST (Regd)

N R COLONY, BASVANGUDI, BANGALORE-560019




ACHARYA PATHASALA COLLEGE OF COMMERCE
NARASIMHA RAJA COLONY, BENGALURU-560019

Bachelor of Commerce

PROGRAM OUTCOME

This Course gives detailed knowledge about:

- Commerce-based applications in Industry, Management, Business, Trade, stocks and shares, Banking, Marketing, Retail Management, Consumer Sectors, Warehousing and Stock Management, Marketing, Branding, Advertisement and Publicity, Event Management Entrepreneurial Development, Environmental awareness, Awareness about related Laws, Rules and Regulations.
- This Course also motivates and builds interest among those students who want to enhance their understanding further by taking up Post Graduate level courses in M. Com, MBA, MFA, and professional courses like Law, Chartered Accountancy, and Company Secretary.
- The course is also the base for online Trade and Commerce, building their own Entrepreneurial setup and also to those who are already into their family business set up, to improvise and build interest in the same.


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COURSE OUTCOME

This Program is bifurcated into four levels


- I. Languages
- II. Core Subjects
- III. Foundation Course
- IV. Co-curricular & Extra-Curricular

1st Year B. Com


LEVELS	COURSE/SUBJECT	OBJECTIVE/OUTCOME	STUDENT LEARNING OUTCOME
Languages	Kannada/Sanskrit/Hindi	Builds a strong grip on their language of interest.	This will further help students to face any competitive exams in their academic future.
	English	Improving, communication-writing, oral, reading, Grammar, report writing, Comprehensive writing,	
Core Subjects	Financial Accounting	The objective of this subject is to help the students to acquire Conceptual knowledge of the financial accounts and to impart skills for recording various kinds of Business transactions	Understanding various concepts of accounting, like: Hire Purchase Accounting, Departmental Accounting, Branch Accounting.
	Business Dynamics & Entrepreneurship	The objective of this course is to help students to understand the conceptual framework of management and to know about the entrepreneurial culture and industrial growth to manage in 21st century organizations.	students are introduced to Management & Entrepreneurship Its functions, Human Resource Management
	Indian Financial Institutions & Markets	The objective of this course is to help students to understand the conceptual framework of Indian financial Institutions and markets and their operations.	students learn Indian Financial system, Regulatory Authorities, Banking system, Non-Banking system, Financial Market.


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<p>Corporate Structure & Administration</p>	<p>The objective of this course is to enable the students to get familiarized with the existing Company Law and Company administration.</p>	<p>Formation of Companies, joint Stock Companies, Structures of Companies, Company Capital, Different Corporate Meeting, Administration of Company, Structure and Administration of Global Companies Legal formalities etc.</p>
<p>Advanced Financial Accounting</p>	<p>The objective of this course is to make the students familiar with the accounting procedures for different types of businesses and to impart skills for recording various kinds of business transactions</p>	<p>In this students get advanced knowledge of Financial accounting of Insurance accounting, Conversion of Partnership firm into Limited company, Joint Venture Accounting, Royalty Accounting</p>
<p>Banking Operations & Innovations</p>	<p>The objective of this course is to familiarize the students with the operations and innovations in Banking Sector.</p>	<p>students learn Customer and Banker relationships, Lending Bankers, collecting bankers, Paying bankers, and the Innovative Banking system.</p>
<p>Modern Marketing</p>	<p>The objective of this course is to familiarize the students with the concepts, dimensions, and trends in modern marketing practices</p>	<p>Introduced to Market, Market Environment, Digital Marketing, Market Mix, Service Market.</p>
<p>Methods & Techniques for</p>	<p>The objective of this course</p>	<p>Number System,</p>


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	Business Data Analysis	is to provide basic knowledge of mathematics and its application in business	theory of, ¹¹ equation, Matrices, Indices logarithms, Commercial Athematic, Progression
Foundation Course	Indian Constitution and Human Rights	Mandatory to all the degree courses this ICHR objective is to make students aware of the Rights and Duties, Organs of Government, its set up and functions, different constitutional bodies, Human Rights, Commissions at National and State Levels and International Human Rights Commission	Students Learn about Legislative, Executive, Judiciary, Fundamental Rights, Case Study It will help students to build their general knowledge and face the future competitive exams.
	Environmental Studies	Creates awareness on importance of Environment, Protection of Environment, Ecosystem, Biodiversity, Laws regulating the Protection of Environment, Responsibility of Environment at the Global Level and issues relating to the same.	Will help students thinking attitudes knowledge and skills in protecting and caring for the Environment.


