

# Course: B.Com

## B.COM ODD SEM COURSE OUTCOMES

Academic Year 2022-23

Course Outcomes	
Name of the Course	Generic English
Class	I Sem B.COM
Course Code	AECC02.2
CO1	To acquire the LSRW Skills
CO2	To be aware of their social responsibilities
CO3	To increase their reading Speed
CO4	To acquire the skills of creativity to express one's experience
CO5	To increase their analytical Skills.

Course Outcomes	
Name of the Course	Kannada/ವಾಣಿಜ್ಯಸೌರಭ -೧
Class	I Sem B.COM
Course Code	AACC01.3
CO1	ನಾಡು-ನುಡಿ ಚಿಂತನೆ, ದೇಶಾಭಿಮಾನ, ಹೊರನಾಡಿನ ಮತ್ತು ಒಳನಾಡಿನ ಕನಡಗರ ವಿಶೇಷತೆ, ನಾಡನುಚುಟ್ಟು ಗೂಡಿಸುವ ಮತ್ತು ಭೂಷಾಭಿಮಾನ ಕುರಿತು ವಿದಾರ್ಥಿಗಳು ತಿಳಿದುಕೊಂಡರು
CO2	ಒಂದು ಜನಾಂಗದ ಜೀವನ ವಿಧಾನವೇ ಸಂಸ್ಕೃತಿ. ಮನುಷ್ಯತನನ್ನು ತಾನು ಉತ್ತಮಗೊಳಿಸಿ ಕೊಳ್ಳಲು ನಡೆಯಿಸುವ ಪಠ್ಯತಧ ಪರಿಣಾಮವೇ ಸಂಸ್ಕೃತಿ. ಪಶ್ಚಿಮೋಂದು ದೇಶಕ್ಕೂ ಪಶ್ಚಿಮೋಂದು ಜನಾಂಗಕ್ಕೂ ಅದರದೇ ಆದ ಸಂಸ್ಕೃತಿ ಇರುತ್ತದೆಯೆಂದು ವಿದಾರ್ಥಿಗಳು ತಿಳಿದುಕೊಂಡರು.
CO3	ಜಾಗತೀಕರಣ ಎಂಬ ಪದವು ವಿಶ್ವಆರ್ಥಿಕತೆಯೊಂದಿಗೆ ರಾಷ್ಟ್ರ ಆರ್ಥಿಕತೆಯ ಏಕೀಕರಣವನ್ನು ಸೂಚಿಸುತ್ತದೆ. ಇದು ಬಹು ಮುಖಿ ಅಂಶವಾಗಿದೆ, ಹೆಚ್ಚಿನ ಪರಸ್ಪರ ಅವಲಂಬನೆ ಮತ್ತು ಏಕೀಕರಣವನ್ನು ಪರಿವರ್ತಿಸುವ ಎಲ್ಲಾ ಅಂಶಗಳನ್ನು ವಿದಾರ್ಥಿಗಳು ತಿಳಿದುಕೊಂಡರು.

CO4	ಸೃಜನಶೀಲ ವಕ್ರಿಸ್ತವನು ಒಲಿಸುವ ಕೂಳುಫ ಸಂಧರ್ಭಗಳನು ತಿಳಿಯಬಹುದು, ಗಂಡೇ ಆಗಿರಲಿ ಹೆಣ್ಣೇ ಆಗಿರಲಿ ವಿಶೇಷವಾಗಿ ಹೆಣ್ಣು ಕ್ಲಾ ಭೂಮಿಗೆ ಮತ್ತೂಂದು ಜೀವವನು ಒಳುವಳಿಯಾಗಿ ನೀಡುವವಳು ಹಾಗಾಗಿ ಸಮಾಜದಲ್ಲಿ ಹೆಣ್ಣಿಗೆ ಗೌರವವನು ಕೊಡುವ ಅರಿವು ವಿದಾರ್ಥಿಗಳು ತಿಳಿದುಕೊಂಡರು.
CO5	ವಿದಾರ್ಥಿಗಳಲಿ ಕ್ಲಲನೆ, ವೈಚಾರಿಕ ಚಿಂತನೆ ಮತ್ತು ಸ್ವಾಹಿತಮುಖೇನ ಅಮಾಜೋ, ಧಾರ್ಮಿಕ, ರಾಜಕೀಯ ತಿಳುವಳಿಕೆಯನು ಫಡೆದುಕೊಂಡರು.

Course Outcomes	
Name of the course	गद्य भंडार
Class	बी.काम .प्रथम
Course Code	AECC04.2
CO1	सभ्यता संस्कृति तथा राष्ट्र प्रेम की भावना जागृत करना।
CO2	मनुष्य की अतृप्ती की भावना को दर्शाना।
CO3	काम के प्रति समर्पण की भावना।
CO4	वृद्ध व्यक्ति की मनोदशा।
CO5	प्रकृति के प्रति आकर्षण।

Name of the Course	<b>Raghuvamsham 1st Canto, Grammar and comprehension</b>
Class	<b>1 Sem B.com</b>
Course Code	<b>AECC05.3</b>
CO1	Students will gain/learn basic knowledge of Sanskrit language. They will learn about greatness of Kalidasa and his works.
CO2	Students will gain/learn knowledge about Indian classical sanskrit poetry, particularly Raghuvamsham. They will gain knowledge about the administration of ancient Kings, particularly the kings of Surya vamsha.

<b>CO3</b>	Students will gain/learn the power, strength and Dilipa's treatment and relation with the subjects. Sense of open mindedness, impartial behaviour, un-biased nature, Zeal to help others.
<b>CO4</b>	Students will gain/learn declination and conjugation of nouns and verbs in the Sanskrit language.
<b>CO5</b>	Students will gain/learn to understand and interpret some simple unread passages.

