

GOVT. DEGREE COLLEGE, AVANIGADDA
DEPARTMENT OF COMMERCE
ACADEMIC YEAR 2024-25

COURSE OUTCOMES

SEM-I

COURSE NO: 2 BUSINESS ORGANIZATION

Course Outcomes:

After completing this course a student will have:

- CO1:** The ability to understand the concept of Business Organization along with the basic laws and norms of Business Organization.
- CO 2:** The ability to understand the terminologies associated with the field of Business Organization along with their relevance
- CO 3:** To identify the appropriate types and functioning of Business Organization for solving different problems.
- CO 4:** The application of Business Organization principles to solve business and industry related problems.
- CO 5:** To understand the concept of Sole Proprietorship, Partnership and Joint Stock Company etc.

SEM-I

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SEM-II

Course 4: BUSINESS MANAGEMENT

Course Outcomes(COs)

Upon successful completion of this course, students will be able to:

- CO1:** Understand the concept of Business Management along with the basic laws and norms.
- CO2:** Able to understand the terminologies associated with the field of Business Management and control along with their relevance.
- CO 3:** To identify the appropriate method and techniques of Business Management for solving different problems.
- CO 4:** TO apply basic Business Management principles to solve business and industry related problems.
- CO 5:** To understand the concept of Planning, Organizing, Direction, Motivation and Control etc.

SEM-II

Minor Course 1 PRINCIPLES AND PRACTICE OF LIFEINSURANCE (MINOR FOR COMPUTER APPLICATIONS)

Course Outcomes:

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

- CO 1:** To explore knowledge of Life insurance, history and its development in India.
- CO 2:** To know about various provisions in Life insurance contract.
- CO 3:** To understand and aware of various Life insurance policies.
- CO 4:** To explore knowledge on claims procedure & documentation in risk and premium.
- CO 5:** To have in-depth knowledge of policy conditions and claim procedures.

SEM-II

SKILL COURSE : B.SC/ B.A : MINOR COURSE MARKETING SKILLS

Course Outcomes:

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

- CO 1:** Formulate a marketing plan that will meet the needs or goals of a business or organization and Conduct market research to provide information needed to make marketing decisions.
- CO 2:** Understand different strategies for effective design of Marketing Mix;
- CO 3:** Know the Sales Skills including effective personal selling skills;

SEM – III

Course 3A ADVANCED ACCOUNTING

Course Outcomes:

At the end of the course, the student will be 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.

SEM-III**Minor Course 2 PRINCIPLES AND PRACTICE OF GENERAL INSURANCE****(MINOR FOR COMPUTER APPLICATIONS)****Course Outcomes:**

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

CO 1: To explore knowledge on General insurance and its various types in India.

CO 2: To know about various provisions in health insurance contract.

CO 3: To understand and aware of various fire insurance policies.

CO 4: To explore knowledge on claims procedure & documentation in general insurance.

CO 5: To have in depth knowledge on various miscellaneous insurances prevail in India.

SEM – III**COURSE 6 : 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, Grasp amendments made from time to time in Finance Act

CO 3: Compute total income and define tax complications and structure

CO 4: Prepare and File IT returns of individual at his own.

SEM – III**Course 7: BUSINESS LAWS****Course Outcomes:**

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

- CO 1:** Understand the fundamentals of the Indian Contract Act, 1872, and identify the essentials of valid, void, and voidable contracts with reference to case laws.
- CO 2:** Analyze the legal framework of offer, acceptance, and consideration and apply the rules through relevant legal precedents.
- CO 3:** Evaluate the contractual capacity of parties, contingent contracts, discharge modes, and remedies for breach of contract using legal reasoning.
- CO 4:** Interpret key provisions of the Sale of Goods Act, 1930, and Consumer Protection Act, 2019, including rights of buyers and consumer grievance redressal.
- CO 5:** Identify the types of cyber-crimes and understand the scope, objectives, and legal remedies under the Information Technology Act, 2000.

SEM – III

Course 8: BANKING THEORY & 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 and 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.

SEM IV

Course 4 HEALTH INSURANCE

Course Outcomes:

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

- CO 1:** To explore knowledge on Health insurance, health economics and its role in health care financing, model, health insurance issues in India.
- CO 2:** To know about various Individual and Group indemnity plans.
- CO 3:** To understand health insurance underwriting.

CO 4: To explore knowledge on Claims Procedure & Documentation and third party administrators.

CO 5: To have in depth knowledge on Government and social health insurance schemes in India.

SEM IV

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.

SEM IV

Minor Course 3 FIRE AND MARINE INSURANCE

Course Outcomes:

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

CO 1: To explore knowledge on Fire insurance, perils, exclusions and conditions.

CO 2: To know about various documents required for fire insurance, legal aspects.

CO 3: To understand and aware of various fire insurance policies.

CO 4: To explore knowledge on principles and types of motor insurance.

CO 5: To have in depth knowledge on Motor Insurance Act, third party insurance, The Motor Accident Claims Tribunals etc.,

SEM-IV

Course 10: COST AND MANAGEMENT ACCOUNTING

Course Outcomes(COs)

Upon successful completion of this course, students will be able to:

CO1: Understand various costing methods and management techniques.

- CO2:** 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, Compare and contrast the financial statements of firms and interpret the results.
- CO 5:** Prepare analysis of various special decisions, using relevant management techniques.

SEM-IV

Course 11: AUDITING

Course Outcomes(COs)

Upon successful completion of this course, students will be able to:

- CO1:** Understanding the meaning and necessity of audit in modern era.
- CO2:** 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 and Plan an audit by considering concepts of evidence, risk and materiality.

SEM V

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

SEM-V

Course 18 A: MANAGEMENT ACCOUNTING

Course Outcomes(COs)

Upon successful completion of this course, students will be able to:

- CO1:** Understand the nature and scope of management accounting and differentiate management accounting, financial accounting and cost accounting.
- CO2:** Compute ratios and draw inferences.
- CO 3:** Analyse the performance of the organization by preparing funds flow statement and cash flow statements.
- CO 4:** Prepare cash budget, fixed budget and flexible budget.

SEM-V

Course 13 B: SERVICE MARKETING

Course Outcomes(COs)

Upon successful completion of this course, students will be able to:

- CO1:** Understand the nature, characteristics, and classification of services and analyze the scope and growth of service marketing in sectors like banking, insurance, and education.
- CO2:** Examine consumer behavior in services, including expectations, service experiences, customer roles, and response patterns, with focus on service delivery and delight.
- CO 3:** Apply segmentation strategies specific to service markets and identify suitable bases for targeting diverse consumer groups effectively.
- CO 4:** Analyze and implement customer-defined service standards, service leadership concepts, and strategies to manage service capacity and demand efficiently.
- CO 5:** Develop new service offerings and evaluate service quality using recognized models to improve service delivery, manage failures, and implement recovery strategies.

SEM V

Course 19 A. COST CONTROL TECHNIQUES

Course Outcomes

After completing the course, the student shall 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

Upon successful completion of the course students will 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