

GOVERNMENT DEGREE COLLEGE, AVANIGADDA
DEPARTMENT OF COMMERCE

Programme Outcomes

B.Com (General)

After completing the B.Com (General) programme, the students are able to:

- PO 1:** Develop the skills and techniques of Communication and Decision Making to be successful in business and personal life.
- PO 2:** Improve competencies to make eligible and employable in the job market.
- PO 3:** Recognize different value systems and ethics, understand the moral dimensions and accept responsibility.
- PO 4:** Attain thorough knowledge of different specializations in Accounting, Costing, Taxation, Banking and Auditing.
- PO 5:** Join in different professional exams like C.A, CMA and C.S.
- PO 6:** Gain knowledge to start their own Business independently.

GOVERNMENT DEGREE COLLEGE, AVANIGADDA
DEPARTMENT OF COMMERCE

Programme Outcomes

B.Com (Computer Applications)

After completing the B.Com (Computer Applications) programme, the students are able to:

- PO 1:** Develop the skills and techniques of Communication and Decision Making to be successful in business and personal life.
- PO 2:** Improve competencies to make eligible and employable in the job market.
- PO 3:** Recognize different value systems and ethics, understand the moral dimensions and accept responsibility.
- PO 4:** Attain thorough knowledge of different specializations in Accounting, Costing, Taxation, Banking and Auditing.
- PO 5:** Join in different professional exams like C.A, CMA and C.S.
- PO 6:** Gain knowledge to start their own Business independently.
- PO7:** Communicate effectively and present technical information in oral and written reports.
- PO8:** Utilize the computing knowledge efficiently in projects with concern for societal, environmental, and cultural aspects.

COURSE OUTCOMES

B.COM I SEMESTER

Course 1A FUNDAMENTALS OF ACCOUNTING

Course Outcomes:

At the end of the course, the student will able to;

- CO 1:** Identify transactions and events that need to be recorded in the books of accounts.
- CO 2:** Equip with the knowledge of accounting process and preparation of final accounts of sole trader.
- CO 3:** Develop the skill of recording financial transactions and preparation of reports in accordance with GAAP.
- CO 4:** Analyze the difference between cash book and pass book in terms of balance and make reconciliation.
- CO 5:** Critically examine the balance sheets of a sole trader for different accounting periods.
- CO 6:** Design new accounting formulas & principles for business organisations.

B.COM I SEMESTER

Course 1B BUSINESS ORGANIZATION AND MANAGEMENT

Course Outcomes:

At the end of the course, the student will able to;

- CO 1:** Understand different forms of business organizations.
- CO 2:** Comprehend the nature of Joint Stock Company and formalities to promote a Company.
- CO 3:** Describe the Social Responsibility of Business towards the society.
- CO 4:** Critically examine the various organizations of the business firms and judge the best among them.
- CO 5:** Design and plan to register a business firm.
- CO 6:** Prepare different documents to register a company at his own. Articulate new models of business organizations.

B.COM I SEMESTER

Course 1C BUSINESS ENVIRONMENT

Course Outcomes:

At the end of the course, the student will able to;

- CO 1:** Understand the concept of business environment.
- CO 2:** Define Internal and External elements affecting business environment.
- CO 3:** Explain the economic trends and its effect on Government policies.
- CO 4:** Critically examine the recent developments in economic and business policies of the Government.
- CO 5:** Evaluate and judge the best business policies in Indian business environment.
- CO 6:** Develop the new ideas for creating good business environment.

B.COM II SEMESTER
Course 2A FINANCIAL ACCOUNTING

Course Outcomes:

At the end of the course, the student will able to;

- CO 1:** Understand the concept of consignment and learn the accounting treatment of the various aspects of consignment.
- CO 2:** Analyze the accounting process and preparation of accounts in consignment and joint venture.
- CO 3:** Distinguish Joint Venture and Partnership and to learn the methods of maintaining records under Joint Venture.
- CO 4:** Determine the useful life and value of the depreciable assets and maintenance of Reserves in business entities.
- CO 5:** Design an accounting system for different models of businesses at his own using the principles of existing accounting system.

B.COM II SEMESTER
Course 2B BUSINESS ECONOMICS

Course Outcomes:

At the end of the course, the student will able to;

- CO 1:** Describe the nature of economics in dealing with the issues of scarcity of resources.
- CO 2:** Analyze supply and demand analysis and its impact on consumer behaviour.
- CO 3:** Evaluate the factors, such as production and costs affecting firms behaviour.
- CO 4:** Recognize market failure and the role of government in dealing with those failures.
- CO 5:** Use economic analysis to evaluate controversial issues and policies.
- CO 6:** Apply economic models for managerial problems, identify their relationships, and formulate the decision making tools to be applied for business.