<b>Course Outcomes</b>	
<b>Name of the Course</b>	<b>Financial Accounting</b>
<b>Class</b>	<b>I Sem B.COM</b>
<b>Course Code</b>	<b>B.COM.1.1</b>
<b>CO1</b>	<b>To learn theoretical framework of accounting as well as accounting standards.</b>
<b>CO2</b>	<b>Preparation of financial statements of manufacturing &amp; non-manufacturing entities of sole Proprietor</b>
<b>CO3</b>	<b>To know accounting treatments for consignment transactions &amp; events in the books of Consignee &amp; Consignor</b>
<b>CO4</b>	<b>Accounting treatment for Royalty transactions &amp; articulate royalty agreements.</b>
<b>CO5</b>	<b>To know accounting treatments for dependent Branches in the books of Head office.</b>

<b>Course Outcomes</b>	
<b>Name of the Course</b>	<b>Management Principles &amp; Applications</b>
<b>Class</b>	<b>1<sup>st</sup> Sem B.COM</b>
<b>Course Code</b>	<b>B.COM.1.2</b>
<b>CO1</b>	<b>Bring out the relevance of F W Taylor's view on management in today's knowledge era.</b>
<b>CO2</b>	<b>Design strategic plans for various organisations for the attainment of organisational goals.</b>

<b>CO3</b>	<b>Differentiate between the different types of organisational structures and authority and identify the best one for an MNC.</b>
<b>CO4</b>	<b>Compare the different types of leadership styles.</b>
<b>CO5</b>	<b>Identify a few control techniques for better productivity of an organisation</b>

<b>Course Outcomes</b>	
<b>Name of the Course</b>	<b>Principles of Marketing</b>
<b>Class</b>	<b>1st Sem B.COM</b>
<b>Course Code</b>	<b>B.COM.1.3</b>
<b>CO1</b>	To understand the basic concepts of marketing and asses the marketing environment.
<b>CO2</b>	Discover the new product development & identify the factors affecting the price of a Product in the present context.
<b>CO3</b>	Judge the impact of promotional techniques on the customers & importance of channels of distribution.
<b>CO4</b>	Outline the recent developments in the field of marketing.
<b>CO5</b>	Analyze the consumer behaviour in the present scenario and marketing Segmentation

<b>Course Outcomes</b>	
<b>Name of the Course</b>	<b>Digital Fluency</b>
<b>Class</b>	<b>I Sem B.COM</b>
<b>Course Code</b>	<b>B.COM.1.4</b>

<b>CO1</b>	<b>Understand the Operating systems and basic usage</b>
<b>CO2</b>	<b>Enabling the students about various Networking device and awareness about security Aspects in networking</b>
<b>CO3</b>	<b>Understand the database managemnet system and the process of online collection &amp; analysis of Data, and also aspects of Digital Society</b>
<b>CO4</b>	<b>Understand the Practical implications of networking and Google forms</b>

<b>Course Outcomes</b>	
<b>Name of the Course</b>	<b>Health &amp; Well-being</b>
<b>Class</b>	<b>I Sem B.Com/ BBA</b>
<b>Course Code</b>	<b>OEPY111</b>
<b>CO1</b>	<b>Students will be able to recall the spectrum of health and illness to enhance health management.</b>
<b>CO2</b>	<b>Students will be able to recognize stressors in their lives and apply strategies to manage them effectively.</b>
<b>CO3</b>	<b>Students will be able to analyze health-promoting and health-compromising behaviors and apply them to manage illness.</b>
<b>CO4</b>	<b>Students will be able to evaluate personal weaknesses and develop strategies to improve quality of life.</b>

<b>Course Outcomes</b>	
<b>Name of the Course</b>	<b>Writing for Media</b>
<b>Class</b>	<b>I Sem B.Com/ BBA</b>
<b>Course Code</b>	<b>OEJM111</b>
<b>CO1</b>	<b>Apply media literacy, ethical rules, and journalistic writing forms to create engaging content, emphasizing information gathering and rewriting skills.</b>

CO2	Demonstrate proficiency in radio scripting principles, script design, and language aesthetics for effective communication in various script formats.
CO3	Analyze the elements of TV scripting, language, and grammar to craft scripts for entertainment programs and news, showcasing creative storytelling skills.
CO4	Utilize content writing strategies for social media and blogging, staying updated on current trends to engage audiences effectively across online platforms

Course Outcomes	
Name of the Course	Generic English
Class	3 Sem B.COM
Course Code	AECEN3.2
CO1	Equipped themselves with interpersonal communication skills
CO2	Augmented presentation and analytical skills
CO3	Ability to critically analyse, interpret and appreciate literary texts
CO4	An awareness of social, cultural, religious and ethnic diversities
CO5	Facilitated employability in emerging sectors such as - content writers, interpreters, translators, transcribers

Course Outcomes	
Name of the Course	Kannada/ ವಾಣಿಜ್ಯಸೌರಭ -3
Class	3 Sem B.COM
Course Code	AECK3.3
CO1	ಸಿನಿಮಾ ಮಾಯಾಲೋಕ, ಕಿನರ್ದ ಜಗತ್ತು, ಜೂಜಿನ ಜಗತ್ತು ಶ್ರುತಿಯಿಂದವರ ಅಖಾಡ ಹೀಗೆ ಆಶಾವಾದ ನಿರಾಶವಾದಗಳೆರಡನ್ನು ಅನಿವಾರ್ಯತೆಯ ಅರ್ಥದಲ್ಲಿಯೇ ಗಂಭೀರಿಸಿಕೊಳ್ಳಬಹುದು.

C02	ಜಾಗತೀಕರಣದ ಹಿನ್ನೆಲೆಯಲ್ಲಿ ಮಾರುಕಟ್ಟೆ ಇಂದು ಇಡೀ ಜಗತ್ತಿಗೆ ತನ್ನ ಕರಾಳ ಬಾಹುವನ್ನು ಚಾಚಿದೆ. ವಾಣಿಜ್ಯ ದೋಷ ಚಿಂತನಂ ಎಂಬ ಮಾತಿನಂತೆ ಅದರ ಕರಾಳ ಬಾಹು ಕ್ರಿಡಾ ಕ್ಷೇತ್ರವನ್ನೂ ಸೇರಿಸಿ ಅದರ ಪಾವಿತ್ರಣವನ್ನೂ ಹಾಳುಮಾಡುತ್ತಿದೆ.
C03	ಎಲೆಕ್ಟ್ರಾನಿಕ್ ಗೌರವಿಸಲಕ್ಷ್ಯತಾರ್ತೋ ಅಲಿ ದೇವತೆಗಳು ನೆಲೆಸುತ್ತಾರೆ, ಎಂಬ ಸೂಕ್ತಿಯಂತೆ ಮಹಿಳೆಯರನ್ನು ನೋಡುವ ವಿಭಿನ್ನ ದೃಷ್ಟಿಯೊಂದಿಗೆ ಗಮನಿಸಬಹುದು.
C04	ನೊಂದವರಿಗೆ, ಹಸಿದವರಿಗೆ ಸಮಾಧಾನ ಪಡಿಸುವ ರೀತಿ, ಮತಾಂತರದ ಒಳಮುಖ, ಗಾದೆಗಳಲ್ಲಿ ನಾಯಿ ಬಿಂಬಿತವಾಗಿರುವ ರೀತಿ ಜಾಗತೀಕರಣದ ಸಂದರ್ಭದಲ್ಲಿ ಗಾಂಧೀಜಿಯವರ ಪುಸ್ತಕವನ್ನು ಅರಿಯಬಹುದು.
C05	ಸಿನಿಮಾ ಮನೋರಂಜನೆಗೆ ಮಾತೃಸೀಮಿತವಾಗದೆ ಜನ ಜಾಗೃತಿಯ ಸಂಕೇತವಾಗಿ ನಿಂತಿರುವುದು, ಮಾರುಕಟ್ಟೆಯ ಭಿನ್ನಮುಖಗಳ ಅನಾವರಣ, ಲಿಂಗ ಸಮಾನತೆಯ ಅನಿವಾರ್ಯತೆ ಮತ್ತು ಸಂಕೀರ್ಣ ವಿಚಾರಗಳ ಚರ್ಚೆ.