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Languages	Kannada/Sanskrit /Hindi	Builds a strong grip on their language of interest.	This will further help students to face any competitive exams in their academic future.
	English	Improving, communication-writing, oral, reading, Grammar, report writing, Comprehensive writing,	
Core Subjects	Corporate Accounting	The objective of this course is to familiarize students with accounting provisions under the Companies Act and their application.	Students learn how shares and Debentures are issued, the Underwriting of Shares and debentures, financial statements of companies, Managerial Remuneration, Valuation of Goodwill
	Financial Management	The objective is to enable students to understand the basic concepts of Financial Management and the role of Financial Management in decision-making.	Students are introduced to Financial Management, Working Capital Management, Investment Management
	Business Regulation	To introduce the students to the various business regulations and to familiarize them with common issues of relevance.	Students will learn different Laws in Business like Contract Law, law of sale of Goods, Economic Laws, Competition Commission of India, Environmental Laws, Cyber laws, IPR along with case studies
	Business Data Analysis	The objective of this subject is to help the students to acquire knowledge of the various statistical tools used for data analysis that can be applied in Business.	Students are introduced to Statistics, interpolation, extrapolation, mean, median, and tabulation.
	Advanced Corporate Accounting	The objective of this subject is to make the students familiar with the accounting provisions under Companies Act, 2013 and as per Accounting Standards.	Students will understand – Redemption of Shares and Debentures Mergers & amalgamation of the companies. Liquidation of Companies Problems and preparation on Settlement of Accounts
	Goods & Services Tax	To impart students with knowledge on tax, types of tax and their modalities, to give insight on the taxes influencing a corporate entity – both direct and indirect, and to	Students would have learnt Basics of Tax Framework and Definition of new GST GST Procedures like


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		orient the students on the procedures and formalities to be adhered, with regard to tax matters.	Registration, Levy and collection, GST in Tally Packages.
	Cost Accounting	The objective of this course is to familiarise the students with the cost accounting concepts and their applicability in organisations for the purpose of decision making on cost reduction and efficiency improvement.	Students would be aware of Cost Accounting, Material Cost Employee Cost Preparation Reconciliation Statements Ascertainment Profits Overheads-Meaning & Methods of assuming Overheads
	E – Business & Accounting	The objective of the subject is to familiarize the students with E-Commerce models and Tally	Students will be familiarised with E-Business Hardware and Software of E-Business Introduction to Tally and Tally Software Configuring with Tally Reporting in tally
Foundation Course	Science & society	The objective of introducing Science and Society to 3 rd Semester Commerce stream students are To brush up their basic knowledge of Science which they would have studied in their school days. so that they can correlate the impact of Science and Technology on Society. Importance of Science and Technology and their continuous inventions, discoveries and research to the welfare of society.	Students will be able to get familiarised with the Scientist and their discoveries. Contribution of Indian Science and scientist at the global level. Understanding of Research Methodology Space Science Information Technology Nano technology Green Revolution White Revolution Environmental Science Chemical Science. This Learning will help the students to write their competitive exams, general knowledge
	Personality Development	The Main objective of this Course is to create self-awareness. At this juncture of the student's life, many will not be aware of what their life objective is, their passion, their interest and they will be finding it difficult to take	Students will get a clean and clear idea of designing their own self, they start recognising themselves, their interests, they sometime express their stress levels also and their relationship with others and


