

**GOVT. DEGREE COLLEGE, AVANIGADDA**  
**DEPARTMENT OF COMMERCE**  
ACADEMIC YEAR 2025-26

**COURSE OUTCOMES**

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**SEM-I**

**Course 1: FINANCIAL ACCOUNTING I**

**Course Outcomes(COs)**

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

- CO1:** Understand the basic concepts of financial accounting;
- CO2:** Analyse the accounting process;
- CO 3:** Enable the students to understand the various methods of depreciation and its calculation;
- CO 4:** Examine the impact of provisions and reserves on profitability of business;
- CO 5:** Workout with final accounts and assess the financial position of the concern.

**SEM-I**

**Course 2: BUSINESS ORGANIZATION AND MANAGEMENT**

**Course Outcomes(COs)**

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

- CO1:** Identify and differentiate various forms of business organisations including P4 models and franchising systems.
- CO2:** Analyse the impact of business environment factors like mergers, acquisitions, and CSR on organisational sustainability.
- CO 3:** Demonstrate knowledge of key managerial functions including planning, delegation, decision-making, and organisational structure.
- CO 4:** Apply motivation and leadership theories to workplace scenarios and assess their implications on employee performance.
- CO 5:** Develop foundational skills in business analysis using tools such as SWOT, TQM, and quality circles.

**SEM-II**

**Course 3: FINANCIAL ACCOUNTING II (general)**

**Course Outcomes:**

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

- CO 1:** Analyse the various accounts related to consignment business.

**CO 2:** Prepare accounts of joint ventures under different methods.

**CO 3:** Understand the preparation of receipts and payment, income and expenditure accounts;

**CO 4:** Explore the essence of partnership deed and preparation of accounts in partnership;

**CO 5:** Apply accounting procedures for partner's death, firm dissolution, and insolvency, including the Garner v. Murray Rule.

## **SEM-II**

### **COURSE 3: FINANCIAL ACCOUNTING (CA)**

#### **Course Outcomes:**

Upon successful completion of this course, students will be 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:** Know the difference between Joint Ventures and Consignment.

**CO 5:** Critically examine the balance sheets of a sole trader for different accounting periods.

**CO 6:** Design new accounting formulas & principles for business organizations.

## **SEM-II**

### **Course 4: BUSINESS ECONOMICS**

#### **Course Outcomes(COs)**

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

**CO1:** Understand the nature and scope of business economics and distinguish between micro and macroeconomics.

**CO2:** Analyse demand, elasticity, and consumer behaviour for business decision-making.

**CO 3:** Apply production and cost concepts, including break-even analysis, to assess viability.

**CO 4:** Differentiate market structures and explain price-output determination under perfect competition.

**CO 5:** Understand national income concepts and evaluate the impact of structural reforms and macro indicators.

## SEM-II

### B.Com Vocational Programmes

#### INDIAN KNOWLEDGE SYSTEMS (IKS-1)

##### Course Outcomes:

By the end of this course, learners will be able to:

- CO 1: Understand the foundational principles and sources of Indian Knowledge Systems (IKS) in the context of political economy..
- CO 2: Describe the evolution of trade and economic administration across ancient and early medieval periods.
- CO 3: Appreciate the ancient Indian theories of physical world especially Vaisesika philosophy.
- CO 4: Explain philosophical underpinnings of Yoga system.
- CO 5: Understand the rich mathematical systems like the Vedic mathematics, contributions of Aryabhatta and Brahmagupta.
- CO 6: Form an idea about advancements in ancient Indian medical systems, contributions of Charaka and Susruta.

## SEM – III

#### COURSE 5: ADVANCED ACCOUNTING

##### Course Outcomes:

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

- CO 1: Understand the concept of Non-profit organizations 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 Employ critical thinking skills.
- CO 5: To understand the difference between the dissolution of the firm and dissolution of partnership.

## SEM – III

#### Course 6: INCOME TAX

##### Course Outcomes:

At the end of the course, the student will 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 and  
**CO 5:** Prepare and File IT returns of individual at his own.

### **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 IV**

#### **COURSE 4: HEALTH INSURANCE**

##### **Course Outcomes:**

At the end of the course, the student will be 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 9: CORPORATE ACCOUNTING**

**Course Outcomes:**

At the end of the course, the student will 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****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-IV**

### **Minor Course 3: FIRE AND MOTOR INSURANCE**

#### **Course Outcomes(COs)**

Upon successful completion of this course, students will 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 V**

### **COURSE 5: AGRICULTURAL & RURAL INSURANCE**

#### **Course Outcomes**

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

**CO 1:** To provide knowledge on Agriculture in India.

**CO 2:** To know about various agriculture crop insurance schemes in India.

**CO 3:** To understand crop Insurance.

**CO 4:** To explore knowledge on IRDA regulations in rural insurance.

**CO 5:** To provide knowledge on miscellaneous agricultural insurance Schemes in India.

## **SEM V**

### **COURSE 14: 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 12: ADVERTISING AND MEDIA PLANNING**

#### **Course Outcomes:**

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

**CO 1:** Understand the role of advertising in business environment

- CO 2: Understand the legal and ethical issues in advertising
- CO 3: Acquire skills in creating and developing advertisements
- CO 4: Understand up-to-date advances in the current media industry.
- CO 5: Acquire the necessary skills for planning and advertising media campaign.

## **SEM V**

### **Course 13: GOODS AND SERVICES TAX WITH TALLY**

#### **Course Outcomes**

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

- CO 1: Understand the concept of Liability and Payment of GST
- CO 2: Create a new company in Tally with GST components and establish environment for GST Voucher entry.
- CO 3: Comprehend the utilization of input tax credit, and the reverse charge mechanism in GST.
- CO 4: Acquire Skills of preparation of GST Returns in accordance with GST Law and Tally
- CO 5: Acquire skill of online payment of GST through GST Portal.

## **SEM V**

### **Minor Course 6: DIGITAL INSURANCE**

#### **Course Outcomes**

- CO 1: To explore knowledge on Innovation and financial services, Levels of innovation, Digital insurance.
- CO 2: To know about the management of digital insurance and models of digital insurance.
- CO 3: To understand Mobile, Big Data Analytics, Cloud Computing, Unified content management.
- CO 4: To explore knowledge on Governance and Regulatory Framework.
- CO 5: To have knowledge on Future of digital insurance and Application innovations.