Course Outcomes	
Name of the course	kavya kunj
Class	B.COM III
Course Code	AECHN3.2
C01	काव्य के सौन्दर्य को अनुभव करना।
C02	साहित्य के विभिन्न रूपों का ज्ञान।
C03	भक्तिकालीन व आधुनिक काव्य द्वारा काव्य की विधाओं से अवगत कराना।
C04	तकनीकी शब्दों का ज्ञान कराना।
C05	व्यवहारिक भाषा का ज्ञान देना।

<b>Course Outcomes</b>	
<b>Name of the Course</b>	<b>Sundara Kanda of Champu Ramayana and Vinayadhikaranam</b>
<b>Class</b>	<b>3rd Sem B.com</b>
<b>Course Code</b>	<b>AECSK 3.3</b>
<b>CO1</b>	1. Students will be introduced A critical study of Champu Literature in Sanskrit.
<b>CO2</b>	2. Students will be introduced comparative study of Champu Ramayana and Valmiki Ramayana.
<b>CO3</b>	3. Students will gain knowledge about Bhoja's Poetic skill/style and scholastic abilities.
<b>CO4</b>	4. Students will learn about Anjaneya's personality/knowledge about the strength.
<b>CO5</b>	5. Students will be able to learn ancient Sanskrit Texts related to Arthashastra. They will learn as to how business prevailed during olden times, the laws governing business, taxes collected, fines levied etc., officers incharge and their duties etc., learns to compare and contrast with the modern day business.

<b>Course Outcomes</b>	
<b>Name of the Course</b>	<b>Corporate Accounting</b>
<b>Class</b>	<b>III Sem B.COM</b>
<b>Course Code</b>	<b>B.COM.3.1</b>
<b>CO1</b>	<b>Understand the treatment of underwriting of corporate Securities.</b>
<b>CO2</b>	<b>Comprehend the computation of profit prior to incorporation</b>
<b>CO3</b>	<b>Know the valuation of Goodwill</b>
<b>CO4</b>	<b>Know the valuation corporate Securities</b>



<b>CO5</b>	<b>Prepare the financial statements of companies as per the Companies Act 2013</b>
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<b>Course Outcomes</b>	
<b>Name of the Course</b>	<b>Business Statistics</b>
<b>Class</b>	<b>III Sem B.COM</b>
<b>Course Code</b>	<b>B.COM. 3.2</b>
<b>CO1</b>	<b>Student should be able to understand statistical data and descriptive statistics for business data analysis</b>
<b>CO2</b>	<b>Student should be able to comprehend the measure of central tendency</b>
<b>CO3</b>	<b>Student should be able to comprehend the measure of dispersion</b>
<b>CO4</b>	<b>Student should be able to validate the application of correlation analysis in business decisions</b>
<b>CO5</b>	<b>Student should be able apply the Regression analysis techniques for business decision</b>

<b>Course Outcomes</b>	
<b>Name of the Course</b>	<b>Cost Accounting</b>
<b>Class</b>	<b>III Sem B.COM</b>
<b>Course Code</b>	<b>B.COM.3.3</b>
<b>CO1</b>	<b>Demonstrate an understanding of the concepts of costing and cost accounting</b>
<b>CO2</b>	<b>Classify, allocate apportion overheads and calculate overhead absorption rates.</b>
<b>CO3</b>	<b>Demonstrate the ability to calculate labour cost</b>
<b>CO4</b>	<b>Demonstrate the ability to prepare a cost sheet</b>

<b>CO5</b>	<b>Prepare material related documents, understand the management of stores and issue procedures.</b>
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<b>Course Outcomes</b>	
<b>Name of the Course</b>	<b>Financial Education and Investment Awareness</b>
<b>Class</b>	<b>III Sem B.COM</b>
<b>Course Code</b>	<b>B.COM .3.4</b>
<b>CO1</b>	<b>Understand the concept of Understand the Role of Financial Managers effectively in an organization.</b>
<b>CO2</b>	<b>Apply the compounding &amp; discounting techniques for time value of money Time value of Money</b>
<b>CO3</b>	<b>Understand various investment options available for Individual and Mutual funds</b>
<b>CO4</b>	<b>Understand the usage of various functions in excel and preparation of Financial Plan</b>

<b>Course Outcomes</b>	
<b>Name of the Course</b>	<b>Constitution of India</b>
<b>Class</b>	<b>III Sem B.COM</b>
<b>Course Code</b>	<b>B.COM.3.5</b>
<b>CO1</b>	<b>To Understand the philosophy of the Constitution and Its Structure</b>
<b>CO2</b>	<b>To measure the powers and functions of various office under the constitution</b>
<b>CO3</b>	<b>To learn the role of judiciary and the election commission in a democracy</b>

<b>Course Outcomes</b>	
<b>Name of the Course</b>	<b>Income Tax I</b>
<b>Class</b>	<b>V Sem B.COM</b>
<b>Course Code</b>	<b>5.1</b>
<b>CO1</b>	<b>Understand the basic concepts of Income Tax as per Income Tax Act 1961.</b>
<b>CO2</b>	<b>Understand the provisions for determining the residential status of an Individual</b>
<b>CO3</b>	<b>Comprehend the meaning of Salary, Perquisites, allowances and Profit in lieu of salary, and various retirement benefits</b>
<b>CO4</b>	<b>Compute the income house property for different categories of house property.</b>
<b>CO5</b>	<b>Comprehend the assessment procedure and to know the power of income tax authorities.</b>