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		any decisions. This will help students to understanding themselves better They will be educated about the importance of Goal setting, Interpersonal skills, Time Management, Leadership Skills, Creative and innovative thinking and Stress Management	its impact because of their behaviour. Positive and Healthy Attitude towards life.
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LEVELS	COURSE/SUBJECT	OBJECTIVE/OUTCOME	STUDENT LEARNING OUTCOME
Core Subjects	Income Tax -I	The objective of this course is to give exposure to the students to the various provisions of the Income Tax Act relating to the computation of the Income of individual assesses	Brief History and its legal framework. Exempted Income Income from Salary Income from house property Determination of Residential Status and incidences of tax
	Auditing & Corporate Governance	The objectives of this course is to provide a working knowledge of the framework of the auditing system in India and enable the students to acquire an understanding of the tools, techniques, and procedure of audit.	Students learn the following Introduction to Auditing, Vouching, Internal Control Verification and Valuation of Assets and Liabilities Corporate Governance.
	Advanced Accounting	The objectives of this course is to provide working knowledge of the framework of auditing system in India, and enable the students to acquire an understanding of the tools, techniques and procedure of audit.	Students would have solved many problems based on accounting and auditing. They learn about ESOP/Scheme, they learn to prepare a Financial Statement of Banking Companies, and Insurance Companies, they would have learnt the Concept of Investment Accounting Buy Back of Shares
	Methods & Techniques of Cost Accounting	The learning objective is to familiarize the students on the use of cost accounting methods in different industry verticals	with the completion of this course the students would have learnt methods of Cost Accounting and its implementation in Job Costing, Contract Costing, Service Costing, process Costing and various activity costing.
	Advanced Financial Management(Elective)	The learning objective is to provide knowledge on the valuation of business enterprises, to make students understand the various models of value-based management, and give insight into various forms of corporate restructuring.	
	Performance	The objective of this course is to	


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Management(Elective)	equip students with inclusive knowledge and practical skills & techniques to improve their ability for performance appraisal in their organizations.	
Income Tax -II	The objective of this course is to make the students understand the importance of tax and computation of taxable income and tax liability of individual assesses.	Students get in-depth knowledge about tax and tax system in India. They also get to calculate the tax on the income of an individual and his tax liability.
Indian Accounting Standards and IFRS	The objective of this subject is to teach students about the provisions of accounting standards, which is the guide for the accounting process. They also get knowledge on the preparation of financial statements	Students will have knowledge about accounting standards which helps them in preparing accounting statements and preparation of financial statements.
Management Accounting	The aim of this subject is to enable the students to analyse and interpret the financial statements and prepare the management report for decision making.	Students get the knowledge in analysing and interpreting the financial statements so the they can prepare management reports which will be further used for decision making.
Security Analysis and Portfolio management	the objective of this subject is to provide knowledge to students about various investments and investment alternatives choosing the suitable alternatives and to orient the students on the procedures and formalities involved in investing.	Students get in depth knowledge about investments and its alternatives. They will have knowledge about how to choose an alternative and risks associated with investments.
International Finance	The main objective of this subject is to make students understand the global business environment and international markets. They will also understand the risk of an enterprise when exposed to international transaction and risk associated with foreign currency.	Students will have the knowledge about international markets and global business environment. Students get exposed to the international trade, transactions and risks associated with them.
Community Service	The objective of this subject is to get students exposed to	The students will have a practical knowledge where


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		NGO's and the services provided by them.	they will have to visit any NGO and help them with providing service.
	Practical on Skill Development	The objective of this subject is to give overall knowledge on all the subject studied in this semester and develop their skills accordingly.	The students get practical knowledge on all the subject in order to improve their abilities and develop their skills.
Foundation Course	Culture Diversity & Society	<p>Understanding rich Indian Culture, Diversity, and Society.</p> <p>Students will understand the vivid culture and diversity.</p> <p>Problems of Rural Society Rural-Urban and Urban to Rural Migration</p> <p>Secularism, Tolerance, Racism, Communalism and its impact on society.</p> <p>Contemporary challenges, like ethnocentrism, gender discrimination, and Communalism.</p> <p>Liberalization, Privatization, and Globalization</p> <p>Responsibility of Youths in the promotions of National Integration</p>	<p>Students will be able to relate their family culture, the society in which they are living and the traditions they practice, and their importance.</p> <p>Diverse Indian culture both traditional and modern and its important.</p> <p>Understand the need of gender Sensitization, rules and regulation for protection.</p> <p>Need for Rural-Urban migration for the problem of rural society.</p> <p>Meaning of Ethnocentrism, the concept of McDonaldization.</p>
	Value Education	The objective of this course is to understand student the concept of Values, Ethics, Types of Values, Moral and Ethical values, Value in day to day life, Importance of understanding values in global scenario building good attitude and respect toward Human beings.	<p>Students at the end of this course will be able to understand that every action of theirs towards living and non-living object will access their value. They learn how a ethical, positive attitude and dignified person will have respect/Value in society.</p> <p>It helps him/her to build an attitude towards Constitutional Values, National Values, Environmental Values</p>