B.COM II SEMESTER
Course 2C BANKING THEORY AND PRACTICE

Course Outcomes:

At the end of the course, the student will able to;

- CO 1:** Understand the basic concepts of banks and functions of commercial banks.
- CO 2:** Demonstrate an awareness of law and practice in a banking context.
- CO 3:** Engage in critical analysis of the practice of banking law.
- CO 4:** Organize information as it relates to the regulation of banking products and services.
- CO 5:** Critically examine the current scenario of Indian Banking system.
- CO 6:** Formulate the procedure for better service to the customers from various banking innovations.

B.COM III SEMESTER
Course 3A ADVANCED ACCOUNTING

Course Outcomes:

At the end of the course, the student will able to;

- CO 1:** Understand the concept of Non-profit organisations and its accounting process,
- CO 2:** Comprehend the concept of single-entry system and preparation of statement of affairs,
- CO 3:** Familiarize with the legal formalities at the time of dissolution of the firm,
- CO 4:** Prepare financial statements for partnership firm on dissolution of the firm and
- CO 5:** Employ critical thinking skills to understand the difference between the dissolution of the firm and dissolution of partnership.

B.COM III SEMESTER
Course 3B BUSINESS STATISTICS

Course Outcomes:

At the end of the course, the student will able to;

- CO 1:** Understand the importance of Statistics in real life,
- CO 2:** Formulate complete, concise, and correct mathematical proofs,
- CO 3:** Frame problems using multiple mathematical and statistical tools, measuring relationships by using standard techniques,
- CO 4:** Build and assess data-based models,
- CO 5:** Learn and apply the statistical tools in day life
- CO 6:** Create quantitative models to solve real world problems in appropriate contexts.

B.COM III SEMESTER
Course 3C MARKETING

Course Outcomes:

At the end of the course, the student will able to;

- CO 1:** Develop an idea about marketing and marketing environment,
- CO 2:** Understand the consumer behavior and market segmentation process,
- CO 3:** Comprehend the product life cycle and product line decisions,
- CO 4:** Know the process of packaging and labeling to attract the customers,
- CO 5:** Formulate new marketing strategies for a specific new product,
- CO 6:** Develop new product line and sales promotion techniques for a given product
- CO 7:** Design and develop new advertisements to given products.

B.COM IV SEMESTER
Course 4A CORPORATE ACCOUNTING

Course Outcomes:

At the end of the course, the student will be able to;

- CO 1:** Understand the Accounting treatment of Share Capital and aware of process of book building,
- CO 2:** Demonstrate the procedure for issue of bonus shares and buyback of shares,
- CO 3:** Comprehend the important provisions of Companies Act, 2013 and prepare final accounts of a company with Adjustments,
- CO 4:** Participate in the preparation of consolidated accounts for a corporate group
- CO 5:** Understand analysis of complex issues, formulation of well-reasoned arguments and reaching better conclusions
- CO 6:** Communicate accounting policy choices with reference to relevant laws and accounting standards.

B.COM IV SEMESTER
Course 4B COST AND MANAGEMENT ACCOUNTING

Course Outcomes:

At the end of the course, the student will be able to;

- CO 1:** Understand various costing methods and management techniques,
- CO 2:** Apply Cost and Management accounting methods for both manufacturing and service industry,
- CO 3:** Prepare cost sheet, quotations, and tenders to organization for different works,
- CO 4:** Analyze cost-volume-profit techniques to determine optimal managerial decisions,
- CO 5:** Compare and contrast the financial statements of firms and interpret the results
- CO 6:** Prepare analysis of various special decisions, using relevant management techniques.

B.COM IV SEMESTER
Course 4C INCOME TAX

Course Outcomes:

At the end of the course, the student will be able to;

- CO 1:** Acquire the complete knowledge of the tax evasion, tax avoidance and tax planning,
- CO 2:** Understand the provisions and compute income tax for various sources,
- CO 3:** Grasp amendments made from time to time in Finance Act,
- CO 4:** Compute total income and define tax complications and structure
- CO 5:** Prepare and File IT returns of individual at his own.