<b>Course Outcomes</b>	
<b>Name of the Course</b>	<b>Auditing and corporate governance</b>
<b>Class</b>	<b>V Sem B.COM</b>
<b>Course Code</b>	<b>5.2</b>
<b>CO1</b>	<b>Student should be able to different types of Audits conducted in organizations.</b>
<b>CO2</b>	<b>Student should be able to know the procedure followed by them in auditing the books of accounts of a firm.</b>
<b>CO3</b>	<b>Student should be able to vouch the different books of accounts &amp; bills maintained by the company</b>

CO4	Student should be able to be recording the verification procedure with respect to any fixed assets.
CO5	Student should be able to be drafting of an Audit Programme

<b>Course Outcomes</b>	
<b>Name of the Course</b>	<b>Advanced Accounting</b>
<b>Class</b>	<b>V Sem B.COM</b>
<b>Course Code</b>	<b>AC.5.3</b>
CO1	Student should be able to understand the principles and theories of Advanced Accounting
CO2	Student should be able to develop skills in Concepts under Advanced Accounting
CO3	Student should be able to recall the various methods of valuation and techniques in practice
CO4	Student should be able explore the challenges and consideration involved in preparation of financial statements of Banking Companies
CO5	Student should be able explore the challenges and consideration involved in preparation of financial statements of Insurance Companies

<b>Course Outcomes</b>	
<b>Name of the Course</b>	<b>Methods &amp; Techniques of Cost Accounting</b>
<b>Class</b>	<b>V Sem B.Com</b>
<b>Course Code</b>	<b>AC. 5.4</b>
CO1	Student should be able to understand the various methods of costing applicable in different industries
CO2	Student should be able to calculate cost under different methods of costing

<b>CO3</b>	<b>Student should be able to identify the cost of elements included in process costing and the process</b>
<b>CO4</b>	<b>Student should be able explore the cost and method involved in service costing</b>
<b>CO5</b>	<b>Student should be able calculate the cost as per activity-based costing</b>

<b>Course Outcomes</b>	
<b>Name of the Course</b>	<b>Advanced Financial Management</b>
<b>Class</b>	<b>V Sem B.Com</b>
<b>Course Code</b>	<b>FN 5.3</b>
<b>CO1</b>	<b>Student should be able to recall the role of Financial Management in Business</b>
<b>CO2</b>	<b>Student should be able to do corporate valuation</b>
<b>CO3</b>	<b>Student should be able to understand the principle of value-based management and its importance in driving organisational performance and shareholder value.</b>
<b>CO4</b>	<b>Student should be able to evaluate financial implication of asset restructuring, leasing and shares buy back.</b>
<b>CO5</b>	<b>Student should be able to analyse the different types of corporate restructuring including mergers, acquisition and joint ventures.</b>

<b>Course Outcomes</b>	
<b>Name of the Course</b>	<b>Financial Service</b>
<b>Class</b>	<b>V Sem B.Com</b>
<b>Course Code</b>	<b>FN 5.4</b>
<b>CO1</b>	<b>To Familiarize the Overview of Financial Services- Fund Vs Fees Based</b>

<b>CO2</b>	<b>To provide exposure towards the Basic Fund Based Financial Services and its Impact of Financial System</b>
<b>CO3</b>	<b>To Discuss the Fund Based Financial Services and its depth</b>
<b>CO4</b>	<b>To make students equipped with the Basic Fee Based Financial Services</b>
<b>CO5</b>	<b>To describe the Fee Based Financial Services its depth</b>

<b>Course Outcomes</b>	
<b>Name of the Course</b>	<b>Regulatory Framework of Banking</b>
<b>Class</b>	<b>V Sem B.Com</b>
<b>Course Code</b>	<b>BK. 5.3</b>
<b>CO1</b>	<b>To Learn legal framework of E-banking and legal issues in e-banking.</b>
<b>CO2</b>	<b>To Learn about Licensing of banking companies and formation of board of directors of banking companies.</b>
<b>CO3</b>	<b>To RBI Regulation on banking companies and process of money market instruments</b>
<b>CO4</b>	<b>To Learn Return inspections, winding up, mergers and acquisitions of banking companies.</b>
<b>CO5</b>	<b>To Learn legal framework of E-banking and legal issues in e-banking.</b>

<b>Course Outcomes</b>	
<b>Name of the Course</b>	<b>Marketing of banking products</b>
<b>Class</b>	<b>V Sem B.com</b>
<b>Course Code</b>	<b>BK.5.4</b>
<b>CO1</b>	<b>Understanding of Consumer Behaviour towards banking products and services</b>

<b>CO2</b>	<b>Students should be able to understand developing banking products and services with market research</b>
<b>CO3</b>	<b>Students should be able to analyse distribution and promotion of banking products</b>
<b>CO4</b>	<b>Students should be able to analyse delivery channels of banking products</b>
<b>CO5</b>	<b>Students should be able to understand customer relationship management of banking products</b>

<b>Course Outcomes</b>	
<b>Name of the Course</b>	<b>Culture &amp; Diversity</b>
<b>Class</b>	<b>V Sem B.COM</b>
<b>Course Code</b>	<b>5.7</b>
<b>CO1</b>	<b>To provide students exposure on Diversity of Indian Society with reference to Geographical, Religious, Cultural &amp; Unity in Diversity.</b>
<b>CO2</b>	<b>To make students to understand the Impact &amp; Importance of Indian Family , Caste system.</b>
<b>CO3</b>	<b>To make students to learn the Impact &amp; Importance of Women in India, SC'S, ST'S, etc.,</b>
<b>CO4</b>	<b>To describe the students on Impact &amp; Importance of Contemporary Challenges Before Indian Society.</b>
<b>CO5</b>	<b>To make students to know the adverse effects of Child Labour, Migrant Labour, Bonded Labour in Indian Society etc.,</b>

**B.Com**

**B.COM EVEN SEM COURSE OUTCOMES**

<b>Course Outcomes</b>	
<b>Name of the Course</b>	<b>Generic English</b>
<b>Class</b>	<b>II Sem BCOM</b>
<b>Course Code</b>	<b>AECEN2.2</b>
<b>CO1</b>	To acquire the LSRW Skills.
<b>CO2</b>	Learn to appreciate literary art.
<b>CO3</b>	To increase their reading speed.
<b>CO4</b>	To acquire the skills of creativity to express one's experience.
<b>CO5</b>	To increase their analytical Skills.