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NARASIMHA RAJA COLONY, BENGALURU-560019
BACHELOR OF BUSINESS ADMINISTRATION

Bachelor of Business Administration


PROGRAM OUTCOME

- The program enables students to apply knowledge of management theories and practices to solve business problems and encourages analytical and critical thinking abilities for business decision-making. It promotes ethical and value-based leadership ability and provides a wide range of knowledge of all disciplines of the course and training in management and develops leadership skills.
- This course enables students to effectively communicate regarding business issues, and understand management concepts. Students learn about planning and decision-making both in oral and written form using appropriate supportive technologies.
- Students get to demonstrate the capabilities required to apply cross-functional business knowledge and technologies in solving real-world business problems. Also, enables them to demonstrate use of appropriate techniques to effectively manage business challenges.
- Students will be capable of recognizing and resolving ethical issues. This course helps students to prepare for managerial roles and also as an entrepreneur.
- This program has a course that has subjects that provide the required skills for students to face competitive exams in the future. (Foundation Course)
- In the 1st Year of this program students should study 2 Languages one of their choice- Kannada/Sanskrit/Hindi and one compulsory language English.

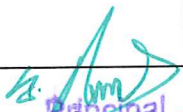

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COURSE OUTCOME

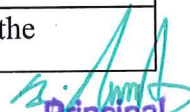
Levels	Course/Subject	Objectives/Outcomes	Student Learning outcome
1st Semester	Fundamentals of Accounting	The objectives of this course is to teach students basic concepts of accounting, and conventions and to understand the accounting process. Students get the knowledge about the process and preparation of financial statements for Sole Proprietorship and Departmental Business Organizations	Students get complete knowledge on accounting, the process of accounting and the preparation of financial statements.
	Business Organization and Environment	The objective of this course is to make students familiarized with aspects of Business Organization and its Environment	Students will get detailed knowledge about business and the environment in which the organization is working.
	Quantitative Methods for Business - I	At the end of the course, students will know the significance and the value of the application of the principles of Quantitative Techniques in the use of scientific methodology of management. Students will understand the various issues involved in collection, analysis and arriving at conclusive decisions on quantitative data. They also get to understand and appreciate the practical relevance of various basic statistical tools in the field of finance, economics, marketing, human resources, manufacturing, etc.	Students will get the knowledge of quantitative technique. Students will be able to collect, analyses and come to conclusion of quantitative data. Also, will be learning about practical use of various statistical tools.


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	Management Process	Students will get familiar with the basic concepts in the management process and practice. Students will get to learn various theories proposed by various philosophers. They also get to know about the various process of management like Planning, Organizing, staffing etc. another outcome of this course is that Students will also get to learn about HRM concepts.	Students will get a complete insight about how an organization works. They learn about various theories and get knowledge about leadership. Students will know how a manager should perform his duties and also learn to solve case studies.
2nd Semester	Financial Accounting	The outcome of this course is, that students, get knowledge of component analyses that will constitute business analysis. Students will be able to focus on financial statements, their uses, needs, and how the financial statement is prepared.	Students will learn to study and analyze various financial statements and also learn how to prepare a financial statement.
	Quantitative Methods for Business - II	At the end of the course, students will know the significance and the value of the application of the principles of Quantitative Techniques in the use of scientific methodology of management. Students will understand the various issues involved in collection, analysis and arriving at conclusive decisions on quantitative data. They also get to understand and appreciate the practical relevance of various basic statistical tools in the field of finance, economics, marketing, human resources, manufacturing etc.	Students will get the knowledge of quantitative technique. Students will be able to collect, analyses and come to conclusion of quantitative data. Also, will be learning about practical use of various statistical tools.