B.COM IV SEMESTER
Course 4D BUSINESS LAW

Course Outcomes:

At the end of the course, the student will able to;

- CO 1:** Understand the legal environment of business and laws of business,
- CO 2:** Highlight the security aspects in the present cyber-crime scenario,
- CO 3:** Apply basic legal knowledge to business transactions,
- CO 4:** Understand the various provisions of Company Law,
- CO 5:** Engage critical thinking to predict outcomes and recommend appropriate action on issues relating to business associations and legal issues
- CO 6:** Integrate concept of business law with foreign trade.

B.COM IV SEMESTER
Course 4E AUDITING

Course Outcomes:

At the end of the course, the student will able to;

- CO 1:** Understanding the meaning and necessity of audit in modern era,
- CO 2:** Comprehend the role of auditor in avoiding the corporate frauds,
- CO 3:** Identify the steps involved in performing audit process,
- CO 4:** Determine the appropriate audit report for a given audit situation,
- CO 5:** Apply auditing practices to different types of business entities
- CO 6:** Plan an audit by considering concepts of evidence, risk and materiality

B.COM IV SEMESTER
Course 4F GOODS AND SERVICE TAXES

Course Outcomes:

At the end of the course, the student will able to;

- CO 1:** Understand the basic principles underlying the Indirect Taxation Statutes,
- CO 2:** Examine the method of tax credit. Input and Output Tax credit and Cross Utilisation of Input Tax Credit,
- CO 3:** Identify and analyze the procedural aspects under different applicable statutes related to GST,
- CO 4:** Compute the assessable value of transactions related to goods and services for levy and determination of duty liability
- CO 5:** Develop various GST Returns reports for business transactions in Tally.

B.COM V SEMESTER
Course 18 A: MANAGEMENT ACCOUNTING AND PRACTICE

Course Outcomes

Upon successful completion of the course the student will be able to

- CO 1:** Understand the nature and scope of management accounting and differentiate management accounting, financial accounting and cost accounting.
- CO 2:** Compute ratios and draw inferences
- CO 3:** Analyze the performance of the organization by preparing funds flow statement and cash flow statements
- CO 4:** Prepare cash budget, fixed budget and flexible budget.

B.COM V SEMESTER
Course19 A: COST CONTROL TECHNIQUES

Course Outcomes

Up on completion of the course the student will be able to

- CO 1:** Differentiate cost control, cost reduction concepts and identify effective techniques.
- CO 2:** Allocate overheads on the basis of Activity Based Costing.
- CO 3:** Evaluate techniques of cost audit and rules for cost record.
- CO 4:** Appraise the application of marginal costing techniques to evaluate performances, fix selling price, make or buy decisions.

B.COM V SEMESTER
Course- 20-B. LIFE INSURANCE WITH PRACTICE

Course Outcomes

After completing the course, the student shall be able to:

- CO 1:** Understand the Features of Life Insurance, schemes and policies and insurance companies in India
- CO 2:** Analyze various schemes and policies related to Life Insurance sector
- CO 3:** Choose suitable insurance policy for given situation and respective persons
- CO 4:** Acquire Insurance Agency skills and other administrative skills
- CO 5:** Acquire skill of settlement of claims under various circumstances

B.COM V SEMESTER

Course 21- B. GENERAL INSURANCE PROCEDURE AND PRACTICE

Course Outcomes

After completing the course, the student shall be able to:

- CO 1:** Understand the Features of General Insurance and Insurance Companies in India
- CO 2:** Analyze various schemes and policies related to General Insurance sector
- CO 3:** Choose suitable insurance policy under Health, Fire, Motor, and Marine Insurances
- CO 4:** Acquire General Insurance Agency skills and administrative skills
- CO 5:** Apply skill for settlement of claims under various circumstances

B.COM V SEMESTER

Course 16-C: DIGITAL MARKETING

Course Outcomes

Upon successful completion of the course students will be able to;

- CO 1:** Analyze online Micro and Macro Environment
- CO 2:** Design and create website
- CO 3:** Discuss search engine marketing
- CO 4:** Create blogs, videos, and share

B.COM V SEMESTER

Course 17 C –SERVICE MARKETING

Course Outcomes

Upon successful completion of the course the student will be able to;

- CO 1:** Discuss the reasons for growth of service sector.
- CO 2:** Examine the marketing strategies of Banking Services, insurance and education services.
- CO 3:** Review conflict handling and customer Responses in services marketing
- CO 4:** Describe segmentation strategies in service marketing.
- CO 5:** Suggest measures to improve services quality and their service delivery.