<b>Course Outcomes</b>	
<b>Name of the Course</b>	<b>Kannada/ವಾಣಿಜ್ಯಸೌರಭ</b>
<b>Class</b>	<b>II Sem BCOM</b>
<b>Course Code</b>	<b>AECKA 2.3</b>
<b>CO1</b>	ವಿವಿಧ ಕವಿತೆ, ಕಥೆ, ಲೇಖನಗಳ ರೂಪ ಸದ್ಭೂಷಗಳ ಬಗೆಗೆ ತಿಳಿವಳಿಕೆ ಪಡೆದುಕೊಂಡರು ಹಾಗೂ ಪಠಶ್ರೇಷ್ಠಸಂಬಂಧಿಸಿದ ಕವಿತೆ, ಕಥೆ, ಲೇಖನಗಳ ಬರುವ ವಿಷಯಗಳನ್ನು ಕುರಿತು ವಿಮರ್ಶಾತ್ಮಕ ಚಿಂತನೆಯನ್ನು ಬೆಳೆಸಿಕೊಂಡರು
<b>CO2</b>	ಸಾಹಿತ್ಯ ಮುಖೇನ ಸಮಾಜೋ, ಧಾರ್ಮಿಕ, ರಾಜಕೀಯ ತಿಳುವಳಿಕೆಯನ್ನು ಪಡೆದು ಪರಿಹಾರವನ್ನು ಕಂಡುಕೊಂಡರು ಹಾಗೂ ಭಾಷೆ-ಸಾಹಿತ್ಯದ ಉತ್ತಮ ಸಂವಹನ ಮತ್ತು ಮಾನವೀಯ ಮೌಲಗಳನ್ನು ಬೆಳೆಸಿಕೊಂಡರು
<b>CO3</b>	ಸಾಹಿತ್ಯ ಮುಖೇನ ಸಮಾಜೋ, ಧಾರ್ಮಿಕ, ರಾಜಕೀಯ ತಿಳುವಳಿಕೆಯನ್ನು ಪಡೆದುಕೊಂಡರು ಹಾಗೂ ನಾಯಕತ್ವ ಬೆಳೆಸಿಕೊಂಡರು
<b>CO4</b>	ಸಮಾಜ-ಸಂಸ್ಕೃತಿ ಹಾಗೂ ವೈಚಾರಿಕ ಚಿಂತನೆಗಳನ್ನು ಸಂಶೋಧನೆಯಿಂದ ಜಾನ್ವನು ಪೃದ್ಧಿಸಿಕೊಂಡರು
<b>CO5</b>	ವಿದಾರ್ಥಿಗಳಲ್ಲಿ ಕಲನೈ, ವೈಚಾರಿಕ ಚಿಂತನೆ ಮತ್ತು ಸಾಹಿತ್ಯಮುಖೇನ ಅಮಾಜೋ, ಧಾರ್ಮಿಕ, ರಾಜಕೀಯ ತಿಳುವಳಿಕೆಯನ್ನು ಪಡೆದುಕೊಂಡರು.



<b>Course Outcomes</b>	
<b>Name of the course</b>	<b>katha sankalap</b>
<b>Class</b>	<b>II SEM B.COM</b>
<b>Course Code</b>	<b>AECC</b>
<b>CO1</b>	स्नातक छात्र देश के सर्वांगीण विकास मे योगदान देंगे।
<b>CO2</b>	स्नातक देश को विकास के मार्ग में अपनी उद्यमशीलता के साथ ले जाएंगे।
<b>CO3</b>	स्नातक वर्ग गंभीरता से सोचने व प्रभावशाली ढंग से संवाद करने में सक्षम होंगे।
<b>CO4</b>	सामुहिक ढंग से कार्य करने की दक्षता प्राप्त होगी। जिससे वह सफल आजीविका पाने में सक्षम होगा।
<b>CO5</b>	स्नातक वर्ग नैतिक मूल्यों को समझने वाला व संस्कृति का सफल वाहक बनेगा।

<b>Course Outcomes</b>	
<b>Name of the Course</b>	<b>Kakolukeeyam of Panchatantra, Grammar, Translation and Comprehension</b>
<b>Class</b>	<b>II Sem B.com</b>
<b>Course Code</b>	<b>AECSK2.3</b>
<b>CO1</b>	Students will be introduced to popular tales & fables in Sanskrit.
<b>CO2</b>	Students will gain knowledge about some well known books in Katha Sahitya such as Panchatantra, Hitopadesha etc.,.
<b>CO3</b>	Students will learn different types of Humanities , necessity of practicing different types of human nature, house holder and his duties towards society etc.
<b>CO4</b>	Students will gain knowledge about social behaviour and values from Katha Sahitya.

<b>CO5</b>	Students will learn to frame sentences, splits and effects the sandhis and learns the translation from Sanskrit to Kannada/English
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<b>Course Outcomes</b>	
<b>Name of the Course</b>	<b>Advanced Financial Accounting</b>
<b>Class</b>	<b>II Sem B.COM</b>
<b>Course Code</b>	<b>B.COM.2.1</b>
<b>CO1</b>	<b>Understand &amp; compute the amount of claims for loss of stock &amp; loss of Profit.</b>
<b>CO2</b>	<b>Learn various methods of accounting for hire purchase transactions</b>
<b>CO3</b>	<b>Deal with the inter-departmental transfers and their accounting treatment</b>
<b>CO4</b>	<b>Prepare financial statements from incomplete records</b>
<b>CO5</b>	<b>Outline the emerging trends in the field of accounting</b>

<b>Course Outcomes</b>	
<b>Name of the Course</b>	<b>Business Mathematics</b>
<b>Class</b>	<b>II Sem B.COM</b>
<b>Course Code</b>	<b>B.COM.2.2</b>
<b>CO1</b>	<b>Student should be able to apply number system, ratios and indices</b>
<b>CO2</b>	<b>Student should be able to apply the equations to solve business problems</b>

CO3	Student should be able to apply Arithmetic and Geometric Progressions to solve business problems
CO4	Student should be able to calculate Simple interest, compound interest and discounting of bills
CO5	Student should be able know the application of matrices in business

<b>Course Outcomes</b>	
Name of the Course	<b>Corporate Administration</b>
Class	<b>II Sem B.COM</b>
Course Code	<b>B.COM. 2.2</b>
CO1	Student should be able to understand the framework of Companies Act of 2013 and different kind of companies.
CO2	Student should be able to Identify the stages and documents involved in the formation of companies in India.
CO3	Student should be able to Analyse the role, responsibilities and functions of Key management Personnel incorporate Administration.
CO4	Student should be able to examine the procedure involved in the corporate meeting and the role of company secretary in the meeting.
CO5	Student should be able to evaluate the role of liquidator in the process of winding up of the company.