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	Organizational Behavior	Through this course student will be able to explore various dimensions of Human Resource Management as well as find new career opportunities. The course will provide hands on experience to work in industry's assignments and gain practical knowledge. Case Study discussions will provide simulations to think as an HR strategist and design an appropriate solution.	Student will get practical exposure on strategic formulation and decision making. Students will have a complete detail on organization, its behavior as well as the behavior of employees in an organization.
	Production and Operations Management	The object of this course is that the students get to understand the concepts of production and operations management of an industrial undertaking and the benefits of automation and innovation.	Student get the maximum knowledge about the industry especially in the domain of production and operations and how to manage them.
3rd Semester	Soft Skills for Business	The outcome of this course is to teach students how to communicate their ideas through different modes and mediums. They will learn to prepare presentations professionally. Students will understand different strategies to adopt while communicating with different personalities with different goals. Students will be able to handle job opportunities successfully	The students get to learn about how to communicate formally and professionally.
	Corporate Accounting	Through this course, students will be able to have a comprehensive understanding about the provisions of the Company's Act and Corporate Accounts	Students get a detailed knowledge about how a corporate accounting is done and also learn about companies act.
	Human	Through this course	Students get the


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	Resource Management	students get familiarize with the concepts and principles of Human Resource management.	knowledge of how a company manages its human resources.
	Business Regulations	The students will get to understand the basic provisions of Company and Industrial Laws and students will be able to understand the legal system prevailing into practice.	Students get to understand what is lawful and what is the correct way to run a business.
	Corporate Environment	It enables the students to get familiarized with the existing Company Law and Secretarial Procedure.	Students get the knowledge about companies' laws.
	Business Ethics	In this course, students get to learn about business ethics, values and its relevance in modern context.	Students learn about how run a business ethically.
4th Semester	Business Research Methods	Students Understand the practical applications of the subject. Development of analytical thought process to help develop modeling.	Students get to learn about how research is conducted and also learn about different types of research.
	Marketing Management	The outcome of the course is that students will be able to have an in depth understanding of the market and marketing planning process, develop and implement integrated marketing strategies for products. Also learn the process of developing a product and introducing it in the market.	The students will have the knowledge on market and marketing strategies.
	Financial Management	Financial management teaches students about the analytical skills in short term and long-term decision making.	Students get to learn about managing the finances of a company.
	Services Management	It enables the students to know the different services and know the skills to manage those services.	Students get to know about different service industries and the way they function in the market.

	Banking Regulations & Operations	The course provides an understanding of the Indian Banking System & Insurance Sector to the students and make them comprehend, the latest offerings and the day-to-day operations in Banking & Insurance sector.	Students get the detailed knowledge on Banking and Insurance Sector in India. Also, about the rules and governing body of this sector.
	Cost Accounting	It enables the students to get familiarize with the various concepts and element of cost	Students deal with the costs incurred in a business and accounting them.
5th Semester	Entrepreneurial Management	The major objective of this course is that, the students will be able to design successful Business Plan in order to set up a venture in future. The students will become more capable in self-employment.	The students will get all the knowledge on how to become an entrepreneur.
	Computer Applications in Business	From this course, the students will get to understand the concept of information systems used in business and about the recent trends in doing business in digital environment.	Students get to learn about the usage of computers in business like various software's and tools used to run business smoothly.
	Investment Management	From this course, students should be able to construct a passive and active strategy portfolio using domestic and international diversification.	Students get to learn about various investment portfolios
	Management Accounting	This course is all about how students get the basic knowledge on application of tools for decision making by the management.	Students learn about accounting from management perspective
6th Semester	International Business	The course outcome is that. the students will be able to understand the trade	The students will get to learn about business not only in national terms

		dynamics and the country's position in the international markets. The students will be able to appreciate the impact of multi-lateral organizations and present-day status of the Indian economy and also the international financial markets. The students will learn to evaluate and apply business strategies in international market conditions	but internationally.
	E -Business	The course will give students the knowledge on understanding the electronic modes of commercial operations that is, business.	Students learn to electronically manage a business and tools required for the same.
	Income Tax	The course outcome is that, the students will be able to understand the process of computation of Income tax and Indirect taxes through relevant tax laws.	Students get complete insight on computations of various taxes and get knowledge on tax laws in India.
	Project Report & Viva (Voce)	The main purpose of this course is that, the students should be able to convert business problems into research problem and design research accordingly. Students will learn to identify the correct statistical tools to solve a problem and prepare a research report. Viva Voce examination will be conducted by university.	Students will be able to identify a business problem and provide a possible solution for the same using different statistical tools.