<b>Course Outcomes</b>	
Name of the Course	<b>Law and Banking Practice</b>
Class	<b>II Sem B.COM</b>
Course Code	<b>B.Com. 2.3</b>
CO1	Summarize the relationship between Banker & customer and different types of functions of banker.

<b>CO2</b>	<b>Analyse the role, functions and duties of paying and collecting banker</b>
<b>CO3</b>	<b>Make use of the procedure involved in opening and operating different accounts.</b>
<b>CO4</b>	<b>Examine the different types of negotiable instrument &amp; their relevance in the present context.</b>
<b>CO5</b>	<b>Estimate possible developments in the banking sector in the upcoming days.</b>

<b>Course Outcomes</b>	
<b>Name of the Course</b>	<b>EVS</b>
<b>Class</b>	<b>II Sem B.COM</b>
<b>Course Code</b>	<b>B.COM.2.4</b>
<b>CO1</b>	<b>To learn the scope and importance of environmental studies</b>
<b>CO2</b>	<b>To gain detailed knowledge about the ecosystem</b>
<b>CO3</b>	<b>To understand the scope and importance of renewable and non-renewable energies</b>
<b>CO4</b>	<b>To know the practices appropriated for the conservation of various species</b>
<b>CO5</b>	<b>To gain knowledge about the causes and effects of pollution and control measures</b>

<b>Course Outcomes</b>	
<b>Name of the Course</b>	<b>Health &amp; Well-being</b>
<b>Class</b>	<b>II Sem B.Com/ BBA</b>
<b>Course Code</b>	<b>OEPY211</b>

CO1	Students will analyze the complex interplay between youth, gender, and identity, integrating diverse cultural and global viewpoints.
CO2	Through collaboration and innovative problem-solving, students will devise strategies to address contemporary challenges related to youth identity and gender roles.
CO3	Students will develop a comprehensive understanding of identity formation, considering family, peers, workplace, and cultural influences
CO4	By critically examining issues like youth violence and changing gender roles, students will promote inclusive and non-gender stereotyped attitudes.
CO5	Engaging in ethical, culturally sensitive discussions and interventions, students will demonstrate a commitment to social justice and global citizenship in addressing youth, gender, and identity issues

<b>Course Outcomes</b>	
<b>Name of the Course</b>	<b>Photo Journalism</b>
<b>Class</b>	<b>II Sem B.Com/ BBA</b>
<b>Course Code</b>	<b>OEJM211</b>
CO1	Understand photography evolution, camera types, lighting, and trends.
CO2	Analyze photojournalism scope, roles, sources, and responsibilities.
CO3	Apply photo editing techniques, including caption writing and software.
CO4	Use smartphones for capturing, editing, and uploading news content.

**Course Outcomes**

<b>Name of the Course</b>	<b>Generic English</b>
<b>Class</b>	<b>4 Sem B.COM</b>
<b>Course Code</b>	<b>AECEN4.2</b>
<b>CO1</b>	Acquired creative, interpretative and critical thinking
<b>CO2</b>	Obtained persuasive and creative social media writing skills
<b>CO3</b>	Eligibility to take up jobs such as content writing, journalism and such other jobs with proficiency in English
<b>CO4</b>	Skills to communicate confidently and effectively
<b>CO5</b>	Learnt to identify and understand social context and ethical frame works in the texts

<b>Course Outcomes</b>	
<b>Name of the Course</b>	<b>Kannada/ ವಾಣಿಜ್ಯಸೌರಭ -4</b>
<b>Class</b>	<b>4 Sem B.COM</b>
<b>Course Code</b>	<b>AECKA4.3</b>
<b>CO1</b>	ಕಡಲು ಆದಿ ಕವಿ ರನನಿಗೆ, ನವೋದಯ ಕವಿ ದ. ರಾ ಬೇಂದ್ರೆ ಹಾಗೂ ನವ್ಯಕವಿ ವಿ.ಕೃ ಗೋಕಾಕ್ ರವರಿಗೆ ಗೋಚರಿಸಿದ ರೀತಿ.
<b>CO2</b>	ಸಹಬಾಳೆಯಿಂದ ಬದುಕಿದರೆ ಹೊಸಬಾಳು ನಮದಾಗುತ್ತದೆ. ಈ ಹಿನ್ನೆಲೆಯಲ್ಲಿ ಸಂಗಾತಿಗಳು ಮತ್ತು ಅಕ್ಕಯ ಪದಶಾಲಿ ಪಠಗಳ ವಿವರಣೆ.
<b>CO3</b>	ಹುಟ್ಟು ಆಕಸ್ಮಿಕ ಸಾವು ಖಚಿತ. ಭಾಗೀರತಿಗೆ ಸಾವು ಬಂದ ರೀತಿ, ಸಾವು ಮನೆಗೆ ಹೇಗೆ ಭೂಷಣವಾಗಿದೆ ಮತ್ತು ಆತ್ಮಹತ್ಯೆಯ ಮನೆಗೆ ಭೂಷಣ ಎಂಬುದರ ಚರ್ಚೆ.
<b>CO4</b>	ಸಂಕೀರ್ಣ ಲೇಖನಗಳಲ್ಲಿ ವಿವಿಧಾಂಶಗಳಲ್ಲಿ ಮುತಿಗೌರವದ ಅವಶ್ಯಕತೆ, ಕೊಳಗೇರಿಗಳ ಸುಧಾರಣೆಯ ಸಾಧನೆಗಳು, ಭಾಷೆಗಿರುವ ಮಾಂತಿಕತೆಯ ವಿವರಣೆ.
<b>CO5</b>	ಕಡಲನು ವಿವಿಧ ಕಾಲಗಟ್ಟದ ಕವಿಗಳು ಗಮನಿಸಿರು ರೀತಿ. ಸಹಬಾಳೆಯ ಮಹತ್ವವನ್ನು ಬಗ್ಗೆ ನಡೆದಿರುವ ಚರ್ಚೆಗಳ ವಿವರಣೆ ಮತ್ತು ಸಂಕೀರ್ಣ ವಿಷಯಗಳ ಬಗೆಗಿನ ಚರ್ಚೆ.