Language Course

1 st Year	Kannada/Sanskrit/Hindi	Builds a strong grip on their language of interest.	This will further help students to face any competitive exams in their academic future.
	English	Improving, communication-writing,	

		oral, reading, Grammar, report writing, Comprehensive writing,	
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Foundation Course

1st Year	Indian Constitution and Human Rights	Mandatory to all the degree courses this ICHR objective is to make students aware of the Rights and Duties, Organs of Government, its set up and functions, different constitutional bodies, Human Rights, Commissions at National and State Levels and International Human Rights Commission	Students Learn about Legislative, Executive, Judiciary, Fundamental Rights, Case Study It will help students to build their general knowledge and face future competitive exams.
	Environmental Studies	Creates awareness on the importance of Environment, Protection of Environment, Ecosystem, Biodiversity, Laws regulating the Protection of Environment, Responsibility of Environment at the Global Level and issues relating to the same.	It will help students think about attitudes knowledge and skills in protecting and caring for the Environment.
2nd Year	Science & society	The objective of introducing Science and Society to 3 rd Semester Commerce stream students are To brush up their basic knowledge of Science which they would have studied in their school days. so that they can correlate the impact of Science and Technology on Society. Importance of Science and Technology and their continuous inventions, discoveries and research to the welfare of society.	Students will be able to get familiarised with the Scientist and their discoveries. Contribution of Indian Science and scientist at the global level. Understanding of Research Methodology Space Science Information Technology Nano technology Green Revolution White Revolution Environmental Science Chemical Science.


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			This Learning will help the students to write their competitive exams, general knowledge
	Personality Development	<p>The Main objective of this Course is to create self-awareness. At this juncture of the student's life, many will not be aware of what their life objective is, their passion, their interest and they will be finding it difficult to take any decisions.</p> <p>This will help students to understanding themselves better They will be educated about the importance of Goal setting, Interpersonal skills, Time Management, Leadership Skills, Creative and innovative thinking and Stress Management</p>	<p>Students will get a clean and clear idea of designing their own self, they start recognising themselves, their interests, they sometime express their stress levels also and their relationship with others and its impact because of their behaviour. Positive and Healthy Attitude towards life.</p>
3rd Year	Culture Diversity & Society	<p>Understanding rich Indian Culture, Diversity and Society. Students will understand the vivid culture, diversities.</p> <p>Problems of Rural Society Rural-Urban and Urban to Rural Migration</p> <p>Secularism, Tolerance, Racism, Communalism and its impact on society.</p> <p>Contemporary challenges, like ethnocentrism, gender discrimination, Communalism. Liberalization, Privatization and Globalization</p> <p>Responsibility of Youths in the promotions of National Integration</p>	<p>Students will be able to relate their family culture, society in which they are living and the traditions they practice and its importance.</p> <p>Diverse Indian culture both traditional and modern and its importance.</p> <p>Understand the need of gender Sensitization, rules and regulation for the protection.</p> <p>Need for Rural Urban migration for the problem of rural society.</p> <p>Meaning of Ethnocentrism, concept of McDonaldization.</p>
	Value Education	The objective of this course is to	Students at the end

		<p>understand student the concept of Values, Ethics, Types of Values, Moral and Ethical values, Value in day to day life, Importance of understanding values in global scenario building good attitude and respect toward Human beings.</p>	<p>of this course will be able to understand that every action of theirs towards living and non-living object will access their value. They learn how a ethical, positive attitude and dignified person will have respect/Value in society. It helps him/her to build an attitude toward Constitutional Values, National Values, Environmental Values</p>
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