<b>Course Outcomes</b>	
<b>Name of the course</b>	<b>Jadu kaa kaleen</b>
<b>Class</b>	<b>IV SEM B.COM</b>
<b>Course Code</b>	<b>34403</b>
<b>CO1</b>	नाट्य विधा के साथ उसके मंचन व प्रदर्शन से छात्र अवगत होता है।
<b>CO2</b>	छात्रों में नैतिक मूल्यों का विकास।
<b>CO3</b>	स्नातक परिस्थितियों को समझने में सक्षम होते है।
<b>CO4</b>	पूँजीपति वर्ग का शिक्षा पर पडने वाला प्रभाव।
<b>CO5</b>	तकनीकि शब्दों का ज्ञान।

<b>Course Outcomes</b>	
<b>Name of the Course</b>	<b>Ekachakram Drama, Dramaturgy and Dramatists</b>
<b>Class</b>	<b>IV Sem B.com</b>
<b>Course Code</b>	<b>AECSK4.3</b>
<b>CO1</b>	Students will be introduced to Dramatic Literature in Sanskrit Types of Dramas, Knowledge of Natyashastra.
<b>CO2</b>	Students will learn about Ranganatha Sharma's place, time and works and his dramatic skill. Students will learn about dramatists of Sanskrit Literature, style and fame.
<b>CO3</b>	Students will understand the character and behaviour of Pandavas & also learn to depicts contemporary society & highlights human values.

CO4	Students will be able to appreciate the emotions expressed, prosody employed, dialogues and other gesters expressed in the drama.
CO5	Students will be introduced to the Concepts of Rasa, Bhava and Abhinaya & theoretical aspects related to the production of the play.

<b>Course Outcomes</b>	
<b>Name of the Course</b>	<b>Advanced corporate accounting</b>
<b>Class</b>	<b>IV Sem B.COM</b>
<b>Course Code</b>	<b>B.COM. 4.1</b>
CO1	Student should be able to know the procedure of redemption of Preference Shares and Debentures
CO2	Student should be able to comprehend the different methods of Amalgamation and Acquisition of Companies
CO3	Student should be able to Understand the process of Internal reconstruction.
CO4	Student should be able to Prepare the liquidators Final statement of accounts
CO5	Student should be able to understand the process of Liquidation of Companies in India

<b>Course Outcomes</b>	
<b>Name of the Course</b>	<b>Costing Methods &amp; Techniques</b>
<b>Class</b>	<b>IV Sem B.com</b>
<b>Course Code</b>	<b>B.COM. 4.2</b>
CO1	Apply the knowledge gained for decision making



<b>CO2</b>	<b>Understand the various methods of costing applicable to different Manufacturing industries</b>
<b>CO3</b>	<b>Understand the various methods of costing applicable to different service industries</b>
<b>CO4</b>	<b>Determine the cost under different methods of costing</b>
<b>CO5</b>	<b>Analyze the processes involved in standard costing and variance analysis.</b>

<b>Course Outcomes</b>	
<b>Name of the Course</b>	<b>Business Regulation</b>
<b>Class</b>	<b>IV Sem B.COM</b>
<b>Course Code</b>	<b>B.COM.4.3</b>
<b>CO1</b>	<b>Comprehend the laws relating to Contracts and its application in business activities.</b>
<b>CO2</b>	<b>comprehend the rules for Sale of Goods and rights and duties of a buyer and a seller</b>
<b>CO3</b>	<b>Understand the importance of Negotiable Instrument Act and its provisions relating to Cheque and other Negotiable Instruments.</b>
<b>CO4</b>	<b>Understand the significance of Consumer Protection Act and its features</b>
<b>CO5</b>	<b>Understand the need for Environment Protection.</b>

<b>Course Outcomes</b>	
<b>Name of the Course</b>	<b>Psychology &amp; Mental Health</b>
<b>Class</b>	<b>IV Sem B.Com/ BBA</b>
<b>Course Code</b>	<b>OEPY311</b>
<b>CO1</b>	<b>Students will analyze mental health, considering its principles and the influence of physiological, psychological, and social factors while addressing ethical concerns.</b>

<b>CO2</b>	<b>Students will apply interpersonal approaches to mental health, incorporating non-violent communication and conflict resolution techniques, and utilize the A-B-C model to evaluate cognitive distortions.</b>
<b>CO3</b>	<b>Students will distinguish between various mental health conditions such as stress, burnout, anxiety, fear, worry, phobia, depression, and examine the psychological processes involved in grief and trauma.</b>
<b>CO4</b>	<b>Students will evaluate the necessity for mental health intervention, considering physiological, cultural, and social factors, and employ coping mechanisms and self-care practices for promoting positive mental health.</b>

<b>Course Outcomes</b>	
<b>Name of the Course</b>	<b>Feature writing and Freelancing.</b>
<b>Class</b>	<b>IV Sem B.Com</b>
<b>Course Code</b>	<b>OEJM311</b>
<b>CO1</b>	<b>Mastering feature writing across diverse topics and platforms.</b>
<b>CO2</b>	<b>Crafting compelling feature stories for print, digital, and social media.</b>
<b>CO3</b>	<b>Crafting compelling feature stories for print, digital, and social media.</b>
<b>CO4</b>	<b>Preparing for a feature writing career with modern trends and tools.</b>

<b>Course Outcomes</b>	
<b>Name of the Course</b>	<b>Quantitative Mathematics</b>
<b>Class</b>	<b>IV Sem B.Com</b>
<b>Course Code</b>	<b>MATOET 3.1(B)</b>

<b>CO1</b>	<b>Student should be able to understand number system and fundamental operations</b>
<b>CO2</b>	<b>Student should be able to understand the concept of linear, quadratic and simultaneous equations</b>
<b>CO3</b>	<b>Student should be able to understand and solve the problems based on age</b>
<b>CO4</b>	<b>Student should be able to solve speed and distance related problems</b>

<b>Course Outcomes</b>	
<b>Name of the Course</b>	<b>Income Tax II</b>
<b>Class</b>	<b>VI Sem B.COM</b>
<b>Course Code</b>	<b>6.1</b>
<b>CO1</b>	<b>Understand the procedure for computation of income from business and other Profession.</b>
<b>CO2</b>	<b>Understand the provisions for computation of capital gains</b>
<b>CO3</b>	<b>Learn to compute the taxable income from other sources</b>
<b>CO4</b>	<b>Understand the provisions relating to Set Off and Carry Forward of Losses</b>
<b>CO5</b>	<b>Learn the computation of total income of an Individual</b>

<b>Course Outcomes</b>	
<b>Name of the Course</b>	<b>Indian Accounting Standards and IFRS</b>
<b>Class</b>	<b>VI Sem B.COM</b>

<b>Course Code</b>	<b>6.2</b>
<b>CO1</b>	<b>Understand the need and benefits of accounting standards.</b>
<b>CO2</b>	<b>Prepare the financial statements as Indian Accounting standards.</b>
<b>CO3</b>	<b>Comprehend the requirements of Indian Accounting Standards for recognition, measurement and disclosures of certain items appear in financial statements</b>
<b>CO4</b>	<b>Understand the Accounting Standards for Items that do not Appear in Financial Statements</b>
<b>CO5</b>	<b>Understand the preparation of calculation of NCI &amp; Cost of control</b>

<b>Course Outcomes</b>	
<b>Name of the Course</b>	<b>Management Accounting</b>
<b>Class</b>	<b>VI Sem B.Com</b>
<b>Course Code</b>	<b>AC. 6.3</b>
<b>CO1</b>	<b>Student should be able to analyze the corporate financial statements by using various techniques</b>
<b>CO2</b>	<b>Student should be able to compare the financial performance of corporate through ratio analysis</b>
<b>CO3</b>	<b>Student should be able understand the latest provisions of preparing cash flow statement</b>
<b>CO4</b>	<b>Student should be able to demonstrate the significance of management accounting in decision making</b>
<b>CO5</b>	<b>Student should be able understand and prepare the budgets</b>

<b>Course Outcomes</b>	
<b>Name of the Course</b>	<b>Accounting for Government and Local Bodies</b>

<b>Class</b>	<b>VI Sem B.Com</b>
<b>Course Code</b>	<b>AC. 6.4</b>
<b>CO1</b>	<b>Student should be able to understand the principles and theories adopted in Accounting for Government and local bodies</b>
<b>CO2</b>	<b>Student should be able to estimate the Budget for the Government and Local bodies</b>
<b>CO3</b>	<b>Student should be able to recall the various methods of used in Government accounting</b>
<b>CO4</b>	<b>Student should be able understand different types of accounts used in Government &amp; Local Bodies</b>
<b>CO5</b>	<b>Student should be able explore the techniques used in auditing of Government and local Bodies</b>

<b>Course Outcomes</b>	
<b>Name of the Course</b>	<b>International Finance</b>
<b>Class</b>	<b>VI Sem B.COM</b>
<b>Course Code</b>	<b>FN 6.3</b>
<b>CO1</b>	<b>To Make students aware on Overview of Global Financial Management.</b>
<b>CO2</b>	<b>To Make students to get equipped with International Financial Decisions using International Capital Budgeting</b>
<b>CO3</b>	<b>To Make students to understand the practical aspects towards FOREX and its theories</b>
<b>CO4</b>	<b>To familiarize students with Foreign Exchange Risk &amp; its Hedging Strategies</b>
<b>CO5</b>	<b>To provide exposure to the students on Interest Rate Risk &amp; its Hedging Strategies</b>

**Course Outcomes**

<b>Name of the Course</b>	<b>Security analysis and portfolio management</b>
<b>Class</b>	<b>VI Sem B.COM</b>
<b>Course Code</b>	<b>FN6.4</b>
<b>CO1</b>	<b>Students will gain the knowledge of basic investment concepts</b>
<b>CO2</b>	<b>Students are familiarised about investment alternatives</b>
<b>CO3</b>	<b>Students will understand the techniques used in portfolio construction</b>
<b>CO4</b>	<b>Students will know about Bond and risk associated with Bond</b>
<b>CO5</b>	<b>Students will understand about mutual funds and methods of valuation</b>

<b>Course Outcomes</b>	
<b>Name of the Course</b>	<b>E-Banking</b>
<b>Class</b>	<b>VI Sem B.Com</b>
<b>Course Code</b>	<b>BK. 6.5</b>
<b>CO1</b>	<b>To learn detailed information about e-banking domain</b>
<b>CO2</b>	<b>To gain knowledge on data management and data storage in banking sector</b>
<b>CO3</b>	<b>Technology in Banking Industry</b>
<b>CO4</b>	<b>Banking innovation and AI</b>
<b>CO5</b>	<b>Recent trends in Banking sector</b>

<b>Course Outcomes</b>	
<b>Name of the Course</b>	<b>Treasury and forex management</b>
<b>Class</b>	<b>VI Sem B.com</b>
<b>Course Code</b>	<b>6.4</b>
<b>CO1</b>	<b>Student should be able to know the concept of Treasury Management and its importance from different perspectives</b>
<b>CO2</b>	<b>Student should be able to know how to deal with treasury operations and its rules and regulations</b>
<b>CO3</b>	<b>Student should be able to understand Risk analysis and control and different interest risk</b>
<b>CO4</b>	<b>Student should be get familiar with Regulatory, Supervisory and Compliance Framework</b>
<b>CO5</b>	<b>Student should be able to know about forex market and different risk and return criteria in forex market</b>

<b>Course Outcomes</b>	
<b>Name of the Course</b>	<b>Creativity &amp; Innovation</b>
<b>Class</b>	<b>VI Sem B.COM</b>
<b>Course Code</b>	<b>6.7</b>
<b>CO1</b>	<b>To spread knowledge to the students on Overview of Creativity, with Factors, Profiles.</b>
<b>CO2</b>	<b>To make students to understand the Impact &amp; Importance of Innovation Management with reference to Inventions &amp; Discovery</b>
<b>CO3</b>	<b>To enlighten students to the Various Case Studies on Creativity &amp; Innovation</b>
<b>CO4</b>	<b>To Build creativity skills among students with reference to Arts, Paintings with history work.</b>
<b>CO5</b>	<b>To Describe the Impact &amp; Importance of performing arts, Case studies etc.,</b>

